



October 4, 2022

BY E-MAIL

Daniel Goldner, Chairman
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Re: DG 21-104 Northern Utilities, Inc. - Rate Case Expense Filing Update 2

Dear Chairman Goldner:

Enclosed on behalf of Northern Utilities, Inc. d/b/a Unitil (the "Company") is the Company's Rate Case Expense Filing Update 2 in the above captioned proceeding. Consistent with the Commission's September 7, 2022 procedural order, the Company provided a Rate Case Expense Filing Update on September 16, 2022. At the time of the September 16, 2022 filing, the Company noted that it had not received an invoice from NHDOE for Dr. Woolridge's services. This Update 2 filing reflects the receipt and payment of the Woolridge invoice, for \$35,150.00. In addition, this Update 2 reflects two other items. First, a final invoice was received from the Company's depreciation consultant (Gannett Fleming) for \$170.00. Second, as a result of the NHDOE Rate Case Expense Audit, an Audit-recommended adjustment of \$145.00 has been reflected in the Company's rate case expense total.

As previously noted, the Rate Case Expense filings are made in accordance with the Settlement Agreement ("the Settlement") filed on May 27, 2022 and approved by the Commission on July 20, 2022. Section 8.2 of the Settlement provides that the Company's rate case expenses shall be recovered over one year within the LDAC through the Rate Case Expense Charge ("RCE"), at a uniform rate per therm, in the Company's next scheduled LDAC rate change effective November 1, 2022. The Company made its LDAC filing on September 16, 2022, and will be updating the LDAC filing to reflect the additional invoices and audit adjustment noted above.

Please do not hesitate to contact me if you have any questions regarding this filing.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew J. Fossum", written over a horizontal line.

Matthew J. Fossum
Senior Counsel

Enclosures

cc: Service List

**NORTHERN UTILITIES, INC. DG
21-104
PETITION FOR RATE INCREASE
RATE CASE EXPENSES UPDATE 2**

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