

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:							
	<u>Jun-22</u>	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Total</u>
Power Supply Charge							
Residential Class							
1 Reconciliation	(\$52,449)	(\$67,924)	(\$77,770)	(\$60,368)	(\$49,458)	(\$54,811)	(\$362,781)
2 Total Costs	\$2,707,394	\$3,872,078	\$4,540,764	\$3,280,713	\$2,827,234	\$4,226,695	\$21,454,879
3 Reconciliation plus Total Costs (L.1 + L.2)	\$2,654,944	\$3,804,154	\$4,462,994	\$3,220,345	\$2,777,776	\$4,171,884	\$21,092,098
4 kWh Purchases	<u>33,522,825</u>	<u>43,413,342</u>	<u>49,706,529</u>	<u>38,583,854</u>	<u>31,610,590</u>	<u>35,032,503</u>	<u>231,869,643</u>
5 Total, Before Losses (L.3 / L.4)	\$0.07920	\$0.08763	\$0.08979	\$0.08346	\$0.08787	\$0.11909	\$0.09097
6 Losses	<u>6.40%</u>						
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08427	\$0.09323	\$0.09553	\$0.08881	\$0.09350	\$0.12671	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.09679
G2 and OL Class							
9 Reconciliation	(\$25,800)	(\$29,758)	(\$32,372)	(\$27,994)	(\$24,823)	(\$25,153)	(\$165,900)
10 Total Costs	\$1,216,247	\$1,612,248	\$1,794,453	\$1,369,359	\$1,268,844	\$1,807,126	\$9,068,277
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,190,447	\$1,582,490	\$1,762,081	\$1,341,365	\$1,244,021	\$1,781,973	\$8,902,377
12 kWh Purchases	<u>16,490,877</u>	<u>19,021,120</u>	<u>20,692,145</u>	<u>17,893,536</u>	<u>15,866,604</u>	<u>16,077,538</u>	<u>106,041,819</u>
13 Total, Before Losses (L.11 / L.12)	\$0.07219	\$0.08320	\$0.08516	\$0.07496	\$0.07840	\$0.11084	\$0.08395
14 Losses	<u>6.40%</u>						
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.07681	\$0.08852	\$0.09061	\$0.07976	\$0.08342	\$0.11793	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08932
Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$150,253)	(\$187,567)	(\$211,494)	(\$169,671)	(\$142,632)	(\$153,546)	(\$1,015,164)
18 Total Costs	<u>\$356,315</u>	<u>\$444,798</u>	<u>\$501,533</u>	<u>\$402,361</u>	<u>\$338,245</u>	<u>\$364,122</u>	<u>\$2,407,374</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$206,063	\$257,230	\$290,039	\$232,690	\$195,613	\$210,576	\$1,392,210
20 kWh Purchases	<u>50,013,703</u>	<u>62,434,462</u>	<u>70,398,674</u>	<u>56,477,390</u>	<u>47,477,194</u>	<u>51,110,040</u>	<u>337,911,462</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00412	\$0.00412	\$0.00412	\$0.00412	\$0.00412	\$0.00412	\$0.00412
22 Losses	<u>6.40%</u>						
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00438	\$0.00438	\$0.00438	\$0.00438	\$0.00438	\$0.00438	\$0.00438
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00438
TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.08865	\$0.09761	\$0.09991	\$0.09319	\$0.09788	\$0.13109	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.10117
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.08119	\$0.09290	\$0.09499	\$0.08414	\$0.08780	\$0.12231	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.09370

Authorized by NHPUC Order No. ~~26,532~~ in Case No. DE 22-1-041, dated ~~October 8, 2021~~

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Total</u>
Power Supply Charge							
Residential Class							
1 Reconciliation	(\$76,446)	(\$80,659)	(\$76,084)	(\$67,445)	(\$62,717)	(\$55,091)	(\$418,442)
2 Total Costs	\$8,189,313	\$10,275,095	\$9,351,868	\$5,351,503	\$2,401,366	\$2,399,124	\$37,968,269
3 Reconciliation plus Total Costs (L.1 + L.2)	\$8,112,867	\$10,194,436	\$9,275,784	\$5,284,058	\$2,338,649	\$2,344,033	\$37,549,827
4 kWh Purchases	<u>43,598,144</u>	<u>46,001,076</u>	<u>43,391,627</u>	<u>38,464,718</u>	<u>35,768,076</u>	<u>31,419,414</u>	<u>238,643,055</u>
5 Total, Before Losses (L.3 / L.4)	\$0.18608	\$0.22161	\$0.21377	\$0.13737	\$0.06538	\$0.07460	\$0.15735
6 Losses	<u>6.40%</u>						
7 Total Retail Rate – Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.19799	\$0.23580	\$0.22745	\$0.14617	\$0.06957	\$0.07938	
8 Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.16742
G2 and OL Class							
9 Reconciliation	(\$27,851)	(\$27,877)	(\$27,891)	(\$27,733)	(\$26,938)	(\$25,326)	(\$163,617)
10 Total Costs	\$2,788,700	\$3,282,062	\$3,200,722	\$1,947,474	\$891,553	\$862,634	\$12,973,145
11 Reconciliation plus Total Costs (L.9 + L.10)	\$2,760,849	\$3,254,184	\$3,172,831	\$1,919,740	\$864,615	\$837,308	\$12,809,528
12 kWh Purchases	<u>15,884,934</u>	<u>15,900,198</u>	<u>15,907,972</u>	<u>15,818,000</u>	<u>15,364,419</u>	<u>14,445,122</u>	<u>93,320,647</u>
13 Total, Before Losses (L.11 / L.12)	\$0.17380	\$0.20466	\$0.19945	\$0.12136	\$0.05627	\$0.05796	\$0.13726
14 Losses	<u>6.40%</u>						
15 Total Retail Rate – G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.18493	\$0.21776	\$0.21221	\$0.12913	\$0.05988	\$0.06167	
16 Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.14605

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$18,574)	(\$19,329)	(\$18,517)	(\$16,950)	(\$15,967)	(\$14,322)	(\$103,660)
18 Total Costs	<u>\$436,498</u>	<u>\$474,349</u>	<u>\$454,416</u>	<u>\$415,978</u>	<u>\$391,840</u>	<u>\$351,474</u>	<u>\$2,524,554</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$417,923	\$455,020	\$435,899	\$399,028	\$375,873	\$337,152	\$2,420,895
20 kWh Purchases	<u>\$9,483,078</u>	<u>61,901,274</u>	<u>\$9,299,599</u>	<u>\$4,282,719</u>	<u>\$1,132,495</u>	<u>45,864,536</u>	<u>331,963,702</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00703	\$0.00735	\$0.00735	\$0.00735	\$0.00735	\$0.00735	\$0.00729
22 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
23 Total Retail Rate – Variable RPS Charge (L.21 * (1+L.22))	\$0.00748	\$0.00782	\$0.00782	\$0.00782	\$0.00782	\$0.00782	
24 Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))							\$0.00776

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)	\$0.20547	\$0.24362	\$0.23527	\$0.15399	\$0.07739	\$0.08720	
26 Total Retail Rate – Residential Fixed Default Service Charge (L.8 + L.24)							\$0.17518
27 Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.19241	\$0.22558	\$0.22003	\$0.13695	\$0.06770	\$0.06949	
28 Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16 + L.24)							\$0.15381

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Jun-22</u>	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							\$235,673
2 Total Costs excl. wholesale supplier charge							<u>\$29,567</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$265,240
4 kWh Purchases							<u>31,230,935</u>
5 Total, Before Losses (L.3 / L.4)							\$0.00849
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00888	\$0.00888	\$0.00888	\$0.00888	\$0.00888	\$0.00888	\$0.00888
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate - Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	(\$13,931)	(\$15,161)	(\$16,050)	(\$14,685)	(\$13,623)	(\$13,194)	(\$86,643)
11 Total Costs	<u>\$36,371</u>	<u>\$39,583</u>	<u>\$41,902</u>	<u>\$38,339</u>	<u>\$35,566</u>	<u>\$34,446</u>	<u>\$226,207</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$22,440	\$24,422	\$25,853	\$23,654	\$21,943	\$21,252	\$139,564
13 kWh Purchases	<u>5,021,504</u>	<u>5,464,982</u>	<u>5,785,176</u>	<u>5,293,166</u>	<u>4,910,387</u>	<u>4,755,719</u>	31,230,935
14 Total, Before Losses (L.12 / L.13)	\$0.00447	\$0.00447	\$0.00447	\$0.00447	\$0.00447	\$0.00447	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00467	\$0.00467	\$0.00467	\$0.00467	\$0.00467	\$0.00467	
<i>TOTAL DEFAULT SERVICE CHARGE</i>							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. ~~26-532~~ in Case No. DE 22- 21-041, dated ~~October 8, 2021~~

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Total</u>
Power Supply Charge							
1 Reconciliation							\$47,765
2 Total Costs excl. wholesale supplier charge							\$28,846
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$76,611
4 kWh Purchases							<u>25,275,697</u>
5 Total, Before Losses (L.3 / L.4)							\$0.00303
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00317	\$0.00317	\$0.00317	\$0.00317	\$0.00317	\$0.00317	\$0.00317
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate—Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate—Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
Renewable Portfolio Standard (RPS) Charge							
10 Reconciliation	(\$2,296)	(\$2,172)	(\$2,190)	(\$2,202)	(\$2,223)	(\$2,147)	(\$13,231)
11 Total Costs	<u>\$32,756</u>	<u>\$32,355</u>	<u>\$32,616</u>	<u>\$32,795</u>	<u>\$33,117</u>	<u>\$31,986</u>	<u>\$195,625</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$30,460	\$30,183	\$30,426	\$30,593	\$30,894	\$29,839	\$182,394
13 kWh Purchases	<u>4,387,100</u>	<u>4,149,721</u>	<u>4,183,084</u>	<u>4,206,047</u>	<u>4,247,401</u>	<u>4,102,344</u>	25,275,697
14 Total, Before Losses (L.12 / L.13)	\$0.00694	\$0.00727	\$0.00727	\$0.00727	\$0.00727	\$0.00727	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate—RPS Charge (L.14 * (1+L.15))	\$0.00726	\$0.00761	\$0.00761	\$0.00761	\$0.00761	\$0.00761	
TOTAL DEFAULT SERVICE CHARGE							
17 Total Retail Rate—Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

	<u>Jun-22</u> <u>Estimated</u>	<u>Jul-22</u> <u>Estimated</u>	<u>Aug-22</u> <u>Estimated</u>	<u>Sep-22</u> <u>Estimated</u>	<u>Oct-22</u> <u>Estimated</u>	<u>Nov-22</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	(\$52,449)	(\$67,924)	(\$77,770)	(\$60,368)	(\$49,458)	(\$54,811)	(\$362,781)
2 Total Costs (Page 5)	<u>\$2,707,394</u>	<u>\$3,872,078</u>	<u>\$4,540,764</u>	<u>\$3,280,713</u>	<u>\$2,827,234</u>	<u>\$4,226,695</u>	<u>\$21,454,879</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$2,654,944	\$3,804,154	\$4,462,994	\$3,220,345	\$2,777,776	\$4,171,884	\$21,092,098
4 kWh Purchases	<u>33,522,825</u>	<u>43,413,342</u>	<u>49,706,529</u>	<u>38,583,854</u>	<u>31,610,590</u>	<u>35,032,503</u>	<u>231,869,643</u>
5 Total, Before Losses (L.3 / L.4)	\$0.07920	\$0.08763	\$0.08979	\$0.08346	\$0.08787	\$0.11909	\$0.09097
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08427	\$0.09323	\$0.09553	\$0.08881	\$0.09350	\$0.12671	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.09679
<u>G2 and OL Class</u>							
9 Reconciliation (1)	(\$25,800)	(\$29,758)	(\$32,372)	(\$27,994)	(\$24,823)	(\$25,153)	(\$165,900)
10 Total Costs (Page 5)	<u>\$1,216,247</u>	<u>\$1,612,248</u>	<u>\$1,794,453</u>	<u>\$1,369,359</u>	<u>\$1,268,844</u>	<u>\$1,807,126</u>	<u>\$9,068,277</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,190,447	\$1,582,490	\$1,762,081	\$1,341,365	\$1,244,021	\$1,781,973	\$8,902,377
12 kWh Purchases	<u>16,490,877</u>	<u>19,021,120</u>	<u>20,692,145</u>	<u>17,893,536</u>	<u>15,866,604</u>	<u>16,077,538</u>	<u>106,041,819</u>
13 Total, Before Losses (L.11 / L.12)	\$0.07219	\$0.08320	\$0.08516	\$0.07496	\$0.07840	\$0.11084	\$0.08395
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.07681	\$0.08852	\$0.09061	\$0.07976	\$0.08342	\$0.11793	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08932

(1) Balance as of February 28, 2022 modified, as detailed below, to include the reconciliation of estimated costs and revenues for March, April and May 2022. Figure is then allocated between rate periods (June-November 2022 and December 2022-May 2023) and rate classes (Residential and G2/OL), and then to each month, June through November 2022, on equal per kWh basis.

a February 28, 2022 balance - Schedule LSM-2, Page 2 \$6,955,009

b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2022:

c Estimated costs - Mar, Apr, May 2022 \$13,853,654

d Estimated revenue-Mar, Apr, May 2022 \$21,864,546

e line c - line d (\$8,010,892)

f Reconciliation for June 1, 2022-May 31, 2023 (line a + line e) (\$1,055,884)

	Non-G1 total <u>kWh purchases</u>	<u>% per period</u>	Reconciliation <u>per period</u>
g Rate period: June-November 2022	337,911,462	50.07%	(\$528,681)
h Rate period: December 2022-May 2023	<u>337,018,104</u>	49.93%	<u>(\$527,203)</u>
i Total	674,929,567		(\$1,055,884)

	Jun-Nov 2022 <u>kWh purchases</u>	<u>% by class</u>	Jun-Nov 2022 Reconciliation <u>by class</u>
j Residential class	231,869,643	68.62%	(\$362,781)
k G2 and OL class	<u>106,041,819</u>	31.38%	<u>(\$165,900)</u>
l Total	337,911,462		(\$528,681)

Unitil Energy Systems, Inc.
 Reconciliation of Non-G1 Class Power Supply Charge Costs and Revenues

Schedule LSM-2
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-21	\$454,159	\$3,498,214	\$4,216,476	(\$264,103)	\$95,028	3.25%	31	\$262	(\$263,841)
Apr-21	(\$263,841)	\$3,375,543	\$3,460,036	(\$348,334)	(\$306,088)	3.25%	30	(\$818)	(\$349,152)
May-21	(\$349,152)	\$2,686,936	\$3,537,244	(\$1,199,461)	(\$774,306)	3.25%	31	(\$4,685)(1)	(\$1,204,146)
Jun-21	(\$1,204,146)	\$3,690,209	\$3,799,506	(\$1,313,443)	(\$1,258,794)	3.25%	30	(\$3,363)	(\$1,316,805)
Jul-21	(\$1,316,805)	\$4,559,650	\$3,559,772	(\$316,927)	(\$816,866)	3.25%	31	(\$2,255)	(\$319,182)
Aug-21	(\$319,182)	\$3,688,871	\$4,413,327	(\$1,043,638)	(\$681,410)	3.25%	31	(\$1,881)	(\$1,045,519)
Sep-21	(\$1,045,519)	\$1,689,505	\$2,706,364	(\$2,062,378)	(\$1,553,948)	3.25%	30	(\$4,151)	(\$2,066,529)
Oct-21	(\$2,066,529)	\$2,711,724	\$2,877,364	(\$2,232,168)	(\$2,149,349)	3.25%	31	(\$5,933)	(\$2,238,101)
Nov-21	(\$2,238,101)	\$3,894,025	\$2,943,033	(\$1,287,109)	(\$1,762,605)	3.25%	30	(\$4,708)	(\$1,291,818)
Dec-21	(\$1,291,818)	\$11,222,825	\$9,377,346	\$553,662	(\$369,078)	3.25%	31	(\$1,026)(2)	\$552,636
Jan-22	\$552,636	\$14,680,325	\$10,964,100	\$4,268,861	\$2,410,748	3.25%	31	\$6,654	\$4,275,515
Feb-22	\$4,275,515	<u>\$11,766,349</u>	<u>\$9,100,837</u>	\$6,941,026	\$5,608,271	3.25%	28	<u>\$13,982</u>	\$6,955,009
Total		\$67,464,175	\$60,955,406					(\$7,919)	

(1) Includes (\$2,547.30) to adjust interest related to January 2021 invoice reclassified from Non-G1 to G1 power supply.

(2) Includes (\$7.08) associated with November 2021 reclass of (\$2,597.03) moved to the External Delivery Charge.

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>												
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Total Non-G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)	
Mar-21	\$3,451,183	\$497	5.98%	\$206,439	3.25%	\$6,709	\$35,873	\$3,176	\$0	\$0	\$775	\$3,498,214
Apr-21	\$3,342,628	\$495	5.98%	\$199,946	3.25%	\$6,498	\$21,476	\$3,176	\$504	\$0	\$766	\$3,375,543
May-21	\$2,648,782	\$491	5.98%	\$158,448	3.25%	\$5,150	\$28,574	\$3,176	\$0	\$0	\$762	\$2,686,936
Jun-21	\$3,665,440	\$504	6.25%	\$228,996	3.25%	\$7,442	\$12,881	\$3,176	\$0	\$0	\$765	\$3,690,209
Jul-21	\$4,527,564	\$1,271	6.25%	\$282,897	3.25%	\$9,194	\$17,678	\$3,176	\$0	\$0	\$767	\$4,559,650
Aug-21	\$3,607,090	\$527	6.25%	\$225,353	3.25%	\$7,324	\$69,988	\$3,176	\$0	\$0	\$766	\$3,688,871
Sep-21	\$1,621,784	\$488	6.25%	\$101,336	3.25%	\$3,293	\$59,734	\$3,176	\$264	\$0	\$765	\$1,689,505
Oct-21	\$2,674,278	\$510	6.25%	\$167,083	3.25%	\$5,430	\$24,983	\$3,176	\$2,597	\$0	\$751	\$2,711,724
Nov-21	\$3,850,104	\$475	6.25%	\$240,529	3.25%	\$7,817	\$34,292	\$3,176	(\$2,597)	\$0	\$758	\$3,894,025
Dec-21	\$11,138,769	\$471	6.25%	\$695,821	3.25%	\$22,614	\$56,636	\$3,007	\$560	\$0	\$768	\$11,222,825
Jan-22	\$14,612,439	\$517	6.25%	\$912,809	3.25%	\$29,666	\$33,917	\$3,007	\$0	\$0	\$779	\$14,680,325
Feb-22	<u>\$11,709,205</u>	<u>\$530</u>	6.25%	<u>\$731,457</u>	3.25%	<u>\$23,772</u>	<u>\$29,056</u>	<u>\$3,007</u>	<u>\$0</u>	<u>\$0</u>	<u>\$778</u>	<u>\$11,766,349</u>
Total	\$66,849,267	\$6,776				\$134,911	\$425,088	\$37,605	\$1,327	\$0	\$9,200	\$67,464,175

(1) For the months March-May 2021, number of days lag equals 21.83. Calculated using revenue lag of 58.69 days less cost lead of 36.86 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 20-039 filed April 3, 2020.

For the months June 2021-February 2022, number of days lag equals 22.80. Calculated using revenue lag of 59.97 days less cost lead of 37.17 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 21-041 filed April 2, 2021.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Total Residential Class Billed Default Service kWh (1)	Unbilled Factor (2)	Residential Class Unbilled kWh (a * b)	Effective Fixed Power Supply Charge	Residential Class Unbilled Power Supply Charge Revenue (c * d)	Total G2/OL Class Billed Default Service kWh (1)	Unbilled Factor (2)	G2/OL Class Unbilled kWh (f * g)	Effective Fixed Power Supply Charge	G2/OL Class Unbilled Power Supply Charge Revenue (h * i)	Reversal of prior month unbilled	Total Billed Non-G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + j + k + l)
Mar-21	42,961,357	36.5%	15,662,029	\$0.08287	\$1,297,912	15,155,348	36.5%	5,525,046	\$0.07674	\$423,992	(\$2,255,151)	\$4,749,723	\$4,216,476
Apr-21	31,816,647	46.4%	14,760,788	\$0.08287	\$1,223,227	12,094,144	46.4%	5,610,871	\$0.07674	\$430,578	(\$1,721,904)	\$3,528,136	\$3,460,036
May-21	30,909,874	49.8%	15,384,596	\$0.08287	\$1,274,921	12,343,800	49.8%	6,143,809	\$0.07674	\$471,476	(\$1,653,805)	\$3,444,652	\$3,537,244
Jun-21	39,864,282	55.2%	21,990,853	\$0.06332	\$1,392,461	14,221,351	55.2%	7,845,109	\$0.05233	\$410,535	(\$1,746,397)	\$3,742,908	\$3,799,506
Jul-21	46,644,125	41.2%	19,236,243	\$0.06332	\$1,218,039	15,575,899	41.2%	6,423,569	\$0.05233	\$336,145	(\$1,802,995)	\$3,808,583	\$3,559,772
Aug-21	46,790,839	56.1%	26,235,607	\$0.06332	\$1,661,239	16,245,688	56.1%	9,108,951	\$0.05233	\$476,671	(\$1,554,184)	\$3,829,601	\$4,413,327
Sep-21	45,616,718	32.6%	14,850,308	\$0.06332	\$940,322	15,744,815	32.6%	5,125,651	\$0.05233	\$268,225	(\$2,137,910)	\$3,635,727	\$2,706,364
Oct-21	31,784,306	54.1%	17,185,386	\$0.06332	\$1,088,179	12,607,350	54.1%	6,816,640	\$0.05233	\$356,715	(\$1,208,547)	\$2,641,017	\$2,877,364
Nov-21	31,687,113	64.8%	20,548,078	\$0.06332	\$1,301,104	12,019,003	64.8%	7,793,939	\$0.05233	\$407,857	(\$1,444,893)	\$2,678,965	\$2,943,033
Dec-21	40,764,913	54.2%	22,075,669	\$0.16742	\$3,695,909	14,210,070	54.2%	7,695,265	\$0.14605	\$1,123,893	(\$1,708,961)	\$6,266,505	\$9,377,346
Jan-22	47,351,821	50.9%	24,092,722	\$0.16742	\$4,033,604	15,969,804	50.9%	8,125,475	\$0.14605	\$1,186,726	(\$4,819,802)	\$10,563,573	\$10,964,100
Feb-22	<u>43,594,244</u>	45.6%	19,873,953	\$0.16742	<u>\$3,327,297</u>	<u>15,718,055</u>	45.6%	7,165,622	\$0.14605	<u>\$1,046,539</u>	<u>(\$5,220,329)</u>	<u>\$9,947,330</u>	<u>\$9,100,837</u>
Total	479,786,239				\$22,454,212	171,905,327				\$6,939,353	(\$27,274,880)	\$58,836,721	\$60,955,406

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

	Non-G1 Class Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-21	76,577,600	27,917,195	36.5%
Apr-21	59,223,957	27,475,940	46.4%
May-21	58,834,327	29,283,275	49.8%
Jun-21	72,233,839	39,847,293	55.2%
Jul-21	81,723,130	33,702,979	41.2%
Aug-21	82,632,258	46,331,878	56.1%
Sep-21	80,516,933	26,211,909	32.6%
Oct-21	59,977,407	32,429,051	54.1%
Nov-21	58,582,379	37,988,797	64.8%
Dec-21	71,717,724	38,837,731	54.2%
Jan-22	81,549,550	41,492,610	50.9%
Feb-22	76,786,401	35,005,753	45.6%

Redacted

Unitil Energy Systems, Inc.
Itemized Costs for Non-G1 Class Default Service Charge

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Non-G1 Class (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement ((a+b+c)*d)	Prime Rate	Supply Related Working Capital (e * f)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Jun-22		\$478	6.17%		3.50%			\$3,007	\$0	\$0	\$833				\$3,923,640
Jul-22		\$485	6.17%		3.50%			\$3,007	\$0	\$0	\$833				\$5,484,326
Aug-22		\$606	6.17%		3.50%			\$3,007	\$0	\$0	\$833				\$6,335,218
Sep-22		\$683	6.17%		3.50%			\$3,007	\$0	\$0	\$833				\$4,650,072
Oct-22		\$548	6.17%		3.50%			\$3,007	\$0	\$0	\$833				\$4,096,078
Nov-22		\$461	6.17%		3.50%			\$3,007	\$0	\$0	\$833				\$6,033,821
Total		\$3,261						\$18,042	\$0	\$0	\$5,000				\$30,523,156

Total Costs Allocated to the Residential Class and the G2/OL Class

Non-G1 Class (Residential) DS Supplier Charges (col. a)	Allocation of Remaining Costs (col. o) to Residential Class (3)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (3)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Jun-22		\$2,707,394			\$1,216,247
Jul-22		\$3,872,078			\$1,612,248
Aug-22		\$4,540,764			\$1,794,453
Sep-22		\$3,280,713			\$1,369,359
Oct-22		\$2,827,234			\$1,268,844
Nov-22		\$4,226,695			\$1,807,126
Total		\$21,454,879			\$9,068,277

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
- (2) Number of days lag equals 22.52. Calculated using revenue lag of 58.28 days less cost lead of 35.76 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 22-017 filed March, 25, 2022.
- (3) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

	Estimated kWh Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases
Jun-22	33,522,825	16,490,877	50,013,703	67.0%	33.0%
Jul-22	43,413,342	19,021,120	62,434,462	69.5%	30.5%
Aug-22	49,706,529	20,692,145	70,398,674	70.6%	29.4%
Sep-22	38,583,854	17,893,536	56,477,390	68.3%	31.7%
Oct-22	31,610,590	15,866,604	47,477,194	66.6%	33.4%
Nov-22	35,032,503	16,077,538	51,110,040	68.5%	31.5%
Total	231,869,643	106,041,819	337,911,462		

Unitil Energy Systems, Inc.
 Calculation of Non-G1 Class Default Service Renewable Portfolio Standard (RPS) Charge

	<u>Jun-22</u> <u>Estimated</u>	<u>Jul-22</u> <u>Estimated</u>	<u>Aug-22</u> <u>Estimated</u>	<u>Sep-22</u> <u>Estimated</u>	<u>Oct-22</u> <u>Estimated</u>	<u>Nov-22</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$150,253)	(\$187,567)	(\$211,494)	(\$169,671)	(\$142,632)	(\$153,546)	(\$1,015,164)
2 Total Costs (Page 5)	<u>\$356,315</u>	<u>\$444,798</u>	<u>\$501,533</u>	<u>\$402,361</u>	<u>\$338,245</u>	<u>\$364,122</u>	<u>\$2,407,374</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$206,063	\$257,230	\$290,039	\$232,690	\$195,613	\$210,576	\$1,392,210
4 kWh Purchases	<u>50,013,703</u>	<u>62,434,462</u>	<u>70,398,674</u>	<u>56,477,390</u>	<u>47,477,194</u>	<u>51,110,040</u>	<u>337,911,462</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00412	\$0.00412	\$0.00412	\$0.00412	\$0.00412	\$0.00412	\$0.00412
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00438	\$0.00438	\$0.00438	\$0.00438	\$0.00438	\$0.00438	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00438

(1) Balance as of February 28, 2022 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2022. Figure is then allocated between rate periods (June-November 2022 and December 2022-May 2023) and then to each month, June through November 2022, on equal per kWh basis.

a	February 28, 2022 actual balance - Schedule LSM-3, Page 2	(\$2,074,408)
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2022:	
c	Estimated kWh Sales Mar-May 2022	142,180,216
d	Amount of reconciliation in current RPS Charge	<u>(\$0.00033)</u>
e	Estimated amount of reconciliation - Mar-May 2022	(\$46,919)
f	Total reconciliation for June 1, 2022-May 31, 2023 (line a - line e)	(\$2,027,489)

	Non-G1 total kWh purchases	% per period	Reconciliation per period
g	Rate period: June-November 2022	50.07%	(\$1,015,164)
h	Rate period: December 2022-May 2023	49.93%	<u>(\$1,012,325)</u>
i	Total		(\$2,027,489)

Unitil Energy Systems, Inc.
 Reconciliation of Non-G1 Class RPS Costs and Revenues

Schedule LSM-3
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-21	\$150,570	\$409,272	\$530,820	\$29,022	\$89,796	3.25%	31	\$248	\$29,270
Apr-21	\$29,270	\$423,826	\$443,262	\$9,834	\$19,552	3.25%	30	\$52	\$9,887
May-21	\$9,887	\$423,826	\$456,775	(\$23,062)	(\$6,588)	3.25%	31	(\$18)	(\$23,080)
Jun-21	(\$23,080)	(\$1,007,151)	\$482,999	(\$1,513,231)	(\$768,156)	3.25%	30	(\$2,052)	(\$1,515,283)
Jul-21	(\$1,515,283)	\$392,625	\$440,565	(\$1,563,222)	(\$1,539,252)	3.25%	31	(\$4,249)	(\$1,567,471)
Aug-21	(\$1,567,471)	\$392,625	\$551,971	(\$1,726,817)	(\$1,647,144)	3.25%	31	(\$4,547)	(\$1,731,364)
Sep-21	(\$1,731,364)	\$626,570	\$349,085	(\$1,453,879)	(\$1,592,621)	3.25%	30	(\$4,254)	(\$1,458,133)
Oct-21	(\$1,458,133)	\$418,619	\$367,491	(\$1,407,006)	(\$1,432,569)	3.25%	31	(\$3,954)	(\$1,410,960)
Nov-21	(\$1,410,960)	\$418,619	\$364,709	(\$1,357,050)	(\$1,384,005)	3.25%	30	(\$3,697)	(\$1,360,747)
Dec-21	(\$1,360,747)	(\$307,825)	\$437,123	(\$2,105,695)	(\$1,733,221)	3.25%	31	(\$4,784)	(\$2,110,479)
Jan-22	(\$2,110,479)	\$540,432	\$509,806	(\$2,079,854)	(\$2,095,166)	3.25%	31	(\$5,783)	(\$2,085,637)
Feb-22	(\$2,085,637)	<u>\$436,812</u>	<u>\$420,404</u>	(\$2,069,229)	(\$2,077,433)	3.25%	28	<u>(\$5,179)</u>	(\$2,074,408)
Total		\$3,168,248	\$5,355,009					(\$38,218)	

	(a) <u>Renewable Energy Credits</u>	<u>Calculation of Working Capital</u>				(f) <u>Total Costs (sum a + e)</u>
		(b) Number of Days of Lag / 365 (1)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Mar-21	\$414,995	(42.44%)	(\$176,106)	3.25%	(\$5,723)	\$409,272
Apr-21	\$429,753	(42.44%)	(\$182,368)	3.25%	(\$5,927)	\$423,826
May-21	\$429,753	(42.44%)	(\$182,368)	3.25%	(\$5,927)	\$423,826
Jun-21	(\$1,028,082)	(62.64%)	\$644,030	3.25%	\$20,931	(\$1,007,151)
Jul-21	\$400,784	(62.64%)	(\$251,067)	3.25%	(\$8,160)	\$392,625
Aug-21	\$400,784	(62.64%)	(\$251,067)	3.25%	(\$8,160)	\$392,625
Sep-21	\$639,591	(62.64%)	(\$400,664)	3.25%	(\$13,022)	\$626,570
Oct-21	\$427,318	(62.64%)	(\$267,689)	3.25%	(\$8,700)	\$418,619
Nov-21	\$427,318	(62.64%)	(\$267,689)	3.25%	(\$8,700)	\$418,619
Dec-21	(\$314,222)	(62.64%)	\$196,841	3.25%	\$6,397	(\$307,825)
Jan-22	\$551,663	(62.64%)	(\$345,583)	3.25%	(\$11,231)	\$540,432
Feb-22	\$445,890	(62.64%)	(\$279,323)	3.25%	(\$9,078)	\$436,812
Total	\$3,225,547				(\$57,299)	\$3,168,248

(1) For the months March-May 2021, number of days lag equals (154.89). Calculated using revenue lag of 58.69 days less cost lead of 213.58 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 20-039 filed April 3, 2020. For the months June 2021-February 2022, number of days lag equals (228.65). Calculated using revenue lag of 59.97 days less cost lead of 288.62 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 21-041 filed April 2, 2021.

	(a) Total Non-G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) Non-G1 Class Unbilled kWh (a * b)	(d) Effective Fixed RPS Charge	(e) Non-G1 Class Unbilled RPS Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class RPS Charge Revenue (1)	(h) Total Revenue (e + f + g)
Mar-21	58,116,705	36.5%	21,187,075	\$0.01028	\$217,803	(\$285,052)	\$598,069	\$530,820
Apr-21	43,910,791	46.4%	20,371,659	\$0.01028	\$209,421	(\$217,803)	\$451,644	\$443,262
May-21	43,253,674	49.8%	21,528,405	\$0.01028	\$221,312	(\$209,421)	\$444,884	\$456,775
Jun-21	54,085,633	55.2%	29,835,962	\$0.00759	\$226,455	(\$221,312)	\$477,856	\$482,999
Jul-21	62,220,024	41.2%	25,659,812	\$0.00759	\$194,758	(\$226,455)	\$472,262	\$440,565
Aug-21	63,036,527	56.1%	35,344,558	\$0.00759	\$268,265	(\$194,758)	\$478,463	\$551,971
Sep-21	61,361,533	32.6%	19,975,959	\$0.00759	\$151,618	(\$268,265)	\$465,733	\$349,085
Oct-21	44,391,656	54.1%	24,002,026	\$0.00759	\$182,175	(\$151,618)	\$336,933	\$367,491
Nov-21	43,706,116	64.8%	28,342,016	\$0.00759	\$215,116	(\$182,175)	\$331,768	\$364,709
Dec-21	54,974,983	54.2%	29,770,934	\$0.00776	\$231,022	(\$215,116)	\$421,216	\$437,123
Jan-22	63,321,625	50.9%	32,218,197	\$0.00776	\$250,013	(\$231,022)	\$490,816	\$509,806
Feb-22	<u>59,312,299</u>	45.6%	27,039,575	\$0.00776	<u>\$209,827</u>	<u>(\$250,013)</u>	<u>\$460,590</u>	<u>\$420,404</u>
Total	651,691,566				\$2,577,785	(\$2,653,011)	\$5,430,234	\$5,355,009

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-21	76,577,600	27,917,195	36.5%
Apr-21	59,223,957	27,475,940	46.4%
May-21	58,834,327	29,283,275	49.8%
Jun-21	72,233,839	39,847,293	55.2%
Jul-21	81,723,130	33,702,979	41.2%
Aug-21	82,632,258	46,331,878	56.1%
Sep-21	80,516,933	26,211,909	32.6%
Oct-21	59,977,407	32,429,051	54.1%
Nov-21	58,582,379	37,988,797	64.8%
Dec-21	71,717,724	38,837,731	54.2%
Jan-22	81,549,550	41,492,610	50.9%
Feb-22	76,786,401	35,005,753	45.6%

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Jun-22	\$365,069	(68.51%)	(\$250,097)	3.50%	(\$8,753)	\$356,315
Jul-22	\$455,725	(68.51%)	(\$312,203)	3.50%	(\$10,927)	\$444,798
Aug-22	\$513,854	(68.51%)	(\$352,025)	3.50%	(\$12,321)	\$501,533
Sep-22	\$412,246	(68.51%)	(\$282,417)	3.50%	(\$9,885)	\$402,361
Oct-22	\$346,555	(68.51%)	(\$237,414)	3.50%	(\$8,309)	\$338,245
Nov-22	<u>\$373,067</u>	(68.51%)	(\$255,577)	3.50%	<u>(\$8,945)</u>	<u>\$364,122</u>
Total	\$2,466,515				(\$59,141)	\$2,407,374

(1) Schedule JMP-4.

(2) Number of days lag equals (250.05). Calculated using revenue lag of 58.28 days less cost lead of 308.33 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 22-017 filed March 25, 2022.

Unitil Energy Systems, Inc.
Calculation of G1 Large General Service Class Default Service Power Supply Charge

	Total		
	<u>Jun22-Nov22</u>		
1 Reconciliation (1)	\$235,673		
2 Total Costs excl. wholesale supplier charge (Page 5)	<u>\$29,567</u>		
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$265,240		
4 kWh Purchases	<u>31,230,935</u>		
5 Total, Before Losses (L.3 / L.4)	\$0.00849		
6 Losses	<u>4.591%</u>		
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.00888		
(1) Balance as of February 28, 2022 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2022 and to incorporate the difference between the estimated supplier cost and revenue in March 2022. Figure is then allocated between rate periods (June-November 2022 and December 2022-May 2023) and then to each month, June through November 2022, on equal per kWh basis.			
a	February 28, 2022 actual balance - Schedule LSM-4, Page 2	\$522,675	
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2022:		
c	Estimated kWh Sales March-May 2022	11,950,055	
d	Amount of reconciliation in current rate	<u>\$0.00198</u>	
e	Estimated amount of reconciliation - Mar-May 2022	\$23,661	
f	plus: Difference between the estimated supplier cost and revenue for March 2022	(\$52,721)	
g	Total reconciliation for June 1, 2022-May 31, 2023 (line a - line e + line f)	\$446,293	
h	kWh purchases forecast June-November 2022	31,230,935	52.81%
i	kWh purchases forecast December 2022-May 2023	<u>27,911,051</u>	47.19%
j	Total	59,141,986	
k	Reconciliation amount for June-November 2022	(line g * line h%)	\$235,673
l	Reconciliation amount for December 2022-May 2023	(line g * line i%)	<u>\$210,620</u>
m	Total	(line k + line l)	\$446,293

(2) The total G1 Power Supply Charge will equal the sum of Line 7 plus a wholesale supplier charge which shall be determined at the end of each month. The wholesale supply charges will be determined as the sum of the average ISO-New England real time hourly locational marginal prices for the New Hampshire load zone, weighted by the wholesale hourly kWh volumes of the Company's G1 Default Service customers, and charges for capacity, ancillary services, and other supplier costs established through a competitive bidding process.

Unitil Energy Systems, Inc.
 Reconciliation of G1 Class Power Supply Charge Costs and Revenues

Schedule LSM-4
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning	Total Costs (Page	Total Revenue	Ending	Average	Interest Rate	Number of	Computed	Ending Balance
	Balance	3)	(Page 4)	Balance	Monthly		Days / Month	Interest	with Interest (d
				Before	Balance				+ h)
				Interest	((a+d) / 2)				
				(a + b - c)					
Mar-21	\$233,485	\$258,620	\$475,416	\$16,689	\$125,087	3.25%	31	\$345	\$17,035
Apr-21	\$17,035	(\$98,040)	\$255,193	(\$336,198)	(\$159,582)	3.25%	30	(\$426)	(\$336,625)
May-21	(\$336,625)	\$540,760	\$222,865	(\$18,730)	(\$177,677)	3.25%	31	\$328 (1)	(\$18,401)
Jun-21	(\$18,401)	\$327,697	\$254,972	\$54,323	\$17,961	3.25%	30	\$48	\$54,371
Jul-21	\$54,371	\$326,605	\$348,707	\$32,269	\$43,320	3.25%	31	\$120	\$32,388
Aug-21	\$32,388	\$447,959	\$414,849	\$65,499	\$48,944	3.25%	31	\$135	\$65,634
Sep-21	\$65,634	\$383,383	\$384,138	\$64,880	\$65,257	3.25%	30	\$174	\$65,054
Oct-21	\$65,054	\$392,321	\$426,341	\$31,034	\$48,044	3.25%	31	\$133	\$31,167
Nov-21	\$31,167	\$394,287	\$357,872	\$67,582	\$49,374	3.25%	30	\$132	\$67,714
Dec-21	\$67,714	\$438,613	\$384,688	\$121,638	\$94,676	3.25%	31	\$261 (2)	\$121,899
Jan-22	\$121,899	\$871,306	\$400,818	\$592,387	\$357,143	3.25%	31	\$986	\$593,373
Feb-22	\$593,373	<u>\$583,230</u>	<u>\$655,317</u>	\$521,286	\$557,329	3.25%	28	<u>\$1,390</u>	\$522,675
Total		\$4,866,743	\$4,581,178					\$3,625	

(1) Includes \$818.76 to adjust interest related to January 2021 invoice reclassified from Non-G1 to G1 power supply.

(2) Includes (\$0.77) associated with November 2021 reclass of (\$286.31) moved to the External Delivery Charge.

Redacted

Unitil Energy Systems, Inc.
Itemized Costs for G1 Class Default Service Power Supply Charge

Schedule LSM-4
Page 3 of 5

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Mar-21	\$37	(2.07%)		3.25%			\$4,917	\$0	\$0	\$58	\$258,620
Apr-21	\$43	(2.07%)		3.25%			\$4,917	\$44	\$0	\$67	(\$98,040)
May-21	\$46	(2.07%)		3.25%			\$4,917	\$0	\$0	\$71	\$540,760
Jun-21	\$45	0.24%		3.25%			\$4,917	\$0	\$0	\$69	\$327,697
Jul-21	\$111	0.24%		3.25%			\$4,917	\$0	\$0	\$67	\$326,605
Aug-21	\$46	0.24%		3.25%			\$4,917	\$0	\$0	\$67	\$447,959
Sep-21	\$43	0.24%		3.25%			\$4,917	\$23	\$0	\$68	\$383,383
Oct-21	\$56	0.24%		3.25%			\$4,917	\$286	\$0	\$83	\$392,321
Nov-21	\$47	0.24%		3.25%			\$4,917	(\$286)	\$0	\$75	\$394,287
Dec-21	\$40	0.24%		3.25%			\$4,668	\$48	\$0	\$66	\$438,613
Jan-22	\$36	0.24%		3.25%			\$4,668	\$0	\$0	\$54	\$871,306
Feb-22	\$37	0.24%		3.25%			\$4,668	\$0	\$0	\$55	\$583,230
Total	\$589						\$58,254	\$116	\$0	\$800	\$4,866,743

(1) For the months March-May 2021, number of days lag equals (7.56). Calculated using revenue lag of 39.31 days less cost lead of 46.87 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 20-039 filed April 3, 2020.

For the months June 2021-February 2022, number of days lag equals 0.89. Calculated using revenue lag of 41.89 days less cost lead of 41.00 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 21-041 filed April 2, 2021.

Unitil Energy Systems, Inc.
G1 Class Default Service Power Supply Charge Revenue

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable Power Supply Charge	G1 Class Unbilled Power Supply Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + f + g)
Mar-21	4,337,305	41.1%	1,784,206	\$0.11414	\$203,649	(\$146,035)	\$417,802	\$475,416
Apr-21	3,854,860	47.2%	1,821,152	\$0.06830	\$124,385	(\$203,649)	\$334,458	\$255,193
May-21	4,040,141	49.8%	2,010,876	\$0.05348	\$107,542	(\$124,385)	\$239,708	\$222,865
Jun-21	4,862,335	43.0%	2,089,038	\$0.05163	\$107,857	(\$107,542)	\$254,657	\$254,972
Jul-21	5,412,467	44.0%	2,379,300	\$0.06090	\$144,899	(\$107,857)	\$311,665	\$348,707
Aug-21	5,505,987	49.3%	2,712,653	\$0.07065	\$191,649	(\$144,899)	\$368,100	\$414,849
Sep-21	5,444,638	41.7%	2,270,215	\$0.07627	\$173,149	(\$191,649)	\$402,637	\$384,138
Oct-21	4,893,990	54.1%	2,646,121	\$0.08066	\$213,436	(\$173,149)	\$386,054	\$426,341
Nov-21	4,346,906	58.7%	2,550,825	\$0.08371	\$213,530	(\$213,436)	\$357,779	\$357,872
Dec-21	4,706,712	51.8%	2,436,574	\$0.08376	\$204,087	(\$213,530)	\$394,130	\$384,688
Jan-22	4,424,118	47.3%	2,091,778	\$0.09634	\$201,522	(\$204,087)	\$403,383	\$400,818
Feb-22	<u>4,198,158</u>	46.9%	1,970,798	\$0.15608	<u>\$307,602</u>	<u>(\$201,522)</u>	<u>\$549,237</u>	<u>\$655,317</u>
Total	56,027,617				\$2,193,308	(\$2,031,740)	\$4,419,611	\$4,581,178

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-21	27,626,162	11,364,379	41.1%
Apr-21	24,806,383	11,719,285	47.2%
May-21	25,750,269	12,816,535	49.8%
Jun-21	28,940,957	12,434,101	43.0%
Jul-21	30,282,704	13,312,162	44.0%
Aug-21	30,963,896	15,255,088	49.3%
Sep-21	31,233,773	13,023,341	41.7%
Oct-21	26,570,782	14,366,497	54.1%
Nov-21	24,643,173	14,460,958	58.7%
Dec-21	26,229,003	13,578,251	51.8%
Jan-22	26,241,532	12,407,324	47.3%
Feb-22	25,990,364	12,201,007	46.9%

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Jun-22	\$47	1.15%	\$3,315	3.50%	\$116	\$0	\$4,668	\$0	\$0	\$71	\$4,902
Jul-22	\$49	1.15%	\$4,071	3.50%	\$142	\$0	\$4,668	\$0	\$0	\$71	\$4,930
Aug-22	\$53	1.15%	\$4,399	3.50%	\$154	\$0	\$4,668	\$0	\$0	\$71	\$4,946
Sep-22	\$56	1.15%	\$3,640	3.50%	\$127	\$0	\$4,668	\$0	\$0	\$71	\$4,923
Oct-22	\$51	1.15%	\$3,531	3.50%	\$124	\$0	\$4,668	\$0	\$0	\$71	\$4,914
Nov-22	<u>\$48</u>	1.15%	<u>\$4,727</u>	3.50%	<u>\$165</u>	<u>\$0</u>	<u>\$4,668</u>	<u>\$0</u>	<u>\$0</u>	<u>\$71</u>	<u>\$4,952</u>
Total	\$304				\$829	\$0	\$28,006	\$0	\$0	\$428	\$29,567

(1) DS Supplier Charges to be determined at the end of each month.

(2) Number of days lag equals 4.20. Calculated using revenue lag of 43.25 days less cost lead of 39.05 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 22-017 filed March 25, 2022.

(3) The working capital requirement equals the supplier charge plus GIS Support payment times the number of days lag divided by 365. As the G1 class supplier charge is not determined using a contract price, estimates of the G1 class power supply costs were calculated based on the forecasted G1 class kWh purchases and an estimated price per kWh. The estimated price per kWh was determined by comparing a historical relationship between G1 and Non-G1 class supplier pricing and then applying that relationship to the current average Non-G1 supplier price per kWh. Actual working capital will be determined using the actual supplier charges in each month.

Unitil Energy Systems, Inc.
 Calculation of G1 Class Default Service Renewable Portfolio Standard (RPS) Charge

	<u>Jun-22</u> <u>Estimated</u>	<u>Jul-22</u> <u>Estimated</u>	<u>Aug-22</u> <u>Estimated</u>	<u>Sep-22</u> <u>Estimated</u>	<u>Oct-22</u> <u>Estimated</u>	<u>Nov-22</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$13,931)	(\$15,161)	(\$16,050)	(\$14,685)	(\$13,623)	(\$13,194)	(\$86,643)
2 Total Costs (Page 5)	<u>\$36,371</u>	<u>\$39,583</u>	<u>\$41,902</u>	<u>\$38,339</u>	<u>\$35,566</u>	<u>\$34,446</u>	<u>\$226,207</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$22,440	\$24,422	\$25,853	\$23,654	\$21,943	\$21,252	\$139,564
4 kWh Purchases	<u>5,021,504</u>	<u>5,464,982</u>	<u>5,785,176</u>	<u>5,293,166</u>	<u>4,910,387</u>	<u>4,755,719</u>	31,230,935
5 Total, Before Losses (L.3 / L.4)	\$0.00447	\$0.00447	\$0.00447	\$0.00447	\$0.00447	\$0.00447	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00467	\$0.00467	\$0.00467	\$0.00467	\$0.00467	\$0.00467	

(1) Balance as of February 28, 2022 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2022. Figure is then allocated between rate periods (June-November 2022 and December 2022-May 2023) and then to each month, June through November 2022, on equal per kWh basis.

a February 28, 2022 actual balance - Schedule LSM-5, Page 2 (\$170,639)

b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2022:

c Estimated kWh Sales Mar-May 2022 11,950,055

d Amount of reconciliation in current rate (\$0.00055)

e Estimated amount of reconciliation - Mar-May 2022 (\$6,573)

f Total reconciliation for June 1, 2022-May 31, 2023 (line a - Line e) (\$164,066)

g kWh purchases forecast June-November 2022 31,230,935 52.81%

h kWh purchases forecast December 2022-May 2023 27,911,051 47.19%

i Total 59,141,986

j Reconciliation amount for June-November 2022 (line f * line g%) (\$86,643)

k Reconciliation amount for December 2022-May 2023 (line f * line h%) (\$77,423)

l Total (line j + line k) (\$164,066)

Unitil Energy Systems, Inc.
 Reconciliation of G1 Class RPS Costs and Revenues

Schedule LSM-5
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-21	(\$10,385)	\$31,309	\$36,962	(\$16,038)	(\$13,212)	3.25%	31	(\$36)	(\$16,075)
Apr-21	(\$16,075)	\$32,422	\$35,805	(\$19,457)	(\$17,766)	3.25%	30	(\$47)	(\$19,505)
May-21	(\$19,505)	\$32,422	\$38,915	(\$25,997)	(\$22,751)	3.25%	31	(\$63)	(\$26,060)
Jun-21	(\$26,060)	(\$77,069)	\$36,157	(\$139,286)	(\$82,673)	3.25%	30	(\$221)	(\$139,507)
Jul-21	(\$139,507)	\$30,044	\$42,028	(\$151,491)	(\$145,499)	3.25%	31	(\$402)	(\$151,893)
Aug-21	(\$151,893)	\$30,044	\$42,861	(\$164,709)	(\$158,301)	3.25%	31	(\$437)	(\$165,146)
Sep-21	(\$165,146)	\$73,423	\$36,716	(\$128,439)	(\$146,793)	3.25%	30	(\$392)	(\$128,831)
Oct-21	(\$128,831)	\$34,864	\$38,681	(\$132,648)	(\$130,740)	3.25%	31	(\$361)	(\$133,009)
Nov-21	(\$133,009)	\$34,864	\$31,207	(\$129,352)	(\$131,180)	3.25%	30	(\$350)	(\$129,702)
Dec-21	(\$129,702)	\$86,160	\$33,303	(\$76,845)	(\$103,274)	3.25%	31	(\$285)	(\$77,130)
Jan-22	(\$77,130)	(\$66,821)	\$31,261	(\$175,212)	(\$126,171)	3.25%	31	(\$348)	(\$175,560)
Feb-22	(\$175,560)	<u>\$36,379</u>	<u>\$31,027</u>	(\$170,208)	(\$172,884)	3.25%	28	<u>(\$431)</u>	(\$170,639)
Total		\$278,043	\$434,923					(\$3,374)	

	(a)	<i>Calculation of Working Capital</i>				(f)
		(b)	(c)	(d)	(e)	
	Renewable Energy Credits	Number of Days of Lag / 365 (1)	Working Capital Requirement (a*b)	Prime Rate	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Mar-21	\$31,765	(44.17%)	(\$14,030)	3.25%	(\$456)	\$31,309
Apr-21	\$32,894	(44.17%)	(\$14,528)	3.25%	(\$472)	\$32,422
May-21	\$32,894	(44.17%)	(\$14,528)	3.25%	(\$472)	\$32,422
Jun-21	(\$78,692)	(63.45%)	\$49,934	3.25%	\$1,623	(\$77,069)
Jul-21	\$30,677	(63.45%)	(\$19,466)	3.25%	(\$633)	\$30,044
Aug-21	\$30,677	(63.45%)	(\$19,466)	3.25%	(\$633)	\$30,044
Sep-21	\$74,969	(63.45%)	(\$47,572)	3.25%	(\$1,546)	\$73,423
Oct-21	\$35,598	(63.45%)	(\$22,589)	3.25%	(\$734)	\$34,864
Nov-21	\$35,598	(63.45%)	(\$22,589)	3.25%	(\$734)	\$34,864
Dec-21	\$87,975	(63.45%)	(\$55,824)	3.25%	(\$1,814)	\$86,160
Jan-22	(\$68,228)	(63.45%)	\$43,294	3.25%	\$1,407	(\$66,821)
Feb-22	<u>\$37,145</u>	(63.45%)	(\$23,571)	3.25%	<u>(\$766)</u>	<u>\$36,379</u>
Total	\$283,274				(\$5,230)	\$278,043

(1) For the months March-May 2021, number of days lag equals (161.21). Calculated using revenue lag of 39.31 days less cost lead of 200.52 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 20-039 filed April 3, 2020.

For the months June 2021-February 2022, number of days lag equals (231.61). Calculated using revenue lag of 41.89 days less cost lead of 273.50 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 21-041 filed April 2, 2021.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable RPS Charge	G1 Class Unbilled RPS Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class RPS Charge Revenue (1)	Total Revenue (e + f + g)
Mar-21	4,337,305	41.1%	1,784,206	\$0.00920	\$16,415	(\$19,356)	\$39,903	\$36,962
Apr-21	3,854,860	47.2%	1,821,152	\$0.00920	\$16,755	(\$16,415)	\$35,465	\$35,805
May-21	4,040,141	49.8%	2,010,876	\$0.00920	\$18,500	(\$16,755)	\$37,169	\$38,915
Jun-21	4,862,335	43.0%	2,089,038	\$0.00734	\$15,334	(\$18,500)	\$39,324	\$36,157
Jul-21	5,412,467	44.0%	2,379,300	\$0.00734	\$17,464	(\$15,334)	\$39,898	\$42,028
Aug-21	5,505,987	49.3%	2,712,653	\$0.00734	\$19,911	(\$17,464)	\$40,414	\$42,861
Sep-21	5,444,638	41.7%	2,270,215	\$0.00734	\$16,663	(\$19,911)	\$39,964	\$36,716
Oct-21	4,893,990	54.1%	2,646,121	\$0.00734	\$19,423	(\$16,663)	\$35,922	\$38,681
Nov-21	4,346,906	58.7%	2,550,825	\$0.00734	\$18,723	(\$19,423)	\$31,906	\$31,207
Dec-21	4,706,712	51.8%	2,436,574	\$0.00726	\$17,690	(\$18,723)	\$34,337	\$33,303
Jan-22	4,424,118	47.3%	2,091,778	\$0.00761	\$15,918	(\$17,690)	\$33,032	\$31,261
Feb-22	<u>4,198,158</u>	46.9%	1,970,798	\$0.00761	<u>\$14,998</u>	<u>(\$15,918)</u>	<u>\$31,948</u>	<u>\$31,027</u>
Total	56,027,617				\$207,793	(\$212,151)	\$439,281	\$434,923

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-21	27,626,162	11,364,379	41.1%
Apr-21	24,806,383	11,719,285	47.2%
May-21	25,750,269	12,816,535	49.8%
Jun-21	28,940,957	12,434,101	43.0%
Jul-21	30,282,704	13,312,162	44.0%
Aug-21	30,963,896	15,255,088	49.3%
Sep-21	31,233,773	13,023,341	41.7%
Oct-21	26,570,782	14,366,497	54.1%
Nov-21	24,643,173	14,460,958	58.7%
Dec-21	26,229,003	13,578,251	51.8%
Jan-22	26,241,532	12,407,324	47.3%
Feb-22	25,990,364	12,201,007	46.9%

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Jun-22	\$37,303	(71.39%)	(\$26,630)	3.50%	(\$932)	\$36,371
Jul-22	\$40,597	(71.39%)	(\$28,982)	3.50%	(\$1,014)	\$39,583
Aug-22	\$42,976	(71.39%)	(\$30,680)	3.50%	(\$1,074)	\$41,902
Sep-22	\$39,321	(71.39%)	(\$28,071)	3.50%	(\$982)	\$38,339
Oct-22	\$36,478	(71.39%)	(\$26,041)	3.50%	(\$911)	\$35,566
Nov-22	<u>\$35,329</u>	(71.39%)	(\$25,221)	3.50%	<u>(\$883)</u>	<u>\$34,446</u>
Total	\$232,004				(\$5,797)	\$226,207

(1) Schedule JMP-4.

(2) Number of days lag equals (260.57). Calculated using revenue lag of 43.25 days less cost lead of 303.82 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 22-017 filed March 25, 2022.

**Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component**

Residential Rate D 650 kWh Bill

Rate Components	3/1/2022	6/1/2022	Difference	Current Bill	As Revised Bill	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03942	\$0.03942	\$0.00000	\$25.62	\$25.62	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$19.36	\$19.36	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.31	\$0.31	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.89	\$4.89	\$0.00	0.0%
Default Service Charge	<u>\$0.17518</u>	<u>\$0.10117</u>	<u>(\$0.07401)</u>	<u>\$113.87</u>	<u>\$65.76</u>	<u>(\$48.11)</u>	<u>(26.7%)</u>
Total kWh Charges	\$0.25235	\$0.17834	(\$0.07401)				
Total Bill				\$180.25	\$132.14	(\$48.11)	(26.7%)

Regular General G2 Demand, 11 kW, 2,800 kWh Typical Bill

Rate Components	3/1/2022	6/1/2022	Difference	Current Bill	As Revised Bill	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<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>0.0%</u>
Total kW Charges	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00384	\$0.00384	\$0.00000	\$10.75	\$10.75	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$83.38	\$83.38	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$1.32	\$1.32	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$21.06	\$21.06	\$0.00	0.0%
Default Service Charge	<u>\$0.15381</u>	<u>\$0.09370</u>	<u>(\$0.06011)</u>	<u>\$430.67</u>	<u>\$262.36</u>	<u>(\$168.31)</u>	<u>(24.3%)</u>
Total kWh Charges	\$0.19540	\$0.13529	(\$0.06011)	\$547.12	\$378.81	(\$168.31)	(24.3%)
Total Bill				\$691.92	\$523.61	(\$168.31)	(24.3%)

**Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component**

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill							
	3/1/2022	6/1/2022					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03588	\$0.03588	\$0.00000	\$59.56	\$59.56	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$49.43	\$49.43	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.03)	(\$0.03)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.78	\$0.78	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$12.48	\$12.48	\$0.00	0.0%
Default Service Charge	<u>\$0.15381</u>	<u>\$0.09370</u>	<u>(\$0.06011)</u>	<u>\$255.32</u>	<u>\$155.54</u>	<u>(\$99.78)</u>	<u>(25.8%)</u>
Total kWh Charges	\$0.22744	\$0.16733	(\$0.06011)	\$377.55	\$277.77	(\$99.78)	(25.8%)
Total Bill				\$387.28	\$287.50	(\$99.78)	(25.8%)

Regular General G2 kWh Meter 115 kWh Typical Bill							
	3/1/2022	6/1/2022					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.01267	\$0.01267	\$0.00000	\$1.46	\$1.46	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$3.42	\$3.42	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.00)	(\$0.00)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.05	\$0.05	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$0.86	\$0.86	\$0.00	0.0%
Default Service Charge	<u>\$0.15381</u>	<u>\$0.09370</u>	<u>(\$0.06011)</u>	<u>\$17.69</u>	<u>\$10.78</u>	<u>(\$6.91)</u>	<u>(16.5%)</u>
Total kWh Charges	\$0.20423	\$0.14412	(\$0.06011)	\$23.49	\$16.57	(\$6.91)	(16.5%)
Total Bill				\$41.87	\$34.95	(\$6.91)	(16.5%)

Unitol Energy Systems, Inc.
Typical Bill Impacts for Residential Rate Class based on Mean and Median Usage

Residential Rate D 653 kWh Bill - Mean Use*

Rate Components	3/1/2022	6/1/2022	Difference	Current Bill	As Revised Bill	Difference	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03942	\$0.03942	\$0.00000	\$25.74	\$25.74	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$19.45	\$19.45	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.31	\$0.31	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.91	\$4.91	\$0.00	0.0%
Default Service Charge	<u>\$0.17518</u>	<u>\$0.10117</u>	<u>(\$0.07401)</u>	<u>\$114.39</u>	<u>\$66.06</u>	<u>(\$48.33)</u>	<u>(26.7%)</u>
Total kWh Charges	\$0.25235	\$0.17834	(\$0.07401)				
Total Bill				\$181.00	\$132.68	(\$48.33)	(26.7%)

Residential Rate D 526 kWh Bill - Median Use*

Rate Components	3/1/2022	6/1/2022	Difference	Current Bill	As Revised Bill	Difference	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03942	\$0.03942	\$0.00000	\$20.73	\$20.73	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$15.66	\$15.66	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.25	\$0.25	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$3.96	\$3.96	\$0.00	0.0%
Default Service Charge	<u>\$0.17518</u>	<u>\$0.10117</u>	<u>(\$0.07401)</u>	<u>\$92.14</u>	<u>\$53.22</u>	<u>(\$38.93)</u>	<u>(26.1%)</u>
Total kWh Charges	\$0.25235	\$0.17834	(\$0.07401)				
Total Bill				\$148.96	\$110.03	(\$38.93)	(26.1%)

* Based on billing period January through December 2021.

Unitil Energy Systems, Inc.
Average Class Impacts
Due to Proposed Default Service Rate Changes Effective June 1, 2022

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	815,280	515,968,592	n/a	(\$38,186,835)	\$143,428,508	\$105,241,672	(\$38,186,835)	(26.6%)
General Service	134,344	317,056,821	1,234,532	(\$19,058,286)	\$78,869,223	\$59,810,937	(\$19,058,286)	(24.2%)
Outdoor Lighting	97,930	7,625,729	n/a	(\$458,383)	\$3,164,547	\$2,706,165	(\$458,383)	(14.5%)
Total	1,047,553	840,651,142		(\$57,703,504)	\$225,462,278	\$167,758,775	(\$57,703,504)	(25.6%)

(B), (C), (D) Test year billing determinants in DE 21-030.

(E) Difference in proposed rate and current rate, times the billing determinants shown in Column (C).

(F) Based on current rates times billing determinants shown in Columns (B), (C) and (D).

(G) Sum of Columns (E) and (F)

(H) Column (G) minus Column (F)

(I) Column (H) divided by Column (F)

Unitil Energy Systems, Inc.
Typical Bill Impacts - March 1, 2022 vs. June 1, 2022
Due to Changes in the Default Service Charge
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 3/1/2022</u>	<u>Total Bill Using Rates 6/1/2022</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$47.76	\$38.51	(\$9.25)	(19.4%)
150	\$54.07	\$42.97	(\$11.10)	(20.5%)
200	\$66.69	\$51.89	(\$14.80)	(22.2%)
250	\$79.31	\$60.81	(\$18.50)	(23.3%)
300	\$91.93	\$69.72	(\$22.20)	(24.2%)
350	\$104.54	\$78.64	(\$25.90)	(24.8%)
400	\$117.16	\$87.56	(\$29.60)	(25.3%)
450	\$129.78	\$96.47	(\$33.30)	(25.7%)
500	\$142.40	\$105.39	(\$37.01)	(26.0%)
525	\$148.70	\$109.85	(\$38.86)	(26.1%)
550	\$155.01	\$114.31	(\$40.71)	(26.3%)
575	\$161.32	\$118.77	(\$42.56)	(26.4%)
600	\$167.63	\$123.22	(\$44.41)	(26.5%)
625	\$173.94	\$127.68	(\$46.26)	(26.6%)
650	\$180.25	\$132.14	(\$48.11)	(26.7%)
675	\$186.56	\$136.60	(\$49.96)	(26.8%)
700	\$192.87	\$141.06	(\$51.81)	(26.9%)
725	\$199.17	\$145.52	(\$53.66)	(26.9%)
750	\$205.48	\$149.98	(\$55.51)	(27.0%)
775	\$211.79	\$154.43	(\$57.36)	(27.1%)
825	\$224.41	\$163.35	(\$61.06)	(27.2%)
925	\$249.64	\$181.18	(\$68.46)	(27.4%)
1,000	\$268.57	\$194.56	(\$74.01)	(27.6%)
1,250	\$331.66	\$239.15	(\$92.51)	(27.9%)
1,500	\$394.75	\$283.73	(\$111.02)	(28.1%)
2,000	\$520.92	\$372.90	(\$148.02)	(28.4%)
3,500	\$899.45	\$640.41	(\$259.04)	(28.8%)
5,000	\$1,277.97	\$907.92	(\$370.05)	(29.0%)

	<u>Rates - Effective March 1, 2022</u>	<u>Rates - Proposed June 1, 2022</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge:	\$0.03942	\$0.03942	\$0.00000
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00047	\$0.00047	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.17518</u>	<u>\$0.10117</u>	<u>(\$0.07401)</u>
TOTAL	\$0.25235	\$0.17834	(\$0.07401)

Unitil Energy Systems, Inc.
Typical Bill Impacts - March 1, 2022 vs. June 1, 2022
Due to Changes in the Default Service Charge
Impact on G2 Rate Customers

<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 3/1/2022</u>	<u>Total Bill Using Rates 6/1/2022</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$224.38	\$180.50	(\$43.88)	(19.6%)
20%	10	1,460	\$419.57	\$331.81	(\$87.76)	(20.9%)
20%	15	2,190	\$614.77	\$483.13	(\$131.64)	(21.4%)
20%	25	3,650	\$1,005.15	\$785.75	(\$219.40)	(21.8%)
20%	50	7,300	\$1,981.11	\$1,542.31	(\$438.80)	(22.1%)
20%	75	10,950	\$2,957.07	\$2,298.87	(\$658.20)	(22.3%)
20%	100	14,600	\$3,933.03	\$3,055.42	(\$877.61)	(22.3%)
20%	150	21,900	\$5,884.95	\$4,568.54	(\$1,316.41)	(22.4%)
36%	5	1,314	\$338.50	\$259.51	(\$78.98)	(23.3%)
36%	10	2,628	\$647.80	\$489.83	(\$157.97)	(24.4%)
36%	15	3,942	\$957.11	\$720.15	(\$236.95)	(24.8%)
36%	25	6,570	\$1,575.72	\$1,180.80	(\$394.92)	(25.1%)
36%	50	13,140	\$3,122.25	\$2,332.40	(\$789.85)	(25.3%)
36%	75	19,710	\$4,668.77	\$3,484.01	(\$1,184.77)	(25.4%)
36%	100	26,280	\$6,215.30	\$4,635.61	(\$1,579.69)	(25.4%)
36%	150	39,420	\$9,308.36	\$6,938.82	(\$2,369.54)	(25.5%)
50%	5	1,825	\$438.35	\$328.64	(\$109.70)	(25.0%)
50%	10	3,650	\$847.50	\$628.10	(\$219.40)	(25.9%)
50%	15	5,475	\$1,256.66	\$927.55	(\$329.10)	(26.2%)
50%	25	9,125	\$2,074.97	\$1,526.46	(\$548.50)	(26.4%)
50%	50	18,250	\$4,120.74	\$3,023.73	(\$1,097.01)	(26.6%)
50%	75	27,375	\$6,166.52	\$4,521.00	(\$1,645.51)	(26.7%)
50%	100	36,500	\$8,212.29	\$6,018.28	(\$2,194.02)	(26.7%)
50%	150	54,750	\$12,303.84	\$9,012.82	(\$3,291.02)	(26.7%)
		<u>Rates - Effective March 1, 2022</u>	<u>Rates - Proposed June 1, 2022</u>	<u>Difference</u>		
Customer Charge		\$29.19	\$29.19	\$0.00		
		<u>All kW</u>	<u>All kW</u>	<u>All kW</u>		
Distribution Charge		\$10.51	\$10.51	\$0.00		
Stranded Cost Charge		\$0.00	\$0.00	\$0.00		
TOTAL		\$10.51	\$10.51	\$0.00		
		<u>kWh</u>	<u>kWh</u>	<u>kWh</u>		
Distribution Charge		\$0.00384	\$0.00384	\$0.00000		
External Delivery Charge		\$0.02978	\$0.02978	\$0.00000		
Stranded Cost Charge		(\$0.00002)	(\$0.00002)	\$0.00000		
Storm Recovery Adj. Factor		\$0.00047	\$0.00047	\$0.00000		
System Benefits Charge		\$0.00752	\$0.00752	\$0.00000		
Default Service Charge		\$0.15381	\$0.09370	(\$0.06011)		
TOTAL		\$0.19540	\$0.13529	(\$0.06011)		

Unitil Energy Systems, Inc.
Typical Bill Impacts - March 1, 2022 vs. June 1, 2022
Due to Changes in the Default Service Charge
Impact on G2 kWh Meter Rate Customers

Average Monthly kWh	Total Bill Using Rates 3/1/2022	Total Bill Using Rates 6/1/2022	Total Difference	% Total Difference
15	\$21.44	\$20.54	(\$0.90)	(4.2%)
75	\$33.70	\$29.19	(\$4.51)	(13.4%)
150	\$49.01	\$40.00	(\$9.02)	(18.4%)
250	\$69.44	\$54.41	(\$15.03)	(21.6%)
350	\$89.86	\$68.82	(\$21.04)	(23.4%)
450	\$110.28	\$83.23	(\$27.05)	(24.5%)
550	\$130.71	\$97.65	(\$33.06)	(25.3%)
650	\$151.13	\$112.06	(\$39.07)	(25.9%)
750	\$171.55	\$126.47	(\$45.08)	(26.3%)
900	\$202.19	\$148.09	(\$54.10)	(26.8%)

	Rates - Effective March 1, 2022	Rates - Proposed June 1, 2022	Difference
kWh Meter Customer Charge	\$18.38	\$18.38	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.01267	\$0.01267	\$0.00000
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00047	\$0.00047	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.15381</u>	<u>\$0.09370</u>	<u>(\$0.06011)</u>
TOTAL	\$0.20423	\$0.14412	(\$0.06011)

Unitil Energy Systems, Inc.
Typical Bill Impacts - March 1, 2022 vs. June 1, 2022
Due to Changes in the Default Service Charge
Impact on G2 QRWH and SH Rate Customers

Average kWh	Total Bill Using Rates 3/1/2022	Total Bill Using Rates 6/1/2022	Total Difference	% Total Difference
100	\$32.47	\$26.46	(\$6.01)	(18.5%)
200	\$55.22	\$43.20	(\$12.02)	(21.8%)
300	\$77.96	\$59.93	(\$18.03)	(23.1%)
400	\$100.71	\$76.66	(\$24.04)	(23.9%)
500	\$123.45	\$93.40	(\$30.06)	(24.3%)
750	\$180.31	\$135.23	(\$45.08)	(25.0%)
1,000	\$237.17	\$177.06	(\$60.11)	(25.3%)
1,500	\$350.89	\$260.73	(\$90.17)	(25.7%)
2,000	\$464.61	\$344.39	(\$120.22)	(25.9%)
2,500	\$578.33	\$428.06	(\$150.28)	(26.0%)

	Rates - Effective March 1, 2022	Rates - Proposed June 1, 2022	Difference
Customer Charge	\$9.73	\$9.73	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03588	\$0.03588	\$0.00000
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00047	\$0.00047	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.15381</u>	<u>\$0.09370</u>	<u>(\$0.06011)</u>
TOTAL	<u>\$0.22744</u>	<u>\$0.16733</u>	<u>(\$0.06011)</u>

Unitil Energy Systems, Inc. Typical Bill Impacts - March 1, 2022 vs. June 1, 2022 Due to Changes in the Default Service Charge Impact on OL Rate Customers *								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 3/1/2022	Total Bill Using Rates 6/1/2022	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	43	\$21.68	\$19.10	(\$2.58)	(11.9%)
2	175	7,000	ST	71	\$29.62	\$25.36	(\$4.27)	(14.4%)
3	250	11,000	ST	100	\$37.39	\$31.38	(\$6.01)	(16.1%)
4	400	20,000	ST	157	\$51.93	\$42.49	(\$9.44)	(18.2%)
5	1,000	60,000	ST	372	\$114.88	\$92.52	(\$22.36)	(19.5%)
6	250	11,000	FL	100	\$38.56	\$32.55	(\$6.01)	(15.6%)
7	400	20,000	FL	157	\$53.43	\$43.99	(\$9.44)	(17.7%)
8	1,000	60,000	FL	380	\$111.95	\$89.11	(\$22.84)	(20.4%)
9	100	3,500	PB	48	\$22.79	\$19.90	(\$2.89)	(12.7%)
10	175	7,000	PB	71	\$28.74	\$24.48	(\$4.27)	(14.8%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	23	\$18.01	\$16.63	(\$1.38)	(7.7%)
12	100	9,500	ST	48	\$24.60	\$21.71	(\$2.89)	(11.7%)
13	150	16,000	ST	65	\$27.98	\$24.07	(\$3.91)	(14.0%)
14	250	30,000	ST	102	\$39.07	\$32.94	(\$6.13)	(15.7%)
15	400	50,000	ST	161	\$55.59	\$45.91	(\$9.68)	(17.4%)
16	1,000	140,000	ST	380	\$115.91	\$93.07	(\$22.84)	(19.7%)
17	150	16,000	FL	65	\$30.31	\$26.40	(\$3.91)	(12.9%)
18	250	30,000	FL	102	\$40.69	\$34.56	(\$6.13)	(15.1%)
19	400	50,000	FL	161	\$55.04	\$45.36	(\$9.68)	(17.6%)
20	1,000	140,000	FL	380	\$116.28	\$93.44	(\$22.84)	(19.6%)
21	50	4,000	PB	23	\$17.00	\$15.62	(\$1.38)	(8.1%)
22	100	9,500	PB	48	\$23.42	\$20.53	(\$2.89)	(12.3%)
<u>Metal Halide:</u>								
23	175	8,800	ST	74	\$34.37	\$29.92	(\$4.45)	(12.9%)
24	250	13,500	ST	102	\$41.58	\$35.45	(\$6.13)	(14.7%)
25	400	23,500	ST	158	\$53.32	\$43.83	(\$9.50)	(17.8%)
26	175	8,800	FL	74	\$37.46	\$33.01	(\$4.45)	(11.9%)
27	250	13,500	FL	102	\$44.76	\$38.63	(\$6.13)	(13.7%)
28	400	23,500	FL	158	\$55.75	\$46.26	(\$9.50)	(17.0%)
29	1,000	86,000	FL	374	\$105.30	\$82.82	(\$22.48)	(21.3%)
30	175	8,800	PB	74	\$33.09	\$28.64	(\$4.45)	(13.4%)
31	250	13,500	PB	102	\$39.74	\$33.61	(\$6.13)	(15.4%)
32	400	23,500	PB	158	\$52.04	\$42.55	(\$9.50)	(18.2%)
<u>Light Emitting Diode:</u>								
33	42	3,600	AL	15	\$16.09	\$15.19	(\$0.90)	(5.6%)
34	57	5,200	AL	20	\$17.12	\$15.92	(\$1.20)	(7.0%)
35	25	3,000	CH	9	\$14.87	\$14.33	(\$0.54)	(3.6%)
36	88	8,300	CH	30	\$19.16	\$17.36	(\$1.80)	(9.4%)
37	108	11,500	CH	37	\$20.59	\$18.37	(\$2.22)	(10.8%)
38	193	21,000	CH	67	\$26.71	\$22.68	(\$4.03)	(15.1%)
39	123	12,180	FL	43	\$21.81	\$19.23	(\$2.58)	(11.8%)
40	194	25,700	FL	67	\$26.71	\$22.68	(\$4.03)	(15.1%)
41	297	38,100	FL	103	\$34.06	\$27.86	(\$6.19)	(18.2%)
Luminaire Charges For Year Round Service:								
Rates - Effective March 1, 2022								
					<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>
Customer Charge	\$0.00		1	\$13.28	11	\$13.52	23	\$19.91
			2	\$15.75	12	\$15.22	24	\$21.65
	<u>All kWh</u>		3	\$17.85	13	\$15.28	25	\$22.45
Distribution Charge	\$0.00384		4	\$21.25	14	\$19.14	26	\$23.00
External Delivery Charge	\$0.02978		5	\$42.19	15	\$24.13	27	\$24.83
Stranded Cost Charge	(\$0.00002)		6	\$19.02	16	\$41.66	28	\$24.88
Storm Recovery Adj. Factor	\$0.00047		7	\$22.75	17	\$17.61	29	\$32.22
System Benefits Charge	\$0.00752		8	\$37.70	18	\$20.76	30	\$18.63
Default Service Charge	<u>\$0.15381</u>		9	\$13.41	19	\$23.58	31	\$19.81
			10	\$14.87	20	\$42.03	32	\$21.17
TOTAL	\$0.19540				21	\$12.51		
					22	\$14.04		
Rates - Proposed June 1, 2022								
					<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>
Customer Charge	\$0.00		1	\$13.28	11	\$13.52	23	\$19.91
			2	\$15.75	12	\$15.22	24	\$21.65
	<u>All kWh</u>		3	\$17.85	13	\$15.28	25	\$22.45
Distribution Charge	\$0.00384		4	\$21.25	14	\$19.14	26	\$23.00
External Delivery Charge	\$0.02978		5	\$42.19	15	\$24.13	27	\$24.83
Stranded Cost Charge	(\$0.00002)		6	\$19.02	16	\$41.66	28	\$24.88
Storm Recovery Adj. Factor	\$0.00047		7	\$22.75	17	\$17.61	29	\$32.22
System Benefits Charge	\$0.00752		8	\$37.70	18	\$20.76	30	\$18.63
Default Service Charge	<u>\$0.09370</u>		9	\$13.41	19	\$23.58	31	\$19.81
			10	\$14.87	20	\$42.03	32	\$21.17
TOTAL	\$0.13529				21	\$12.51		
					22	\$14.04		
Difference								
					<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>
Customer Charge	\$0.00		1	\$0.00	11	\$0.00	23	\$0.00
			2	\$0.00	12	\$0.00	24	\$0.00
	<u>All kWh</u>		3	\$0.00	13	\$0.00	25	\$0.00
Distribution Charge	\$0.00000		4	\$0.00	14	\$0.00	26	\$0.00
External Delivery Charge	\$0.00000		5	\$0.00	15	\$0.00	27	\$0.00
Stranded Cost Charge	\$0.00000		6	\$0.00	16	\$0.00	28	\$0.00
Storm Recovery Adj. Factor	\$0.00000		7	\$0.00	17	\$0.00	29	\$0.00
System Benefits Charge	\$0.00000		8	\$0.00	18	\$0.00	30	\$0.00
Default Service Charge	<u>(\$0.06011)</u>		9	\$0.00	19	\$0.00	31	\$0.00
			10	\$0.00	20	\$0.00	32	\$0.00
TOTAL	(\$0.06011)				21	\$0.00		
					22	\$0.00		

* Luminaire charges based on All-Night Service option.

**Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component**

Residential Rate D 650 kWh Bill

Rate Components	6/1/2021	6/1/2022		Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised	Difference				Difference to Total Bill
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03942	\$0.03942	\$0.00000	\$25.62	\$25.62	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$23.48	\$19.36	(\$4.13)	(3.5%)
Stranded Cost Charge	(\$0.00025)	(\$0.00002)	\$0.00023	(\$0.16)	(\$0.01)	\$0.15	0.1%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.31	\$0.31	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.89	\$4.89	\$0.00	0.0%
Default Service Charge	<u>\$0.07091</u>	<u>\$0.10117</u>	<u>\$0.03026</u>	<u>\$46.09</u>	<u>\$65.76</u>	<u>\$19.67</u>	<u>16.9%</u>
Total kWh Charges	\$0.15420	\$0.17834	\$0.02414				
Total Bill				\$116.45	\$132.14	\$15.69	13.5%

Regular General G2 Demand, 11 kW, 2,800 kWh Typical Bill

Rate Components	6/1/2021	6/1/2022		Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised	Difference				Difference to Total Bill
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<u>(\$0.05)</u>	<u>\$0.00</u>	<u>\$0.05</u>	<u>(\$0.55)</u>	<u>\$0.00</u>	<u>\$0.55</u>	<u>0.1%</u>
Total kW Charges	\$10.46	\$10.51	\$0.05	\$115.06	\$115.61	\$0.55	0.1%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00384	\$0.00384	\$0.00000	\$10.75	\$10.75	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$101.16	\$83.38	(\$17.78)	(4.0%)
Stranded Cost Charge	(\$0.00005)	(\$0.00002)	\$0.00003	(\$0.14)	(\$0.06)	\$0.08	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$1.32	\$1.32	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$21.06	\$21.06	\$0.00	0.0%
Default Service Charge	<u>\$0.05992</u>	<u>\$0.09370</u>	<u>\$0.03378</u>	<u>\$167.78</u>	<u>\$262.36</u>	<u>\$94.58</u>	<u>21.2%</u>
Total kWh Charges	\$0.10783	\$0.13529	\$0.02746	\$301.92	\$378.81	\$76.89	17.2%
Total Bill				\$446.17	\$523.61	\$77.44	17.4%

**Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component**

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill							
	6/1/2021	6/1/2022					%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03588	\$0.03588	\$0.00000	\$59.56	\$59.56	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$59.98	\$49.43	(\$10.54)	(4.4%)
Stranded Cost Charge	(\$0.00025)	(\$0.00002)	\$0.00023	(\$0.42)	(\$0.03)	\$0.38	0.2%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.78	\$0.78	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$12.48	\$12.48	\$0.00	0.0%
Default Service Charge	<u>\$0.05992</u>	<u>\$0.09370</u>	<u>\$0.03378</u>	<u>\$99.47</u>	<u>\$155.54</u>	<u>\$56.07</u>	<u>23.2%</u>
Total kWh Charges	\$0.13967	\$0.16733	\$0.02766	\$231.85	\$277.77	\$45.92	19.0%
Total Bill				\$241.58	\$287.50	\$45.92	19.0%

Regular General G2 kWh Meter 115 kWh Typical Bill							
	6/1/2021	6/1/2022					%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.01267	\$0.01267	\$0.00000	\$1.46	\$1.46	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$4.15	\$3.42	(\$0.73)	(2.3%)
Stranded Cost Charge	(\$0.00025)	(\$0.00002)	\$0.00023	(\$0.03)	(\$0.00)	\$0.03	0.1%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.05	\$0.05	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$0.86	\$0.86	\$0.00	0.0%
Default Service Charge	<u>\$0.05992</u>	<u>\$0.09370</u>	<u>\$0.03378</u>	<u>\$6.89</u>	<u>\$10.78</u>	<u>\$3.88</u>	<u>12.2%</u>
Total kWh Charges	\$0.11646	\$0.14412	\$0.02766	\$13.39	\$16.57	\$3.18	10.0%
Total Bill				\$31.77	\$34.95	\$3.18	10.0%