

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DOCKET DG 21-104  
REVISED REVENUE REQUIREMENT SCHEDULES AND WORKPAPERS**

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
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12 MONTHS ENDED DECEMBER 31, 2020

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE REQUIREMENT REVISION SUMMARY  
12 MONTHS ENDED DECEMBER 31, 2020  
PRIVILEGED & CONFIDENTIAL - FOR SETTLEMENT PURPOSES ONLY

Schedule Revision Summary  
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Line No.	(1) Description	(2) Schedule(s)	(3) Revenue Deficiency Change	(4) Balance	(5) Notes
1	Initially Filed Revenue Deficiency	Initially Filed Schedule RevReq-1		\$ 7,782,950	
2	Update for Actual 2022 Med & Dental Rate Change (0.00%)	Schedule RevReq-3-6 Revised, W3.1/W3.3 Revised	\$ (67,108)	\$ 7,715,842	Refer to Bates 72 and Energy 4-22
3	Update for Actual 2022 Fiscal Year Regulatory Assessments	Schedule RevReq-3-9	68,259	7,784,101	Refer to Bates 75-76 and Supporting Invoice
4	Update for Payroll Tax Adjustment for SS Wage Limit	Schedule RevReq-3-20 Revised, W8.1 & W8.2	(1,694)	7,782,407	Refer to Energy 4-26
5	Update for 2021 Lease Payments	Schedule RevReq-3-22	17,853	7,800,260	Refer to Energy 4-28
6	Audit Issue #4 (Inadvertent Allocator Used)	Schedule RevReq-3-22	(70)	7,800,191	NHDOE Audit Report, Page 148
7	Update for Actual 2022 Wage Increases	Schedule RevReq-3-4 P1 & P2 Revised	8,495	7,808,685	Refer to Bates 69
8	Update for Actual 2022 Wage Increases Impact on 401(k)	Schedule RevReq-3-7 Revised & W4.4/W4.5 Revised	480	7,809,166	Refer to Bates 69
9	Update for Actual 2021 Prop & Liab. Costs	Schedule RevReq-3-8 Revised, W5.1/W5.2/W5.3 Revised	(9,726)	7,799,440	Bates 74 & Energy 4-30 Revised
10	Update for Software Amortization for 2021 Projects & Corrections	Schedule RevReq-3-17 Revised, W7.2/W7.4 Revised	(9,759)	7,789,681	Refer to Bates 80 and Energy 4-37
11	Update for Actual 2021 Property Tax Bills	Schedule RevReq-3-19 Revised	180,147	7,969,828	Refer to Bates 81 & Supporting Invoices
12	Update for Actual 2021 Rent Expense	Schedule RevReq-3-13 Revised	(4,626)	7,965,202	Refer to Bates 77
13	Check:			\$ 0	
14	Change in Revenue Deficiency from Initially Filed			\$ 182,252	

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT	(4) 2/15/2022 CO. UPDATE	(5) CHANGE FROM INITIAL FILING
1	Rate Base	Schedule RevReq-5	\$ 188,719,257	\$ 188,738,118	\$ 18,861
2	Rate of Return	Schedule RevReq-6	7.75%	7.75%	0.00%
3	Income Required	Line 1 * Line 2	14,621,110	14,622,572	1,462
4	Adjusted Net Operating Income	Schedule RevReq-2	8,946,016	8,814,586	(131,430)
5	Deficiency	Line 3 - Line 4	5,675,094	5,807,986	132,892
6	Income Tax Effect	Line 7 - Line 5	2,107,856	2,157,216	49,359
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u>\$ 7,782,950</u>	<u>\$ 7,965,202</u>	<u>\$ 182,252</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

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LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Northern Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 OPERATING INCOME STATEMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TEST YEAR 12 MONTHS ENDED 12/31/2020	(3) LESS		(4) OTHER FLOWTHROUGH <sup>(2)</sup>	(5) TEST YEAR DISTRIBUTION, PROD. & OH.	(6) TEST YEAR DISTRIBUTION	(7) TEST YEAR PROD. & OH.	(8) CALENDAR YEAR 2019 <sup>(3)</sup>	(9) CALENDAR YEAR 2018 <sup>(3)</sup>
			COST OF GAS EXCLUDING PROD. & OH. <sup>(1)</sup>							
1	Operating Revenues:									
2	Total Sales	\$ 65,455,125	\$ 22,701,750	\$ 3,458,228	\$ 39,295,147	\$ 38,237,257	\$ 1,057,890	\$ 72,009,468	\$ 78,261,307	
3	Total Other Operating Revenues	1,228,348	120,656	-	1,107,692	1,107,692	-	841,893	380,541	
4	Total Operating Revenues	\$ 66,683,473	\$ 22,822,406	\$ 3,458,228	\$ 40,402,839	\$ 39,344,949	\$ 1,057,890	\$ 72,851,361	\$ 78,641,848	
5	Operating Expenses:									
6	Production	\$ 23,544,860	\$ 22,696,215	\$ 398,908	\$ 449,736	\$ 449,736	\$ -	\$ 28,226,731	\$ 36,699,896	
7	Transmission	63,829	-	-	63,829	63,829	-	72,713	54,452	
8	Distribution	3,733,377	-	-	3,733,377	3,733,377	-	3,509,448	3,547,813	
9	Customer Accounting	2,608,189	99,544	-	2,508,645	2,508,645	-	2,768,758	2,548,545	
10	Customer Service	2,341,706	(0)	2,268,632	73,074	73,074	-	2,319,375	1,946,672	
11	Sales Expense	69,178	-	-	69,178	69,178	-	64,467	62,224	
12	Administrative & General	6,740,777	-	58,225	6,682,552	6,682,552	-	7,679,291	7,670,327	
13	Depreciation	8,876,582	-	-	8,876,582	8,876,582	-	8,166,463	7,482,080	
14	Amortizations	816,977	-	-	816,977	816,977	-	838,480	196,816	
15	Taxes Other Than Income	4,867,774	-	-	4,867,774	4,867,774	-	4,306,298	4,242,098	
16	Federal Income Tax	(30,211)	-	-	(30,211)	(30,211)	-	52,380	(353,526)	
17	State Income Tax	(384,644)	-	-	(384,644)	(384,644)	-	(309,547)	(463,245)	
18	Deferred Federal & State Income Taxes	2,600,179	-	-	2,600,179	2,600,179	-	2,975,683	3,341,111	
19	Interest on Customer Deposits	9,258	-	-	9,258	9,258	-	14,374	18,486	
20	Total Operating Expenses	\$ 55,857,829	\$ 22,795,759	\$ 2,725,765	\$ 30,336,305	\$ 30,336,305	\$ -	\$ 60,684,915	\$ 66,993,749	
21	Net Operating Income	\$ 10,825,644	\$ 26,647	\$ 732,463	\$ 10,066,533	\$ 9,008,643	\$ 1,057,890	\$ 12,166,447	\$ 11,648,100	

Notes

(1) Refer to Workpaper - Cost of Gas

(2) Refer to Workpaper - Flowthrough Detail. Consists of Energy Efficiency, Environmental Response Costs, Residential Low Income Assistance, Rate Case Costs, Recoupment, Lost Revenue, and On Bill Financing

(3) Calendar Years 2019 and 2018 represents Total Company (i.e., Flowthrough and Distribution).

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) TEST YEAR DISTRIBUTION, PROD. & OH.	(3) PRO FORMA ADJUSTMENTS	(4) TEST YEAR DISTRIBUTION, PROD. & OH. PRO FORMA	(5) PROOF (6)	
					REVENUE REQUIREMENT	PRO FORMA RATE RELIEF
1	Operating Revenues:					
2	Total Sales	\$ 39,295,147	\$ 2,757,397	\$ 42,052,544	\$ 7,965,202	\$ 50,017,746
3	Total Other Operating Revenues	1,107,692	40,013	1,147,705	-	1,147,705
4	Total Operating Revenues	\$ 40,402,839	\$ 2,797,410	\$ 43,200,249	\$ 7,965,202	\$ 51,165,451
5	Operating Expenses:					
6	Production	\$ 449,736	\$ 76,191	\$ 525,927	\$ -	\$ 525,927
7	Transmission	63,829	-	63,829	-	63,829
8	Distribution	3,733,377	562,202	4,295,579	-	4,295,579
9	Customer Accounting	2,508,645	84,475	2,593,120	-	2,593,120
10	Customer Service	73,074	-	73,074	-	73,074
11	Sales Expense	69,178	-	69,178	-	69,178
12	Administrative & General	6,682,552	776,622	7,459,173	-	7,459,173
13	Depreciation	8,876,582	2,354,856	11,231,438	-	11,231,438
14	Amortizations	816,977	(128,620)	688,357	-	688,357
15	Taxes Other Than Income	4,867,774	931,673	5,799,447	-	5,799,447
16	Federal Income Tax	(30,211)	(490,390)	(520,601)	1,543,895	1,023,294
17	State Income Tax	(384,644)	(1,009,913)	(1,394,556)	613,321	(781,236)
18	Deferred Federal & State Income Taxes	2,600,179	892,262	3,492,441	-	3,492,441
19	Interest on Customer Deposits	9,258	-	9,258	-	9,258
20	Total Operating Expenses	\$ 30,336,305	\$ 4,049,358	\$ 34,385,663	\$ 2,157,216	\$ 36,542,879
21	Net Operating Income	\$ 10,066,533	\$ (1,251,948)	\$ 8,814,586	\$ 5,807,986	\$ 14,622,572

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SUMMARY OF ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3  
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LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT	(5) 2/15/2022 CO. UPDATE	(6) TOTAL ADJUSTMENT
1	Revenue Adjustments					
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374	\$ -	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	278,301	-	278,301
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523	-	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543	-	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)	-	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788	-	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	40,013	-	40,013
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367	-	367
10	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	17,968	-	17,968
11	Total Revenue Adjustments			<u>\$ 2,797,410</u>	<u>\$ -</u>	<u>\$ 2,797,410</u>
12	Operating & Maintenance Expense Adjustments					
13	Production Expense (O&M)	Prod	Schedule RevReq-3-3	\$ 76,191	\$ -	\$ 76,191
14	Payroll	Dist	Schedule RevReq-3-4	554,442	7,760	562,202
15	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-5	88,160	1,303	89,463
16	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-2	(97,468)	-	(97,468)
17	Medical & Dental Insurances	A&G	Schedule RevReq-3-6	404,594	(65,986)	338,607
18	Pension	A&G	Schedule RevReq-3-7	(2,185)	-	(2,185)
19	PBOP	A&G	Schedule RevReq-3-7	(19,749)	-	(19,749)
20	SERP	A&G	Schedule RevReq-3-7	58,798	-	58,798
21	401K	A&G	Schedule RevReq-3-7	30,095	472	30,567
22	Deferred Comp Expense	A&G	Schedule RevReq-3-7	44,415	-	44,415
23	Property & Liability Insurances	A&G	Schedule RevReq-3-8	60,699	(9,564)	51,135
24	NH PUC Assessment	A&G	Schedule RevReq-3-9	116,230	67,118	183,348
25	Dues & Subscriptions	A&G	Schedule RevReq-3-10	(1,774)	-	(1,774)
26	Pandemic Costs	A&G	Schedule RevReq-3-11	(107,125)	-	(107,125)
27	Severance Expense	A&G	Schedule RevReq-3-12	(29,947)	-	(29,947)
28	Rent Expense	A&G	Schedule RevReq-3-13	51,913	(4,549)	47,363
29	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	92,480	-	92,480
30	Inflation Allowance	A&G	Schedule RevReq-3-15	165,684	-	165,684
31	Update for 2021 Lease Payments	A&G	Schedule RevReq-3-22	-	17,554	17,554
32	NH DOE Audit Adjustment #4	A&G	Schedule RevReq-3-22	-	(69)	(69)
33	Total Operating & Maintenance Expense Adjustments			<u>\$ 1,485,451</u>	<u>\$ 14,038</u>	<u>\$ 1,499,489</u>
34	Depreciation And Amortization Expense Adjustments					
35	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 469,003	\$ -	\$ 469,003
36	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2	1,847,988	-	1,847,988
37	Production Expense (Depreciation)	Depr	Schedule RevReq-3-3	37,865	-	37,865
38	Software Amortization	Amort	Schedule RevReq-3-17	189,288	(9,689)	179,598
39	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	(308,218)	-	(308,218)
40	Total Depreciation And Amortization Expense Adjustments			<u>\$ 2,235,925</u>	<u>\$ (9,689)</u>	<u>\$ 2,226,236</u>
41	Taxes Other Than Income Adjustments					
42	Property Taxes	Oth Tax	Schedule RevReq-3-19	\$ 617,939	\$ 177,134	\$ 795,073
43	Payroll Taxes - Wage Increases	Oth Tax	Schedule RevReq-3-20 P1	42,415	(1,072)	41,343
44	Payroll Taxes - Employee Retention Credit	Oth Tax	Schedule RevReq-3-20 P2	95,258	-	95,258
45	Total Taxes Other Than Income Adjustments			<u>\$ 755,611</u>	<u>\$ 176,062</u>	<u>\$ 931,673</u>
46	Income Taxes Adjustments					
47	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ (405,701)	\$ (35,055)	\$ (440,756)
48	NH State Tax	SIT	Schedule RevReq-3-21 P1	(161,167)	(13,926)	(175,093)
49	Remove Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	(49,634)	-	(49,634)
50	Remove Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	(834,820)	-	(834,820)
51	Remove Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	57,442	-	57,442
52	Remove Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	834,820	-	834,820
53	Total Income Taxes Adjustments			<u>\$ (559,060)</u>	<u>\$ (48,980)</u>	<u>\$ (608,040)</u>
54	Rate Base Adjustments					
55	NH Supplemental Plant Adjustment	Plant	Schedule RevReq-5-3	\$ 1,873,246	\$ -	\$ 1,873,246
56	NH Supplemental Plant Adjustment	Acc Depr	Schedule RevReq-5-3	1,350,190	-	1,350,190
57	DIT Settlement Adjustment	RB DIT	Schedule RevReq-5-4	-	-	-
58	Cash Working Capital (Due To Pro Forma Adjustments)	CWC	Schedule RevReq-5-2	235,191	18,861	254,052
59	Total Rate Base Adjustments			<u>\$ 758,247</u>	<u>\$ 18,861</u>	<u>\$ 777,108</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WEATHER NORMALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-1  
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<u>LINE NO.</u>	(1) <u>DESCRIPTION</u>	(2) <u>TOTAL</u>
1	To Increase Test Year Base Revenue to Normalize for the Effect of Warmer than Normal Weather <sup>(1)</sup>	<u>\$ 1,994,374</u>

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
REVENUE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	<u>Customer Growth Revenue Adjustment</u>	
2	To Increase Test Year Base Revenue for 2020 Customer Growth <sup>(1)</sup>	\$ 278,301
3	<u>Residential Low Income Assistance Revenue Adjustment</u>	
4	To Reflect Recovery Of The Low Income Discount Through the LDAC <sup>(2)</sup>	\$ 264,523
5	<u>Unbilled Revenue Adjustment</u>	
6	Remove Unbilled Revenue	\$ 294,543
7	<u>Non Distribution Bad Debt Adjustment (Revenue &amp; Expense)</u>	
8	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (97,468)
9	Remove: Provision For Doubtful Accts - Non-Dist - NH	\$ (97,468)
10	<u>Misc. Revenue Adjustment</u>	
11	Clear Remaining Rate Case Expense And Recoupment Balances	\$ 4,788
12	<u>Late Payment Revenue Adjustment</u>	
13	Normalized Late Payment Revenue <sup>(3)</sup>	\$ 76,773
14	Test Year Late Payment Revenue	36,761
15	Late Payment Revenue Adjustment	<u>\$ 40,013</u>
16	<u>Billed Accuracy Adjustment</u>	
17	Booked to Calculated Bill Adjustment <sup>(1)</sup>	\$ 367
18	<u>Special Contract Customer Revenue Adjustment</u>	
19	Full Year Special Contract Customer Revenue at Special Contract Rate <sup>(4)</sup>	\$ 1,197,813
20	Test Year Special Contract Customer Actual Revenue <sup>(4)</sup>	1,179,845
21	Net Special Contract Customer Revenue Adjustment	<u>\$ 17,968</u>

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

(2) See Workpaper - Flowthrough Detail

(3) Normalized Late Payment Revenue based on 2019 calendar year activity

(4) Refer to Workpaper 1.1 and Workpaper 1.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PRODUCTION EXPENSE ADJUSTMENTS  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3  
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LINE NO.	(1) DESCRIPTION	(2) NH	(3) ME	(4) TOTAL	(5) NH PR ALLOC. 40.88%	(6) ME PR ALLOC. 59.12%	(7) NH REVREQ ADJUST.	(8) ME REVREQ ADJUST.
1	Operation & Maintenance Expense							
2	Liquefied Propane Gas Production							
3	Operation Expense							
4	710 - Operation Supervision and Engineering	\$ -	\$ 29,447	\$ 29,447	\$ 12,038	\$ 17,409		
5	717 - Production Operation Labor	-	24,228	24,228	9,904	14,324		
6	735 - Production Operation Miscellaneous	-	59,588	59,588	24,360	35,228		
7	Total Operation Expense	-	113,263	113,263	46,302	66,961		
8	Maintenance							
9	740 - Production Maintenance Supervision	-	29,447	29,447	12,038	17,409		
10	741 - Maintenance of Plant	-	8,464	8,464	3,460	5,004		
11	742 - Maint of Equipment	-	28,588	28,588	11,687	16,901		
12	Total Maintenance Expense	-	66,499	66,499	27,185	39,314		
13	769 - Maint of Scada - Product	-	6,615	6,615	2,704	3,911		
14	Total Manuf Gas Prod Exp	\$ -	\$ 186,377	\$ 186,377	\$ 76,191	\$ 110,186	\$ 76,191	\$ (76,191)
15	Depreciation Expense							
16	Production Plant							
17	305 - Structures	\$ -	\$ 2,277	\$ 2,277	\$ 931	\$ 1,346		
18	Total Production Plant	-	2,277	2,277	931	1,346		
19	Other Storage Plant							
20	361 - Structures & Improve	-	11,705	11,705	4,785	6,920		
21	362 - Gas Holders	-	78,642	78,642	32,149	46,493		
22	Total Other Storage Plant	-	90,347	90,347	36,934	53,413		
23	Total Depreciation & Amortization	\$ -	\$ 92,624	\$ 92,624	\$ 37,865	\$ 54,759	\$ 37,865	\$ (37,865)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized <sup>(1)</sup>	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase <sup>(2)</sup>	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase <sup>(3)</sup>	30,465	109,167	139,632	290,817	430,449
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,006,921	3,748,070	4,754,991	6,900,297	11,655,288
8	Less Amounts Chargeable to Capital <sup>(4)</sup>	470,131	1,749,974	2,220,105	2,243,977	4,464,082
9	O&M Payroll Proformed	536,790	1,998,096	2,534,886	4,656,320	7,191,206
10	Less: Test Year O&M Payroll <sup>(5)</sup>			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,226	384,216	554,442
12	Incentive Compensation Target Adjustment <sup>(6)</sup>			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,226	384,216	554,442

**Notes**

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.12% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2.

(6) Refer to Workpaper 2.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized <sup>(1)</sup>	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase <sup>(2)</sup>	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase <sup>(3)</sup>	31,637	109,167	140,804	301,392	442,196
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,008,093	3,748,070	4,756,163	6,910,872	11,667,034
8	Less Amounts Chargeable to Capital <sup>(4)</sup>	470,679	1,749,974	2,220,653	2,247,416	4,468,069
9	O&M Payroll Proformed	537,414	1,998,096	2,535,510	4,663,456	7,198,966
10	Less: Test Year O&M Payroll <sup>(5)</sup>			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,850	391,352	562,202
12	Incentive Compensation Target Adjustment <sup>(6)</sup>			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,850	391,352	562,202

Notes

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.24% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.56% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2 Revised.

(6) Refer to Workpaper 2.4

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNITIL SERVICE CORP PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

<b>LINE NO.</b>	<b>(1) DESCRIPTION</b>	<b>(2) TOTAL</b>
1	Test Year USC Labor Charges to Northern Utilities - New Hampshire Division <sup>(1)</sup>	\$ 6,330,920
2	2021 Salary & Wage Increase % <sup>(2)</sup>	4.40%
3	Payroll Increase	278,560
4	Proforma Payroll for 2019 Increase	6,609,480
5	2022 Salary & Wage Increase % <sup>(2)</sup>	4.40%
6	Payroll Increase	290,817
7	Proforma Payroll for 2019 and 2020 Increase	6,900,297
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	32.52%
9	Proforma Payroll Capitalization	2,243,977
10	Proforma Amount to O&M Expense	4,656,320
11	Test Year O&M Payroll Amount of USC Charge	4,272,105
12	O&M Payroll Increase	\$ 384,216

**Notes**

(1) Includes Incentive Compensation at Target of \$688,442

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.40% Effective January 1, 2022

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNITIL SERVICE CORP PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-4 Revised  
Page 2 of 2 Revised  
Table of Contents

<b>LINE NO.</b>	<b>(1) DESCRIPTION</b>	<b>(2) TOTAL</b>
1	Test Year USC Labor Charges to Northern Utilities - New Hampshire Division <sup>(1)</sup>	\$ 6,330,920
2	2021 Salary & Wage Increase % <sup>(2)</sup>	4.40%
3	Payroll Increase	278,560
4	Proforma Payroll for 2019 Increase	6,609,480
5	2022 Salary & Wage Increase % <sup>(2)</sup>	4.56%
6	Payroll Increase	301,392
7	Proforma Payroll for 2019 and 2020 Increase	6,910,872
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	32.52%
9	Proforma Payroll Capitalization	2,247,416
10	Proforma Amount to O&M Expense	4,663,456
11	Test Year O&M Payroll Amount of USC Charge	4,272,105
12	O&M Payroll Increase	\$ 391,352

**Notes**

(1) Includes Incentive Compensation at Target of \$688,442

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.56% Effective January 1, 2022

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DISTRIBUTION BAD DEBT ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-5  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(4) TOTAL
1	Calendar Year 2019 Write-Offs as a % of Retail Delivery Billed Revenue <sup>(1)</sup>	0.71%	0.71%	0.71%
2	Per Books Based Distribution Billed Revenue - Calendar Year 2019 <sup>(1)</sup>	\$ 39,254,737	\$ -	\$ 39,254,737
3	Revenue Increase from Rate Case	7,782,950	182,252	7,965,202
4	2020 Total Normalized Delivery Retail Billed Revenue	<u>\$ 47,037,687</u>	<u>\$ 182,252</u>	<u>\$ 47,219,939</u>
5	Uncollectible Delivery Revenue	\$ 336,170	\$ 1,303	\$ 337,472
6	Less: Test Year Bad Debt Expense	<u>\$ 248,010</u>	<u>\$ -</u>	<u>\$ 248,010</u>
7	Increase in Bad Debt Expense	<u>\$ 88,160</u>	<u>\$ 1,303</u>	<u>\$ 89,463</u>

**Notes**

(1) Normalized write offs and per books base distribution billed revenue by using 2019 calendar year activity



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 MEDICAL AND DENTAL INSURANCE ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Medical and Dental O&M Expense	\$ 871,431	\$ 318,565	\$ 552,866
2	Less: Test Year Medical And Dental Insurance O&M Expense	<u>466,837</u>	<u>182,055</u>	<u>284,783</u>
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 404,594</u>	<u>\$ 136,510</u>	<u>\$ 268,083</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 MEDICAL AND DENTAL INSURANCE ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6 Revised  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Medical and Dental O&M Expense	\$ 805,445	\$ 293,606	\$ 511,839
2	Less: Test Year Medical And Dental Insurance O&M Expense	<u>466,837</u>	<u>182,055</u>	<u>284,783</u>
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 338,607</u>	<u>\$ 111,551</u>	<u>\$ 227,056</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
Pension, PBOP, SERP, 401(K) and Deferred Compensation Expense  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 690,223	\$ 250,740	\$ 439,483
2	Test Year PBOP Expense, as Pro-Formed	389,446	204,698	184,748
3	Test Year SERP Expense, as Pro-Formed	320,475	-	320,475
4	Test Year 401K Expense, as Pro-Formed	394,059	98,571	295,488
5	Test Year Deferred Comp Expense, as Pro-Formed	52,717	-	52,717
6	Total Test Year Pension, PBOP, SERP and 401K Expense, as Pro-Formed	<u>1,846,920</u>	<u>554,009</u>	<u>1,292,911</u>
7	Test Year Pension Expense	\$ 692,409	\$ 280,117	\$ 412,291
8	Test Year PBOP Expense	409,195	203,878	205,317
9	Test Year SERP Expense	261,677	-	261,677
10	Test Year 401K Expense	363,965	92,859	271,106
11	Test Year Deferred Comp Expense	8,302	-	8,302
12	Total Test Year Pension, PBOP, SERP and 401K Expense	<u>1,735,547</u>	<u>576,854</u>	<u>1,158,693</u>
13	Test Year Pension Expense, Pro-Forma Adjustment <sup>(1)</sup>	(2,185)	(29,377)	27,192
14	Test Year PBOP Expense, Pro-Forma Adjustment <sup>(2)</sup>	(19,749)	819	(20,569)
15	Test Year SERP Expense, Pro-Forma Adjustment <sup>(3)</sup>	58,798	-	58,798
16	Test Year 401K Expense, Pro-Forma Adjustment <sup>(4)</sup>	30,095	5,712	24,382
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment <sup>(5)</sup>	44,415	-	44,415
18	Total Test Year Retirement Costs Pro-Forma Adjustment	<u>\$ 111,373</u>	<u>\$ (22,845)</u>	<u>\$ 134,218</u>

Notes

- (1) Refer to Workpaper 4.1
- (2) Refer to Workpaper 4.2
- (3) Refer to Workpaper 4.3
- (4) Refer to Workpaper 4.4
- (5) Refer to Workpaper 4.6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
Pension, PBOP, SERP, 401(K) and Deferred Compensation Expense  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7 Revised  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 690,223	\$ 250,740	\$ 439,483
2	Test Year PBOP Expense, as Pro-Formed	389,446	204,698	184,748
3	Test Year SERP Expense, as Pro-Formed	320,475	-	320,475
4	Test Year 401K Expense, as Pro-Formed	394,531	98,590	295,941
5	Test Year Deferred Comp Expense, as Pro-Formed	<u>52,717</u>	<u>-</u>	<u>52,717</u>
6	Total Test Year Pension, PBOP, SERP and 401K Expense, as Pro-Formed	<u>1,847,392</u>	<u>554,028</u>	<u>1,293,364</u>
7	Test Year Pension Expense	\$ 692,409	\$ 280,117	\$ 412,291
8	Test Year PBOP Expense	409,195	203,878	205,317
9	Test Year SERP Expense	261,677	-	261,677
10	Test Year 401K Expense	363,965	92,859	271,106
11	Test Year Deferred Comp Expense	<u>8,302</u>	<u>-</u>	<u>8,302</u>
12	Total Test Year Pension, PBOP, SERP and 401K Expense	<u>1,735,547</u>	<u>576,854</u>	<u>1,158,693</u>
13	Test Year Pension Expense, Pro-Forma Adjustment <sup>(1)</sup>	(2,185)	(29,377)	27,192
14	Test Year PBOP Expense, Pro-Forma Adjustment <sup>(2)</sup>	(19,749)	819	(20,569)
15	Test Year SERP Expense, Pro-Forma Adjustment <sup>(3)</sup>	58,798	-	58,798
16	Test Year 401K Expense, Pro-Forma Adjustment <sup>(4)</sup>	30,567	5,732	24,835
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment <sup>(5)</sup>	44,415	-	44,415
18	Total Test Year Retirement Costs Pro-Forma Adjustment	<u>\$ 111,845</u>	<u>\$ (22,826)</u>	<u>\$ 134,671</u>

Notes

- (1) Refer to Workpaper 4.1
- (2) Refer to Workpaper 4.2
- (3) Refer to Workpaper 4.3
- (4) Refer to Workpaper 4.4
- (5) Refer to Workpaper 4.6

PROPERTY & LIABILITY INSURANCE  
 12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Property & Liability Insurances O&M Expense	\$ 319,949	\$ 289,097	\$ 30,851
2	Less: Test Year Property & Liability Insurances O&M Expense	<u>259,250</u>	<u>241,873</u>	<u>17,377</u>
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 60,699</u>	<u>\$ 47,224</u>	<u>\$ 13,475</u>

Notes

(1) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.2

**PROPERTY & LIABILITY INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-8 Revised  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH <sup>(1)</sup>	(4) UNITIL SERVICE CORP. <sup>(2)</sup>
1	Proformed Property & Liability Insurances O&M Expense	\$ 310,385	\$ 277,077	\$ 33,308
2	Less: Test Year Property & Liability Insurances O&M Expense	<u>259,250</u>	<u>241,873</u>	<u>17,377</u>
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 51,135</u>	<u>\$ 35,204</u>	<u>\$ 15,931</u>

Notes

(1) Refer to Workpaper 5.1 Revised

(2) Refer to Workpaper 5.2 Revised

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
NH PUC ASSESSMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-9  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) FY 2021 AS FILED	(3) FY 2022 UPDATE
1	Regulatory Assessments	\$ 485,194	\$ 552,312
2	Test Year Total PUC Assessment Recovered Through Base Rates	368,964	368,964
3	Adjustment for 2021 NH PUC Assessment	<u>\$ 116,230</u>	<u>\$ 183,348</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DUES & SUBSCRIPTION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-10  
Table of Contents

	(1)	(2)
<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	AGA Membership Dues	\$ 84,145
2	Amount allocated to NuNH	34%
3	Test Year NuNH Dues & Subscriptions	<u>28,609</u>
4	Adjustment to remove lobbying portion of Dues & Subscriptions <sup>(1)</sup>	<u><u>(1,774)</u></u>

Notes

(1) The portion of 2020 membership that is allocable to lobbying is 6.2%



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PANDEMIC COST ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-11  
Table of Contents

	(1)	(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Pandemic Cost Adjustment - NuNH	\$ 100,284
2	<u>Unitil Service Expense Allocated to NuNH</u>	
3	Total Unitil Service Pandemic Costs	\$ 49,496
4	NuNH Apportionment	20.18%
5	Expense Apportioned to NuNH	\$ 9,988
6	Capitalization Rate	31.51%
7	NuNH Capitalization	3,147
8	NuNH Net O&M Medical Expense	\$ 6,841
9	Removal of Total Pandemic Costs from Test Year	\$ (107,125)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SEVERANCE EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-12  
Table of Contents

LINE NO.	DESCRIPTION	AMOUNT
1	Test year severance normalization <sup>(1)</sup>	\$ (29,947)

Notes

(1) Normalized using 5-year historical amounts

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**RENT EXPENSE ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-13**  
**Table of Contents**

	(1)	(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Rent Expense Charged to Unitil Service Corp.	\$ 381,843
2	NuNH Apportionment	19.85%
3	Expense Apportioned to NuNH	\$ 75,796
4	Capitalization Rate	31.51%
5	NuNH Capitalization	23,883
6	NuNH Net O&M Rent Expense	\$ 51,913

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RENT EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-13 Revised  
Table of Contents

	(1)	(2)
<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	Rent Expense Charged to Unitil Service Corp.	\$ 348,382
2	NuNH Apportionment	19.85%
3	Expense Apportioned to NuNH	\$ 69,154
4	Capitalization Rate	31.51%
5	NuNH Capitalization	21,790
6	NuNH Net O&M Rent Expense	\$ 47,363

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE** Schedule RevReq-3-14  
**ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT** Table of Contents  
**12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Required AMP Full Time Employee	\$ 84,000
2	Allocable to NuNH	22%
3	Expense Allocable to NuNH	\$ 18,480
4	Annual AMP Forgiveness <sup>(1)</sup>	74,000
5	Total AMP Implementation Costs	\$ 92,480

**Notes**

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's proposed Regulatory Cost Adjustment Mechanism as a component of the Local Delivery Adjustment Charge

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15  
Page 1 of 2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) AMOUNT AS FILED
1	Test Year Distribution O&M Expenses	\$ 13,580,391
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 6,636,764
3	Medical and Dental Insurance	466,837
4	401K Costs	363,965
5	Property & Liability Insurance	259,250
6	PUC Assessment	368,964
7	Total Normalizing Adjustment Items	<u>\$ 8,095,780</u>
	Less Items not Subject to Inflation:	
8	Pension	\$ 692,409
9	Postemployment Benefits Other than Pensions	409,195
10	Supplemental Executive Retirement Plan	261,677
11	Deferred Comp Expense	8,302
12	Bad Debts	345,477
13	Postage	135,037
14	Amortizations - USC Charge	75,914
15	Facility Leases - USC Charge	320,591
16	Total Items not Subject to Inflation	<u>\$ 2,248,602</u>
17	Residual O&M Expenses	\$ 3,236,009
18	Projected Inflation Rate <sup>(1)</sup>	<u>5.12%</u>
19	Increase in Other O&M Expense for Inflation	\$ 165,684

**Notes**

(1) Refer to Schedule RevReq-3-15, Page 2 of 2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 INFLATION ALLOWANCE  
 12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) INDEX <sup>(1)</sup>
	<b>GDPIPD Index Value at the end of the Test Year:</b>	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	113.6
3	July 1, 2020 (Midpoint of Test Year) Index	113.3
	<b>GDPIPD Index Value at date of permanent rates :</b>	
4	July 2022 Index-GDP	119.0
5	August 2022 Index-GDP	119.2
6	August 1, 2022 (Date of Permanent Rates) Index	119.1
7	Projected Inflation Rate	5.12%

Notes

(1) Refer to Workpaper 6.1 for GDPIPD Indices

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
DEPRECIATION ANNUALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) CURRENT DEPRECIATION RATES	(4) ANNUAL DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	1.43%	620
14	375.7 Structures - Other Dist Sys	3,217,521	1.43%	46,011
15	376.2 Mains - Coated/Wrapped	29,746,227	2.66%	791,250
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.87%	3,453,821
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.17%	45,150
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	3.50%	255,114
22	379 Mea & Reg Ta-G	39,266	3.50%	1,374
23	380 Services	82,837,047	3.67%	3,040,120
24	381 Meters	4,624,610	3.33%	154,000
25	382 Meter Installations	26,001,685	3.33%	865,856
26	383 House Regulators	733,550	3.33%	24,427
27	386 Water Heaters/Conversion Burners	1,978,895	7.41%	146,636
28	Total Distribution Plant	278,804,516	3.17%	8,824,379
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	8.70%	44,208
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	5.26%	75,240
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	9.09%	170,299
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	6.67%	231,459
38	Total General Plant	7,734,572	7.16%	521,206
39	Total Plant in Service	\$ 299,372,252	3.28%	\$ 9,345,585
40	Test Year Expense			\$ 8,876,582
41	Increase In Depreciation Expense			\$ 469,003



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PROPOSED DEPRECIATION RATES  
 12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) PROPOSED DEPRECIATION RATES	(4) PROPOSED DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	2.74%	1,188
14	375.7 Structures - Other Dist Sys	3,217,521	2.74%	88,160
15	376.2 Mains - Coated/Wrapped	29,746,227	3.78%	1,124,407
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.88%	3,465,855
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.64%	50,239
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	4.87%	354,973
22	379 Mea & Reg Ta-G	39,266	4.87%	1,912
23	380 Services	82,837,047	4.41%	3,653,114
24	381 Meters	4,624,610	5.34%	246,954
25	382 Meter Installations	26,001,685	4.23%	1,099,871
26	383 House Regulators	733,550	3.32%	24,354
27	386 Water Heaters/Conversion Burners	1,978,895	11.36%	224,802
28	Total Distribution Plant	278,804,516	3.72%	10,335,829
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	6.67%	33,893
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	3.67%	52,496
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	5.36%	100,419
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	3.18%	110,351
38	Total General Plant	7,734,572	4.08%	297,159
39	Total Plant in Service	\$ 299,372,252	3.73%	\$ 10,632,988
40	<u>Reserve Adjustment For Amortization</u> <sup>(1)</sup>			
41	391.10 Off Furn & Eq.- Unspecified			(3,628)
42	394.10 Tools, Garage & Service Equipment			(27,132)
43	397 Communication Equipment			(80,592)
44	397.35 ERT Automatic Reading Dev			(35,960)
45	Total Reserve Adjustment for Amortization			(147,312)
46	<u>Leak Prone Pipe</u> <sup>(1)</sup>			
47	376.3 Mains - Bare Steel			464,724
48	376.8 Mains - Cast Iron			243,173
49	Total Leak Prone Pipe Amortization			707,897
50	Total Pro Forma Depreciation Expense (Line 39 + Line 45 + Line 49)			11,193,573
51	Annualized Test Year Expense <sup>(2)</sup>			\$ 9,345,585
52	Increase in Depreciation Expense			\$ 1,847,988

Notes

(1) Refer to testimony and schedules of Mr. Allis

(2) Refer to Schedule RevReq-3-16, Page 1 of 2, Line 39

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 AMORTIZATION ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	NU-NH Rate Year Software Amortization <sup>(1)</sup>	\$ 669,511
2	USC Allocated Rate Year Software Amortization <sup>(2)</sup>	118,959
3	Total Rate Year Software Amortization	788,470
4	NU-NH Test Year Software Amortization <sup>(3)</sup>	\$ 522,006
5	USC Allocated Test Year Software Amortization <sup>(4)</sup>	77,176
6	Total 2020 Test Year Software Amortization	599,182
7	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	\$ 189,288

Notes

- (1) Workpaper W7.2 Line 76
- (2) Workpaper W7.4 Line 20
- (3) Workpaper W7.1 Line 89
- (4) Workpaper W7.3 Line 20

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 AMORTIZATION ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17 Revised  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	NU-NH Rate Year Software Amortization <sup>(1)</sup>	\$ 657,774
2	USC Allocated Rate Year Software Amortization <sup>(2)</sup>	121,006
3	Total Rate Year Software Amortization	<u>778,780</u>
4	NU-NH Test Year Software Amortization <sup>(3)</sup>	\$ 522,006
5	USC Allocated Test Year Software Amortization <sup>(4)</sup>	77,176
6	Total 2020 Test Year Software Amortization	<u>599,182</u>
7	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u>\$ 179,598</u>

Notes

(1) Workpaper W7.2 Revised

(2) Workpaper W7.4 Revised

(3) Workpaper W7.1

(4) Workpaper W7.3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
EXCESS ACCUMULATED DEFERRED INCOME TAX ("ADIT") FLOW BACK  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-18  
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Annual Amortization Expense Reduction Related to Excess ADIT Flowback <sup>(1)</sup>	\$ (308,218)

Notes

(1) Refer to Exhibit JAG-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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(1)	(2)	(3)	(4)	(5)	
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES <sup>(1)</sup>
1	Atkinson	4/1 - 3/31	\$ 16.24	1,564,100	25,401
2	Brentwood	4/1 - 3/31	\$ 21.36	1,489,600	31,818
3	Brentwood	4/1 - 3/31	\$ 23.19	400	9
4	Dover	4/1 - 3/31	\$ 24.85	1,200	30
5	Dover	4/1 - 3/31	\$ 22.92	37,150,600	851,492
6	Durham	4/1 - 3/31	\$ 25.73	7,742,400	199,212
7	East Kingston	4/1 - 3/31	\$ 20.50	746,700	15,307
8	Epping	4/1 - 3/31	\$ 23.64	1,079,900	25,529
9	Exeter	4/1 - 3/31	\$ 22.50	13,803,800	310,586
10	Greenland	4/1 - 3/31	\$ 14.58	733,400	10,693
11	Hampton--Class 4000	4/1 - 3/31	\$ 13.93	18,884,700	263,064
12	Hampton--Class 5000	4/1 - 3/31	\$ 14.43	9,301,400	134,219
13	Hampton Falls	4/1 - 3/31	\$ 19.33	36,400	704
14	Kensington	4/1 - 3/31	\$ 18.61	1,442,400	26,843
15	Madbury	4/1 - 3/31	\$ 23.41	347,000	8,123
16	Newington	4/1 - 3/31	\$ 8.02	2,848,900	22,848
17	North Hampton	4/1 - 3/31	\$ 14.80	1,822,800	26,977
18	Plaistow	4/1 - 3/31	\$ 19.60	9,849,580	193,052
19	Portsmouth	4/1 - 3/31	\$ 12.80	47,562,000	608,794
20	Rochester	4/1 - 3/31	\$ 22.67	26,840,200	608,468
21	Rollinsford	4/1 - 3/31	\$ 22.57	194,600	4,392
22	Rollinsford	4/1 - 3/31	\$ 24.68	20,000	494
23	Salem	4/1 - 3/31	\$ 19.82	9,478,700	187,867
24	Seabrook	4/1 - 3/31	\$ 13.90	12,142,100	168,775
25	Somersworth	4/1 - 3/31	\$ 25.91	9,713,200	251,669
26	Somersworth	4/1 - 3/31	\$ 27.85	62,000	1,727
27	Stratham	4/1 - 3/31	\$ 17.14	497,200	8,522
28	State Of NH <sup>(2)</sup>	4/1 - 3/31			1,359,585
29	Total			\$ 215,355,280	\$ 5,346,199
30	Test Year Property Taxes <sup>(3)</sup>				\$ 4,728,948
31	Less: Test Year Property Tax Abatements <sup>(4)</sup>				688
32	Total Test Year Property Tax Expense				\$ 4,728,260
33	Total Property Tax Increase (Line 29 - Line 32)				\$ 617,939

Notes

(1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case

(2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case

(3) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19 Revised  
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(1)	(2)	(3)	(4)	(5)	
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES <sup>(1)</sup>
1	Atkinson	4/1 - 3/31	\$ 10.94	1,999,400	21,873
2	Brentwood	4/1 - 3/31	\$ 20.46	1,423,000	29,115
3	Dover	4/1 - 3/31	\$ 20.08	40,155,200	806,316
4	Durham	4/1 - 3/31	\$ 25.93	7,155,300	185,537
5	East Kingston	4/1 - 3/31	\$ 20.16	714,400	14,402
6	Epping	4/1 - 3/31	\$ 20.55	4,745,700	97,524
7	Exeter	4/1 - 3/31	\$ 22.02	13,081,500	288,055
8	Greenland	4/1 - 3/31	\$ 16.73	795,800	13,314
9	Hampton--Class 4000	4/1 - 3/31	\$ 13.90	18,884,700	262,497
10	Hampton--Class 5000	4/1 - 3/31	\$ 14.69	9,301,400	136,638
11	Hampton Falls	4/1 - 3/31	\$ 19.10	91,500	1,748
12	Kensington	4/1 - 3/31	\$ 16.80	1,410,000	23,688
13	Madbury	4/1 - 3/31	\$ 23.59	336,100	7,929
14	Newington	4/1 - 3/31	\$ 8.20	2,811,000	23,050
15	North Hampton	4/1 - 3/31	\$ 14.60	1,822,800	26,613
16	Plaistow	4/1 - 3/31	\$ 17.29	9,922,000	171,551
17	Portsmouth	4/1 - 3/31	\$ 13.09	50,847,408	665,593
18	Rochester	4/1 - 3/31	\$ 22.81	34,423,000	785,188
19	Rollinsford	4/1 - 3/31	\$ 22.33	284,500	6,353
20	Salem	4/1 - 3/31	\$ 14.35	13,096,000	187,927
21	Seabrook	4/1 - 3/31	\$ 12.09	13,121,300	158,637
22	Somersworth	4/1 - 3/31	\$ 25.72	8,953,600	230,287
23	Stratham	4/1 - 3/31	\$ 16.73	539,100	9,019
24	State Of NH	4/1 - 3/31			1,370,478
25	Total			\$ 235,914,708	\$ 5,523,332
26	Test Year Property Taxes <sup>(2)</sup>				\$ 4,728,948
27	Less: Test Year Property Tax Abatements				688
28	Total Test Year Property Tax Expense				\$ 4,728,260
29	Total Property Tax Increase (Line 25 - Line 28)				\$ 795,073

**Notes**

(1) Based on final 2021 property tax bills

(2) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PAYROLL TAX ADJUSTMENT - WAGE INCREASES  
 12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) DESCRIPTION	(2) SOCIAL SECURITY	(3) MEDICARE	(4) TOTAL
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases <sup>(1)</sup>	\$ 554,442	\$ 554,442	
2	Payroll Tax Rates	<u>6.20%</u>	<u>1.45%</u>	
3	Increase in Payroll Taxes	<u>\$ 34,375</u>	<u>\$ 8,039</u>	<u>\$ 42,415</u>

Notes

(1) Refer to Schedule RevReq-3-4, Page 1 of 2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT - WAGE INCREASES  
12 MONTHS ENDED DECEMBER 31, 2020**

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Page 1 of 2 Revised  
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LINE NO.	(1) DESCRIPTION	(2) SOCIAL SECURITY	(3) MEDICARE	(4) TOTAL
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases <sup>(1)</sup>	\$ 562,202	\$ 562,202	
2	Less Pay Increase Amounts in Excess of Taxable Limit <sup>(2)</sup>			
3	Northern Utilities, Inc. <sup>(3)</sup>	\$ (2,564)		
4	Unitil Service Corp. <sup>(4)</sup>	\$ (24,305)		
5	O&M Payroll / Compensation Increase Subject to Payroll Taxes	<u>535,333</u>	<u>562,202</u>	
6	Payroll Tax Rates	<u>6.20%</u>	<u>1.45%</u>	
7	Increase in Payroll Taxes	<u>\$ 33,191</u>	<u>\$ 8,152</u>	<u>\$ 41,343</u>

**Notes**

- (1) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised
- (2) 2021 Social Security Wage Limit of \$142,800
- (3) Refer to Workpaper 8.1
- (4) Refer to Workpaper 8.2



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE**  
**PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT**  
**EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")**  
**12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) DESCRIPTION	(2) SOCIAL SECURITY
1	ERC & FFCRA - NuNH	\$ (107,364)
2	Capitalization Rate	46.69%
3	Capitalized Amount	<u>(50,128)</u>
4	Net Expense - NuNH	<u>(57,236)</u>
5	<u>Unitil Service ERC Allocated to NuNH</u>	
6	Total Unitil Service ERC	\$ (279,213)
7	NUNH Apportionment	<u>20.18%</u>
8	Expense Apportioned to NuNH	\$ (56,345)
9	Capitalization Rate	<u>32.52%</u>
10	NuNH Capitalization	<u>(18,323)</u>
11	NuNH Net ERC	<u>\$ (38,022)</u>
12	Removal of Total ERC & FFCRA from Test Year	<u><u>\$ 95,258</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(4) TEST YEAR AS PROFORMED
1	<u>Increases / (Decreases) To Revenue</u>			
2	Weather Normalization	\$ 1,994,374	\$ -	\$ 1,994,374
3	New Customer Revenue Annualization	278,301	-	278,301
4	Residential Low Income	264,523	-	264,523
5	Unbilled Revenue	294,543	-	294,543
6	Non-Distribution Bad Debt	(97,468)	-	(97,468)
7	Misc. Revenue Adjustment	4,788	-	4,788
8	Late Fee Adjustment	40,013	-	40,013
9	Billed Accuracy Adjustment	367	-	367
10	Special Contract Customer Revenue Adjustment	17,968	-	17,968
11	Total Revenue Adjustments	<u>\$ 2,797,410</u>	<u>\$ -</u>	<u>\$ 2,797,410</u>
12	<u>Increases / (Decreases) To Expenses</u>			
13	Production Expense (O&M)	\$ 76,191	\$ -	\$ 76,191
14	Payroll	554,442	7,760	562,202
15	Medical & Dental Insurances	404,594	(65,986)	338,607
16	Distribution Bad Debt	88,160	1,303	89,463
17	Non-Distribution Bad Debt	(97,468)	-	(97,468)
18	Pension	(2,185)	-	(2,185)
19	PBOP	(19,749)	-	(19,749)
20	SERP	58,798	-	58,798
21	401K	30,095	472	30,567
22	Deferred Comp Expense	44,415	-	44,415
23	Property & Liability Insurances	60,699	(9,564)	51,135
24	NH PUC Assessment	116,230	67,118	183,348
25	Dues & Subscriptions	(1,774)	-	(1,774)
26	Pandemic Costs	(107,125)	-	(107,125)
27	Severance Expense	(29,947)	-	(29,947)
28	Rent Expense	51,913	(4,549)	47,363
29	Arrearage Management Program (AMP) Implementation Cost	92,480	-	92,480
30	Inflation Allowance	165,684	-	165,684
31	Update for 2021 Lease Payments	-	17,554	17,554
32	NH DOE Audit Adjustment #4	-	(69)	(69)
33	Depreciation Annualization	469,003	-	469,003
34	Proposed Depreciation Rates	1,847,988	-	1,847,988
35	Production Expense (Depreciation)	37,865	-	37,865
36	Software Amortization	189,288	(9,689)	179,598
37	Excess ADIT Flowback	(308,218)	-	(308,218)
38	Property Taxes	617,939	177,134	795,073
39	Payroll Taxes - Wage Increases	42,415	(1,072)	41,343
40	Payroll Taxes - Employee Retention Credits	95,258	-	95,258
41	Flowthrough Net Operating Income	759,111	-	759,111
42	Change In Interest Exp (Refer To Schedule RevReq 3-21 Page 2)	(345,611)	442	(345,169)
43	Total Expense Adjustments	<u>\$ 4,890,487</u>	<u>\$ 180,853</u>	<u>\$ 5,071,340</u>
44	Increase / (Decrease) In Taxable Income	<u>\$ (2,093,077)</u>	<u>\$ (180,853)</u>	<u>\$ (2,273,930)</u>
45	Effective Federal Income Tax Rate <sup>(1)</sup>	19.38%	19.38%	19.38%
46	NH State Tax Rate <sup>(2)</sup>	7.70%	7.70%	7.70%
	<u>Federal Income &amp; NH State Tax</u>			
47	Effective Federal Income Tax	\$ (405,701)	\$ (35,055)	\$ (440,756)
48	NH State Tax	(161,167)	(13,926)	(175,093)
49	Increase (Decrease) In Income Taxes	<u>\$ (566,868)</u>	<u>\$ (48,980)</u>	<u>\$ (615,848)</u>
	<u>Notes</u>			
50	Federal Income Tax Rate	21.00%	21.00%	21.00%
51	Federal Benefit of State Tax - (Line 48 * Line 51)	-1.62%	-1.62%	-1.62%
52	(1) Effective Federal Income Tax Rate	<u>19.38%</u>	<u>19.38%</u>	<u>19.38%</u>
53	(2) State Income Tax Rate	7.70%	7.70%	7.70%
54	Northern New Hampshire Tax Rate (Line 50 + Line 51)	<u>27.08%</u>	<u>27.08%</u>	<u>27.08%</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION  
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(5) TEST YEAR AS PROFORMED
1	Ratemaking Interest Synchronization			
2	Rate Base <sup>(1)</sup>	\$ 188,719,257	\$ 18,861	\$ 188,738,118
3	Cost Of Debt In Proposed Rate Of Return <sup>(2)</sup>	2.34%	0.00%	2.34%
4	Interest Expense for Ratemaking	\$ 4,422,286	442	4,422,728
5	Test Year Interest Expense			
6	Interest Charges (427-431)	\$ 4,767,897	-	\$ 4,767,897
7	Increase / (Decrease) in Interest Expense	\$ (345,611)	\$ 442	\$ (345,169)

**Notes**

- (1) Refer to Schedule RevReq-5
- (2) Refer to Schedule RevReq-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21  
Page 3 of 4  
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LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 6,096,270	\$ -	\$ 6,096,270
2	Federal Income Tax-Current	(19,629)	-	(19,629)
3	NH State Income Tax-Current	(380,440)	-	(380,440)
4	NH State Business Enterprise Credit Against NH BPT	63,600	-	63,600
5	Deferred Federal Income Tax	1,637,521	-	1,637,521
6	Deferred State Income Tax	962,658	-	962,658
7	Net Income Before Income Taxes	<u>8,359,980</u>	-	<u>8,359,980</u>
8	<u>Permanent Items</u>			
9	Lobbying	22,225	-	22,225
10	Parking Lot Disallowance	2,543	-	2,543
11	Penalties	2,500	-	2,500
12	Total Permanent Items	<u>27,268</u>	-	<u>27,268</u>
13	<u>Temporary Differences</u>			
14	Accrued Revenue	(3,295,760)	-	(3,295,760)
15	Bad Debt	81,370	-	81,370
16	FASB 87-Pensions	(211,016)	-	(211,016)
17	PBOP SFAS 106	96,936	-	96,936
18	Remediation	267,789	-	267,789
19	Utility Plant Differences	(5,924,514)	-	(5,924,514)
20	Total Temporary Differences	<u>(8,985,195)</u>	-	<u>(8,985,195)</u>
21	<u>Federal And State Tax Differences</u>			
22	Tax Depreciation	(2,123,819)	-	(2,123,819)
23	Total Federal And State Tax Differences	<u>(2,123,819)</u>	-	<u>(2,123,819)</u>
24	State Taxable Base Income	(2,721,766)	-	(2,721,766)
25	State Business Profits Tax - Current	(209,576)	-	(209,576)
26	Less: Business Enterprise Tax	63,600	-	63,600
27	Total State Tax Expense	<u>(273,176)</u>	-	<u>(273,176)</u>
28	Federal Taxable Income Base Before Federal And State Tax Differences	(2,512,190)	-	(2,512,190)
29	Less: Federal And State Tax Differences	<u>(2,123,819)</u>	-	<u>(2,123,819)</u>
30	Federal Taxable Income Base	(388,371)	-	(388,371)
31	Federal Income Tax-Current	<u>(81,558)</u>	-	<u>(81,558)</u>
32	<u>Summary Of Utility Income Taxes:</u>			
33	Federal Income Tax-Current	(92,140)	-	(92,140)
34	Federal Income Tax-Prior	49,634	-	49,634
35	Federal Income Tax-NOL	12,295	-	12,295
36	Federal Amount To Non-Distribution Operations	10,582	(10,582)	-
37	State Business Profits Tax-Current	(277,380)	-	(277,380)
38	State Business Profits Tax-Prior	834,820	-	834,820
39	State Business Profits Tax-NOL	(942,084)	-	(942,084)
40	State Amount To Non-Distribution Operations	4,204	(4,204)	-
41	Deferred Federal Income Tax	1,707,258	-	1,707,258
42	Deferred Federal Income Tax-Prior	(57,442)	-	(57,442)
43	Deferred Federal Income Tax-NOL	(12,295)	-	(12,295)
44	Deferred State Business Profits Tax	855,394	-	855,394
45	Deferred State Business Profits Tax-Prior	(834,820)	-	(834,820)
46	Deferred State Business Profits Tax-NOL	<u>942,084</u>	-	<u>942,084</u>
47	Total Income Taxes	<u>\$ 2,200,110</u>	<u>\$ (14,786)</u>	<u>\$ 2,185,324</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PRIOR YEAR INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

	(1)	(2)
<u>LINE NO</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>
1	Remove Prior Year Federal Income Taxes	\$ (49,634)
2	Remove Prior Year State Income Taxes	(834,820)
3	Remove Prior Year Deferred Federal Income Taxes	57,442
4	Remove Prior Year Deferred State Income Taxes	834,820
5	Total	<u>\$ 7,808</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 NEW HAMPSHIRE DOE AUDIT ADJUSTMENTS & OTHER  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-22  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	<u>Audit Issue #4</u> <sup>(1)</sup>	
2	Audit Issue #4 Reduction (Inadvertent Allocator Used)	\$ (69)
3	<u>Lease Payment Increase</u> <sup>(2)</sup>	
4	2020 Lease Payments	\$ 211,251
5	2021 Lease Payments	228,806
6	Lease Payment Increase	\$ <u>17,554</u>

**Notes:**

(1) Refer to NHDOE Audit Report, Page 148

(2) Refer to Energy 4-28

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ASSETS & DEFERRED CHARGES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-1  
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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Gas Plant</u>						
2	In Service	\$ 299,372,252	\$ 390,755,625	\$ -	\$ 690,127,877	\$ 623,207,033	\$ 560,519,339
3	Construction Work in Progress	6,411,145	6,890,804	-	13,301,949	12,576,742	11,064,887
4	Less: Reserve for Depreciation	(88,023,262)	(87,391,662)	-	(175,414,925)	(143,066,942)	(131,806,854)
5	Total Gas Plant	217,760,135	310,254,767	-	528,014,901	492,716,833	439,777,371
6	<u>Other Property</u>						
7	Total Other Net Property	-	86,855	-	86,855	29,819	(24,914)
8	Total Other & Non Operating Plant	-	86,855	-	86,855	29,819	(24,914)
9	<u>Current Assets</u>						
10	Cash	1,500	250	370,260	372,010	341,847	672,243
11	Accounts Receivable - Gas	9,102,182	14,492,785	-	23,594,967	21,416,443	28,512,317
12	Accounts Receivable - Other	181,592	14,495	3,377	199,464	154,773	34,597
13	Uncollectible Accounts	(294,933)	(863,075)	-	(1,158,008)	(441,588)	(836,962)
14	Notes Receivable	-	-	8,913,185	8,913,185	5,559,766	3,137,369
15	Material and Supplies	2,416,575	2,048,155	-	4,464,730	4,162,206	3,892,225
16	Stores Expense Undistributed	356,883	351,217	-	708,100	655,826	481,856
17	Inventory	267,731	40,348	-	308,079	448,104	391,250
18	Prepayments	963,040	1,128,283	70,044	2,161,367	4,450,029	3,400,561
19	Accrued Revenue	3,803,680	4,731,203	-	8,534,883	9,587,864	8,319,787
20	Miscellaneous Current Assets	4,530,525	93,747	-	4,624,272	5,666,176	7,622,013
21	Total Current Assets	21,328,775	22,037,408	9,356,866	52,723,049	52,001,444	55,627,256
22	<u>Deferred Charges</u>						
23	Unamortized Debt Expense	-	-	1,359,851	1,359,851	1,208,586	1,092,517
24	Other - Deferred Debits	13,872,478	20,353,943	98,736	34,325,157	27,066,138	32,928,903
25	Total Deferred Charges	13,872,478	20,353,943	1,458,587	35,685,008	28,274,724	34,021,420
26	Total Assets & Deferred Charges	\$ 252,961,387	\$ 352,732,973	\$ 10,815,453	\$ 616,509,813	\$ 573,022,820	\$ 529,401,133

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 STOCKHOLDERS EQUITY & LIABILITIES  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-2  
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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Capitalization</u>						
2	Common Stock	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
3	Paid in Capital	-	-	207,074,000	207,074,000	200,699,000	175,199,000
4	Earned Surplus	6,096,270	8,643,131	9,713,702	24,453,103	24,380,042	22,032,465
5	Stockholders Equity	<u>6,096,270</u>	<u>8,643,131</u>	<u>216,788,702</u>	<u>231,528,103</u>	<u>225,080,042</u>	<u>197,232,465</u>
6	<u>Long Term Debt</u>						
7	Bonds and Notes	-	-	230,000,000	230,000,000	198,200,000	166,600,000
8	Total	<u>-</u>	<u>-</u>	<u>230,000,000</u>	<u>230,000,000</u>	<u>198,200,000</u>	<u>166,600,000</u>
9	<u>Current and Accrued Liabilities</u>						
10	Accounts Payable	639,411	538,256	6,001,159	7,178,826	8,651,894	10,471,212
11	Notes Payable to Associated Co.	-	-	26,747,022	26,747,022	28,494,680	58,154,005
12	A/P to Associated Co's	-	-	7,400,409	7,400,409	6,497,178	3,145,273
13	Customer Deposits	249,677	342,624	-	592,301	640,562	738,651
14	Taxes Accrued	67,648	(4,613)	-	63,035	292,534	14,450
15	Interest Accrued	-	-	2,094,467	2,094,467	1,824,919	1,503,714
16	Dividends Declared	-	-	3,666,585	3,666,585	3,304,600	1,229,300
17	Other Tax Liabilities	750,955	(609,964)	33,532	174,523	94,759	130,422
18	Other Current and Accrued Liabilities	811,427	576,546	7,636,657	9,024,630	11,636,693	15,472,163
19	Total Current and Accrued Liabilities	<u>2,519,118</u>	<u>842,849</u>	<u>53,579,831</u>	<u>56,941,798</u>	<u>61,437,819</u>	<u>90,859,190</u>
20	<u>Deferred Credits</u>						
21	Other Deferred Credits	18,639,799	21,537,277	-	40,177,076	35,921,434	27,893,528
22	Other Regulatory Liabilities	6,608,392	8,917,471	-	15,525,863	15,874,493	15,992,896
23	Accumulated Deferred Income Taxes	16,892,861	25,444,116	-	42,336,977	36,509,031	30,823,054
24	Total Deferred Credits	<u>42,141,052</u>	<u>55,898,864</u>	<u>-</u>	<u>98,039,916</u>	<u>88,304,958</u>	<u>74,709,478</u>
25	Total Stockholders Equity & Liabilities	<u>\$ 50,756,440</u>	<u>\$ 65,384,844</u>	<u>\$ 500,368,533</u>	<u>\$ 616,509,817</u>	<u>\$ 573,022,819</u>	<u>\$ 529,401,133</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 UTILITY PLANT IN SERVICE  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-3  
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LINE NO.	(1) Account Name	(2) CAPITAL 1/1	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFER ADJ	(6) PLANT IN SERVICE 12/31	(7) COMPLETED CONSTRUCTION NOT CLASSIFIED 12/31
1	Amortizable Plant:						
2	303 Misc Intangible Plant	\$ 11,262,452	\$ 960,046	\$ -	\$ -	12,222,498	\$ 603,849
3	Total Amortizable Plant	11,262,452	960,046	-	-	12,222,498	603,849
4	Mfg. Gas Produc. Plant:						
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	-	-	-	6,816	-
6	305 Struct. And Improvements	161,860	-	(75,459)	(86,401)	-	-
7	320 Other Equipment	7,640	-	(7,006)	(634)	-	-
8	321 LNG Equipment	84,156	-	(84,156)	-	-	-
9	Total Mfg Gas Prod. Plant	260,472	-	(166,621)	(87,035)	6,816	-
10	Distribution Plant:						
11	374.4 Land Rgts, Other Distr Sy	89,111	-	-	-	89,111	-
12	374.5 Land Rgts, Rights Of Way	17,911	-	-	-	17,911	-
13	375.2 Structures - City Gate Meas & Reg	45,256	-	(1,906)	-	43,350	-
14	375.7 Structures - Other Dist Sys	3,124,357	4,495	-	87,035	3,215,887	1,634
15	376.2 Mains - Coated/Wrapped	24,602,506	5,182,813	(78,525)	-	29,706,795	39,433
16	376.3 Mains - Bare Steel	190,837	-	-	-	190,837	-
17	376.4 Mains - Plastic	104,050,393	9,284,825	(600,390)	-	112,734,828	7,607,356
18	376.5 Mains - Joint Seals	542,145	-	-	-	542,145	-
19	376.6 Mains - Cathodic Protection	1,005,475	54,885	-	-	1,060,360	22,380
20	376.8 Mains - Cast Iron	28,455	-	-	-	28,455	-
21	378.2 Mea & Reg Station Eq, Regulating	4,400,294	3,002,141	(279,719)	-	7,122,716	166,266
22	379 Mea & Reg Ta-G	39,266	-	-	-	39,266	-
23	380 Services	74,470,438	5,463,157	(87,804)	-	79,845,791	2,991,256
24	381 Meters	4,086,446	493,715	(241,099)	-	4,339,063	285,548
25	382 Meter Installations	23,126,115	2,038,526	(1,108,186)	-	24,056,455	1,945,231
26	383 House Regulators	685,777	43,536	-	-	729,313	4,237
27	386 Water Heaters/Conversion Burners	1,823,459	159,350	(88,909)	-	1,893,900	84,996
28	Total Distribution Plant	242,328,242	25,727,443	(2,486,538)	87,035	265,656,182	13,148,334
29	General Plant:						
30	389-1 Land	232,947	-	-	-	232,947	-
31	391.10 Off Furn & Eq.- Unspecified	431,834	65,465	-	-	497,299	10,836
32	393 Stores Equipment	31,520	-	-	-	31,520	-
33	394.10 Tools, Garage & Service Equipment	1,314,945	54,709	-	-	1,369,654	60,767
34	396 Power Operated Equipment	75,266	-	-	-	75,266	-
35	397 Communication Equipment	1,639,792	237,572	(37,264)	-	1,840,100	33,380
36	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	112,656	-
37	397.35 ERT Automatic Reading Dev-G	3,126,899	212,363	-	-	3,339,262	130,884
38	Total General Plant	6,965,859	570,110	(37,264)	-	7,498,705	235,867
39	Total Plant in Service	\$ 260,817,025	\$ 27,257,599	\$ (2,690,423)	\$ (0)	\$ 285,384,202	\$ 13,988,050

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
ACCUMULATED DEPRECIATION & AMORTIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-4  
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LINE NO.	(1) Account Name	(2) RESERVE BALANCE 1/1	(3) RETIREMENTS	(4) TRANSFER ADJ	(5) COST OF REMOVAL	(6) SALVAGE	(7) DEPRECIATION	(8) RESERVE BALANCE 12/31
1	Amortizable Plant:							
2	303 Misc Intangible Plant	\$ 4,080,484	\$ -	\$ -	\$ -	\$ -	816,977	\$ 4,897,461
3	Total Amortizable Plant	4,080,484	-	-	-	-	816,977	4,897,461
4	Mfg. Gas Produc. Plant:							
5	305 Struct. And Improvements	129,465	(75,459)	(54,380)	-	-	-	(374)
6	320 Other Equipment	2,756	(7,006)	(188)	-	-	-	(4,438)
7	321 LNG Equipment	56,611	(84,156)	-	-	-	-	(27,544)
8	Total Mfg Gas Prod. Plant	188,832	(166,621)	(54,568)	-	-	-	(32,357)
9	Distribution Plant:							
10	375.2 Structures - City Gate Meas & Reg	23,676	(1,906)	-	(144,400)	-	636	(121,994)
11	375.7 Structures - Other Dist Sys	618,738	-	54,568	-	-	44,850	718,156
12	376.2 Mains - Coated/Wrapped	3,615,660	(78,525)	-	(96,639)	-	783,669	4,224,164
13	376.3 Mains - Bare Steel	(2,132,784)	-	-	-	-	-	(2,132,784)
14	376.4 Mains - Plastic	33,956,974	(600,390)	-	(220,844)	-	3,247,143	36,382,883
15	376.5 Mains - Joint Seals	542,145	-	-	-	-	-	542,145
16	376.6 Mains - Cathodic Protection	638,564	-	-	-	-	44,096	682,660
17	376.8 Mains - Cast Iron	(1,187,409)	-	-	-	-	-	(1,187,409)
18	378.2 Mea & Reg Station Eq, Regulating	988,517	(279,719)	-	(272,577)	-	230,155	666,376
19	379 Mea & Reg Ta-G	5,058	-	-	-	-	1,374	6,432
20	380 Services	25,894,274	(87,804)	-	(227,967)	-	2,900,993	28,479,497
21	381 Meters	1,376,120	(241,099)	-	(52,894)	-	144,485	1,226,613
22	382 Meter Installations	7,216,618	(1,108,186)	-	(94,033)	-	844,898	6,859,297
23	383 House Regulators	188,268	-	-	-	-	24,134	212,402
24	386 Water Heaters/Conversion Burners	941,396	(88,909)	-	(13,917)	11,358	109,637	959,565
25	Total Distribution Plant	72,685,816	(2,486,538)	54,568	(1,123,270)	11,358	8,376,070	77,518,004
26	General Plant:							
27	391.10 Off Furn & Eq.- Unspecified	256,028	-	-	-	-	42,050	298,078
28	393 Stores Equipment	31,511	-	-	-	-	-	31,511
29	394.10 Tools, Garage & Service Equipment	713,214	-	-	-	-	72,528	785,741
30	396 Power Operated Equipment	75,266	-	-	-	-	-	75,266
31	397 Communication Equipment	1,453,916	(37,264)	-	(5,020)	-	158,970	1,570,602
32	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	-	-	112,656
33	397.35 Comm EQ, Itron Equip	2,550,675	-	-	(11,340)	-	226,965	2,766,299
34	Total General Plant	5,193,266	(37,264)	-	(16,360)	-	500,512	5,640,154
4	Total Accumulated Depreciation & Amortization	\$ 82,148,399	\$ (2,690,423)	\$ -	\$ (1,139,630)	\$ 11,358	\$ 9,693,559	\$ 88,023,263

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5  
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LINE NO.	DESCRIPTION	(1) TEST YEAR AVERAGE <sup>(1)</sup>	(3) 5 QUARTER AVERAGE	(4) RATE BASE AT DECEMBER 31, 2020	(5) PRO FORMA ADJUSTMENTS	(6) PRO FORMA RATE BASE AT DECEMBER 31, 2020	(7)
1	Utility Plant In Service	\$ 289,824,481	\$ 286,491,423	\$ 299,372,252	\$ 1,873,246	\$ 301,245,498	
2	Less: Reserve for Depreciation	85,085,831	85,651,383	88,023,262	1,350,190	89,373,452	
3	Net Utility Plant	<u>204,738,650</u>	<u>200,840,040</u>	<u>211,348,990</u>	<u>523,056</u>	<u>211,872,045</u>	
4	Add: M&S Inventories	2,671,150	2,770,028	2,773,457	-	2,773,457	
5	Prepayments	740,275	1,213,708	64,895	-	64,895	
6	Cash Working Capital <sup>(2)</sup>	1,773,194	1,773,194	1,773,194	254,052	2,027,246	
7	Sub-Total	<u>5,184,619</u>	<u>5,756,930</u>	<u>4,611,547</u>	<u>254,052</u>	<u>4,865,599</u>	
8	Less: Net Deferred Income Taxes	\$ 20,221,877	\$ 20,784,379	\$ 21,177,756	\$ -	\$ 21,177,756	
9	Excess Deferred Income Taxes	6,572,092	6,572,092	6,572,092	-	6,572,092	
10	Customer Advances	-	-	-	-	-	
11	Customers Deposits	269,548	264,461	249,677	-	249,677	
12	Sub-Total	<u>27,063,517</u>	<u>27,620,932</u>	<u>27,999,526</u>	<u>-</u>	<u>27,999,526</u>	
13	Rate Base	<u>\$ 182,859,752</u>	<u>\$ 178,976,038</u>	<u>\$ 187,961,010</u>	<u>\$ 777,108</u>	<u>\$ 188,738,118</u>	
14	Net Operating Income Applicable To Rate Base	\$ 10,066,533	\$ 10,066,533	\$ 10,066,533	\$ -	\$ 8,814,586	
15	Rate of Return	5.51%	5.62%	5.36%	-	4.67%	

Notes

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE BASE ITEMS  
QUARTERLY BALANCES

Schedule RevReq-5-1  
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Plant In Service	\$ 260,817,025	\$ 266,498,877	\$ 269,468,172	\$ 272,008,852	\$ 285,384,202	\$ 270,835,426
3	Completed Construction not Classified	19,459,684	16,390,088	14,114,541	14,327,620	13,988,050	15,655,997
4	Total Utility Plant in Service	<u>280,276,709</u>	<u>282,888,965</u>	<u>283,582,713</u>	<u>286,336,471</u>	<u>299,372,252</u>	<u>286,491,423</u>
5	Depreciation Reserve	\$ (82,148,399)	\$ (84,295,016)	\$ (86,310,091)	\$ (87,480,144)	\$ (88,023,262)	\$ (85,651,383)
6	Add:						
7	M&S Inventories						
8	Material and Supplies	\$ 2,268,328	\$ 2,387,075	\$ 2,514,326	\$ 2,569,166	\$ 2,416,575	\$ 2,431,094
9	Stores Expense Undistributed	300,515	417,170	334,238	285,865	356,883	338,934
10	Total M&S Inventories	<u>\$ 2,568,843</u>	<u>\$ 2,804,245</u>	<u>\$ 2,848,563</u>	<u>\$ 2,855,032</u>	<u>\$ 2,773,457</u>	<u>\$ 2,770,028</u>
11	Prepayments	\$ 1,415,655	\$ 1,415,655	\$ 1,415,655	\$ 1,756,682	\$ 64,895	\$ 1,213,708
12	Cash Working Capital	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194
13	Less:						
14	Total Deferred Income Taxes						
15	Def Inc Tax - Accel Depr	\$ 20,062,817	\$ 22,388,845	\$ 22,014,104	\$ 21,283,095	\$ 22,009,122	\$ 21,551,597
16	Def Inc Tax - FAS 87 / 106	(775,910)	(788,563)	(774,047)	(591,877)	(788,419)	(743,763)
17	Def Inc Tax - Bad Debt	(19,095)	(26,052)	(10,935)	(10,989)	(41,133)	(21,641)
18	Def Inc Tax - Def Rate Case Costs	0	0	0	0	0	-
19	Def Inc Tax - Insurance Claim	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)
20	Total Deferred Income Taxes	<u>\$ 19,265,998</u>	<u>\$ 21,572,415</u>	<u>\$ 21,227,308</u>	<u>\$ 20,678,415</u>	<u>\$ 21,177,756</u>	<u>\$ 20,784,379</u>
21	Less: Excess Deferred Income Taxes	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092
22	Less: Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Less: Customer Deposits	\$ 289,419	\$ 269,680	\$ 263,516	\$ 250,011	\$ 249,677	\$ 264,461
24	Rate Base	<u>\$ 177,758,493</u>	<u>\$ 176,172,855</u>	<u>\$ 175,247,118</u>	<u>\$ 177,740,716</u>	<u>\$ 187,961,010</u>	<u>\$ 178,976,038</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
CASH WORKING CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-2  
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(1)	(2)	(3)	(4)	(5)	(6)	
LINE NO.	DESCRIPTION	REFERENCE	TEST YEAR ACTUAL	PRO FORMA ADJUSTMENTS	2/15/2022 CO. UPDATE	TEST YEAR PRO FORMA
1	Distribution O&M Expense	Schedule RevReq-2	\$ 13,332,381	\$ 946,840	\$ 12,736	\$ 14,291,957
2	Tax Expense	Schedule RevReq-2	4,452,919	1,412,146	176,440	6,041,505
3	Total		<u>\$ 17,785,300</u>	<u>\$ 2,358,986</u>	<u>\$ 189,176</u>	<u>\$ 20,333,462</u>
4	Cash Working Capital Requirement:					
5	Other O&M Expense Days Lag (1) / 366	36 days	<u>9.97%</u>	<u>9.97%</u>	<u>9.97%</u>	<u>9.97%</u>
6	Total Cash Working Capital	Line 5 X Line 3	<u>\$ 1,773,194</u>	<u>\$ 235,191</u>	<u>\$ 18,861</u>	<u>\$ 2,027,246</u>

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SUPPLEMENTAL PLANT PRO FORMA ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-3  
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LINE NO.	(1) DESCRIPTION	(2) BALANCE 12/31/2020
1	Plant In Service:	
2	<u>New Hampshire</u>	
3	304 Land - Barberry Lane	\$ 6,816
4	Total NH	\$ 6,816
5	<u>Maine</u>	
6	360 Land - Lewiston	\$ 58,301
7	361 Structures & Improvements	568,201
8	362 Gas Holders	3,878,347
9	363 Other Equipment	87,313
10	Total ME	\$ 4,592,161
11	Total Plant In Service NH And ME	\$ 4,598,977
12	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,880,062
13	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 2,718,915
14	Depreciation Reserve:	
15	<u>New Hampshire</u>	
16	Total NH	\$ -
17	<u>Maine</u>	
18	361 Structures & Improvements	\$ 267,178
19	362 Gas Holders	2,943,652
20	363 Other Equipment	91,983
21	Total ME	\$ 3,302,812
22	Total Depreciation Reserve NH And ME	\$ 3,302,812
23	NH Allocation Via Annual Proportional Responsibility Factor	40.88% \$ 1,350,190
24	ME Allocation Via Annual Proportional Responsibility Factor	59.12% \$ 1,952,623
25	Supplemental Plant Adjustment	
26	NH Supplemental Plant Adjustment (Line 12 - Line 4)	\$ 1,873,246
27	ME Supplemental Plant Adjustment (Line 13 - Line 10)	\$ (1,873,246)
28	Supplemental Depreciation Reserve Adjustment	
29	NH Supplemental Plant Adjustment (Line 23 - Line 16)	\$ 1,350,190
30	ME Supplemental Plant Adjustment (Line 24 - Line 21)	\$ (1,350,190)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 DEFERRED INCOME TAX PRO FORMA ADJUSTMENT  
 SETTLEMENT ADJUSTMENT PURSUANT TO DOCKET 2008-155  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-4  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2020
1	Nisource Original Plant Federal and State DIT Basis	\$ 4,053,514
2	Unitil Acquired Plant Federal and State DIT Basis	5,319,173
3	Greater of Line 1 or Line 2 to be Utilized as DIT Basis per Stipulation	<u>\$ 5,319,173</u>
4	Post-Acquisition Capital Expenditures Federal and State DIT Basis	\$ 29,619,418
5	Net Operating Loss DIT Related to Rate Base at 12/31/20	(12,929,468)
6	Total Plant and Capex Federal and State DIT to be Used in Rate Base (Line 3 + Line 4 + Line 5)	<u>\$ 22,009,122</u>
7	Less Test Year: Def Inc Tax - Accel Depr	<u>22,009,122</u>
8	Required Pro Forma Adjustment (Line 6 - Line 7)	<u>\$ -</u>

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF CAPITAL  
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6  
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) PROFORMA ADJUSTMENT	(4) PROFORMED AMOUNT	(5) WEIGHT	(6) COST OF CAPITAL	(7) WEIGHTED COST OF CAPITAL	(8) REFERENCE
1	Common Stock Equity	\$ 229,204,938	\$ -	\$ 229,204,938	52.47%	10.30%	5.40%	Schedule RevReq 6-1 and 6-2
2	Preferred Stock Equity	-	-	-	0.00%	0.00%	0.00%	Schedule RevReq 6-1 and 6-3
3	Long Term Debt	207,640,000	-	207,640,000	47.53%	4.93%	2.34%	Schedule RevReq 6-1 and 6-4
4	Short Term Debt	-	-	-	0.00%	1.69%	0.00%	Schedule RevReq 6-1 and 6-5
5	Total	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>	<u>100.00%</u>		<u>7.75%</u>	



NORTHERN UTILITIES, INC.  
 CAPITAL STRUCTURE FOR RATEMAKING PURPOSES  
 5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-1  
Table of Contents

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(3)	(8)	
LINE NO.	DESCRIPTION	DECEMBER 31 2019	MARCH 31 2020	JUNE 30 2020	SEPTEMBER 30 2020	DECEMBER 31 2020	5 QUARTER AVERAGE	PROFORMA ADJUSTMENT	PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
3	Misc. Paid In Capital	200,699,000	200,699,000	205,699,000	205,699,000	207,074,000	203,974,000	-	203,974,000
4	Retained Earnings	<u>24,380,042</u>	<u>29,943,726</u>	<u>26,634,154</u>	<u>20,738,662</u>	<u>24,453,104</u>	<u>25,229,938</u>	-	<u>25,229,938</u>
5	Total Common Stock Equity	225,080,042	230,643,726	232,334,154	226,438,662	231,528,104	229,204,938	-	229,204,938
6	Preferred Stock Equity	-	-	-	-	-	-	-	-
7	Long-Term Debt	198,200,000	190,000,000	190,000,000	230,000,000	230,000,000	207,640,000	-	207,640,000
8	Short-Term Debt <sup>(1)</sup>	-	-	-	-	-	-	-	-
9	Total	<u>\$ 423,280,042</u>	<u>\$ 420,643,726</u>	<u>\$ 422,334,154</u>	<u>\$ 456,438,662</u>	<u>\$ 461,528,104</u>	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>
10	<u>Capital Structure Ratios</u>								
11	Common Stock Equity	53.18%	54.83%	55.01%	49.61%	50.17%	52.47%		52.47%
12	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
13	Long-Term Debt	46.82%	45.17%	44.99%	50.39%	49.83%	47.53%		47.53%
14	Short-Term Debt <sup>(1)</sup>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>		<u>0.00%</u>
15	Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>		<u>100.00%</u>

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

**NORTHERN UTILITIES, INC.  
COST OF COMMON EQUITY CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-2  
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**THE INFORMATION CONCERNING THE COST OF COMMON EQUITY CAPITAL IS PROVIDED  
IN THE TESTIMONY AND EXHIBITS OF MR. JOHN COCHRANE**

**NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF PREFERRED STOCK  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-3  
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**NORTHERN UTILITIES, INC. DOES NOT HAVE PREFERRED STOCK OUTSTANDING**

NORTHERN UTILITIES, INC.  
WEIGHTED AVERAGE COST OF LONG-TERM DEBT  
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-4  
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LINE NO.	ISSUE	DATE ISSUED	TERM	FACE VALUE	OUTSTANDING AMOUNT	PROFORMA ADJUSTMENT	PROFORMED OUTSTANDING AMOUNT	ISSUANCE COSTS	NET PROCEEDS RATIO [(5)-(9)/(5)]	UNAMORTIZED ISSUANCE COSTS	NET PROCEEDS OUTSTANDING (8)-(11)	ANNUAL ISSUANCE COST	ANNUAL INTEREST COST Rate * (8)	TOTAL ANNUAL COST (13)+(14)	COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]
1	7.72% Sr. Notes	12/3/2008	30 Yrs	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 50,000,000	\$ 435,899	99.13%	\$ 260,401	\$ 49,739,599	\$ 14,534	\$ 3,860,000	\$ 3,874,534	7.79%
2	4.42% Sr. Notes	10/15/2014	30 Yrs	50,000,000	50,000,000	-	50,000,000	482,981	99.03%	383,031	49,616,969	16,099	2,210,000	2,226,099	4.49%
3	3.52% Sr. Notes	11/1/2017	10 Yrs	20,000,000	20,000,000	-	20,000,000	148,352	99.26%	101,374	19,898,626	14,835	704,000	718,835	3.61%
4	4.32% Sr. Notes	11/1/2017	30 Yrs	30,000,000	30,000,000	-	30,000,000	222,528	99.26%	199,039	29,800,961	7,418	1,296,000	1,303,418	4.37%
5	4.04% Sr. Notes	9/12/2019	30 Yrs	40,000,000	40,000,000	-	40,000,000	208,040	99.48%	225,229	39,774,771	6,954	1,616,000	1,622,954	4.08%
6	3.78% Sr. Notes	9/15/2020	20 Yrs	40,000,000	40,000,000	-	40,000,000	227,434	99.43%	190,778	39,809,222	11,372	1,512,000	1,523,372	3.83%
7	Total			<u>\$ 230,000,000</u>	<u>\$ 230,000,000</u>	<u>\$ -</u>	<u>\$ 230,000,000</u>	<u>\$ 1,725,233</u>		<u>\$ 1,359,851</u>	<u>\$ 228,640,149</u>	<u>\$ 71,212</u>	<u>\$ 11,198,000</u>	<u>\$ 11,269,212</u>	<u>4.93%</u>

NORTHERN UTILITIES, INC.  
 COST OF SHORT-TERM DEBT  
 12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-6-5  
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LINE NO.	(1) MONTH	(2) MONTH-END AMOUNT OUTSTANDING	(3) AVERAGE DAILY BORROWINGS	(4) MONTHLY SHORT-TERM INTEREST	(5) INTEREST RATE <sup>(1)</sup>
1	January 2020	28,666,840	\$ 25,109,148	\$ 60,854	2.86%
2	February 2020	24,794,114	23,351,619	52,155	2.82%
3	March 2020	28,316,841	27,127,612	49,312	2.15%
4	April 2020	27,939,753	25,053,060	39,502	1.92%
5	May 2020	26,822,898	25,283,108	29,299	1.37%
6	June 2020	25,298,270	24,327,028	26,512	1.33%
7	July 2020	33,152,219	29,181,116	32,655	1.32%
8	August 2020	37,754,315	34,429,766	38,141	1.31%
9	September 2020	4,906,721	20,504,100	21,844	1.30%
10	October 2020	18,132,923	9,559,681	10,476	1.29%
11	November 2020	22,751,664	19,566,665	20,656	1.29%
12	December 2020	26,747,022	<u>24,606,907</u>	27,020	<u>1.30%</u>
13	Average for the Year		<u>24,008,317</u>		<u>1.69%</u>

Notes

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month \* 366] / Column (3).

**NORTHERN UTILITIES, INC.  
HISTORICAL CAPITAL STRUCTURE  
DECEMBER 31, 201X**

Schedule RevReq-6-6  
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LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	\$ 123,556,063	\$ 155,183,729	\$ 191,323,791	\$ 197,232,465	\$ 225,080,042
2	Preferred Stock Equity	-	-	-	-	-
3	Long-Term Debt	<u>155,000,000</u>	<u>145,000,000</u>	<u>185,000,000</u>	<u>166,600,000</u>	<u>198,200,000</u>
4	Total	<u>\$ 278,556,063</u>	<u>\$ 300,183,729</u>	<u>\$ 376,323,791</u>	<u>\$ 363,832,465</u>	<u>\$ 423,280,042</u>
5	Short-Term Debt (Year-End)	17,820,632	36,977,214	2,994,930	58,154,005	28,494,680

**NORTHERN UTILITIES, INC.  
HISTORICAL CAPITALIZATION RATIOS  
DECEMBER 31, 201X**

Schedule RevReq-6-7  
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LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	44.36%	51.70%	50.84%	54.21%	53.18%
2	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%
3	Long-Term Debt	55.64%	48.30%	49.16%	45.79%	46.82%
4	Total	100.00%	100.00%	100.00%	100.00%	100.00%

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
WORKPAPERS SUPPORTING REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020**



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	2019 Base	2019 Flowthru	Total	2020 Base	2020 Flowthru	Total
<b>OPERATING REVENUES</b>						
Sales:						
Residential (480)	19,612,987	14,904,240	34,517,227	19,232,153	10,809,182	30,041,335
General Service (481)	11,028,771	17,278,063	28,306,834	10,623,702	11,698,198	22,321,900
Firm Transport Revenues (484, 489) (External Sup)	8,612,979	1,216,889	9,829,867	8,583,266	1,156,548	9,739,814
Sales for Resale (483)	-	2,870,979	2,870,979	-	1,107,459	1,107,459
Other Sales (495)	236,169	(3,751,608)	(3,515,439)	(201,864)	2,446,481	2,244,617
<b>Total Sales</b>	<b>39,490,906</b>	<b>32,518,563</b>	<b>72,009,468</b>	<b>38,237,257</b>	<b>27,217,869</b>	<b>65,455,125</b>
Other Operating Revenues:						
Late Charge (487)	76,773	-	76,773	36,761	-	36,761
Misc. Service Revenues (488)	875,755	-	875,755	852,304	-	852,304
Rent from Property (493 & 457)	200,952	-	200,952	218,628	-	218,628
Other Revenues	-	(311,587)	(311,587)	-	120,656	120,656
<b>Total Other Operating Revenues</b>	<b>1,153,480</b>	<b>(311,587)</b>	<b>841,893</b>	<b>1,107,692</b>	<b>120,656</b>	<b>1,228,348</b>
<b>TOTAL OPERATING REVENUES</b>	<b>40,644,386</b>	<b>32,206,975</b>	<b>72,851,361</b>	<b>39,344,949</b>	<b>27,338,525</b>	<b>66,683,473</b>
<b>OPERATING EXPENSES</b>						
Operation & Maint. Expenses:						
Production (710-813)	477,446	27,749,285	28,226,731	449,736	23,095,124	23,544,860
Transmission (850-857)	72,713	-	72,713	63,829	-	63,829
Distribution (870-894) (586)	3,509,448	-	3,509,448	3,733,377	-	3,733,377
Cust. Accounting (901-905)	2,580,251	188,507	2,768,758	2,508,645	99,544	2,608,189
Cust. Service & Info (906-910)	71,870	2,247,505	2,319,375	73,074	2,268,632	2,341,706
Sales Expenses (911-916)	64,467	-	64,467	69,178	-	69,178
Admin. & General (920-935)	7,607,751	71,540	7,679,291	6,682,552	58,225	6,740,777
<b>Total O &amp; M Expenses</b>	<b>14,383,947</b>	<b>30,256,837</b>	<b>44,640,784</b>	<b>13,580,391</b>	<b>25,521,524</b>	<b>39,101,915</b>
Other Operating Expenses:						
Deprtn. & Amort. (403-407)	8,884,559	120,384	9,004,943	9,693,559	(0)	9,693,559
Taxes-Other Than Inc. (408)	4,306,298	-	4,306,298	4,867,774	-	4,867,774
Federal Income Tax (409)	52,380	-	52,380	(30,211)	-	(30,211)
State Franchise Tax (409)	(309,547)	-	(309,547)	(384,644)	-	(384,644)
Def. Income Taxes (410,411)	2,975,683	-	2,975,683	2,600,179	-	2,600,179
<b>Total Other Operating Expenses</b>	<b>15,909,373</b>	<b>120,384</b>	<b>16,029,757</b>	<b>16,746,657</b>	<b>(0)</b>	<b>16,746,657</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>30,293,320</b>	<b>30,377,221</b>	<b>60,670,541</b>	<b>30,327,047</b>	<b>25,521,524</b>	<b>55,848,571</b>
<b>NET UTILITY OPERATING INCOME</b>	<b>10,351,066</b>	<b>1,829,755</b>	<b>12,180,820</b>	<b>9,017,901</b>	<b>1,817,001</b>	<b>10,834,902</b>
<b>OTHER INCOME &amp; DEDUCTIONS</b>						
Other Income:						
AFUDC - Other Funds (41901)	-	-	-	-	-	-
Other (415- 421)	280,289	(37,502)	242,787	231,700	(25,362)	206,339
Other Income Deduc. (425, 426)	232,636	-	232,636	151,744	-	151,744
Taxes Other than Income Taxes:						
Income Tax, Other Inc & Ded	2,752	-	2,752	14,786	-	14,786
<b>Net Other Income (Deductions)</b>	<b>44,901</b>	<b>(37,502)</b>	<b>7,400</b>	<b>65,170</b>	<b>(25,362)</b>	<b>39,809</b>
<b>GROSS INCOME</b>	<b>10,395,967</b>	<b>1,792,253</b>	<b>12,188,220</b>	<b>9,083,072</b>	<b>1,791,639</b>	<b>10,874,711</b>
Interest Charges (427 - 432)	4,670,265	3,717	4,673,982	4,777,155	1,286	4,778,441
<b>NET INCOME</b>	<b>5,725,702</b>	<b>1,788,536</b>	<b>7,514,238</b>	<b>4,305,917</b>	<b>1,790,353</b>	<b>6,096,270</b>

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	Commodity Demand COG	Working Capital	Bad Debt	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Lost Revenue	On-Bill Financing	Total Flowthru	Total Base	Total New Hampshire Division	Cost of Gas Total	LDAC Flowthrough Total
<b>OPERATING REVENUES</b>															
Sales:															
Residential (480)	\$ 9,402,656	\$ 6,775	\$ 66,784	\$ 15,479	\$ 977,734	\$ 103,733	\$ 0	\$ (0)	\$ 236,021	\$ -	\$ 10,809,182	\$ 19,232,153	\$ 30,041,335	\$ 9,476,216	\$ 1,332,967
General Service (481)	10,833,043	7,005	75,810	77,272	542,605	119,301	(25)	11	43,177	-	11,698,198	10,623,702	22,321,900	10,915,858	782,341
Firm Transport Revenues (484, 489) (External Sup)	-	-	-	114,130	802,535	175,875	25	(11)	63,995	-	1,156,548	8,583,266	9,739,814	0	1,156,548
Sales for Resale (483)	1,107,459	-	-	-	-	-	-	-	-	-	1,107,459	-	1,107,459	1,107,459	-
Other Sales (495)	2,291,577	11,582	(43,051)	115,868	41,657	-	-	-	15,896	12,952	2,446,481	(201,864)	2,244,617	2,260,108	186,373
<b>Total Sales</b>	<b>23,634,735</b>	<b>25,362</b>	<b>99,544</b>	<b>322,748</b>	<b>2,364,531</b>	<b>398,908</b>	<b>(0)</b>	<b>-</b>	<b>359,089</b>	<b>12,952</b>	<b>27,217,869</b>	<b>38,237,257</b>	<b>65,455,125</b>	<b>23,759,640</b>	<b>3,458,228</b>
Other Operating Revenues:															
Late Charge (487)	-	-	-	-	-	-	-	-	-	-	-	36,761	36,761	-	-
Misc. Service Revenues (488)	-	-	-	-	-	-	-	-	-	-	-	852,304	852,304	-	-
Rent from Property (493 & 457)	-	-	-	-	-	-	-	-	-	-	-	218,628	218,628	-	-
Other Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	-	120,656	120,656	-
<b>Total Other Operating Revenues</b>	<b>120,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,656</b>	<b>1,107,692</b>	<b>1,228,348</b>	<b>120,656</b>	<b>-</b>
<b>TOTAL OPERATING REVENUES</b>	<b>23,755,391</b>	<b>25,362</b>	<b>99,544</b>	<b>322,748</b>	<b>2,364,531</b>	<b>398,908</b>	<b>(0)</b>	<b>-</b>	<b>359,089</b>	<b>12,952</b>	<b>27,338,525</b>	<b>39,344,949</b>	<b>66,683,473</b>	<b>23,880,296</b>	<b>3,458,228</b>
<b>OPERATING EXPENSES</b>															
Operation & Maint. Expenses:															
Production (710-813)	22,696,215	-	-	-	-	398,908	-	-	-	-	23,095,124	449,736	23,544,860	22,696,215	398,908
Transmission (850-857)	-	-	-	-	-	-	-	-	-	-	-	63,829	63,829	-	-
Distribution (870-894) (586)	-	-	-	-	-	-	-	-	-	-	-	3,733,377	3,733,377	-	-
Cust. Accounting (901-905)	-	-	99,544	-	-	-	-	-	-	-	99,544	2,508,645	2,608,189	99,544	-
Cust. Service & Info (906-910)	-	-	-	-	2,255,679	-	-	-	-	12,952	2,268,632	73,074	2,341,706	(0)	2,268,632
Sales Expenses (911-916)	-	-	-	-	-	-	-	-	-	-	-	69,178	69,178	-	-
Admin. & General (920-935)	-	-	-	58,225	-	-	-	-	-	-	58,225	6,682,552	6,740,777	-	58,225
<b>Total O &amp; M Expenses</b>	<b>22,696,215</b>	<b>-</b>	<b>99,544</b>	<b>58,225</b>	<b>2,255,679</b>	<b>398,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,952</b>	<b>25,521,524</b>	<b>13,580,391</b>	<b>39,101,915</b>	<b>22,795,759</b>	<b>2,725,765</b>
Other Operating Expenses:															
Depn. & Amort. (403-407)	-	-	-	-	-	-	(0)	-	-	-	(0)	9,693,559	9,693,559	-	(0)
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	4,867,774	4,867,774	-	-
Federal Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(30,211)	(30,211)	-	-
State Franchise Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(384,644)	(384,644)	-	-
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	2,600,179	2,600,179	-	-
<b>Total Other Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>16,746,657</b>	<b>16,746,657</b>	<b>-</b>	<b>(0)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>22,696,215</b>	<b>-</b>	<b>99,544</b>	<b>58,225</b>	<b>2,255,679</b>	<b>398,908</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>12,952</b>	<b>25,521,524</b>	<b>30,327,047</b>	<b>55,848,571</b>	<b>22,795,759</b>	<b>2,725,765</b>
<b>NET UTILITY OPERATING INCOME</b>	<b>1,059,176</b>	<b>25,362</b>	<b>-</b>	<b>264,523</b>	<b>108,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>359,089</b>	<b>-</b>	<b>1,817,001</b>	<b>9,017,901</b>	<b>10,834,902</b>	<b>1,084,537</b>	<b>732,463</b>
<b>OTHER INCOME &amp; DEDUCTIONS</b>															
Other Income:															
Other (415- 421)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	231,700	206,339	(25,362)	-
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	151,744	151,744	-	-
Taxes Other than Income Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	14,786	14,786	-	-
<b>Net Other Income (Deductions)</b>	<b>-</b>	<b>(25,362)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,362)</b>	<b>65,170</b>	<b>39,809</b>	<b>(25,362)</b>	<b>-</b>
<b>GROSS INCOME</b>	<b>1,059,176</b>	<b>-</b>	<b>-</b>	<b>264,523</b>	<b>108,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>359,089</b>	<b>-</b>	<b>1,791,639</b>	<b>9,083,072</b>	<b>10,874,711</b>	<b>1,059,176</b>	<b>732,463</b>
Interest Charges (427 - 432)	1,286	-	-	-	-	-	-	-	-	-	1,286	4,777,155	4,778,441	1,286	-
<b>NET INCOME</b>	<b>\$ 1,057,890</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 264,523</b>	<b>\$ 108,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 359,089</b>	<b>\$ -</b>	<b>\$ 1,790,353</b>	<b>\$ 4,305,917</b>	<b>\$ 6,096,270</b>	<b>\$ 1,057,890</b>	<b>\$ 732,463</b>

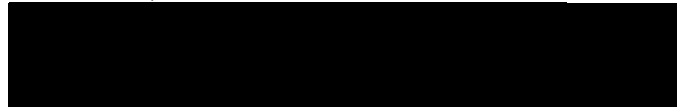
**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
COST OF GAS OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper - Cost of Gas  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TEST YEAR COST OF GAS	(3) LESS: INDIRECT PRODUCTION & O.H.	(4) COST OF GAS EXCL. PROD. & O.H.
	<b>OPERATING REVENUES</b>			
1	TOTAL SALES	23,759,640	1,057,890	22,701,750
2	TOTAL OTHER OPERATING REVENUES	120,656	-	120,656
3	<b>TOTAL OPERATING REVENUES</b>	<b>23,880,296</b>	<b>1,057,890</b>	<b>22,822,406</b>
	<b>OPERATING EXPENSES:</b>			
4	<b>PRODUCTION</b>	<b>22,696,215</b>	-	<b>22,696,215</b>
5	TRANSMISSION	-	-	-
6	DISTRIBUTION	-	-	-
7	CUSTOMER ACCOUNTING	99,544	-	99,544
8	CUSTOMER SERVICE	(0)	-	(0)
9	SALES EXPENSE	-	-	-
10	ADMINISTRATIVE & GENERAL	-	-	-
11	DEPRECIATION	-	-	-
12	AMORTIZATIONS	-	-	-
13	TAXES OTHER THAN INCOME	-	-	-
14	FEDERAL INCOME TAX	-	-	-
15	STATE INCOME TAX	-	-	-
16	DEFERRED FEDERAL & STATE INCOME TAXES	-	-	-
17	INTEREST ON CUSTOMER DEPOSITS	-	-	-
18	<b>TOTAL OPERATING EXPENSES</b>	<b>22,795,759</b>	-	<b>22,795,759</b>
19	<b>NET OPERATING INCOME</b>	<b>1,084,537</b>	<b>1,057,890</b>	<b>26,647</b>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SPECIAL CONTRACT REVENUE ADJUSTMENT - CUSTOMER 1  
 12 MONTHS ENDED DECEMBER 31, 2020

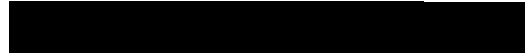
*Confidential Special Contract Rates*  
 Effective March 1, 2021



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016
Meters	1	1	1	1	1	1	1	1	1	1	1	1	12
Customer Charge													
Customer Charge Revenue													
Monthly Fixed Charge for First 200,000 Therms or Less													
Therms - First Step													
Consumption Charge - First Step													
Excess (1) - For Gas Use between 200,000 and 300,000 Therms													
Therms - Excess (1)													
Consumption Charge - Excess (1)													
Consumption Charge Revenue - Excess (1)													
Excess (2) - For Gas Use between 300,000 and 400,000 Therms													
Therms - Excess (2)													
Consumption Charge - Excess (2)													
Consumption Charge Revenue - Excess (2)													
Excess (3) - For Gas Use Over 400,000 Therms													
Therms - Excess (3)													
Consumption Charge - Excess (3)													
Consumption Charge Revenue - Excess (3)													
2021 Proforma Revenue													
Less: 2020 Actual Revenue													
Net Revenue Adjustment													

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 SPECIAL CONTRACT REVENUE ADJUSTMENT - CUSTOMER 2  
 12 MONTHS ENDED DECEMBER 31, 2020

*Confidential Special Contract Rates  
 Effective December 1, 2020*



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016
Meters	1	1	1	1	1	1	1	1	1	1	1	1	12
Customer Charge													
Customer Charge Revenue													
Therms													
Consumption Charge													
Consumption Charge Revenue													
2021 Proforma Revenue													
Less: 2020 Actual Revenue													
Net Revenue Adjustment													

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNION PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 2.1  
Table of Contents**

<b>LINE NO.</b>	<b>(1) DESCRIPTION</b>	<b>(2) TOTAL</b>
1	Payroll - Five Months Ended May 31, 2020	\$ 1,902,372
2	2020 Salary & Wage Increase <sup>(1)</sup>	3.00%
3	Union Payroll Annualization	<u>\$ 57,071</u>

**Notes**

(1) Average Union increase of 3% effective June 1, 2020

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
UNION AND NONUNION PAYROLL/COMPENSATION <sup>(1)</sup>  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Union Weekly Payroll <sup>(1)</sup>	\$ 3,475,844
2	Total Nonunion Payroll <sup>(1)</sup>	<u>946,912</u>
3	Total Payroll <sup>(2)</sup>	<u>4,422,757</u>
4	Payroll Capitalization <sup>(3)</sup>	<u>(2,058,097)</u>
5	Test Year O&M Payroll	<u>\$ 2,364,660</u>

**Notes**

(1) Payroll Allocation to Union and Non-Union based on ADP 2020 Year End Payroll Registers

(2) Includes Incentive Compensation at Target of \$58,992

(3) Refer to Workpaper 2.3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PAYROLL SUMMARY  
 FOR COMPUTATION OF PAYROLL BENEFIT RELATED OVERHEADS

Workpaper 2.3  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 INCENTIVE COMP AT TARGET
1	O&M PAYROLL:	
2	OPERATIONS	1,325,952
3	MAINTENANCE	168,179
4	TOTAL O&M PAYROLL	1,494,131
5	CONSTRUCTION PAYROLL:	
6	DIRECT	687,402
7	INDIRECT	1,007,550
8	TOTAL CONSTRUCTION PAYROLL	1,694,952
9	OTHER PAYROLL:	
10	JOBGING	18,867
11	CLEARING ACCOUNTS	193,033
12	UNPRODUCTIVE TIME	165,091
13	MOBILE DATA SYSTEMS (MDS)	816,759
14	INCENTIVE COMPENSATION at TARGET	58,992
15	OTHER	23,646
16	TOTAL OTHER PAYROLL	1,276,387
17	TOTAL PAYROLL	4,465,470
18	O&M PAYROLL:	
19	OPERATIONS	1,325,952
20	MAINTENANCE	168,179
21	ALLOCATED CLEARING	54,513
22	ALLOCATED UNPRODUCTIVE	26,415
23	ALLOCATED MDS	780,163
24	ALLOCATED INCENTIVE COMPENSATION	9,439
25	TOTAL O&M PAYROLL	2,364,660
26	CONSTRUCTION PAYROLL:	
27	DIRECT	687,402
28	INDIRECT	1,007,550
29	ALLOCATED CLEARING	138,521
30	ALLOCATED UNPRODUCTIVE	138,676
31	ALLOCATED MDS	36,395
32	ALLOCATED INCENTIVE COMPENSATION	49,553
33	TOTAL CONSTRUCTION PAYROLL	2,058,097
34	TOTAL PAYROLL, NET OF OTHER PAYROLL	4,422,757
35	TOTAL OTHER PAYROLL:	
36	JOBGING	18,867
37	BELOW THE LINE MDS	201
38	OTHER	23,646
39	TOTAL OTHER PAYROLL	42,713
40	TOTAL PAYROLL, WITH INCENTIVE COMP ADJ TO TARGET	4,465,470



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 PAYROLL - INCENTIVE COMPENSATION ADJUSTMENT  
 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.4  
Table of Contents

LINE NO.	(1) Description	(2) Amount
1	<u>Northern Utilities, Inc. Payroll:</u>	
2	Adjustment to reflect Incentive Compensation at Target	
3	Test Year Accrued Incentive Compensation	\$ 58,992
4	Incentive Compensation at Target	<u>58,992</u>
5	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
6	Capitalized Incentive Compensation at	84.00% <u>-</u>
7	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>
8	<u>USC Payroll, Allocated to Northern Utilities, Inc. - NH Division:</u>	
9	Adjustment to reflect Incentive Compensation at Target	
10	Test Year Accrued Incentive Compensation at USC	3,412,143
11	Test Year Accrued Incentive Compensation Percentage Billed to NuNH In 2020	20.18% 688,571
12	Incentive Compensation at Target	<u>688,571</u>
13	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
14	Capitalized Incentive Compensation at	32.52% <u>-</u>
15	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 MEDICAL AND DENTAL INSURANCE  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1  
 Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	5	11	-	\$ 792.45	\$ 1,090.53	\$ 46.56	\$ 45.21	\$ 4,755	\$ 5,453	\$ 512	\$ -	\$ 10,720
2	Two Person	2	8	11	-	1,362.76	1,966.94	83.34	80.82	2,726	15,736	917	-	19,378
3	Family	9	9	20	-	1,849.91	2,714.18	147.21	141.43	16,649	24,428	2,944	-	44,021
4	Total	17	22	42	-					24,129	45,616	4,373	-	74,118
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									289,553	547,389	52,477	-	889,420
6	Employee Contribution <sup>(3)</sup>									(57,911)	(109,478)	(10,495)	-	(177,884)
7	Net Cost									231,642	437,912	41,982	-	711,536
8	Plus: Company Contribution to HSA									14,000	-	-	-	14,000
9	Payments to Employees to Opt out									11,840	4,900	-	-	16,740
10	Total HSA and Opt out Payments									25,840	4,900	-	-	30,740
11	Proformed 2021 Medical Cost									257,482	442,812	41,982	-	742,276
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>									21,913	39,853	1,679	-	63,446
13	Proformed 2021 and 2022 Medical and Dental Cost									279,396	482,665	43,661	-	805,721
14	Amount Chargeable to Capital <sup>(5)</sup>									(167,012)	(293,533)	(26,611)	-	(487,156)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													318,565
16	Less Test Year O&M Expense <sup>(6)</sup>													182,055
17	Total O&M Medical & Dental Insurance Adjustment													\$ 136,510

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Capitalization Rate: 48.76%

(6) Refer to Workpaper 3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 MEDICAL AND DENTAL INSURANCE  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1 Revised  
 Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	5	11	-	\$ 792.45	\$ 1,090.53	\$ 46.56	\$ 45.21	\$ 4,755	\$ 5,453	\$ 512	\$ -	\$ 10,720
2	Two Person	2	8	11	-	1,362.76	1,966.94	83.34	80.82	2,726	15,736	917	-	19,378
3	Family	9	9	20	-	1,849.91	2,714.18	147.21	141.43	16,649	24,428	2,944	-	44,021
4	Total	17	22	42	-					24,129	45,616	4,373	-	74,118
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									289,553	547,389	52,477	-	889,420
6	Employee Contribution <sup>(3)</sup>									(57,911)	(109,478)	(10,495)	-	(177,884)
7	Net Cost									231,642	437,912	41,982	-	711,536
8	Plus: Company Contribution to HSA									14,000	-	-	-	14,000
9	Payments to Employees to Opt out									11,840	4,900	-	-	16,740
10	Total HSA and Opt out Payments									25,840	4,900	-	-	30,740
11	Proformed 2021 Medical Cost									257,482	442,812	41,982	-	742,276
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>									-	-	-	-	-
13	Proformed 2021 and 2022 Medical and Dental Cost									257,482	442,812	41,982	-	742,276
14	Amount Chargeable to Capital <sup>(5)</sup>									(153,786)	(269,296)	(25,588)	-	(448,670)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													293,606
16	Less Test Year O&M Expense <sup>(6)</sup>													182,055
17	Total O&M Medical & Dental Insurance Adjustment													\$ 111,551

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Capitalization Rate: 48.76%

(6) Refer to Workpaper 3.2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 MEDICAL INSURANCE  
 12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 3.2  
Table of Contents**

<b>LINE NO.</b>	<b>(1) Description</b>	<b>(2) Amount</b>
1	Medical Insurance Expense	\$ 665,259
2	Benefits Cost Capitalized at	48.76% (324,380)
3	Subtotal Medical Costs	<u>340,879</u>
4	Employee Contribution	(160,868)
5	Drug Subsidy	(10,252)
6	Subtotal	<u>(171,121)</u>
7	Net Test Year Medical Insurance Expense	<u>169,758</u>
8	Dental Insurance Expense	44,042
9	Benefits Cost Capitalized at	48.76% (21,475)
10	Subtotal Dental Costs	<u>22,567</u>
11	Employee Contribution	(10,270)
12	Net Test Year Dental Costs	<u>12,297</u>
13	Net Test Year Medical & Dental Costs	<u>\$ 182,055</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3  
 Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				Costs				
		Medical		Dental		Medical		Dental		Medical		Dental		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									3,627,663	53,091	297,797	195,031	4,173,582
6	Employee Contribution <sup>(3)</sup>									(725,533)	(10,618)	(59,559)	(39,006)	(834,716)
7	Net Cost									2,902,130	42,473	238,238	156,025	3,338,865
8	Plus: Company Contribution to HSA									186,000	-	-	-	186,000
9	Payments to Employees to Opt out									178,400	-	-	-	178,400
10	Total HSA and Opt out Payments									364,400	-	-	-	364,400
11	Proformed 2021 Medical Cost									3,266,531	42,473	238,238	156,025	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>									277,248	3,823	9,530	6,241	296,841
13	Proformed 2021 and 2022 Medical and Dental Cost									3,543,778	46,295	247,767	162,266	4,000,106
12	Apportionment to NuNH at 20.18%									715,134	9,342	49,999	32,745	807,221
13	Amount Chargeable to Capital at 31.51%									(225,339)	(2,944)	(15,755)	(10,318)	(254,355)
14	Total Pro-formed Medical and Dental Insurance O&M Expense													552,866
15	Less Test Year O&M Expense <sup>(5)</sup>													284,783
16	Total O&M Medical & Dental Insurance Adjustment													<u>\$ 268,083</u>

**Notes**

- (1) Employee Benefit Census as of December 31, 2020.
- (2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.
- (3) Employee Contributions: 20%
- (4) Estimated increase effective January 1, 2022
  - Medical Increase 9.00%
  - Dental Increase 4.00%
- (5) Refer to Workpaper 3.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3 Revised  
 Table of Contents

Line No.	Coverage	Employee Census <sup>(1)</sup>				2021 Rates <sup>(2)</sup>				Costs					
		Medical		Dental		Medical		Dental		Medical		Dental			Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard		
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244	
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403	
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151	
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798	
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									3,627,663	53,091	297,797	195,031	4,173,582	
6	Employee Contribution <sup>(3)</sup>									(725,533)	(10,618)	(59,559)	(39,006)	(834,716)	
7	Net Cost									2,902,130	42,473	238,238	156,025	3,338,865	
8	Plus: Company Contribution to HSA									186,000	-	-	-	186,000	
9	Payments to Employees to Opt out									178,400	-	-	-	178,400	
10	Total HSA and Opt out Payments									364,400	-	-	-	364,400	
11	Proformed 2021 Medical Cost									3,266,531	42,473	238,238	156,025	3,703,266	
12	Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup>									-	-	-	-	-	
13	Proformed 2021 and 2022 Medical and Dental Cost									3,266,531	42,473	238,238	156,025	3,703,266	
12	Apportionment to NuNH at 20.18%									659,186	8,571	48,076	31,486	747,319	
13	Amount Chargeable to Capital at 31.51%									(207,709)	(2,701)	(15,149)	(9,921)	(235,480)	
14	Total Pro-formed Medical and Dental Insurance O&M Expense													511,839	
15	Less Test Year O&M Expense <sup>(5)</sup>													284,783	
16	Total O&M Medical & Dental Insurance Adjustment													<u>\$ 227,056</u>	

**Notes**

- (1) Employee Benefit Census as of December 31, 2020.
- (2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.
- (3) Employee Contributions: 20%
- (4) Actual rate change effective January 1, 2022
 

Medical Increase	0.00%
Dental Increase	0.00%
- (5) Refer to Workpaper 3.4

UNITIL SERVICE CORP.  
 MEDICAL INSURANCE  
 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.4  
Table of Contents

LINE NO.	(1) Description	(2) Medical	(3) Dental	(4) Total
1	Medical Insurance	\$ 2,587,331	\$ 304,575	\$ 2,891,906
2	Employee Contribution	(703,135)	(59,946)	(763,081)
3	Drug Subsidy	(34,106)	-	(34,106)
4	Subtotal	<u>1,850,090</u>	<u>244,629</u>	<u>2,094,719</u>
5	NuNH Apportionment at	19.85%	19.85%	19.85%
6	Expense Apportioned to NuNH	<u>367,243</u>	<u>48,559</u>	<u>415,802</u>
7	Capitalization Rate at	31.51%	31.51%	31.51%
8	NuNH Capitalization	<u>(115,718)</u>	<u>(15,301)</u>	<u>(131,019)</u>
9	Net USC Test Year Medical & Dental Costs Allocated to NuNH	<u>\$ 251,525</u>	<u>\$ 33,258</u>	<u>\$ 284,783</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PENSION EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE**

Workpaper 4.1  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Pension Expense	\$ 3,032,609	\$ 3,232,617	
 <u>Calculation of Pension Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH Pension Expense, net:</u>				
1	NU-NH Pension Expense	\$ 546,677	\$ 489,345	\$ (57,332)
2	Less: Amounts Chargeable to Construction	(266,560)	(238,605)	27,955
3	NU-NH Pension Expense, net	<u>\$ 280,117</u>	<u>\$ 250,740</u>	<u>\$ (29,377)</u>
 <u>B. Unitil Service Pension Expense Allocated to NU-NH, net:</u>				
4	Unitil Service Pension Expense	\$ 601,973	\$ 641,674	\$ 39,702
5	Less: Amounts Chargeable to Construction	(189,682)	(202,192)	(12,510)
6	Total Unitil Service Pension Expense Allocated to NU-NH, net	<u>\$ 412,291</u>	<u>\$ 439,483</u>	<u>\$ 27,192</u>
7	Total NU-NH Pension Expense	<u>\$ 692,409</u>	<u>\$ 690,223</u>	<u>\$ (2,185)</u>



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PBOP EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.2  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC PBOP Expense	\$ 1,510,206	\$ 1,358,914	
 <u>Calculation of PBOP Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH PBOP Expense, net:</u>				
1	NU-NH PBOP Expense	\$ 397,889	\$ 399,488	\$ 1,599
2	Less: Amounts Chargeable to Construction	(194,011)	(194,790)	(780)
3	NU-NH PBOP Expense, net	<u>\$ 203,878</u>	<u>\$ 204,698</u>	<u>\$ 819</u>
 <u>B. Unitil Service PBOP Expense Allocated to NU-NH, net:</u>				
4	Unitil Service PBOP Expense	\$ 299,776	\$ 269,744	\$ (30,031)
5	Less: Amounts Chargeable to Construction	(94,459)	(84,996)	9,463
6	Total Unitil Service PBOP Expense Allocated to NU-NH, net	<u>\$ 205,317</u>	<u>\$ 184,748</u>	<u>\$ (20,569)</u>
7	Total NU-NH PBOP Expense	<u>\$ 409,195</u>	<u>\$ 389,446</u>	<u>\$ (19,749)</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
SERP EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.3  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC SERP Expense	\$ 1,924,767	\$ 2,357,253	
 <u>Calculation of SERP Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH SERP Expense, net:</u>				
1	NU-NH SERP Expense	\$ -	\$ -	\$ -
2	Less: Amounts Chargeable to Construction	-	-	-
3	NU-NH SERP Expense, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>B. Unitil Service SERP Expense Allocated to NU-NH, net:</u>				
4	Unitil Service SERP Expense	\$ 382,066	\$ 467,915	\$ 85,848
5	Less: Amounts Chargeable to Construction	(120,389)	(147,440)	(27,051)
6	Total Unitil Service SERP Expense Allocated to NU-NH, net	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>
7	Total NU-NH SERP Expense	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
401(K) EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.4  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2017 & 2018 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC 401k Expense <sup>(1)</sup>	\$ 1,994,120	\$ 2,081,861	
 <u>Calculation of 401k Expense, net of amounts chargeable to construction</u>				
A. Northern 401k Expense, net:				
1	Northern-401k Expense 2021 Proformed <sup>(2)</sup>	\$ 181,223	\$ 186,714	\$ 5,491
2	NU-NH 401(k) Expense Adjusted for 2022 Wage Increase <sup>(2)</sup>	-	5,657	5,657
3	Total NU-NH 401(k) Expense - Proformed	181,223	192,371	11,148
4	Less: Amounts Chargeable to Construction	(88,364)	(93,800)	(5,436)
5	Northern 401k Expense, net	<u>\$ 92,859</u>	<u>\$ 98,571</u>	<u>\$ 5,712</u>
B. Unitil Service 401k Expense Allocated to Northern, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 395,833	\$ 413,250	\$ 17,417
7	Unitil Service 401K Adjusted for 2022 Wage Increase <sup>(1)</sup>	-	18,183	18,183
8	Total USC 401(k) Expense - Proformed	395,833	431,432	35,600
9	Less: Amounts Chargeable to Construction	(124,727)	(135,944)	(11,217)
10	Unitil Service 401k Expense Allocated to Northern, net	<u>271,106</u>	<u>295,488</u>	<u>24,382</u>
11	Total Northern 401k Expense	<u>\$ 363,965</u>	<u>\$ 394,059</u>	<u>\$ 30,095</u>

Notes

(1) Unitil Service Corp. - Average 2020/2021 Payroll Increase of 4.40%

(2) See Workpaper 3.5

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
401(K) EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE

Workpaper 4.4 Revised  
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2017 & 2018 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC 401k Expense <sup>(1)</sup>	\$ 1,994,120	\$ 2,081,861	
 <u>Calculation of 401k Expense, net of amounts chargeable to construction</u>				
A. Northern 401k Expense, net:				
1	Northern-401k Expense 2021 Proformed <sup>(2)</sup>	\$ 181,223	\$ 186,714	\$ 5,491
2	NU-NH 401(k) Expense Adjusted for 2022 Wage Increase <sup>(2)</sup>	-	5,695	5,695
3	Total NU-NH 401(k) Expense - Proformed	181,223	192,409	11,186
4	Less: Amounts Chargeable to Construction	(88,364)	(93,819)	(5,454)
5	Northern 401k Expense, net	<u>\$ 92,859</u>	<u>\$ 98,590</u>	<u>\$ 5,732</u>
B. Unitil Service 401k Expense Allocated to Northern, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 395,833	\$ 413,250	\$ 17,417
7	Unitil Service 401K Adjusted for 2022 Wage Increase <sup>(1)</sup>	-	18,844	18,844
8	Total USC 401(k) Expense - Proformed	395,833	432,094	36,261
9	Less: Amounts Chargeable to Construction	(124,727)	(136,153)	(11,426)
10	Unitil Service 401k Expense Allocated to Northern, net	<u>271,106</u>	<u>295,941</u>	<u>24,835</u>
11	Total Northern 401k Expense	<u>\$ 363,965</u>	<u>\$ 394,531</u>	<u>\$ 30,567</u>

Notes

(1) Unitil Service Corp. - Actual 2022 Payroll Increase of 4.56%

(2) See Workpaper 3.5

401K ADJUSTMENT  
 2020 & 2021 WEIGHTED AVERAGE PAY INCREASE

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE <sup>(1)</sup>	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE <sup>(2)</sup>	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 946,912	3.12%	0.66%	3.12%	0.66%
2	Union	3,532,915	3.00%	2.37%	3.00%	2.37%
3	Total	<u>\$ 4,479,827</u>		<u>3.03%</u>		<u>3.03%</u>

Notes

- (1) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2021 Payroll Increases
- (2) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2022 Payroll Increase

**401K ADJUSTMENT  
2020 & 2021 WEIGHTED AVERAGE PAY INCREASE**

(1)	(2)	(3)	(4)	(5)	(6)	
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE <sup>(1)</sup>	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE <sup>(2)</sup>	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 946,912	3.12%	0.66%	3.24%	0.68%
2	Union	3,532,915	3.00%	2.37%	3.00%	2.37%
3	Total	<u>\$ 4,479,827</u>		<u>3.03%</u>		<u>3.05%</u>

**Notes**

(1) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised for 2022 Payroll Increase

DEFERRED COMPENSATION PLAN EXPENSE  
2020 ACTUAL EXPENSE RECORDED AND 2021 & 2022 FORECAST EXPENSE

Workpaper 4.6  
Table of Contents

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Eligible Base Compensation	\$ 369,511	\$ 2,802,136	
A5	Total USC Eligible Incentive Compensation (at target)	\$ 241,091	\$ 952,203	
<u>Calculation of Deferred Compensation Expense, net of Amounts Chargeable to Construction</u>				
<u>A. NU-NH Deferred Compensation Expense, net:</u>				
1	NU-NH Deferred Comp Expense 2021 Proformed	\$ -	\$ -	\$ -
2	NU-NH Deferred Comp Expense adjusted for 2022 wage increase	-	-	-
3	Total NU-NH Deferred Comp Expense - Proformed	-	-	-
4	Less: Amounts chargeable to capital	-	-	-
5	Total NU-NH Deferred Comp Expense, net	\$ -	\$ -	\$ -
<u>B. Unitil Service Deferred Comp Expense allocated to NU-NH, net:</u>				
6	Unitil Service 2020 Deferred Comp. Expense	\$ 36,951	\$ 280,214	\$ 243,263
7	Unitil Service Deferred Comp Expense Allocated to NU-NH	7,335	55,622	48,287
8	Unitil Service Deferred Incentive Compensation Expense	24,109	95,220	71,111
9	Unitil Service Deferred Incentive Compensation Expense Allocated to NU-NH	4,786	18,901	14,115
10	Unitil Service Deferred Comp. Adjusted for 2021 Wage Increase <sup>(1)</sup>	-	2,447	2,447
11	Total Unitil Service Deferred Comp Expense Allocated to NU-NH - Proformed	12,121	76,970	64,849
12	Less: Amounts Chargeable to Construction	(3,819)	(24,253)	(20,434)
13	Unitil Service Deferred Comp Expense Allocated to NU-NH, net	\$ 8,302	\$ 52,717	\$ 44,415
14	Total NU-NH Deferred Comp Expense	\$ 8,302	\$ 52,717	\$ 44,415

Notes

(1) Unitil Service Corp - Estimated 2020 Average Payroll Increase of 4.40%

**PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.1  
Table of Contents**

LINE NO.	DESCRIPTION	AMOUNT <sup>(1)</sup>
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 18,989
2	Crime	3,256
3	K&E	285
4	Total Property	<u>\$ 22,531</u>
	Liability:	
5	Workers' Compensation	\$ 53,618
6	Excess	355,650
7	Cyber	17,698
8	Automobile	43,038
9	Directors & Officers	74,021
10	Fiduciary	5,044
11	Total Liability	<u>\$ 549,069</u>
12	Total NuNH Property & Liability Insurances	571,600
13	Less: Amounts Chargeable to Capital	<u>282,502</u>
14	Amount to O&M Expense	289,097
15	Less Test Year O&M Expense	<u>241,873</u>
16	O&M Property and Liability Insurance Increase	<u>\$ 47,224</u>

**Notes**

(1) Refer to Workpaper 5.3



**PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.1 Revised  
Table of Contents**

LINE NO.	DESCRIPTION	AMOUNT <sup>(1)</sup>
	<b>Current Coverage Periods</b>	
	<b>Property:</b>	
1	All Risk	\$ 17,726
2	Crime	1,912
3	K&E	266
4	Total Property	<u>\$ 19,904</u>
	<b>Liability:</b>	
5	Workers' Compensation	\$ 54,922
6	Excess	331,990
7	Cyber	25,559
8	Automobile	41,827
9	Directors & Officers	69,096
10	Fiduciary	4,709
11	Total Liability	<u>\$ 528,104</u>
12	Total NuNH Property & Liability Insurances	548,008
13	Less: Amounts Chargeable to Capital	<u>270,930</u>
14	Amount to O&M Expense	277,077
15	Less Test Year O&M Expense	<u>241,873</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 35,204</u></u>

**Notes**

(1) Refer to Workpaper 5.3 Revised

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.2  
Table of Contents

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL <sup>(1)</sup>	AMOUNT TO NuNH <sup>(2)</sup>	NuNH TOTAL
1	USC Cost For Current Coverage Periods			
2	Property:			
3	All Risk	\$ 6,952		\$ 1,403
4	Crime	968		195
5	K&E	124		25
6	Total Property	<u>\$ 8,044</u>	20.18%	<u>\$ 1,623</u>
7	Liability:			
8	Workers' Compensation	\$ 62,142		\$ 12,540
9	Excess	113,172		22,838
10	Automobile	8,799		1,776
11	Directors and Officers	23,554		4,753
12	Cyber	5,898		1,190
13	Fiduciary	1,605		324
14	Total Liability	<u>\$ 215,170</u>	20.18%	<u>\$ 43,421</u>
15	Total USC Property & Liability Insurances			45,045
16	Less Amount Chargeable to Capital		31.51%	<u>14,194</u>
17	Total Property & Liability Insurances to O&M Expense			<u>30,851</u>
18	Less Test Year O&M Expense <sup>(3)</sup>			<u>17,377</u>
19	O&M Property and Liability Insurance Increase			<u>\$ 13,475</u>

Notes

(1) Refer to Workpaper 5.3

(2) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.2 Revised  
Table of Contents

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL <sup>(1)</sup>	AMOUNT TO NuNH	NuNH TOTAL
1	USC Cost For Current Coverage Periods			
2	Property:			
3	All Risk	\$ 7,274		\$ 1,468
4	Crime	682		138
5	K&E	130		26
6	Total Property	<u>\$ 8,085</u>	20.18%	<u>\$ 1,632</u>
7	Liability:			
8	Workers' Compensation	\$ 71,346		\$ 14,398
9	Excess	118,410		23,895
10	Automobile	7,708		1,555
11	Directors and Officers	24,644		4,973
12	Cyber	9,116		1,840
13	Fiduciary	1,679		339
14	Total Liability	<u>\$ 232,904</u>	20.18%	<u>\$ 47,000</u>
15	Total USC Property & Liability Insurances			48,632
16	Less Amount Chargeable to Capital		31.51%	<u>15,324</u>
17	Total Property & Liability Insurances to O&M Expense			<u><u>33,308</u></u>
18	Less Test Year O&M Expense <sup>(2)</sup>			<u>17,377</u>
19	O&M Property and Liability Insurance Increase			<u><u>\$ 15,931</u></u>

Notes

(1) Refer to Workpaper 5.3 Revised

(2) Refer to Workpaper 5.4

Casualty & Property Insurance

		CASUALTY											PROPERTY					
		AL (prem)	NH-WC (prem)	XL* (prem)	XL (brkr) <sup>(2)</sup>	XL Surplus Tax	Cyber (prem)	FL (prem)	D&O (prem)	D&O Surplus Tax	D&O (brkr) <sup>(2)</sup>	D&O Side A	CASUALTY TOTAL	ARP (prem)	CRIME (prem)	K&E (prem)	TOTAL PROP	TOTAL
NuNH	2018a	26,696	90,284	239,335	7,351	7,180	8,376	3,481	34,907	1,047	4,420	-	423,077	10,171	1,468	255	11,894	434,971
	2019a	29,196	84,634	273,415	8,843	8,202	8,399	3,876	35,820	1,093	4,544	-	458,024	8,778	1,503	266	10,547	468,571
	2020a	33,155	66,093	285,336	13,321	8,560	10,467	3,876	42,690	1,281	-	-	464,779	12,588	1,520	266	14,373	479,152
	2021a	40,175	50,051	309,521	13,184	9,286	17,698	4,709	51,976	1,559	-	15,561	513,720	17,726	3,039	266	21,032	534,752
	2022e <sup>(1)</sup>	43,038	53,618	331,579	14,124	9,947	-	5,044	55,680	1,670	-	16,670	549,069	18,989	3,256	285	22,531	571,600
	2018a	5,933	97,653	123,302	3,787	3,699	3,948	1,794	17,983	540	2,277	-	260,917	5,399	756	116	6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327	1,892	17,481	533	2,218	-	268,811	5,581	733	130	6,444	275,255
USC	2020a	7,120	85,858	95,093	4,439	2,853	3,488	1,892	14,227	427	-	-	215,397	6,489	506	130	7,125	222,522
	2021a	9,206	65,019	110,396	4,702	3,312	5,898	1,679	18,538	556	-	5,550	224,857	7,274	1,013	130	8,416	233,273
	2022e <sup>(1)</sup>	8,799	62,142	105,512	4,494	3,165	-	1,605	17,718	532	-	5,305	215,170	6,952	968	124	8,044	223,214

Notes

(1) Estimated 2022 premiums reflect annual growth rate from 2018 to 2021. All 2022 policies, except for Cyber will updated with actuals during pendency of case

(2) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

Casualty & Property Insurance

Workpaper 5.3 Revised  
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		CASUALTY												PROPERTY					
		AL	NH-WC	XL*	XL	XL	Cyber	Cyber	FL	D&O	D&O	D&O	D&O	CASUALTY	ARP	CRIME	K&E	TOTAL	
		(prem)	(prem)	(prem)	(brkr) <sup>(2)</sup>	Surplus Tax	(prem)	Surplus Tax	(prem)	(prem)	Surplus Tax	(brkr) <sup>(1)</sup>	Side A	TOTAL	(prem)	(prem)	(prem)	PROP	TOTAL
NuNH	2018a	26,696	90,284	239,335	7,351	7,180	8,376		3,481	34,907	1,047	4,420	-	423,077	10,171	1,468	255	11,894	434,971
	2019a	29,196	84,634	273,415	8,843	8,202	8,399		3,876	35,820	1,093	4,544	-	458,024	8,778	1,503	266	10,547	468,571
	2020a	33,155	66,093	285,336	13,321	8,560	10,467		3,876	42,690	1,281	-	-	464,779	12,588	1,520	266	14,373	479,152
	2021a	41,827	54,922	309,521	13,184	9,286	24,813	746	4,709	51,976	1,559	-	15,561	528,104	17,726	1,912	266	19,904	548,008
	2018a	5,933	97,653	123,302	3,787	3,699	3,948		1,794	17,983	540	2,277	-	260,917	5,399	756	116	6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327		1,892	17,481	533	2,218	-	268,811	5,581	733	130	6,444	275,255
USC	2020a	7,120	85,858	95,093	4,439	2,853	3,488		1,892	14,227	427	-	-	215,397	6,489	506	130	7,125	222,522
	2021a	7,708	71,346	110,396	4,702	3,312	8,850	266	1,679	18,538	556	-	5,550	232,904	7,274	682	130	8,085	240,989

Notes

(1) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

**UNITIL SERVICE CORP.  
PROPERTY & LIABILITY INSURANCE TEST YEAR COSTS  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.4  
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<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>TOTAL</b>
	<b>USC O&amp;M Test Year</b>	
1	12-30-08-00-9240100 PROPERTY INSURANCE	\$ 5,519
2	12-30-08-00-9250100 INJURIES & DAMAGES	120,204
3	Total	<u>\$ 125,723</u>
4	NuNH Apportionment	<u>20.18%</u>
5	NuNH Amount	\$ 25,371
6	Capitalization Rate	<u>31.51%</u>
7	Capitalization Amount	\$ 7,994
8	O&M Expense Amount	<u><u>17,377</u></u>

NuNH - OPERATING FACILITY  
COMPUTATION OF BUILDING OVERHEAD  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.5  
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<u>SQUARE FOOTAGE OF SERVICE CENTER UPDATED:</u>	Dec-20		ALLOCATION OF
DESCRIPTION	SQ FT	%	SERVICE CENTER OVERHEADS
<b>SERVICE CENTER ALLOCATED:</b>			
General Area Capitalized (184.00.00)	13,864	54.51%	6,384
Ratio of Payroll Capitalized			48.76%
General Area Capitalized (184.00.01)			3,113
Stock Area Capitalized (163.00.00)	5,741	22.57%	2,643
Ratio of Stock Capitalized			90.00%
Stock Area Capitalized			2,379
<b><u>Garage Area Capitalized:</u></b>			
Auto-184.01.00	-	0.00%	-
Light Truck-184.02.00	-	0.00%	-
Heavy Truck-184.03.00	-	0.00%	-
Sub-Total Garage Area	-	0.00%	-
Ratio of Garage Area Capitalized			48.76%
Garage Area Capitalized			-
<b>Total Service Center to DOC</b>	<b>19,605</b>	<b>77.09%</b>	<b>5,492</b>
<b><i>Non-DOC Space:</i></b>			
Exclude: USC & Usource	5,827	22.91%	2,683
Ratio of Non-DOC Space Capitalized			0.00%
Non-DOC Space Capitalized			-
<b>TOTAL SERVICE CENTER</b>	<b>25,432</b>	<b>100.00%</b>	<b>5,492</b>

**(b) DETERMINATION OF SERVICE CENTER PROPERTY INSURANCE:**

BUDGETED ALL RISK PROPERTY INSURANCE	11,723
RATIO OF SERVICE CENTER TO TOTAL PROPERTY	99.89%
TOTAL SERVICE CENTER PROPERTY INSURANCE	11,710

Service Center Property Insurance Capitalization Ratio 46.90%

	<u>Asset 1000c or Asset 1020</u>		
	SERVICE CENTER	ALL STRUCTURE	SERVICE RATIO
GAS STRUCTURES - DIST. ACCT. 375.20	39,504	45,256	
STRUCTURES-OTHER DIST SYS 375.70	3,128,853	3,128,853	
GENERAL PLANT - (TOTAL LESS COMMUN. EQ)	1,923,719	1,923,719	
(ACCT. 391,393,394,395,396,398)	-	-	
<b>TOTAL COST</b>	<b>5,092,075</b>	<b>5,097,827</b>	<b>99.89%</b>

**VEHICLE CLEARING ACCOUNT  
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

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**Total Clearings from Clearing Account:**

	Expense	Capital	NuNH Total GL	Total Sch 12	Variance
Jan-20	28,022	47,758	75,780	75,780	-
Feb-20	29,141	31,696	60,837	60,837	-
Mar-20	29,755	29,979	59,735	59,735	-
Apr-20	26,484	25,236	51,719	51,719	-
May-20	30,248	31,224	61,473	61,473	-
Jun-20	36,093	51,333	87,427	87,427	-
Jul-20	23,989	40,521	64,510	64,510	-
Aug-20	20,998	29,112	50,111	50,111	-
Sep-20	25,188	32,644	57,832	57,832	-
Oct-20	83,045	146,259	229,304	229,304	-
Nov-20	1,576	4,394	5,970	5,970	-
Dec-20	1,505	4,908	6,413	6,413	-
	336,045	475,064	811,109	811,109	

Capitalization Rate 58.57%

**VEHICLE CLEARING ACCOUNT  
AUTO LIABILITY INSURANCE**

**Auto Liability Insurance Payments into Clearing Account <sup>(1)</sup>**

Jan-20	3,316
Feb-20	3,316
Mar-20	3,316
Apr-20	3,316
May-20	3,316
Jun-20	3,316
Jul-20	3,316
Aug-20	
Sep-20	
Oct-20	
Nov-20	8,035
Dec-20	4,018
<b>Total</b>	<b>35,261</b>

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20  
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

Auto Liability Insurance Expense through Clearing Account

	<u>NuNH</u>
Gross Amount	35,261
Cap. Rates	58.57%
Cap. Amount	20,652
O&M Amount	14,609



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.1  
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Source: Energy Information Administration  
Short-Term Energy Outlook  
Publication Date: June 8, 2021

Table 1. U.S. Energy Markets Summary

	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Macroeconomic</b>																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,915	18,953	18,984	18,990	19,019	19,053	19,103	19,142	19,180	19,269	19,267	19,226	19,309	19,065	18,658	17,427	17,191	17,289	18,328	18,637	18,825	18,714	18,791	18,878
Percent change from prior year	2.3	2.3	2.2	2	1.9	1.9	2	2.1	2.1	2.6	2.4	2	2.1	0.6	-1.7	-8.2	-9.6	-9.3	-4.1	-2.6	-1.9	-2.9	-2.5	-1.8
GDP Implicit Price Deflator (Index, 2005=100)	111.3	111.5	111.7	112.0	112.2	112.4	112.5	112.6	112.7	112.9	113.0	113.1	113.4	113.4	113.3	112.8	112.8	113.0	113.6	113.9	114.1	114.1	114.4	114.7
Percent change from prior year	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.8	1.7	1.5	0.7	0.5	0.5	1.0	1.1	1.2	1.1	1.2	1.4
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	14,841	14,864	14,856	14,817	14,810	14,827	14,840	14,912	14,934	14,936	14,997	14,960	15,070	15,163	14,949	17,287	16,454	16,150	16,204	15,636	15,715	15,574	15,349	15,378
Percent change from prior year	3.5	3.4	2.9	2.4	2.0	1.9	1.6	1.8	2.0	1.8	2.1	0.8	1.5	2.0	0.6	16.7	11.1	8.9	9.2	4.9	5.2	4.3	2.3	2.8
Manufacturing Production Index (Index, 2012=100)	106.9	106.3	106.3	105.4	105.5	106.1	105.7	106.4	105.7	105.1	106.1	106.4	106.2	106.1	100.8	84.8	88.1	95.0	99.0	100.7	100.6	102.1	103.1	104.0
Percent change from prior year	2.7	1.1	1	-0.4	0.5	0.3	-0.5	-0.3	-1	-1.5	-0.7	-1.1	-0.7	-0.2	-5.2	-19.5	-16.5	-10.5	-6.3	-5.4	-4.7	-2.8	-2.8	-2.2
<b>Weather</b>																								
U.S. Heating Degree-Days	859	719	632	288	158	34	5	10	41	254	589	715	739	652	483	359	156	25	5	7	58	247	421	749
U.S. Cooling Degree-Days	9	18	18	42	130	227	373	336	243	75	16	14	15	13	43	43	105	247	398	357	181	83	32	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Macroeconomic</b>																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,976	19,084	19,203	19,375	19,505	19,629	19,728	19,848	19,971	20,128	20,237	20,329	20,389	20,454	20,512	20,560	20,603	20,639	20,660	20,689	20,718	20,744	20,773	20,803
Percent change from prior year	-1.7	0.1	2.9	11.2	13.5	13.5	7.6	6.5	6.1	7.6	7.7	7.7	7.4	7.2	6.8	6.1	5.6	5.1	4.7	4.2	3.7	3.1	2.6	2.3
GDP Implicit Price Deflator (Index, 2005=100)	115.1	115.5	116.0	116.2	116.5	116.7	116.9	117.0	117.2	117.4	117.5	117.7	117.8	118.0	118.2	118.4	118.6	118.8	119.0	119.2	119.4	119.6	119.8	120.0
Percent change from prior year	1.5	1.9	2.4	3	3.3	3.3	2.9	2.8	2.7	2.8	2.7	2.6	2.4	2.1	1.8	1.9	1.8	1.8	1.8	1.8	1.9	1.9	2	2
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	17,114	15,725	19,336	16,406	16,100	15,908	15,969	15,895	15,829	15,726	15,706	15,724	15,843	15,894	15,939	15,971	16,006	16,038	16,070	16,096	16,117	16,121	16,143	16,170
Percent change from prior year	13.6	3.7	29.3	-5.1	-2.1	-1.5	-1.5	1.7	0.7	1	2.3	2.3	-7.4	1.1	-17.6	-2.6	-0.6	0.8	0.6	1.3	1.8	2.5	2.8	2.8
Manufacturing Production Index (Index, 2012=100)	105.2	100.9	104.2	104.6	104.8	105.5	106.2	107.0	107.8	109.0	109.8	110.4	110.9	111.4	111.8	112.1	112.4	112.6	112.6	112.7	112.8	112.9	113.0	113.1
Percent change from prior year	-0.9	-4.9	3.3	23.3	19	11	7.2	6.3	7.1	6.8	6.4	6.2	5.4	10.4	7.3	7.2	7.2	6.7	6	5.4	4.6	3.6	2.9	2.4
<b>Weather</b>																								
U.S. Heating Degree-Days	802	791	505	305	147	28	7	10	55	243	490	777	848	685	558	312	137	30	7	11	55	243	490	777
U.S. Cooling Degree-Days	10	12	28	37	116	244	355	331	184	67	22	11	11	12	23	41	124	243	353	326	184	67	22	11

Notes: Prices are not adjusted for inflation.

The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

**Historical data:** Latest data available from Energy Information Administration databases supporting the following reports: Petroleum Supply Monthly , DOE/EIA-0109; Petroleum Supply Annual , DOE/EIA-0340/2; Weekly Petroleum Status Report , DOE/EIA-0208; Petroleum Marketing Monthly , DOE/EIA-0380; Natural Gas Monthly , DOE/EIA-0130; Electric Power Monthly , DOE/EIA-0226; Quarterly Coal Report , DOE/EIA-0121; and International Petroleum Monthly , DOE/EIA-0520.  
Minor discrepancies with published historical data are due to independent rounding.

**Projections:** EIA Regional Short-Term Energy Model. Macroeconomic projections are based on Global Insight Model of the U.S. Economy.  
Weather projections from National Oceanic and Atmospheric Administration.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 INFLATION ADJUSTMENT - TEST YEAR USC AMORTIZATIONS  
 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.2  
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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-404-03-00 SOFTWARE AMORT - OTHER	\$ 343,313
2	12-30-10-00-404-04-00 FINANCIAL REPORT WRITER AMORTIZATION	7,350
3	12-30-10-00-404-23-00 POWER TAX SYSTEM AMORT	30,284
4	12-30-10-00-404-25-00 AMORTIZATION - PAYMENT SYSTEM	1,492
5	Total	\$ 382,438
6	NuNH Allocation	<u>19.85%</u>
7	Amount Billed to NuNH	<u><u>75,914</u></u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
INFLATION ADJUSTMENT - TEST YEAR FACILITY LEASES  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 6.3  
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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-9310100 BUILDING RENT	\$ 1,252,284
2	12-30-10-00-9310700 CALL CENTER RENT	158,796
3	12-30-10-00-9310800 PORTSMOUTH RENT EXPENSE	203,988
4	Total	<u>\$ 1,615,068</u>
5	NuNH Allocation	<u>19.85%</u>
6	Amount Billed to NuNH	<u><u>320,591</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
 TEST YEAR AMORTIZATION EXPENSE  
 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 7.1  
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LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 <sup>(1)</sup>	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Northern Utilities 303-Intangible Plant:			
2	Power Plant	\$ 36,832	\$ 15,785	\$ 21,047
3	Power Plan Upgrade	15,843	4,045	11,798
4	Meter Data Management	1,093,248	138,095	955,154
5	2019 Voice System Repl	239,694	23,321	214,318
6	2019 Interface Enhancements	13,177	1,355	11,706
7	Customer Facing Enhancements	232,484	23,543	207,039
8	CIS Billing Integration	202,420	69,401	133,018
9	2014 Infrastructure	586	586	-
10	2014 Desktop Client Mgmt	76	76	-
11	2014 Enhance Critical Financial	769	769	-
12	2014 CMS Rewrite	1,113	1,113	-
13	Gen Software enhancements	160	160	-
14	2014 EETS Enhancements	58	58	-
15	Gas Construction Estimating Model	4,875	4,875	-
16	Electronic Large Vol. Meter Form	1,868	1,868	-
17	2014 AMI/SCADA Cyber Project	3,235	3,235	-
18	AMI Vers Updt PLX Functionality	1,837	1,837	-
19	Milsoft IVR Upgrade	186	186	-
20	2015 Infrastructure	6,105	4,884	1,221
21	SalesForce App for Gas Sales	12,609	7,964	4,645
22	First Responder - iRestore	26,280	13,140	13,140
23	General Software Enhancements	2,792	1,289	1,503
24	2016 IT Infrastructure	15,367	6,830	8,537
25	Gas Inspections	5,264	2,339	2,924
26	CMS 2015 Rewrite	7,397	3,288	4,110
27	2015 Cyber Security Enhancements	99	44	55
28	2016 Cyber Security Enhancements	144	64	80
29	Unify Workforce Management System	4,046	1,798	2,248
30	2016 General Software Enhancements	2,274	1,011	1,264
31	Verotrack Upgrade to myWorld	8,985	3,267	5,718
32	Itron MVRs Upgrade	1,262	459	803
33	New Century Dist Risk Alg. Upgrade	5,340	1,942	3,398
34	EETS Enhancements	11,139	3,819	7,320
35	CMS NH/ME Isolation	1,410	484	927
36	Power Plant Upgrade 2016.1	37,818	12,966	24,852
37	LocusView GPS/GIS Track & Trace	75,602	23,262	52,340
38	2017 Cyber Security Enhancements	1,291	387	903
39	2017 IT Infrastructure	5,831	1,749	4,081
40	SalesForce for Gas Sales Phase II	31,670	9,269	22,401
41	Electronic Time Sheet - Phase One	3,504	978	2,526
42	2017 General Software Enhancements	6,778	1,891	4,886
43	UPC/GEM Enhancements	11,339	3,164	8,175
44	Upgrade to MyWorld Insepection	9,754	2,601	7,153
45	Meter Data Archiving Plan	1,566	408	1,157
46	Sales Force Application	12,770	3,331	9,438
47	OMS Web Page Upgrade	3,103	760	2,343
48	Power Plan License Update	45,014	11,024	33,990
49	GIS Version Upgrade	44,529	10,477	34,052
50	IS Project Tracker Replacement	4,233	996	3,237
51	Comp Mgmt Sys Enhncmnts	27,228	6,407	20,821
52	Legacy Interface Job Rewrite	2,337	550	1,787
53	Gen. Software Enhancements 2018	11,362	2,673	8,689
54	TESS Replacement	3,716	874	2,842
55	Salesforce App for Gas Sales	13,714	3,227	10,487
56	UPS Reporting	558	131	427
57	2018 IT Infrastructure	24,422	5,529	18,892
58	WebOps Replacement - Year 1 of 3	11,750	2,564	9,186
59	2018 Cyber Security Enhancements	3,787	826	2,961
60	DEV Staging Refresh	5,309	1,098	4,211
61	Microsoft Exchange Upgrade	2,425	502	1,923
62	Electronic Timesheet - Phase 2	13,540	2,801	10,738
63	CMS Data Reports	1,616	334	1,282
64	ODI Plant Records - GIS Recon	2,323	481	1,843
65	Metersense Upgrade 4.2 to 4.3	267	55	212
66	FCS Upgrade	770	155	615
67	FCS Upgrade	451	75	376
68	FCS Upgrade	9,038	847	8,191
69	MARS/GEM Enhancements	25,798	2,150	23,648
70	General Software Enchancements 2019	11,825	2,209	9,476
71	WebOps Replacement	13,547	2,408	10,948
72	2019 Reporting Blanket	22,028	1,836	20,193
73	Infrastructure PC & Network 2019	196,345	39,585	154,000
74	2019 Regulatory Work Blanket	5,608	467	5,140
75	LocusView Mobile Data Collections	10,880	907	9,973
76	Compliance Mgmt Sys Enhancements	17,992	3,246	14,625
77	GIS Enhancements	3,998	333	3,665
78	Gas SCADA-Historical Database	5,219	435	4,784
79	Metersense Upgrade 2020	6,725	112	6,613
80	Power Plan Upgrade	68,580	1,143	67,437
81	Cyber Security Enhancements	21,917	365	21,552
82	2020 IT Infrastructure Budget	301,181	5,020	296,162
83	2020 Customer Facing Enhancements	138,605	2,310	136,295
84	2020 Interface Enhancements	29,156	486	28,670
85	2020 General Software Enhancements	829	14	815
86	Reporting Blanket	26,585	443	26,142
87	Pipeline Compliance Syst. Integ.	71,157	1,186	69,971
88	EE Tracking & Reporting System	36,085	601	35,483
89	MV-90xi Upgrade v 4.5 to 6.0	9,579	160	9,419
90	MV-90 Comm Bank Module	3,327	577	2,750
91	Salesforce Gas Sales Reporting	15,123	252	14,871
92	LocusView Paperless Work Files	26,180	436	25,744
93	Total NuNH Amortization Expense for Account 303	\$ 3,456,660	\$ 522,006	\$ 2,927,332

NOTES

(1) Projects Installed in 2020 Reflect Total Project Cost

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR AMORTIZATION EXPENSE

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LINE NO.	DESCRIPTION	(1)	(2)	(3)
		TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE	
1	Northern Utilities 303-Intangible Plant:			
2	Power Plant	\$ 157,853	\$ 15,785	
3	Power Plan Upgrade	40,449	4,045	
4	Meter Data Management	1,380,945	138,095	
5	2019 Voice System Repl	239,694	24,036	
6	2019 Interface Enhancements	13,177	1,313	
7	Customer Facing Enhancements	232,484	23,219	
8	CIS Billing Integration	902,212	69,401	
9	2015 Infrastructure	24,419	4,884	
10	SalesForce App for Gas Sales	39,818	7,964	
11	First Responder - iRestore	65,700	13,140	
12	General Software Enhancements	6,443	1,289	
13	2016 IT Infrastructure	34,149	6,830	
14	Gas Inspections	11,697	2,340	
15	CMS 2015 Rewrite	16,438	3,288	
16	2015 Cyber Security Enhancements	220	44	
17	2016 Cyber Security Enhancements	321	64	
18	Unify Workforce Management System	8,991	1,798	
19	2016 General Software Enhancements	5,054	1,011	
20	Verotrack Upgrade to myWorld	16,336	3,267	
21	Itron MVRS Upgrade	2,295	459	
22	New Century Dist Risk Alg. Upgrade	9,709	1,942	
23	EETS Enhancements	19,095	3,819	
24	CMS NH/ME Isolation	2,418	484	
25	Power Plant Upgrade 2016.1	64,831	12,966	
26	LocusView GPS/GIS Track & Trace	116,310	23,262	
27	2017 Cyber Security Enhancements	1,936	387	
28	2017 IT Infrastructure	8,746	1,749	
29	SalesForce for Gas Sales Phase II	46,347	9,269	
30	Electronic Time Sheet - Phase One	4,890	978	
31	2017 General Software Enhancements	9,457	1,891	
32	UPC/GEM Enhancements	15,822	3,164	
33	Upgrade to MyWorld Insepction	13,005	2,601	
34	Meter Data Archiving Plan	2,042	408	
35	Sales Force Application	16,656	3,331	
36	OMS Web Page Upgrade	3,800	760	
37	Power Plan License Update	55,120	11,024	
38	GIS Version Upgrade	52,387	10,477	
39	IS Project Tracker Replacement	4,980	996	
40	Comp Mgmt Sys Enhncmnts	31,938	6,407	
41	Legacy Interface Job Rewrite	2,749	550	
42	Gen. Software Enhancements 2018	13,313	2,673	
43	TESS Replacement	4,372	874	
44	Salesforce App for Gas Sales	16,134	3,227	
45	UPS Reporting	657	131	
46	2018 IT Infrastructure	27,627	5,529	
47	WebOps Replacement - Year 1 of 3	12,818	2,564	
48	2018 Cyber Security Enhancements	4,131	826	
49	DEV Staging Refresh	5,492	1,098	
50	Microsoft Exchange Upgrade	2,508	502	
51	Electronic Timesheet - Phase 2	14,006	2,801	
52	CMS Data Reports	1,672	334	
53	ODI Plant Records - GIS Recon	2,403	481	
54	Metersense Upgrade 4.2 to 4.3	277	55	
55	FCS Upgrade	779	157	
56	FCS Upgrade	451	90	
57	FCS Upgrade	9,038	1,927	
58	MARS/GEM Enhancements	25,798	5,160	
59	General Software Enchancements 2019	11,825	2,230	
60	WebOps Replacement	13,547	2,479	
61	2019 Reporting Blanket	22,028	4,406	
62	Infrastructure PC & Network 2019	196,345	39,319	
63	2019 Regulatory Work Blanket	5,608	1,122	
64	LocusView Mobile Data Collections	10,880	2,176	
65	Compliance Mgmt Sys Enhancements	17,992	3,510	
66	GIS Enhancements	3,998	800	
67	Gas SCADA-Historical Database	5,219	1,044	
68	Metersense Upgrade 2020	6,725	1,345	
69	Power Plan Upgrade	68,580	14,205	
70	Cyber Security Enhancements	21,917	4,383	
71	2020 IT Infrastructure Budget	301,181	63,804	
72	2020 Customer Facing Enhancements	138,605	28,287	
73	2020 Interface Enhancements	29,156	5,831	
74	2020 General Software Enhancements	829	166	
75	Reporting Blanket	26,585	5,317	
76	Pipeline Compliance Syst. Integ.	71,157	14,231	
77	EE Tracking & Reporting System	36,085	7,217	
78	MV-90xi Upgrade v 4.5 to 6.0	9,579	1,916	
79	MV-90 Comm Bank Module	3,327	639	
80	Salesforce Gas Sales Reporting	15,123	3,024	
81	LocusView Paperless Work Flows	26,180	5,236	
82	FCS Upgrade	1,041	174	
83	2020 IT Infrastructure Budget	19,607	3,268	
84	2020 Customer Facing Enhancements	25,018	4,170	
85	2020 Interface Enhancements	1,800	300	
86	2020 General Software Enhancements	874	146	
87	Reporting Blanket	7,763	1,294	
88	Power Plan Upgrade	1,840	307	
89	Total NuNH Amortization Expense for Account 303	\$ 4,922,826	\$ 669,511	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR AMORTIZATION EXPENSE

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LINE NO.	(1) DESCRIPTION	(2)		(3)	
		TOTAL PROJECT COST		ANNUAL AMORTIZATION EXPENSE	
1	Northern Utilities 303-Intangible Plant:				
2	Power Plant	\$ 157,853	\$	15,785	
3	Power Plan Upgrade	40,449		4,045	
4	Meter Data Management	1,380,945		138,095	
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10	General Software Enhancements	6,443		1,289	
11	2016 IT Infrastructure	34,149		6,830	
12	Gas Inspections	11,697		2,340	
13	CMS 2015 Rewrite	16,438		3,288	
14	2015 Cyber Security Enhancements	220		44	
15	2016 Cyber Security Enhancements	321		64	
16	Unify Workforce Management System	8,991		1,798	
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20	New Century Dist Risk Alg. Upgrade	9,709		1,942	
21	EETS Enhancements	19,095		3,819	
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29	2017 General Software Enhancements	9,457		1,891	
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36	GIS Version Upgrade	52,387		10,477	
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38	Comp Mgmt Sys Enhncmnts	31,938		6,407	
39	Legacy Interface Job Rewrite	2,749		550	
40	Gen. Software Enhancements 2018	13,313		2,673	
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52	Metersense Upgrade 4.2 to 4.3	277		55	
53	FCS Upgrade	779		157	
54	FCS Upgrade	451		90	
55	FCS Upgrade	9,038		1,927	
56	MARS/GEM Enhancements	25,798		5,160	
57	General Software Enhancements 2019	11,825		2,230	
58	WebOps Replacement	13,547		2,479	
59	2019 Reporting Blanket	22,028		4,406	
60	Infrastructure PC & Network 2019	196,345		39,319	
61	2019 Regulatory Work Blanket	5,608		1,122	
62	LocusView Mobile Data Collections	10,880		2,176	
63	Compliance Mgmt Sys Enhancements	17,992		3,510	
64	GIS Enhancements	3,998		800	
65	Gas SCADA-Historical Database	5,219		1,044	
66	Pipeline Compliance Syst. Integ.	71,157		14,231	
67	EE Tracking & Reporting System	36,085		7,217	
68	MV-90xi Upgrade v 4.5 to 6.0	9,579		1,916	
69	MV-90 Comm Bank Module	3,327		639	
70	Salesforce Gas Sales Reporting	15,227		2,789	
71	LocusView Paperless Work Flows	26,180		5,236	
72	FCS Upgrade	25,628		5,882	
73	2020 IT Infrastructure	338,113		64,472	
74	Customer Facing Enhancements	163,139		31,197	
75	Metersense Upgrade 2020	1,549		236	
76	2020 Interface Enhancements	32,566		6,222	
77	Regulatory Work Blanket	6,568		1,314	
78	General Software Enhancements	1,952		383	
79	2020 Reporting Blanket	25,045		4,707	
80	Cyber Security Enhancements	21,917		4,383	
81	Powerplan Upgrade	81,136		15,546	
82	Total NuNH Amortization Expense for Account 303	\$ 4,904,784	\$	657,774	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
TEST YEAR USC AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 <sup>(1)</sup>	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Financial Report Writer Replacement	\$ 7,350	\$ 7,350	\$ -
2	Flexi Upgrade	10,798	5,890	4,908
3	Dataview Upgrade	4,553	2,602	1,951
4	Powertax Repair Module	75,709	30,284	45,425
5	USC Time & Billing Enhancements	32,287	12,108	20,179
6	PC & Furniture 032018	310,955	143,517	167,437
7	Software - Facilities WO&PM Tracking/Reporting	17,052	4,991	12,061
8	PC & Furniture 082018	312,111	120,817	191,294
9	Upgrade C-Series Bottomline Check Printing	5,597	1,492	4,104
10	ADP Vacation Enhancements	2,635	687	1,948
11	General Infrastructure Enhancements	9,113	2,377	6,736
12	2018 Flexi upgrade	16,530	4,048	12,482
13	Flexi Report Writer	6,370	1,560	4,810
14	USC Furn & Equipment - Hamp&CSC	4,263	867	3,396
15	IT Control Testing Automation	320,088	21,339	298,749
16	HR & Payroll Record Scanning	26,917	1,794	25,122
17	USC 2019 Furniture & PC's	310,711	20,714	289,996
18	Total	\$ 1,473,037	\$ 382,438	\$ 1,090,598
19	NuNH Apportionment		20.18%	
20	Total Billed to NuNH		77,176	

**NOTES**

(1) Projects Installed in 2020 Reflect Total Project Cost

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR USC AMORTIZATION EXPENSE**

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LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module	151,418	30,284
2	USC Time & Billing Enhancements	58,522	12,108
3	PC & Furniture 032018	574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting	24,953	4,991
5	PC & Furniture 082018	483,268	120,817
6	Upgrade C-Series Bottomline Check Printing	7,462	1,492
7	ADP Vacation Enhancements	3,437	115
8	General Infrastructure Enhancements	11,887	396
9	2018 Flexi upgrade	20,241	4,048
10	Flexi Report Writer	7,800	1,560
11	USC Furn & Equipment - Hamp&CSC	4,335	867
12	IT Control Testing Automation	320,088	64,018
13	HR & Payroll Record Scanning	26,917	5,383
14	USC 2019 Furniture & PC's	310,711	62,142
15	SOX Modernization	75,517	15,103
16	USC Time & Billing Upgrade/Replacement	587,704	117,541
17	2020 Flexi Upgrade	25,531	5,106
18	Total	<b>\$ 2,693,861</b>	<b>\$ 589,489</b>
19	NuNH Apportionment		20.18%
20	Total Billed to NuNH		<b>118,959</b>



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
RATE YEAR USC AMORTIZATION EXPENSE**

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LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module	151,418	30,284
2	USC Time & Billing Enhancements	58,522	12,108
3	PC & Furniture 032018	574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting	24,953	4,991
5	PC & Furniture 082018	483,268	120,817
6	Upgrade C-Series Bottomline Check Printing	7,462	1,492
7	ADP Vacation Enhancements <sup>(1)</sup>	3,437	687
8	General Infrastructure Enhancements <sup>(1)</sup>	11,887	2,377
9	2018 Flexi upgrade	20,241	4,048
10	Flexi Report Writer	7,800	1,560
11	USC Furn & Equipment - Hamp&CSC	4,335	867
12	IT Control Testing Automation	320,088	64,018
13	HR & Payroll Record Scanning	26,917	5,383
14	USC 2019 Furniture & PC's	310,711	62,142
15	SOX Modernization	75,517	15,103
16	USC Time & Billing Upgrade/Replacement <sup>(1)</sup>	625,663	125,133
17	2020 Flexi Upgrade	25,531	5,106
18	Total	<b>\$ 2,731,820</b>	<b>\$ 599,635</b>
19	NuNH Apportionment		20.18%
20	Total Billed to NuNH		<b>121,006</b>

**Notes:**

(1) Refer to Company's response to Energy 4-37

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT  
12 MONTHS ENDED DECEMBER 21, 2020**

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LINE NO.	(1) 2020 Wages Subj. to Pay Increase <sup>(1)</sup>	(2) 2020 3.0%	(3) 2021 3.0%	(4) 2022 3.0%	(5) 2021 3.12%	(6) 2022 3.12%	(7) Total Proformed Wages	(8) Wage Increase Exclusion
		Union Increases			Nonunion Increases			
1	\$ 160,382	-	-	-	\$ 5,004	\$ 5,004	\$ 170,390	\$ 5,004
2	Amount Chargeable to Capital at		48.76%					<u>(2,440)</u>
3	Pay Increase to O&M not subject to SS tax - above 2021 annual limit of \$142,800							<u>\$ 2,564</u>

**Notes**

(1) For Northern Utilities, Inc. - New Hampshire division employees whose pay increases exceed the wage limit of \$142,800 subject to Social Security tax

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE  
PAYROLL TAX ADJUSTMENT  
UNITIL SERVICE CORP.  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 8.2  
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LINE NO.	(1)	(2)		(3)	(4)	(5)
	2020 Wages Subj. to Pay Increase <sup>(1)</sup>	Pay Increases			Total Proformed Payroll	Payroll Increase Exclusion
		2021 4.40%	2022 4.40%			
1	\$ 7,922,472	\$ 348,589	\$ 363,927		\$ 8,634,988	\$ 178,772
2	Amount Charged to NuNH at		19.85%			35,486
3	Amount Chargeable to Capital at		31.51%			<u>(11,182)</u>
4	Pay Increase to O&M not subject to SS Tax above 2021 annual limit of \$142,800					<u>\$ 24,305</u>

**Notes**

(1) For Unitil Service Corp. employees whose pay increases exceed the wage limit of \$142,800 subject