

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Feb-25</u>	<u>Mar-25</u>	<u>Apr-25</u>	<u>May-25</u>	<u>Jun-25</u>	<u>Jul-25</u>	<u>Total</u>
Power Supply Charge							
Residential Class							
1 Reconciliation	\$42,782	\$40,040	\$31,320	\$31,796	\$35,582	\$44,521	\$226,040
2 Total Costs	\$1,783,489	\$1,104,589	\$741,666	\$720,430	\$930,579	\$1,369,607	\$6,650,360
3 Reconciliation plus Total Costs (L.1 + L.2)	\$1,826,271	\$1,144,629	\$772,986	\$752,226	\$966,161	\$1,414,128	\$6,876,400
4 kWh Purchases	<u>14,696,120</u>	<u>13,754,384</u>	<u>10,758,814</u>	<u>10,922,381</u>	<u>12,222,822</u>	<u>15,293,510</u>	<u>77,648,031</u>
5 Total, Before Losses (L.3 / L.4)	\$0.12427	\$0.08322	\$0.07185	\$0.06887	\$0.07905	\$0.09247	\$0.08856
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>
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.13222	\$0.08855	\$0.07644	\$0.07328	\$0.08410	\$0.09838	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.09423
G2 and OL Class							
9 Reconciliation	\$16,786	\$16,344	\$14,126	\$14,283	\$15,383	\$17,753	\$94,675
10 Total Costs	\$685,465	\$434,482	\$311,720	\$298,201	\$378,852	\$523,048	\$2,631,767
11 Reconciliation plus Total Costs (L.9 + L.10)	\$702,251	\$450,826	\$325,846	\$312,484	\$394,235	\$540,801	\$2,726,443
12 kWh Purchases	<u>5,765,835</u>	<u>5,613,989</u>	<u>4,852,256</u>	<u>4,906,080</u>	<u>5,284,025</u>	<u>6,097,888</u>	<u>32,520,073</u>
13 Total, Before Losses (L.11 / L.12)	\$0.12180	\$0.08030	\$0.06715	\$0.06369	\$0.07461	\$0.08869	\$0.08384
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>
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.12959	\$0.08544	\$0.07145	\$0.06777	\$0.07938	\$0.09436	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08920

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$329,629)	(\$312,012)	(\$251,484)	(\$254,986)	(\$282,024)	(\$344,602)	(\$1,774,738)
18 Total Costs	<u>\$174,355</u>	<u>\$165,038</u>	<u>\$133,024</u>	<u>\$134,876</u>	<u>\$149,177</u>	<u>\$182,275</u>	<u>\$938,744</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	(\$155,274)	(\$146,975)	(\$118,461)	(\$120,110)	(\$132,847)	(\$162,327)	(\$835,994)
20 kWh Purchases	<u>20,461,955</u>	<u>19,368,373</u>	<u>15,611,070</u>	<u>15,828,461</u>	<u>17,506,847</u>	<u>21,391,398</u>	<u>110,168,104</u>
21 Total, Before Losses (L.19 / L.20)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)
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))	(\$0.00807)	(\$0.00807)	(\$0.00807)	(\$0.00807)	(\$0.00807)	(\$0.00807)	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							(\$0.00807)

TOTAL DEFAULT SERVICE CHARGE							
Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)							
25	\$0.12415	\$0.08048	\$0.06837	\$0.06521	\$0.07603	\$0.09031	
Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							
26							\$0.08616
Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)							
27	\$0.12152	\$0.07737	\$0.06338	\$0.05970	\$0.07131	\$0.08629	
Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							
28							\$0.08113

Authorized by NHPUC Order No. 27,020 in Case No. DE 24-065, dated ~~June 14, 2024~~

NHPUC No. 3 – Electricity Delivery
Unitil Energy Systems, Inc.

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:		Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Total
Power Supply Charge								
Residential Class								
4	Reconciliation	\$49,890	\$41,205	\$33,272	\$32,926	\$42,018	\$49,227	\$248,539
2	Total Costs	\$3,227,688	\$2,361,843	\$1,834,601	\$2,208,834	\$4,081,805	\$6,350,072	\$20,064,843
3	Reconciliation plus Total Costs (L.1 + L.2)	\$3,277,578	\$2,403,048	\$1,867,873	\$2,241,761	\$4,123,823	\$6,399,299	\$20,313,382
4	kWh Purchases	<u>41,984,987</u>	<u>34,676,020</u>	<u>28,000,055</u>	<u>27,709,113</u>	<u>35,360,008</u>	<u>41,427,106</u>	<u>209,157,288</u>
5	Total, Before Losses (L.3 / L.4)	\$0.07807	\$0.06930	\$0.06671	\$0.08090	\$0.11662	\$0.15447	\$0.09712
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))	\$0.08306	\$0.07374	\$0.07098	\$0.08608	\$0.12409	\$0.16436	
8	Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.10334
G2 and OL Class								
9	Reconciliation	\$17,013	\$15,029	\$13,104	\$12,572	\$14,043	\$15,382	\$87,143
10	Total Costs	\$1,069,061	\$829,033	\$688,992	\$822,624	\$1,344,059	\$1,952,638	\$6,706,408
11	Reconciliation plus Total Costs (L.9 + L.10)	\$1,086,075	\$844,062	\$702,096	\$835,197	\$1,358,102	\$1,968,019	\$6,793,551
12	kWh Purchases	<u>14,320,050</u>	<u>12,649,985</u>	<u>11,029,215</u>	<u>10,581,999</u>	<u>11,820,080</u>	<u>12,946,794</u>	<u>73,348,132</u>
13	Total, Before Losses (L.11 / L.12)	\$0.07584	\$0.06672	\$0.06366	\$0.07893	\$0.11490	\$0.15201	\$0.09262
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))	\$0.08070	\$0.07099	\$0.06773	\$0.08398	\$0.12225	\$0.16174	
16	Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.09855
Renewable Portfolio Standard (RPS) Charge								
17	Reconciliation	(\$370,222)	(\$311,182)	(\$256,629)	(\$251,775)	(\$310,223)	(\$357,524)	(\$1,857,555)
18	Total Costs	<u>\$457,807</u>	<u>\$384,803</u>	<u>\$317,346</u>	<u>\$311,343</u>	<u>\$383,612</u>	<u>\$458,843</u>	<u>\$2,313,755</u>
19	Reconciliation plus Total Costs (L.17 + L.18)	\$87,585	\$73,621	\$60,718	\$59,568	\$73,389	\$101,319	\$456,201
20	kWh Purchases	<u>56,305,046</u>	<u>47,326,004</u>	<u>39,029,270</u>	<u>38,291,112</u>	<u>47,180,088</u>	<u>54,373,900</u>	<u>282,505,420</u>
21	Total, Before Losses (L.19 / L.20)	\$0.00156	\$0.00156	\$0.00156	\$0.00156	\$0.00156	\$0.00186	\$0.00161
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))	\$0.00166	\$0.00166	\$0.00166	\$0.00166	\$0.00166	\$0.00198	
24	Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))							\$0.00172
TOTAL DEFAULT SERVICE CHARGE								
25	Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)	\$0.08472	\$0.07540	\$0.07264	\$0.08774	\$0.12575	\$0.16634	
26	Total Retail Rate – Residential Fixed Default Service Charge (L.8+L.24)							\$0.10506
27	Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.08236	\$0.07265	\$0.06939	\$0.08564	\$0.12391	\$0.16372	
28	Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.10027

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Feb-25</u>	<u>Mar-25</u>	<u>Apr-25</u>	<u>May-25</u>	<u>Jun-25</u>	<u>Jul-25</u>	<u>Total</u>
Power Supply Charge							
1 Reconciliation							\$362,824
2 Total Costs excl. wholesale supplier charge							<u>\$27,839</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$390,663
4 kWh Purchases							<u>7,967,521</u>
5 Total, Before Losses (L.3 / L.4)							\$0.04903
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	<u>\$0.05128</u>	<u>\$0.05128</u>	<u>\$0.05128</u>	<u>\$0.05128</u>	<u>\$0.05128</u>	<u>\$0.05128</u>	<u>\$0.05128</u>
8a Wholesale Supplier Charge	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	
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))	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	
9 Total Retail Rate - Power Supply Charge (L.7 + L. 8)	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	

Renewable Portfolio Standard (RPS) Charge							
10 Reconciliation	<u>(\$13,311)</u>	<u>(\$13,107)</u>	<u>(\$12,591)</u>	<u>(\$12,561)</u>	<u>(\$13,969)</u>	<u>(\$15,184)</u>	<u>(\$80,723)</u>
11 Total Costs	<u>\$11,372</u>	<u>\$11,198</u>	<u>\$10,757</u>	<u>\$10,731</u>	<u>\$11,934</u>	<u>\$12,971</u>	<u>\$68,962</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	<u>(\$1,939)</u>	<u>(\$1,910)</u>	<u>(\$1,834)</u>	<u>(\$1,830)</u>	<u>(\$2,035)</u>	<u>(\$2,212)</u>	<u>(\$11,761)</u>
13 kWh Purchases	<u>1,313,813</u>	<u>1,293,714</u>	<u>1,242,757</u>	<u>1,239,778</u>	<u>1,378,809</u>	<u>1,498,650</u>	<u>7,967,521</u>
14 Total, Before Losses (L.12 / L.13)	<u>(\$0.00148)</u>	<u>(\$0.00148)</u>	<u>(\$0.00148)</u>	<u>(\$0.00148)</u>	<u>(\$0.00148)</u>	<u>(\$0.00148)</u>	
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))	<u>(\$0.00154)</u>	<u>(\$0.00154)</u>	<u>(\$0.00154)</u>	<u>(\$0.00154)</u>	<u>(\$0.00154)</u>	<u>(\$0.00154)</u>	

TOTAL DEFAULT SERVICE CHARGE							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	

Authorized by NHPUC Order No. 27,020 in Case No. DE 24-065, dated ~~June 14, 2024~~

Issued: ~~December 6~~ June 26, 2024
Effective: ~~February~~ August 1, 2025

Issued By: Daniel Hurstak
Vice President and Treasurer

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>	<u>Total</u>
Power Supply Charge							
1 Reconciliation							\$375,829
2 Total Costs excl. wholesale supplier charge							<u>\$29,778</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1+L.2)							\$405,607
4 kWh Purchases							<u>7,433,835</u>
5 Total, Before Losses (L.3 / L.4)							\$0.05456
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.05707	\$0.05707	\$0.05707	\$0.05707	\$0.05707	\$0.05707	\$0.05707
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	(\$16,054)	(\$14,831)	(\$13,441)	(\$12,719)	(\$13,186)	(\$13,384)	(\$83,615)
11 Total Costs	<u>\$11,759</u>	<u>\$10,864</u>	<u>\$9,846</u>	<u>\$9,316</u>	<u>\$9,658</u>	<u>\$10,175</u>	<u>\$61,618</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	(\$4,295)	(\$3,968)	(\$3,596)	(\$3,402)	(\$3,527)	(\$3,209)	(\$21,997)
13 kWh Purchases	<u>1,427,272</u>	<u>1,318,593</u>	<u>1,195,002</u>	<u>1,130,776</u>	<u>1,172,268</u>	<u>1,189,924</u>	<u>7,433,835</u>
14 Total, Before Losses (L.12 / L.13)	(\$0.00301)	(\$0.00301)	(\$0.00301)	(\$0.00301)	(\$0.00301)	(\$0.00270)	
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))	(\$0.00315)	(\$0.00315)	(\$0.00315)	(\$0.00315)	(\$0.00315)	(\$0.00282)	

TOTAL DEFAULT SERVICE CHARGE							
17 Total Retail Rate—Default Service Charge (L.9+L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. 27,020 in Case No. DE 24-065, dated June 14, 2024

	<u>Feb-25</u> <u>Estimated</u>	<u>Mar-25</u> <u>Estimated</u>	<u>Apr-25</u> <u>Estimated</u>	<u>May-25</u> <u>Estimated</u>	<u>Jun-25</u> <u>Estimated</u>	<u>Jul-25</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	\$42,782	\$40,040	\$31,320	\$31,796	\$35,582	\$44,521	\$226,040
2 Total Costs (Page 2)	<u>\$1,783,489</u>	<u>\$1,104,589</u>	<u>\$741,666</u>	<u>\$720,430</u>	<u>\$930,579</u>	<u>\$1,369,607</u>	<u>\$6,650,360</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$1,826,271	\$1,144,629	\$772,986	\$752,226	\$966,161	\$1,414,128	\$6,876,400
4 kWh Purchases	<u>14,696,120</u>	<u>13,754,384</u>	<u>10,758,814</u>	<u>10,922,381</u>	<u>12,222,822</u>	<u>15,293,510</u>	<u>77,648,031</u>
5 Total, Before Losses (L.3 / L.4)	\$0.12427	\$0.08322	\$0.07185	\$0.06887	\$0.07905	\$0.09247	\$0.08856
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))	\$0.13222	\$0.08855	\$0.07644	\$0.07328	\$0.08410	\$0.09838	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.09423
<u>G2 and OL Class</u>							
9 Reconciliation (1)	\$16,786	\$16,344	\$14,126	\$14,283	\$15,383	\$17,753	\$94,675
10 Total Costs (Page 2)	<u>\$685,465</u>	<u>\$434,482</u>	<u>\$311,720</u>	<u>\$298,201</u>	<u>\$378,852</u>	<u>\$523,048</u>	<u>\$2,631,767</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$702,251	\$450,826	\$325,846	\$312,484	\$394,235	\$540,801	\$2,726,443
12 kWh Purchases	<u>5,765,835</u>	<u>5,613,989</u>	<u>4,852,256</u>	<u>4,906,080</u>	<u>5,284,025</u>	<u>6,097,888</u>	<u>32,520,073</u>
13 Total, Before Losses (L.11 / L.12)	\$0.12180	\$0.08030	\$0.06715	\$0.06369	\$0.07461	\$0.08869	\$0.08384
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))	\$0.12959	\$0.08544	\$0.07145	\$0.06777	\$0.07938	\$0.09436	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08920

(1) As filed in DE 24-065 (June 7, 2024). Power Supply Charge balance as of April 30, 2024, as adjusted, allocated between rate periods (August 2024-January 2025 and February-July 2025) and rate classes (Residential and G2/OL), and then to each month, February through July 2025, on equal per kWh basis.

Rate period: August 2024-January 2025		Reconciliation
Rate period: February-July 2025		<u>per period</u>
Total		\$335,681
		<u>\$320,716</u>
		\$656,397
	February-July 2025	Reconciliation
Residential class	<u>kWh purchases</u>	<u>by class</u>
G2 and OL class	77,648,031	70.48%
Total	<u>32,520,073</u>	29.52%
	110,168,104	\$226,040
		<u>\$94,675</u>
		\$320,716

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Subtotals		
	Non-G1 Class (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	Non-G1 Class (Residential) DS Market Charges (1)	Non-G1 Class (G2 and OL) DS Market Charges (1)	GIS Support Payments	Total Supply Related Working Capital (2)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total All Costs (sum col. (a) thru (k))	Total Residential DS Supplier & Market Charges (col. (a) + (c))	G2 and OL DS Supplier & Market Charges (col. (b) + (d))	Total Remaining Costs (sum col. (e) thru (k))
Feb-25			\$410,440	\$155,525	\$426			\$2,880	\$0	\$0	\$776	\$2,468,954			
Mar-25			\$259,469	\$99,716	\$411			\$2,880	\$0	\$0	\$776	\$1,539,070			
Apr-25			\$177,225	\$71,897	\$389			\$2,880	\$0	\$0	\$776	\$1,053,386			
May-25			\$177,339	\$71,703	\$313			\$2,880	\$0	\$0	\$776	\$1,018,631			
Jun-25			\$220,134	\$87,588	\$317			\$2,880	\$0	\$0	\$776	\$1,309,430			
Jul-25			\$322,002	\$122,332	\$351			\$2,880	\$0	\$0	\$776	\$1,892,656			
Total			\$1,566,608	\$608,760	\$2,207			\$17,281	\$0	\$0	\$4,658	\$9,282,127			

Total Costs Associated with the Residential Class

Total Costs Associated with the G2/OL Class

Non-G1 Class (Residential) DS Supplier & Market Charges (col. (m))	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 & Market Charges (col. (n))	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)	(iv)	(v)	(vi)
Feb-25		\$1,783,489	Feb-25		\$685,465
Mar-25		\$1,104,589	Mar-25		\$434,482
Apr-25		\$741,666	Apr-25		\$311,720
May-25		\$720,430	May-25		\$298,201
Jun-25		\$930,579	Jun-25		\$378,852
Jul-25		\$1,369,607	Jul-25		\$523,048
Total		\$6,650,360	Total		\$2,631,767

(1) Estimates based on monthly wholesale rate times estimated monthly purchases.

(2) Calculation of Supply Related Working Capital:

(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)	(xiii)
Total Non-G1 Class DS Supplier Charges (col. (a) + (b))	GIS Costs (col. (e))	Total	Number of Days of Lag / 365 (4)	Working Capital Requirement (iii * iv)	Prime Rate (5)	Supply Related Working Capital-Supplier Charges (v)	Total Non-G1 Class DS Market Charges (col. (c) + (d))	Number of Days of Lag / 365 (6)	Working Capital Requirement (viii * ix)	Prime Rate (5)	Supply Related Working Capital-Market Charges (x * xi)	Total Supply Related Working Capital (sum (vii) and (xii))
Feb-25	\$426		5.98%		7.75%		\$565,964	13.23%	\$74,862	7.75%	\$5,802	
Mar-25	\$411		5.98%		7.75%		\$359,185	13.23%	\$47,511	7.75%	\$3,682	
Apr-25	\$389		5.98%		7.75%		\$249,122	13.23%	\$32,952	7.75%	\$2,554	
May-25	\$313		5.98%		7.75%		\$249,042	13.23%	\$32,942	7.75%	\$2,553	
Jun-25	\$317		5.98%		7.75%		\$307,723	13.23%	\$40,704	7.75%	\$3,155	
Jul-25	\$351		5.98%		7.75%		\$444,333	13.23%	\$58,774	7.75%	\$4,555	
Total	\$2,207						\$2,175,369				\$22,300	

(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
Feb-25	14,696,120	5,765,835	20,461,955	71.8%	28.2%
Mar-25	13,754,384	5,613,989	19,368,373	71.0%	29.0%
Apr-25	10,758,814	4,852,256	15,611,070	68.9%	31.1%
May-25	10,922,381	4,906,080	15,828,461	69.0%	31.0%
Jun-25	12,222,822	5,284,025	17,506,847	69.8%	30.2%
Jul-25	15,293,510	6,097,888	21,391,398	71.5%	28.5%
Total	77,648,031	32,520,073	110,168,104		

(4) Number of days lag equals 21.82. Calculated using revenue lag of 56.83 days less cost lead of 35.01 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 24-065 filed June 7, 2024.

(5) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

(6) Number of days lag equals 48.28. Calculated using revenue lag of 56.83 days less cost lead of 8.55 days. Revenue lag and cost lead per Schedule DTN-3, DE 24-065 filed June 7, 2024.

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

Schedule LSM-3
Page 1 of 2

	<u>Feb-25</u> <u>Estimated</u>	<u>Mar-25</u> <u>Estimated</u>	<u>Apr-25</u> <u>Estimated</u>	<u>May-25</u> <u>Estimated</u>	<u>Jun-25</u> <u>Estimated</u>	<u>Jul-25</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$329,629)	(\$312,012)	(\$251,484)	(\$254,986)	(\$282,024)	(\$344,602)	(\$1,774,738)
2 Total Costs (Page 2)	<u>\$174,355</u>	<u>\$165,038</u>	<u>\$133,024</u>	<u>\$134,876</u>	<u>\$149,177</u>	<u>\$182,275</u>	<u>\$938,744</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	(\$155,274)	(\$146,975)	(\$118,461)	(\$120,110)	(\$132,847)	(\$162,327)	(\$835,994)
4 kWh Purchases	<u>20,461,955</u>	<u>19,368,373</u>	<u>15,611,070</u>	<u>15,828,461</u>	<u>17,506,847</u>	<u>21,391,398</u>	<u>110,168,104</u>
5 Total, Before Losses (L.3 / L.4)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)	(\$0.00759)
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))	(\$0.00807)	(\$0.00807)	(\$0.00807)	(\$0.00807)	(\$0.00807)	(\$0.00807)	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							(\$0.00807)

(1) As filed in DE 24-065 (June 7, 2024). Renewable Portfolio Standard Charge balance as of April 30, 2024, as adjusted, allocated between rate periods (August 2024-January 2025 and February-July 2025) and then to each month on equal per kWh basis.

Reconciliation amount for August 2024-January 2025	(\$1,857,555)
Reconciliation amount for February-July 2025	<u>(\$1,774,738)</u>
Total	(\$3,632,293)

	(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 (3)	(e) Supply Related Working Capital (c * d)	
Feb-25	\$185,921	(80.27%)	(\$149,246)	7.75%	(\$11,567)	\$174,355
Mar-25	\$175,986	(80.27%)	(\$141,271)	7.75%	(\$10,949)	\$165,038
Apr-25	\$141,849	(80.27%)	(\$113,868)	7.75%	(\$8,825)	\$133,024
May-25	\$143,824	(80.27%)	(\$115,453)	7.75%	(\$8,948)	\$134,876
Jun-25	\$159,073	(80.27%)	(\$127,694)	7.75%	(\$9,896)	\$149,177
Jul-25	<u>\$194,367</u>	(80.27%)	(\$156,026)	7.75%	<u>(\$12,092)</u>	<u>\$182,275</u>
Total	\$1,001,020				(\$62,276)	\$938,744

(1) Schedule JMP-4.

(2) Number of days lag equals (293.00). Calculated using revenue lag of 56.83 days less cost lead of 349.83 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 24-065 filed June 7, 2024.

(3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

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

	Total <u>Feb 2025-Jul 2025</u>
1 Reconciliation (1)	\$362,824
2 Total Costs excl. wholesale supplier charge (Page 2)	<u>\$27,839</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$390,663
4 kWh Purchases	<u>7,967,521</u>
5 Total, Before Losses (L.3 / L.4)	\$0.04903
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.05128

(1) As filed in DE 24-065 (June 7, 2024). Power Supply Charge balance as of April 30, 2024, as adjusted, allocated between rate periods (August 2024-January 2025 and February-July 2025) on equal per kWh basis.

Reconciliation amount for August 2024-January 2025	\$375,829
Reconciliation amount for February-July 2025	<u>\$362,824</u>
Total	\$738,653

(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.

<i>Calculation of Working Capital</i>											
<i>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 (4)	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)
Feb-25	\$15	1.19%	\$1,374	7.75%	\$106	\$0	\$4,495	\$0	\$0	\$57	\$4,674
Mar-25	\$15	1.19%	\$882	7.75%	\$68	\$0	\$4,495	\$0	\$0	\$57	\$4,636
Apr-25	\$15	1.19%	\$706	7.75%	\$55	\$0	\$4,495	\$0	\$0	\$57	\$4,622
May-25	\$14	1.19%	\$674	7.75%	\$52	\$0	\$4,495	\$0	\$0	\$57	\$4,619
Jun-25	\$14	1.19%	\$865	7.75%	\$67	\$0	\$4,495	\$0	\$0	\$57	\$4,633
Jul-25	<u>\$16</u>	1.19%	\$1,134	7.75%	<u>\$88</u>	<u>\$0</u>	<u>\$4,495</u>	<u>\$0</u>	<u>\$0</u>	<u>\$57</u>	<u>\$4,656</u>
Total	\$89				\$437	\$0	\$26,971	\$0	\$0	\$342	\$27,839

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

(2) Number of days lag equals 4.34. Calculated using revenue lag of 38.39 days less cost lead of 34.05 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 24-065 filed June 7, 2024.

(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.

(4) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

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

	<u>Aug-24</u> <u>Estimated</u>	<u>Sep-24</u> <u>Estimated</u>	<u>Oct-24</u> <u>Estimated</u>	<u>Nov-24</u> <u>Estimated</u>	<u>Dec-24</u> <u>Estimated</u>	<u>Jan-25</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$13,311)	(\$13,107)	(\$12,591)	(\$12,561)	(\$13,969)	(\$15,184)	(\$80,723)
2 Total Costs (Page 2)	\$11,372	\$11,198	\$10,757	\$10,731	\$11,934	\$12,971	\$68,962
3 Reconciliation plus Total Costs (L.1 + L.2)	(\$1,939)	(\$1,910)	(\$1,834)	(\$1,830)	(\$2,035)	(\$2,212)	(\$11,761)
4 kWh Purchases	1,313,813	1,293,714	1,242,757	1,239,778	1,378,809	1,498,650	7,967,521
5 Total, Before Losses (L.3 / L.4)	(\$0.00148)	(\$0.00148)	(\$0.00148)	(\$0.00148)	(\$0.00148)	(\$0.00148)	
6 Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	(\$0.00154)	(\$0.00154)	(\$0.00154)	(\$0.00154)	(\$0.00154)	(\$0.00154)	

(1) As filed in DE 24-065 (June 7, 2024). Renewable Portfolio Standard Charge balance as of April 30, 2024, as adjusted, allocated between rate periods (August 2024-January 2025 and February-July 2025) and then to each month, February through July 2025, on equal per kWh basis.

Rate period: August 2024-January 2025	(\$83,615)
Rate period: February-July 2025	<u>(\$80,723)</u>
Total	(\$164,338)

	(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 (3)	(e) Supply Related Working Capital (c * d)	
Feb-25	\$12,174	(85.08%)	(\$10,359)	7.75%	(\$803)	\$11,372
Mar-25	\$11,988	(85.08%)	(\$10,200)	7.75%	(\$791)	\$11,198
Apr-25	\$11,516	(85.08%)	(\$9,798)	7.75%	(\$759)	\$10,757
May-25	\$11,488	(85.08%)	(\$9,775)	7.75%	(\$758)	\$10,731
Jun-25	\$12,777	(85.08%)	(\$10,871)	7.75%	(\$843)	\$11,934
Jul-25	<u>\$13,887</u>	(85.08%)	(\$11,816)	7.75%	<u>(\$916)</u>	<u>\$12,971</u>
Total	\$73,830				(\$4,868)	\$68,962

(1) Schedule JMP-4.

(2) Number of days lag equals (310.56). Calculated using revenue lag of 38.39 days less cost lead of 348.95 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 24-065 filed June 7, 2024.

(3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

Unitil Energy Systems, Inc.
Internal Administrative Costs associated with Default Service

		<u>G1 Class</u>	<u>Non-G1 Class</u>	<u>Total</u>	Notes:
Energy Contracts Department:					
1	Average Cost of Labor per Hour	\$60.11	\$60.11	\$60.11	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>249.4</u>	<u>150.6</u>	<u>400.0</u>	
3	Cost of Labor	\$14,991	\$9,053	\$24,044	
4	Overhead (Line 3 * Overhead rate)	<u>\$13,043</u>	<u>\$7,876</u>	<u>\$20,918</u>	2
5	Total Labor and Overhead Cost	<u>\$28,034</u>	<u>\$16,928</u>	<u>\$44,962</u>	
Regulatory Services Department:					
1	Average Cost of Labor per Hour	\$73.36	\$73.36	\$73.36	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>88.0</u>	<u>35.0</u>	<u>123.0</u>	
3	Cost of Labor	\$6,456	\$2,568	\$9,023	
4	Overhead (Line 3 * Overhead rate)	<u>\$5,616</u>	<u>\$2,234</u>	<u>\$7,850</u>	2
5	Total Labor and Overhead Cost	<u>\$12,072</u>	<u>\$4,801</u>	<u>\$16,874</u>	
Accounts Payable Department:					
1	Average Cost of Labor per Hour	\$36.31	\$36.31	\$36.31	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$218	\$218	\$436	
4	Overhead (Line 3 * Overhead rate)	<u>\$190</u>	<u>\$190</u>	<u>\$379</u>	2
5	Total Labor and Overhead Cost	<u>\$407</u>	<u>\$407</u>	<u>\$815</u>	
General Accounting Department:					
1	Average Cost of Labor per Hour	\$54.76	\$54.76	\$54.76	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$329	\$329	\$657	
4	Overhead (Line 3 * Overhead rate)	<u>\$286</u>	<u>\$286</u>	<u>\$572</u>	2
5	Total Labor and Overhead Cost	<u>\$614</u>	<u>\$614</u>	<u>\$1,229</u>	
Finance Department:					
1	Average Cost of Labor per Hour	\$47.87	\$47.87	\$47.87	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>26.0</u>	<u>26.0</u>	<u>52.0</u>	
3	Cost of Labor	\$1,245	\$1,245	\$2,489	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,083</u>	<u>\$1,083</u>	<u>\$2,166</u>	2
5	Total Labor and Overhead Cost	<u>\$2,327</u>	<u>\$2,327</u>	<u>\$4,655</u>	
Communications Department:					
1	Average Cost of Labor per Hour	\$56.36	\$56.36	\$56.36	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>60.0</u>	<u>60.0</u>	<u>120.0</u>	
3	Cost of Labor	\$3,382	\$3,382	\$6,763	
4	Overhead (Line 3 * Overhead rate)	<u>\$2,942</u>	<u>\$2,942</u>	<u>\$5,884</u>	2
5	Total Labor and Overhead Cost	<u>\$6,324</u>	<u>\$6,324</u>	<u>\$12,647</u>	
Customer Energy Solutions (formerly Business Development) Department:					
1	Average Cost of Labor per Hour	\$52.05	\$52.05	\$52.05	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>8.0</u>	<u>0.0</u>	<u>8.0</u>	
3	Cost of Labor	\$416	\$0	\$416	
4	Overhead (Line 3 * Overhead rate)	<u>\$362</u>	<u>\$0</u>	<u>\$362</u>	2
5	Total Labor and Overhead Cost	<u>\$779</u>	<u>\$0</u>	<u>\$779</u>	
Information Systems Department:					
1	Average Cost of Labor per Hour	\$54.72	\$54.72	\$54.72	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>3.6</u>	<u>1.4</u>	<u>5.0</u>	
3	Cost of Labor	\$197	\$77	\$274	
4	Overhead (Line 3 * Overhead rate)	<u>\$171</u>	<u>\$67</u>	<u>\$238</u>	2
5	Total Labor and Overhead Cost	<u>\$368</u>	<u>\$143</u>	<u>\$512</u>	
Customer Service Department:					
1	Average Cost of Labor per Hour	\$33.61	\$33.61	\$33.61	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>48.0</u>	<u>48.0</u>	<u>96.0</u>	
3	Cost of Labor	\$1,613	\$1,613	\$3,227	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,404</u>	<u>\$1,404</u>	<u>\$2,807</u>	2
5	Total Labor and Overhead Cost	<u>\$3,017</u>	<u>\$3,017</u>	<u>\$6,034</u>	
TOTAL ANNUAL COST		<u>\$53,943</u>	<u>\$34,563</u>	<u>\$88,505</u>	

Notes:

- 1) See Schedule LSM-6, Page 2 of 2.
- 2) Based on Unitil Service Corp. overhead rate of 87% (2023 average rate).

**Unitil Service Corp.
Average Cost of Labor per Hour by Department**

<u>Department</u> (a)	<u>Full Time Equivalent</u> (b)	<u>Annualized Base Labor (1)</u> (c)	<u>Open Positions</u> (d)	<u>Open Positions (2)</u> (e)	<u>Total Positions</u> (b) + (d) = (f)	<u>Total Salaries</u> (c) + (e) = (g)	<u>Avg Hrly Labor Cost (3)</u> (g) ÷ (f) ÷ 2080 = (h)
Energy Supply (formerly Energy Contracts)	8.00	\$1,000,228	0.00	\$0	8.00	\$1,000,228	\$60.11
Regulatory / Legal	11.00	\$1,753,987	1.00	\$76,997	12.00	\$1,830,984	\$73.36
Accounts Payable	5.00	\$377,621	0.00	\$0	5.00	\$377,621	\$36.31
General Accounting	18.00	\$2,077,570	1.00	\$86,351	19.00	\$2,163,921	\$54.76
Finance	7.00	\$696,950	0.00	\$0	7.00	\$696,950	\$47.87
Communications	7.00	\$851,497	1.00	\$86,351	8.00	\$937,848	\$56.36
Customer Energy Solutions (formerly Business Services)	27.00	\$2,969,842	1.00	\$61,358	28.00	\$3,031,200	\$52.05
Information Technology	31.00	\$3,524,959	1.00	\$117,153	32.00	\$3,642,112	\$54.72
Customer Service	71.00	\$4,994,223	2.00	\$109,590	73.00	\$5,103,813	\$33.61

(1) Annualized salaries of active employees as of November 1, 2024

(2) Salary range 90% of midpoint of open positions as of November 1, 2024

(3) Total Salaries ÷ Total Positions ÷ (40 hours/wk * 52 weeks/yr)

Unitil Energy Systems, Inc.
Domestic Delivery Service
Schedule TOU-D and TOU-EV-D Rate Development
For Effect February 1-May 31, 2025 and June 1-July 31, 2025

	Summer Volumetric Rates (1) June 1 - Nov 30	Ratios to Current Rate	Ratios Applied to June 1, 2025 Rates	Winter Volumetric Rates (1) Dec 1 - May 31	Ratios to Current Rate	Ratios Applied to February 1, 2025 Rates
1 Customer Charge (TOU-EV-D):			\$ 5.26			\$ 5.26
2 Customer Charge (TOU-D):			\$ 16.22			\$ 16.22
3	<i>5/1/22 Dist. Chg.</i>	<i>0.03558</i>	<i>6/1/23 Dist.Chg</i> \$ <i>0.04612</i>	<i>0.03558</i>	<i>6/1/23 Dist.Chg</i>	\$ <i>0.04612</i>
4 Distribution Charge:						
5 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.03138	0.88	\$ 0.04068	\$ 0.03060	0.86	\$ 0.03966
6 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.04433	1.25	\$ 0.05746	\$ 0.04195	1.18	\$ 0.05438
7 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.04004	1.13	\$ 0.05190	\$ 0.03619	1.02	\$ 0.04691
8						
9	<i>8/1/20 Trans Chg excl reconciliation and interest</i>	<i>0.03224</i>	<i>8/1/24 Trans Chg</i> \$ <i>0.03507</i>	<i>0.03224</i>	<i>8/1/24 Trans Chg</i>	\$ <i>0.03507</i>
10 External Delivery Charge- Transmission:						
11 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ -		\$ -	\$ 0.00172	0.05	\$ 0.00187
12 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.02070	0.64	\$ 0.02252	\$ 0.00370	0.11	\$ 0.00402
13 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.13961	4.33	\$ 0.15186	\$ 0.16208	5.03	\$ 0.17631
14 All hours kWh - reconciliation and interest	\$ 0.00408		\$ (0.00337)	\$ 0.00408		\$ (0.00337)
15						
16	<i>6/1/20 and 12/1/20 DS Chg with annual RPS</i>	<i>0.07011</i>	<i>2/1/25 DS Chg.</i> \$ <i>0.08616</i>	<i>0.09291</i>	<i>2/1/25 DS Chg.</i>	\$ <i>0.08616</i>
17 Default Service Charge:						
18 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.05885	0.84	\$ 0.07232	\$ 0.05833	0.63	\$ 0.05409
19 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.07266	1.04	\$ 0.08929	\$ 0.05943	0.64	\$ 0.05511
20 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.26801	3.82	\$ 0.32936	\$ 0.07151	0.77	\$ 0.06631
21						

(1) Time Of Use Rates - See DE 20-170 Exhibit 24 Revised, Attachment A Illustrative Rates

Unitil Energy Systems, Inc.
Schedule TOU-D and TOU-EV-D
Comparison of Rates and Ratios from Exh. 24 Revised Attachment A
and February 1, 2025 and June 1, 2025 Rates and Ratios

	Summer Volumetric Rates		June 1, 2025		Winter Volumetric Rates		February 1, 2025		
	Exh.24 Revised Attachment A	Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak	Exh.24 Revised Attachment A	Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak	
1									
2									
3									
4	Distribution Charge:								
5	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.03138	70.8%	\$ 0.04068	70.8%	\$ 0.03060	72.9%	\$ 0.03966	72.9%
6	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.04433	100.0%	\$ 0.05746	100.0%	\$ 0.04195	100.0%	\$ 0.05438	100.0%
7	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.04004	90.3%	\$ 0.05190	90.3%	\$ 0.03619	86.3%	\$ 0.04691	86.3%
8									
9									
10	External Delivery Charge- Transmission:								
11	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ -	0.0%	\$ -	0.0%	\$ 0.00172	46.5%	\$ 0.00187	46.5%
12	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.02070	100.0%	\$ 0.02252	100.0%	\$ 0.00370	100.0%	\$ 0.00402	100.0%
13	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.13961	674.4%	\$ 0.15186	674.3%	\$ 0.16208	4380.5%	\$ 0.17631	4385.8%
14	All hours kWh - reconciliation and interest								
15									
16									
17	Default Service Charge:								
18	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.05885	81.0%	\$ 0.07232	81.0%	\$ 0.05833	98.1%	\$ 0.05409	98.1%
19	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.07266	100.0%	\$ 0.08929	100.0%	\$ 0.05943	100.0%	\$ 0.05511	100.0%
20	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.26801	368.9%	\$ 0.32936	368.9%	\$ 0.07151	120.3%	\$ 0.06631	120.3%
21									
22	Note: Small variances in ratios due to rounding.								

Unitil Energy Systems, Inc.
General Domestic Delivery Service
Schedule TOU-EV-G2 Rate Development
For Effect February 1-May 31, 2025 and June 1-July 31, 2025

	Summer		Ratios		Winter		Ratios		
	Volumetric Rates (1)	Ratios to Current Rate	Applied to June 1, 2025 Rates	Applied to June 1, 2025 Rates	Volumetric Rates (1)	Ratios to Current Rate	Applied to February 1, 2025 Rates	Applied to February 1, 2025 Rates	
	June 1 - Nov 30				Dec 1 - May 31				
1 Customer Charge:			\$	29.19			\$	29.19	
2 Distribution Demand Charge (half 5/1/22 rate):	\$ 5.26	6/1/23 Dist.Chg	\$	6.07		6/1/23 Dist.Chg	\$	6.07	
3									
4	5/1/22 Dist. Chg. (remaining half)	6/1/23 Dist.Chg	\$	0.02362	\$	0.02046	6/1/23 Dist.Chg	\$	0.02362
5 Distribution Energy Charge:									
6 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.02033	0.99	\$	0.02346	\$	0.01900	0.93	\$	0.02193
7 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.01944	0.95	\$	0.02244	\$	0.01862	0.91	\$	0.02149
8 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.02802	1.37	\$	0.03234	\$	0.02355	1.15	\$	0.02718
9									
10	8/1/20 Trans Chg excl reconciliation and interest	8/1/24 Trans Chg	\$	0.03507	\$	0.03224	8/1/24 Trans Chg	\$	0.03507
11 External Delivery Charge- Transmission:									
12 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ -		\$	-	\$	0.00185	0.06	\$	0.00201
13 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.01579	0.49	\$	0.01718	\$	0.00285	0.09	\$	0.00310
14 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.16990	5.27	\$	0.18481	\$	0.18339	5.69	\$	0.19949
15 All hours kWh - reconciliation and interest	\$ 0.00408		\$	(0.00337)	\$	0.00408		\$	(0.00337)
16									
17	6/1/20 and 12/1/20 DS Chg with annual RPS	2/1/25 DS Chg.	\$	0.08113	\$	0.08678	2/1/25 DS Chg.	\$	0.08113
18 Default Service Charge:									
19 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.04919	0.83	\$	0.06767	\$	0.05390	0.62	\$	0.05039
20 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.06216	1.05	\$	0.08552	\$	0.05620	0.65	\$	0.05254
21 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.25774	4.37	\$	0.35459	\$	0.06809	0.78	\$	0.06366
22									

(1) Time Of Use Rates - See DE 20-170 Exhibit 24 Revised, Attachment A Illustrative Rates

Unitil Energy Systems, Inc.
Schedule TOU-EV-G2
Comparison of Rates and Ratios from Exh. 24 Revised Attachment A
and February 1, 2025 and June 1, 2025 Rates and Ratios

	Summer				Winter				
	Volumetric Rates		June 1, 2025		Volumetric Rates		February 1, 2025		
	Exh.24 Revised Attachment A	Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak	Exh.24 Revised Attachment A	Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak	
1									
2									
3									
4									
5	Distribution Energy Charge:	\$ 0.02033	104.6%	\$ 0.02346	104.5%	\$ 0.01900	102.0%	\$ 0.02193	102.0%
6	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.01944	100.0%	\$ 0.02244	100.0%	\$ 0.01862	100.0%	\$ 0.02149	100.0%
7	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.02802	144.1%	\$ 0.03234	144.1%	\$ 0.02355	126.5%	\$ 0.02718	126.5%
8	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)								
9									
10									
11	External Delivery Charge- Transmission:	\$ -	0.0%	\$ -	0.0%	\$ 0.00185	64.9%	\$ 0.00201	64.8%
12	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.01579	100.0%	\$ 0.01718	100.0%	\$ 0.00285	100.0%	\$ 0.00310	100.0%
13	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.16990	1076.0%	\$ 0.18481	1075.7%	\$ 0.18339	6434.7%	\$ 0.19949	6435.2%
14	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)								
15	All hours kWh - reconciliation and interest								
16									
17									
18	Default Service Charge:	\$ 0.04919	79.1%	\$ 0.06767	79.1%	\$ 0.05390	95.9%	\$ 0.05039	95.9%
19	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.06216	100.0%	\$ 0.08552	100.0%	\$ 0.05620	100.0%	\$ 0.05254	100.0%
20	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.25774	414.6%	\$ 0.35459	414.6%	\$ 0.06809	121.2%	\$ 0.06366	121.2%
21	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)								
22									
23	Note: Small variances in ratios due to rounding.								

Unitil Energy Systems, Inc.
General Domestic Delivery Service
Schedule TOU-EV-G1 Rate Development
For Effect February 1-May 31, 2025 and June 1-July 31, 2025

	Summer Volumetric Rates (1) June 1 - Nov 30	Ratios to Current Rate	Ratios Applied to June 1, 2025 Rates	Winter Volumetric Rates (1) Dec 1 - May 31	Ratios to Current Rate	Ratios Applied to February 1, 2025 Rates
1 Customer Charge secondary voltage:			\$ 162.18			\$ 162.18
2 Customer Charge primary voltage:			\$ 86.49			\$ 86.49
3 Distribution Demand Charge (half 5/1/22 rate):	\$ 3.80	6/1/23 Dist.Chg	\$ 4.27		6/1/23 Dist.Chg	\$ 4.27
4						
5	5/1/22 Dist. Chg. (remaining half)					
	\$ 0.01189	6/1/23 Dist.Chg	\$ 0.01334	\$ 0.01189	6/1/23 Dist.Chg	\$ 0.01334
6 Distribution Energy Charge:						
7 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.01105	0.93	\$ 0.01240	\$ 0.01087	0.91	\$ 0.01220
8 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.01197	1.01	\$ 0.01343	\$ 0.01145	0.96	\$ 0.01285
9 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.01631	1.37	\$ 0.01831	\$ 0.01400	1.18	\$ 0.01571
10						
11	8/1/20 Trans Chg excl reconciliation and interest					
	\$ 0.03224	8/1/24 Trans Chg	\$ 0.03507	\$ 0.03224	8/1/24 Trans Chg	\$ 0.03507
12 External Delivery Charge- Transmission:						
13 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ -		\$ -	\$ 0.00183	0.06	\$ 0.00199
14 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.01673	0.52	\$ 0.01820	\$ 0.00302	0.09	\$ 0.00329
15 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.17016	5.28	\$ 0.18510	\$ 0.18768	5.82	\$ 0.20415
16 All hours kWh - reconciliation and interest	\$ 0.00408		\$ (0.00337)	\$ 0.00408		\$ (0.00337)
17						

(1) Time Of Use Rates - See DE 20-170 Exhibit 24 Revised, Attachment A Illustrative Rates

Unitil Energy Systems, Inc.
Schedule TOU-EV-G1
Comparison of Rates and Ratios from Exh. 24 Revised Attachment A
and February 1, 2025 and June 1, 2025 Rates and Ratios

	Summer Volumetric Rates			Winter Volumetric Rates					
	Exh.24 Revised Attachment A	Ratio to Mid-Peak	June 1, 2025 Volumetric Rates	Ratio to Mid-Peak	Exh.24 Revised Attachment A	Ratio to Mid-Peak	February 1, 2025 Volumetric Rates	Ratio to Mid-Peak	
1									
2									
3									
4									
5									
6	Distribution Energy Charge:								
7	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.01105	92.3%	\$ 0.01240	92.3%	\$ 0.01087	94.9%	\$ 0.01220	94.9%
8	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.01197	100.0%	\$ 0.01343	100.0%	\$ 0.01145	100.0%	\$ 0.01285	100.0%
9	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.01631	136.3%	\$ 0.01831	136.3%	\$ 0.01400	122.3%	\$ 0.01571	122.3%
10									
11									
12	External Delivery Charge- Transmission:								
13	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ -	0.0%	\$ -	0.0%	\$ 0.00183	60.6%	\$ 0.00199	60.5%
14	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.01673	100.0%	\$ 0.01820	100.0%	\$ 0.00302	100.0%	\$ 0.00329	100.0%
15	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.17016	1017.1%	\$ 0.18510	1017.0%	\$ 0.18768	6214.6%	\$ 0.20415	6205.2%
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	Note: Small variances in ratios due to rounding.								

Unitil Energy Systems, Inc.

Low-Income Electric Assistance Program (LI-EAP) Discounts for Eligible Customers - Default Service Only

	Fixed Default Service (1) Feb-25 to Jul-25 (shown in \$/kWh)	Variable Default Service (2)					Jul-25 (shown in \$/kWh)
		Feb-25 (shown in \$/kWh)	Mar-25 (shown in \$/kWh)	Apr-25 (shown in \$/kWh)	May-25 (shown in \$/kWh)	Jun-25 (shown in \$/kWh)	
151 (FPG) - 60 (SMI) Effective Rate as Shown on Tariff Page 74, Calculation of Default Service Discount (3) First 750 kWh Discount (4)	\$0.08616 5% (\$0.00431)	\$0.12415 5% (\$0.00621)	\$0.08048 5% (\$0.00402)	\$0.06837 5% (\$0.00342)	\$0.06521 5% (\$0.00326)	\$0.07603 5% (\$0.00380)	\$0.09031 5% (\$0.00452)
126 (FPG) - 150 (FPG) Effective Rate as Shown on Tariff Page 74, Calculation of Default Service Discount (3) First 750 kWh Discount (4)	\$0.08616 19% (\$0.01637)	\$0.12415 19% (\$0.02359)	\$0.08048 19% (\$0.01529)	\$0.06837 19% (\$0.01299)	\$0.06521 19% (\$0.01239)	\$0.07603 19% (\$0.01445)	\$0.09031 19% (\$0.01716)
101 (FPG) - 125 (FPG) Effective Rate as Shown on Tariff Page 74, Calculation of Default Service Discount (3) First 750 kWh Discount (4)	\$0.08616 36% (\$0.03102)	\$0.12415 36% (\$0.04469)	\$0.08048 36% (\$0.02897)	\$0.06837 36% (\$0.02461)	\$0.06521 36% (\$0.02348)	\$0.07603 36% (\$0.02737)	\$0.09031 36% (\$0.03251)
76 (FPG) - 100 (FPG) Effective Rate as Shown on Tariff Page 74, Calculation of Default Service Discount (3) First 750 kWh Discount (4)	\$0.08616 54% (\$0.04653)	\$0.12415 54% (\$0.06704)	\$0.08048 54% (\$0.04346)	\$0.06837 54% (\$0.03692)	\$0.06521 54% (\$0.03521)	\$0.07603 54% (\$0.04106)	\$0.09031 54% (\$0.04877)
0 - 75 (FPG) Effective Rate as Shown on Tariff Page 74, Calculation of Default Service Discount (3) First 750 kWh Discount (4)	\$0.08616 86% (\$0.07410)	\$0.12415 86% (\$0.10677)	\$0.08048 86% (\$0.06921)	\$0.06837 86% (\$0.05880)	\$0.06521 86% (\$0.05608)	\$0.07603 86% (\$0.06539)	\$0.09031 86% (\$0.07767)

(1) Discount calculated using Non-G1 class (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.

(2) Discount calculated using Non-G1 class (Residential) Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.

(3) Discounts effective October 1, 2023 in accordance with Order No. 26-870 in DE 22-043.

(4) Discounts for use on tariff page 6, Summary of Low-Income Electric Assistance Program Discounts.

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

Residential Rate D 650 kWh Bill

	12/1/2024	2/1/2025					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.98	\$29.98	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000	\$16.50	\$16.50	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000	\$0.08	\$0.08	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.74	\$0.74	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$4.73	\$4.73	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00212	\$0.00212	\$0.00000	\$1.38	\$1.38	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10506</u>	<u>\$0.08616</u>	<u>(\$0.01890)</u>	<u>\$68.29</u>	<u>\$56.00</u>	<u>(\$12.29)</u>	<u>(18.0%)</u>	<u>(8.9%)</u>
Total kWh Charges	\$0.18723	\$0.16833	(\$0.01890)					
Total Bill				\$137.92	\$125.63	(\$12.29)	(8.9%)	(8.9%)

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

	12/1/2024	2/1/2025					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	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>	<u>0.0%</u>
Total kW Charges	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000	\$71.09	\$71.09	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000	\$0.36	\$0.36	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$3.19	\$3.19	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$20.36	\$20.36	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00137)	(\$0.00137)	\$0.00000	(\$3.84)	(\$3.84)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10027</u>	<u>\$0.08113</u>	<u>(\$0.01914)</u>	<u>\$280.76</u>	<u>\$227.16</u>	<u>(\$53.59)</u>	<u>(19.1%)</u>	<u>(10.0%)</u>
Total kWh Charges	\$0.13283	\$0.11369	(\$0.01914)	\$371.92	\$318.33	(\$53.59)	(14.4%)	(10.0%)
Total Bill				\$534.54	\$480.95	(\$53.59)	(10.0%)	(10.0%)

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								
	12/1/2024	2/1/2025					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03669	\$0.03669	\$0.00000	\$60.91	\$60.91	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000	\$42.15	\$42.15	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000	\$0.22	\$0.22	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$1.89	\$1.89	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$12.07	\$12.07	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00137)	(\$0.00137)	\$0.00000	(\$2.27)	(\$2.27)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10027</u>	<u>\$0.08113</u>	<u>(\$0.01914)</u>	<u>\$166.45</u>	<u>\$134.68</u>	<u>(\$31.77)</u>	<u>(19.1%)</u>	<u>(10.9%)</u>
Total kWh Charges	\$0.16952	\$0.15038	(\$0.01914)	\$281.40	\$249.63	(\$31.77)	(11.3%)	(10.9%)
Total Bill				\$291.13	\$259.36	(\$31.77)	(10.9%)	(10.9%)

Regular General G2 kWh Meter 115 kWh Typical Bill								
	12/1/2024	2/1/2025					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	\$3.76	\$3.76	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000	\$2.92	\$2.92	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000	\$0.01	\$0.01	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.13	\$0.13	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$0.84	\$0.84	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00137)	(\$0.00137)	\$0.00000	(\$0.16)	(\$0.16)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10027</u>	<u>\$0.08113</u>	<u>(\$0.01914)</u>	<u>\$11.53</u>	<u>\$9.33</u>	<u>(\$2.20)</u>	<u>(19.1%)</u>	<u>(5.9%)</u>
Total kWh Charges	\$0.16553	\$0.14639	(\$0.01914)	\$19.04	\$16.83	(\$2.20)	(11.6%)	(5.9%)
Total Bill				\$37.42	\$35.21	(\$2.20)	(5.9%)	(5.9%)

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

Residential Rate D 617 kWh Bill - Mean Use*

Rate Components	12/1/2024	2/1/2025	Difference	Current Bill	As Revised Bill	Difference	%	%
	Current Rate	As Revised					Difference to Bill Component	Difference to Total Bill
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$28.46	\$28.46	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000	\$15.67	\$15.67	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000	\$0.08	\$0.08	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.70	\$0.70	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$4.49	\$4.49	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00212	\$0.00212	\$0.00000	\$1.31	\$1.31	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10506</u>	<u>\$0.08616</u>	<u>(\$0.01890)</u>	<u>\$64.82</u>	<u>\$53.16</u>	<u>(\$11.66)</u>	<u>(18.0%)</u>	<u>(8.9%)</u>
Total kWh Charges	\$0.18723	\$0.16833	(\$0.01890)					
Total Bill				\$131.74	\$120.08	(\$11.66)	(8.9%)	(8.9%)

Residential Rate D 490 kWh Bill - Median Use*

Rate Components	12/1/2024	2/1/2025	Difference	Current Bill	As Revised Bill	Difference	%	%
	Current Rate	As Revised					Difference to Bill Component	Difference to Total Bill
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$22.60	\$22.60	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000	\$12.44	\$12.44	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000	\$0.06	\$0.06	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.56	\$0.56	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$3.56	\$3.56	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00212	\$0.00212	\$0.00000	\$1.04	\$1.04	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10506</u>	<u>\$0.08616</u>	<u>(\$0.01890)</u>	<u>\$51.48</u>	<u>\$42.22</u>	<u>(\$9.26)</u>	<u>(18.0%)</u>	<u>(8.6%)</u>
Total kWh Charges	\$0.18723	\$0.16833	(\$0.01890)					
Total Bill				\$107.96	\$98.70	(\$9.26)	(8.6%)	(8.6%)

* Based on billing period January through December 2023.

Unitil Energy Systems, Inc.
Average Class Impacts
Due to Proposed Default Service Rate Changes Effective February 1, 2025

(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	(\$9,751,806)	\$109,828,633	\$100,076,827	(\$9,751,806)	(8.9%)
General Service	134,344	317,056,821	1,234,532	(\$6,068,468)	\$61,062,241	\$54,993,774	(\$6,068,468)	(9.9%)
Outdoor Lighting	108,601	7,625,729	n/a	(\$145,956)	\$2,881,087	\$2,735,131	(\$145,956)	(5.1%)
Total	1,058,224	840,651,142		(\$15,966,230)	\$173,771,962	\$157,805,731	(\$15,966,230)	(9.2%)

(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 -December 1, 2024 vs. February 1, 2025
Due to Changes in the Default Service Charge
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 12/1/2024</u>	<u>Total Bill Using Rates 2/1/2025</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$39.62	\$37.26	(\$2.36)	(5.96%)
150	\$44.30	\$41.47	(\$2.84)	(6.40%)
200	\$53.67	\$49.89	(\$3.78)	(7.04%)
250	\$63.03	\$58.30	(\$4.73)	(7.50%)
300	\$72.39	\$66.72	(\$5.67)	(7.83%)
350	\$81.75	\$75.14	(\$6.62)	(8.09%)
400	\$91.11	\$83.55	(\$7.56)	(8.30%)
450	\$100.47	\$91.97	(\$8.51)	(8.46%)
500	\$109.84	\$100.39	(\$9.45)	(8.60%)
525	\$114.52	\$104.59	(\$9.92)	(8.66%)
550	\$119.20	\$108.80	(\$10.40)	(8.72%)
575	\$123.88	\$113.01	(\$10.87)	(8.77%)
600	\$128.56	\$117.22	(\$11.34)	(8.82%)
625	\$133.24	\$121.43	(\$11.81)	(8.87%)
650	\$137.92	\$125.63	(\$12.29)	(8.91%)
675	\$142.60	\$129.84	(\$12.76)	(8.95%)
700	\$147.28	\$134.05	(\$13.23)	(8.98%)
725	\$151.96	\$138.26	(\$13.70)	(9.02%)
750	\$156.64	\$142.47	(\$14.18)	(9.05%)
775	\$161.32	\$146.68	(\$14.65)	(9.08%)
825	\$170.68	\$155.09	(\$15.59)	(9.14%)
925	\$189.41	\$171.93	(\$17.48)	(9.23%)
1,000	\$203.45	\$184.55	(\$18.90)	(9.29%)
1,250	\$250.26	\$226.63	(\$23.63)	(9.44%)
1,500	\$297.07	\$268.72	(\$28.35)	(9.54%)
2,000	\$390.68	\$352.88	(\$37.80)	(9.68%)
3,500	\$671.53	\$605.38	(\$66.15)	(9.85%)
5,000	\$952.37	\$857.87	(\$94.50)	(9.92%)

	<u>Rates - Effective December 1, 2024</u>	<u>Rates - Proposed February 1, 2025</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge:	\$0.04612	\$0.04612	\$0.00000
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000
Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00212	\$0.00212	\$0.00000
Default Service Charge	<u>\$0.10506</u>	<u>\$0.08616</u>	<u>(\$0.01890)</u>
TOTAL	\$0.18723	\$0.16833	(\$0.01890)

Unitil Energy Systems, Inc.
Typical Bill Impacts -December 1, 2024 vs. February 1, 2025
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 12/1/2024</u>	<u>Total Bill Using Rates 2/1/2025</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$186.81	\$172.83	(\$13.97)	(7.48%)
20%	10	1,460	\$344.42	\$316.48	(\$27.94)	(8.11%)
20%	15	2,190	\$502.04	\$460.12	(\$41.92)	(8.35%)
20%	25	3,650	\$817.27	\$747.41	(\$69.86)	(8.55%)
20%	50	7,300	\$1,605.35	\$1,465.63	(\$139.72)	(8.70%)
20%	75	10,950	\$2,393.43	\$2,183.85	(\$209.58)	(8.76%)
20%	100	14,600	\$3,181.51	\$2,902.06	(\$279.44)	(8.78%)
20%	150	21,900	\$4,757.67	\$4,338.50	(\$419.17)	(8.81%)
36%	5	1,314	\$264.38	\$239.23	(\$25.15)	(9.51%)
36%	10	2,628	\$499.57	\$449.27	(\$50.30)	(10.07%)
36%	15	3,942	\$734.76	\$659.31	(\$75.45)	(10.27%)
36%	25	6,570	\$1,205.13	\$1,079.38	(\$125.75)	(10.43%)
36%	50	13,140	\$2,381.08	\$2,129.58	(\$251.50)	(10.56%)
36%	75	19,710	\$3,557.02	\$3,179.77	(\$377.25)	(10.61%)
36%	100	26,280	\$4,732.96	\$4,229.96	(\$503.00)	(10.63%)
36%	150	39,420	\$7,084.85	\$6,330.35	(\$754.50)	(10.65%)
50%	5	1,825	\$332.25	\$297.32	(\$34.93)	(10.51%)
50%	10	3,650	\$635.32	\$565.46	(\$69.86)	(11.00%)
50%	15	5,475	\$938.38	\$833.59	(\$104.79)	(11.17%)
50%	25	9,125	\$1,544.51	\$1,369.86	(\$174.65)	(11.31%)
50%	50	18,250	\$3,059.84	\$2,710.53	(\$349.31)	(11.42%)
50%	75	27,375	\$4,575.16	\$4,051.20	(\$523.96)	(11.45%)
50%	100	36,500	\$6,090.49	\$5,391.88	(\$698.61)	(11.47%)
50%	150	54,750	\$9,121.13	\$8,073.22	(\$1,047.92)	(11.49%)

	<u>Rates - Effective December 1, 2024</u>	<u>Rates - Proposed February 1, 2025</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	\$12.13	\$12.13	\$0.00
Stranded Cost Charge	\$0.00	\$0.00	\$0.00
TOTAL	\$12.13	\$12.13	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000
Storm Recovery Adj. Factor	\$0.00114	\$0.00114	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00137)	(\$0.00137)	\$0.00000
Default Service Charge	<u>\$0.10027</u>	<u>\$0.08113</u>	<u>(\$0.01914)</u>
TOTAL	\$0.13283	\$0.11369	(\$0.01914)

Unitil Energy Systems, Inc.
Typical Bill Impacts -December 1, 2024 vs. February 1, 2025
Due to Changes in the Default Service Charge
Impact on G2 kWh Meter Rate Customers

Average Monthly kWh	Total Bill Using Rates 12/1/2024	Total Bill Using Rates 2/1/2025	Total Difference	% Total Difference
15	\$20.86	\$20.58	(\$0.29)	(1.38%)
75	\$30.79	\$29.36	(\$1.44)	(4.66%)
150	\$43.21	\$40.34	(\$2.87)	(6.64%)
250	\$59.76	\$54.98	(\$4.79)	(8.01%)
350	\$76.32	\$69.62	(\$6.70)	(8.78%)
450	\$92.87	\$84.26	(\$8.61)	(9.27%)
550	\$109.42	\$98.89	(\$10.53)	(9.62%)
650	\$125.97	\$113.53	(\$12.44)	(9.88%)
750	\$142.53	\$128.17	(\$14.36)	(10.07%)
900	\$167.36	\$150.13	(\$17.23)	(10.29%)

	<u>Rates - Effective December 1, 2024</u>	<u>Rates - Proposed February 1, 2025</u>	<u>Difference</u>
Customer Charge	\$18.38	\$18.38	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03270	\$0.03270	\$0.00000
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000
Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00137)	(\$0.00137)	\$0.00000
Default Service Charge	<u>\$0.10027</u>	<u>\$0.08113</u>	<u>(\$0.01914)</u>
TOTAL	\$0.16553	\$0.14639	(\$0.01914)

Unitil Energy Systems, Inc.
Typical Bill Impacts -December 1, 2024 vs. February 1, 2025
Due to Changes in the Default Service Charge
Impact on G2 QRWH and SH Rate Customers

Average kWh	Total Bill Using Rates 12/1/2024	Total Bill Using Rates 2/1/2025	Total Difference	% Total Difference
100	\$26.68	\$24.77	(\$1.91)	(7.17%)
200	\$43.63	\$39.81	(\$3.83)	(8.77%)
300	\$60.59	\$54.84	(\$5.74)	(9.48%)
400	\$77.54	\$69.88	(\$7.66)	(9.87%)
500	\$94.49	\$84.92	(\$9.57)	(10.13%)
750	\$136.87	\$122.52	(\$14.36)	(10.49%)
1,000	\$179.25	\$160.11	(\$19.14)	(10.68%)
1,500	\$264.01	\$235.30	(\$28.71)	(10.87%)
2,000	\$348.77	\$310.49	(\$38.28)	(10.98%)
2,500	\$433.53	\$385.68	(\$47.85)	(11.04%)

	Rates - Effective December 1, 2024	Rates - Proposed February 1, 2025	Difference
Customer Charge	\$9.73	\$9.73	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03669	\$0.03669	\$0.00000
External Delivery Charge	\$0.02539	\$0.02539	\$0.00000
Stranded Cost Charge	\$0.00013	\$0.00013	\$0.00000
Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00137)	(\$0.00137)	\$0.00000
Default Service Charge	<u>\$0.10027</u>	<u>\$0.08113</u>	<u>(\$0.01914)</u>
TOTAL	<u>\$0.16952</u>	<u>\$0.15038</u>	<u>(\$0.01914)</u>

Unitil Energy Systems, Inc.
Typical Bill Impacts -December 1, 2024 vs. February 1, 2025
Due to Changes in the Default Service Charge
Impact on OL Rate Customers *

	<u>Nominal Watts</u>	<u>Lumens</u>	<u>Type</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 12/1/2024</u>	<u>Total Bill Using Rates 2/1/2025</u>	<u>Total Difference</u>	<u>% Total Difference</u>
<u>Mercury Vapor:</u>								
1	100	3,500	ST	43	\$19.50	\$18.68	(\$0.82)	(4.22%)
2	175	7,000	ST	71	\$25.26	\$23.90	(\$1.36)	(5.38%)
3	250	11,000	ST	100	\$30.67	\$28.76	(\$1.91)	(6.24%)
4	400	20,000	ST	157	\$38.32	\$35.31	(\$3.00)	(7.84%)
5	1,000	60,000	ST	372	\$74.70	\$67.58	(\$7.12)	(9.53%)
6	250	11,000	FL	100	\$31.67	\$29.76	(\$1.91)	(6.04%)
7	400	20,000	FL	157	\$42.64	\$39.63	(\$3.00)	(7.05%)
8	1,000	60,000	FL	380	\$76.29	\$69.01	(\$7.27)	(9.53%)
9	100	3,500	PB	48	\$19.88	\$18.96	(\$0.92)	(4.62%)
10	175	7,000	PB	71	\$24.18	\$22.82	(\$1.36)	(5.62%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	23	\$16.82	\$16.38	(\$0.44)	(2.62%)
12	100	9,500	ST	48	\$22.17	\$21.25	(\$0.92)	(4.14%)
13	150	16,000	ST	65	\$25.97	\$24.73	(\$1.24)	(4.79%)
14	250	30,000	ST	102	\$33.22	\$31.27	(\$1.95)	(5.88%)
15	400	50,000	ST	161	\$46.39	\$43.30	(\$3.08)	(6.64%)
16	1,000	140,000	ST	380	\$93.51	\$86.23	(\$7.27)	(7.78%)
17	150	16,000	FL	65	\$26.97	\$25.73	(\$1.24)	(4.61%)
18	250	30,000	FL	102	\$35.26	\$33.31	(\$1.95)	(5.54%)
19	400	50,000	FL	161	\$46.90	\$43.81	(\$3.08)	(6.57%)
20	1,000	140,000	FL	380	\$93.89	\$86.61	(\$7.27)	(7.75%)
21	50	4,000	PB	23	\$16.53	\$16.09	(\$0.44)	(2.66%)
22	100	9,500	PB	48	\$21.09	\$20.17	(\$0.92)	(4.36%)
<u>Metal Halide:</u>								
23	175	8,800	ST	74	\$27.18	\$25.76	(\$1.42)	(5.21%)
24	1,000	86,000	FL	374	\$75.48	\$68.32	(\$7.16)	(9.48%)
<u>LED</u>								
25	35	3,000	AL	12	\$15.05	\$14.82	(\$0.23)	(1.53%)
26	47	4,000	AL	16	\$16.80	\$16.49	(\$0.31)	(1.82%)
27	30	3,300	ST	10	\$15.07	\$14.88	(\$0.19)	(1.27%)
28	50	5,000	ST	17	\$18.01	\$17.69	(\$0.33)	(1.81%)
29	100	11,000	ST	35	\$21.95	\$21.28	(\$0.67)	(3.05%)
30	120	18,000	ST	42	\$25.17	\$24.36	(\$0.80)	(3.19%)
31	140	18,000	ST	48	\$31.22	\$30.30	(\$0.92)	(2.94%)
32	260	31,000	ST	90	\$54.59	\$52.87	(\$1.72)	(3.16%)
33	70	10,000	FL	24	\$21.47	\$21.01	(\$0.46)	(2.14%)
34	90	10,000	FL	31	\$25.73	\$25.14	(\$0.59)	(2.31%)
35	110	15,000	FL	38	\$30.39	\$29.66	(\$0.73)	(2.39%)
36	370	46,000	FL	128	\$60.07	\$57.62	(\$2.45)	(4.08%)

Luminaire Charges For Year Round Service:

Rates - Effective December 1, 2024	<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 \$13.73	11 \$13.73	23 \$17.25	25 \$13.44
		2 \$15.73	12 \$15.73	24 \$25.29	26 \$14.65
	<u>All kWh</u>	3 \$17.25	13 \$17.25		27 \$13.73
Distribution Charge	\$0.00000	4 \$17.25	14 \$19.53		28 \$15.73
External Delivery Charge	\$0.02539	5 \$24.78	15 \$24.78		29 \$17.25
Stranded Cost Charge	\$0.00013	6 \$18.25	16 \$42.51		30 \$19.53
Storm Recovery Adj. Factor	\$0.00114	7 \$21.57	17 \$18.25		31 \$24.78
System Benefits Charge	\$0.00727	8 \$25.29	18 \$21.57		32 \$42.51
Default Service Charge	<u>\$0.10027</u>	9 \$13.44	19 \$25.29		33 \$18.25
		10 \$14.65	20 \$42.89		34 \$21.57
TOTAL	\$0.13420		21 \$13.44		35 \$25.29
			22 \$14.65		36 \$42.89

Rates - Proposed February 1, 2025	<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 \$13.73	11 \$13.73	23 \$17.25	25 \$13.44
		2 \$15.73	12 \$15.73	24 \$25.29	26 \$14.65
	<u>All kWh</u>	3 \$17.25	13 \$17.25		27 \$13.73
Distribution Charge	\$0.00000	4 \$17.25	14 \$19.53		28 \$15.73
External Delivery Charge	\$0.02539	5 \$24.78	15 \$24.78		29 \$17.25
Stranded Cost Charge	\$0.00013	6 \$18.25	16 \$42.51		30 \$19.53
Storm Recovery Adj. Factor	\$0.00114	7 \$21.57	17 \$18.25		31 \$24.78
System Benefits Charge	\$0.00727	8 \$25.29	18 \$21.57		32 \$42.51
Default Service Charge	<u>\$0.08113</u>	9 \$13.44	19 \$25.29		33 \$18.25
		10 \$14.65	20 \$42.89		34 \$21.57
TOTAL	\$0.11506		21 \$13.44		35 \$25.29
			22 \$14.65		36 \$42.89

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	25 \$0.00
		2 \$0.00	12 \$0.00	24 \$0.00	26 \$0.00
	<u>All kWh</u>	3 \$0.00	13 \$0.00		27 \$0.00
Distribution Charge	\$0.00000	4 \$0.00	14 \$0.00		28 \$0.00
External Delivery Charge	\$0.00000	5 \$0.00	15 \$0.00		29 \$0.00
Stranded Cost Charge	\$0.00000	6 \$0.00	16 \$0.00		30 \$0.00
Storm Recovery Adj. Factor	\$0.00000	7 \$0.00	17 \$0.00		31 \$0.00
System Benefits Charge	\$0.00000	8 \$0.00	18 \$0.00		32 \$0.00
Default Service Charge	<u>(\$0.01914)</u>	9 \$0.00	19 \$0.00		33 \$0.00
		10 \$0.00	20 \$0.00		34 \$0.00
TOTAL	(\$0.01914)		21 \$0.00		35 \$0.00
			22 \$0.00		36 \$0.00

* Luminaire charges based on All-Night Service option.

Unitil Energy Systems, Inc.
Typical Bill Impacts -December 1, 2024 vs. February 1, 2025
Due to Changes in the Default Service Charge
Impact on Tariffed Customer Supplied LED Rate Customers

	<u>Nominal Watts</u>	<u>Lumens</u>	<u>Type</u>	<u>Current Average Monthly kWh</u>	<u>Percentage of Lights</u>	<u>Total Bill Using Rates 12/1/2024</u>	<u>Total Bill Using Rates 2/1/2025</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>CS LED</u>								
1	35	3,000	AL	12	0.0%	\$8.61	\$8.38	(\$0.23)	(2.67%)
2	47	4,000	AL	16	0.0%	\$10.36	\$10.05	(\$0.31)	(2.96%)
3	30	3,300	ST	10	0.0%	\$11.05	\$10.86	(\$0.19)	(1.73%)
4	50	5,000	ST	17	0.0%	\$14.20	\$13.88	(\$0.33)	(2.29%)
5	100	11,000	ST	35	0.0%	\$17.18	\$16.51	(\$0.67)	(3.90%)
6	120	18,000	ST	42	0.0%	\$20.40	\$19.59	(\$0.80)	(3.94%)
7	140	18,000	ST	48	0.0%	\$24.27	\$23.35	(\$0.92)	(3.79%)
8	260	31,000	ST	90	0.0%	\$45.64	\$43.92	(\$1.72)	(3.77%)
9	70	10,000	FL	24	0.0%	\$14.46	\$14.00	(\$0.46)	(3.18%)
10	90	10,000	FL	31	0.0%	\$18.72	\$18.13	(\$0.59)	(3.17%)
11	110	15,000	FL	38	0.0%	\$22.46	\$21.73	(\$0.73)	(3.24%)
12	370	46,000	FL	128	0.0%	\$44.18	\$41.73	(\$2.45)	(5.55%)

Rates - Effective December 1, 2024		Rates - Proposed February 1, 2025		Difference	
Customer Charge	\$0.00	Customer Charge	\$0.00	Customer Charge	\$0.00
	<u>All kWh</u>		<u>All kWh</u>		
Distribution Charge	\$0.00000	Distribution Charge	\$0.00000	Distribution Charge	\$0.00000
External Delivery Charge	\$0.02539	External Delivery Charge	\$0.02539	External Delivery Charge	\$0.00000
Stranded Cost Charge	\$0.00013	Stranded Cost Charge	\$0.00013	Stranded Cost Charge	\$0.00000
Storm Recovery Adj. Factor	\$0.00114	Storm Recovery Adj. Factor	\$0.00114	Storm Recovery Adj. Factor	\$0.00000
System Benefits Charge	\$0.00727	System Benefits Charge	\$0.00727	System Benefits Charge	\$0.00000
Fixed Default Service Charge	<u>\$0.10027</u>	Fixed Default Service Charge	<u>\$0.08113</u>	Fixed Default Service Charge	<u>(\$0.01914)</u>
TOTAL	\$0.13420	TOTAL	\$0.11506	TOTAL	(\$0.01914)

<u>Luminaire Charges:</u>		<u>Luminaire Charges:</u>		<u>Luminaire Charges:</u>	
<u>CS LED Rate/Mo.</u>		<u>CS LED Rate/Mo.</u>			
1	\$7.00	1	\$7.00	1	\$0.00
2	\$8.21	2	\$8.21	2	\$0.00
3	\$9.71	3	\$9.71	3	\$0.00
4	\$11.92	4	\$11.92	4	\$0.00
5	\$12.48	5	\$12.48	5	\$0.00
6	\$14.76	6	\$14.76	6	\$0.00
7	\$17.83	7	\$17.83	7	\$0.00
8	\$33.56	8	\$33.56	8	\$0.00
9	\$11.24	9	\$11.24	9	\$0.00
10	\$14.56	10	\$14.56	10	\$0.00
11	\$17.36	11	\$17.36	11	\$0.00
12	\$27.00	12	\$27.00	12	\$0.00

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

Residential Rate D 650 kWh Bill

Rate Components	2/1/2024	2/1/2025	Difference	Current Bill	As Revised Bill	Difference	%	%
	Current Rate	As Revised					Difference to Bill Component	Difference to Total Bill
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.98	\$29.98	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.02539	(\$0.01947)	\$29.16	\$16.50	(\$12.66)	(43.4%)	(8.4%)
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023	(\$0.07)	\$0.08	\$0.15	(230.0%)	0.1%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$0.74	\$0.74	n/a	0.5%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$4.73	\$4.73	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00186	\$0.00212	\$0.00026	\$1.21	\$1.38	\$0.17	14.0%	0.1%
Default Service Charge	<u>\$0.10718</u>	<u>\$0.08616</u>	<u>(\$0.02102)</u>	<u>\$69.67</u>	<u>\$56.00</u>	<u>(\$13.66)</u>	<u>(19.6%)</u>	<u>(9.1%)</u>
Total kWh Charges	\$0.20719	\$0.16833	(\$0.03886)					
Total Bill				\$150.89	\$125.63	(\$25.26)	(16.7%)	(16.7%)

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

Rate Components	2/1/2024	2/1/2025	Difference	Current Bill	As Revised Bill	Difference	%	%
	Current Rate	As Revised					Difference to Bill Component	Difference to Total Bill
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	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>	<u>0.0%</u>
Total kW Charges	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.02539	(\$0.01947)	\$125.61	\$71.09	(\$54.52)	(43.4%)	(9.3%)
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023	(\$0.28)	\$0.36	\$0.64	(230.0%)	0.1%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$3.19	\$3.19	n/a	0.5%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$20.36	\$20.36	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00137)	(\$0.00135)	(\$0.06)	(\$3.84)	(\$3.78)	6750.0%	(0.6%)
Default Service Charge	<u>\$0.10038</u>	<u>\$0.08113</u>	<u>(\$0.01925)</u>	<u>\$281.06</u>	<u>\$227.16</u>	<u>(\$53.90)</u>	<u>(19.2%)</u>	<u>(9.1%)</u>
Total kWh Charges	\$0.15239	\$0.11369	(\$0.03870)	\$426.69	\$318.33	(\$108.36)	(25.4%)	(18.4%)
Total Bill				\$589.31	\$480.95	(\$108.36)	(18.4%)	(18.4%)

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								
	2/1/2024	2/1/2025					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03669	\$0.03669	\$0.00000	\$60.91	\$60.91	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.02539	(\$0.01947)	\$74.47	\$42.15	(\$32.32)	(43.4%)	(10.0%)
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023	(\$0.17)	\$0.22	\$0.38	(230.0%)	0.1%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$1.89	\$1.89	n/a	0.6%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$12.07	\$12.07	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00137)	(\$0.00135)	(\$0.03)	(\$2.27)	(\$2.24)	6750.0%	(0.7%)
Default Service Charge	<u>\$0.10038</u>	<u>\$0.08113</u>	<u>(\$0.01925)</u>	<u>\$166.63</u>	<u>\$134.68</u>	<u>(\$31.96)</u>	<u>(19.2%)</u>	<u>(9.9%)</u>
Total kWh Charges	\$0.18908	\$0.15038	(\$0.03870)	\$313.87	\$249.63	(\$64.24)	(20.5%)	(19.9%)
Total Bill				\$323.60	\$259.36	(\$64.24)	(19.9%)	(19.9%)

Regular General G2 kWh Meter 115 kWh Typical Bill								
	2/1/2024	2/1/2025					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	\$3.76	\$3.76	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.02539	(\$0.01947)	\$5.16	\$2.92	(\$2.24)	(43.4%)	(5.6%)
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023	(\$0.01)	\$0.01	\$0.03	(230.0%)	0.1%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$0.13	\$0.13	n/a	0.3%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$0.84	\$0.84	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00137)	(\$0.00135)	(\$0.00)	(\$0.16)	(\$0.16)	6750.0%	(0.4%)
Default Service Charge	<u>\$0.10038</u>	<u>\$0.08113</u>	<u>(\$0.01925)</u>	<u>\$11.54</u>	<u>\$9.33</u>	<u>(\$2.21)</u>	<u>(19.2%)</u>	<u>(5.6%)</u>
Total kWh Charges	\$0.18509	\$0.14639	(\$0.03870)	\$21.29	\$16.83	(\$4.45)	(20.9%)	(11.2%)
Total Bill				\$39.67	\$35.21	(\$4.45)	(11.2%)	(11.2%)