

Unitil Energy Systems, Inc.

Calculation of the Revenue Decoupling Adjustment Factor (RDAF) for the period August 1, 2024-July 31, 2025

	Domestic - D and TOU-D	General Service - Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating and Space Heating	Large General Service - G1	Reference
1. Beginning Balance - April 1, 2023	(\$895,969)	\$5,666	(\$40,424)	Sch LSM-1, Pages 2, 3, 4
2. Total Monthly Revenue Variances (MRV) - Apr 2023-Mar 2024	(\$1,843,387)	\$363,977	(\$14,231)	Sch LSM-1, Pages 2, 3, 4
3. Collections / (Credits) associated with current RDAF - Aug 2023-Jul 2024	\$880,893	(\$6,157)	\$41,716	Sch LSM-1, Pages 2, 3, 4
4. Carrying Costs - Apr 2023 - Jul 2025	<u>(\$356,106)</u>	<u>\$70,315</u>	<u>(\$2,633)</u>	Sch LSM-1, Pages 2, 3, 4
5. Total Revenue Decoupling Adjustment (RDA) for credit / (collection)	(\$2,214,569)	\$433,801	(\$15,572)	L. 1 + L. 2 + L. 3 + L. 4
6. RDA Cap (+ / -)	\$1,070,391	\$586,077	\$256,271	Sch LSM-1, Page 5
7. RDA Deferral	(\$1,144,178)	\$0	\$0	If L.5 >L. 6, difference L.5 and L. 6, otherwise \$0
8. RDA eligible for credit / (collection)	(\$1,070,391)	\$433,801	(\$15,572)	L. 5 - L. 7
9. Estimated kWh Sales - Aug 2024-Jul 2025	505,410,987	316,146,641	293,061,236	Sch LSM-1, Page 7
10. Revenue Decoupling Adjustment Factor (\$/kWh)	\$0.00212	(\$0.00137)	\$0.00005	-1 * L. 8 / L. 9

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Reconciliation

Domestic - D and TOU-D

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Beginning	Monthly Revenue	Monthly	Ending	Average	Interest	Number of	Computed	Ending
			Balance	Variance (MRV)	Revenue	Balance	Monthly	Rate	Days/Month	Interest	Balance
				(Schedule LSM-1 Pg 5)	(RDAF	Before Interest	Balance				incl. Interest
					(credit) or charge)	(a + b + c)	((a+d) / 2)				(d + h)
					(Schedule LSM-1 Pg 7)						
1	Actual	April-23	(\$895,969)	(\$118,602)	\$0	(\$1,014,571)	(\$955,270)	7.75%	30	(\$6,085)	(\$1,020,656)
2	Actual	May-23	(\$1,020,656)	(\$291,251)	\$0	(\$1,311,907)	(\$1,166,282)	7.75%	31	(\$7,677)	(\$1,319,584)
3	Actual	June-23	(\$1,319,584)	(\$95,013)	\$0	(\$1,414,597)	(\$1,367,091)	7.75%	30	(\$8,708)	(\$1,423,306)
4	Actual	July-23	(\$1,423,306)	\$81,266	\$0	(\$1,342,040)	(\$1,382,673)	8.25%	31	(\$9,688)	(\$1,351,728)
5	Actual	August-23	(\$1,351,728)	(\$903,926)	\$51,683	(\$2,203,970)	(\$1,777,849)	8.25%	31	(\$12,457)	(\$2,216,428)
6	Actual	September-23	(\$2,216,428)	(\$521,587)	\$80,795	(\$2,657,220)	(\$2,436,824)	8.25%	30	(\$16,524)	(\$2,673,743)
7	Actual	October-23	(\$2,673,743)	\$458,698	\$64,250	(\$2,150,795)	(\$2,412,269)	8.50%	31	(\$17,415)	(\$2,168,210)
8	Actual	November-23	(\$2,168,210)	(\$2,014)	\$64,627	(\$2,105,597)	(\$2,136,904)	8.50%	30	(\$14,929)	(\$2,120,526)
9	Actual	December-23	(\$2,120,526)	(\$179,247)	\$76,297	(\$2,223,477)	(\$2,172,002)	8.50%	31	(\$15,680)	(\$2,239,157)
10	Actual	January-24	(\$2,239,157)	(\$26,666)	\$84,312	(\$2,181,511)	(\$2,210,334)	8.50%	31	(\$15,913)	(\$2,197,424)
11	Actual	February-24	(\$2,197,424)	(\$318,142)	\$89,078	(\$2,426,488)	(\$2,311,956)	8.50%	29	(\$15,571)	(\$2,442,059)
12	Actual	March-24	(\$2,442,059)	\$73,098	\$75,911	(\$2,293,050)	(\$2,367,554)	8.50%	31	(\$17,045)	(\$2,310,095)
13	Actual	April-24	(\$2,310,095)		\$66,988	(\$2,243,107)	(\$2,276,601)	8.50%	30	(\$15,862)	(\$2,258,969)
14	Estimate	May-24	(\$2,258,969)		\$64,488	(\$2,194,480)	(\$2,226,724)	8.50%	31	(\$16,031)	(\$2,210,511)
15	Estimate	June-24	(\$2,210,511)		\$72,167	(\$2,138,345)	(\$2,174,428)	8.50%	30	(\$15,150)	(\$2,153,494)
16	Estimate	July-24	(\$2,153,494)		\$90,297	(\$2,063,197)	(\$2,108,346)	8.50%	31	(\$15,179)	(\$2,078,376)
17	Estimate	August-24	(\$2,078,376)		\$111,789	(\$1,966,587)	(\$2,022,481)	8.50%	31	(\$14,561)	(\$1,981,147)
18	Estimate	September-24	(\$1,981,147)		\$93,705	(\$1,887,443)	(\$1,934,295)	8.50%	30	(\$13,477)	(\$1,900,919)
19	Estimate	October-24	(\$1,900,919)		\$72,689	(\$1,828,230)	(\$1,864,575)	8.50%	31	(\$13,424)	(\$1,841,654)
20	Estimate	November-24	(\$1,841,654)		\$72,623	(\$1,769,031)	(\$1,805,342)	8.50%	30	(\$12,578)	(\$1,781,609)
21	Estimate	December-24	(\$1,781,609)		\$90,381	(\$1,691,228)	(\$1,736,418)	8.50%	31	(\$12,501)	(\$1,703,729)
22	Estimate	January-25	(\$1,703,729)		\$104,981	(\$1,598,748)	(\$1,651,239)	8.50%	31	(\$11,921)	(\$1,610,669)
23	Estimate	February-25	(\$1,610,669)		\$99,422	(\$1,511,247)	(\$1,560,958)	8.50%	28	(\$10,178)	(\$1,521,425)
24	Estimate	March-25	(\$1,521,425)		\$93,051	(\$1,428,374)	(\$1,474,900)	8.50%	31	(\$10,648)	(\$1,439,022)
25	Estimate	April-25	(\$1,439,022)		\$72,785	(\$1,366,237)	(\$1,402,629)	8.50%	30	(\$9,799)	(\$1,376,036)
26	Estimate	May-25	(\$1,376,036)		\$73,892	(\$1,302,144)	(\$1,339,090)	8.50%	31	(\$9,667)	(\$1,311,811)
27	Estimate	June-25	(\$1,311,811)		\$82,690	(\$1,229,121)	(\$1,270,466)	8.50%	30	(\$8,876)	(\$1,237,997)
28	Estimate	July-25	(\$1,237,997)		\$103,463	(\$1,134,534)	(\$1,186,266)	8.50%	31	(\$8,564)	(\$1,143,098)
29		Grand Total		(\$1,843,387)	\$1,952,365					(\$356,106)	

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Reconciliation

General Service - Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating and Space Heating

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Beginning Balance	Monthly Revenue Variance (MRV) <i>Schedule LSM-1 Pg 5</i>	Monthly Revenue (RDAF (credit) or charge) <i>(Schedule LSM-1 Pg 7)</i>	Ending Balance Before Interest <u>(a + b + c)</u>	Average Monthly Balance <u>((a+d) / 2)</u>	Interest Rate	Number of Days/Month	Computed Interest	Ending Balance incl. Interest <u>(d + h)</u>
1	Actual	April-23	\$5,666	\$306,880	\$0	\$312,546	\$159,106	7.75%	30	\$1,013	\$313,559
2	Actual	May-23	\$313,559	\$74,634	\$0	\$388,193	\$350,876	7.75%	31	\$2,310	\$390,503
3	Actual	June-23	\$390,503	\$211,774	\$0	\$602,277	\$496,390	7.75%	30	\$3,162	\$605,439
4	Actual	July-23	\$605,439	\$33,015	\$0	\$638,454	\$621,946	8.25%	31	\$4,358	\$642,812
5	Actual	August-23	\$642,812	(\$121,163)	(\$355)	\$521,294	\$582,053	8.25%	31	\$4,078	\$525,373
6	Actual	September-23	\$525,373	\$31,787	(\$569)	\$556,591	\$540,982	8.25%	30	\$3,668	\$560,259
7	Actual	October-23	\$560,259	\$103,754	(\$508)	\$663,505	\$611,882	8.50%	31	\$4,417	\$667,922
8	Actual	November-23	\$667,922	(\$53,368)	(\$475)	\$614,079	\$641,001	8.50%	30	\$4,478	\$618,557
9	Actual	December-23	\$618,557	(\$46,923)	(\$508)	\$571,127	\$594,842	8.50%	31	\$4,294	\$575,421
10	Actual	January-24	\$575,421	(\$73,288)	(\$535)	\$501,599	\$538,510	8.50%	31	\$3,877	\$505,476
11	Actual	February-24	\$505,476	(\$190,485)	(\$589)	\$314,401	\$409,938	8.50%	29	\$2,761	\$317,162
12	Actual	March-24	\$317,162	\$87,359	(\$537)	\$403,984	\$360,573	8.50%	31	\$2,596	\$406,580
13	Actual	April-24	\$406,580		(\$488)	\$406,092	\$406,336	8.50%	30	\$2,831	\$408,923
14	Estimate	May-24	\$408,923		(\$479)	\$408,444	\$408,684	8.50%	31	\$2,942	\$411,386
15	Estimate	June-24	\$411,386		(\$517)	\$410,870	\$411,128	8.50%	30	\$2,864	\$413,734
16	Estimate	July-24	\$413,734		(\$597)	\$413,137	\$413,436	8.50%	31	\$2,977	\$416,113
17	Estimate	August-24	\$416,113		(\$43,396)	\$372,717	\$394,415	8.50%	31	\$2,840	\$375,557
18	Estimate	September-24	\$375,557		(\$38,226)	\$337,331	\$356,444	8.50%	30	\$2,483	\$339,814
19	Estimate	October-24	\$339,814		(\$32,275)	\$307,539	\$323,677	8.50%	31	\$2,330	\$309,869
20	Estimate	November-24	\$309,869		(\$32,236)	\$277,634	\$293,752	8.50%	30	\$2,047	\$279,680
21	Estimate	December-24	\$279,680		(\$34,293)	\$245,388	\$262,534	8.50%	31	\$1,890	\$247,278
22	Estimate	January-25	\$247,278		(\$37,460)	\$209,818	\$228,548	8.50%	31	\$1,650	\$211,468
23	Estimate	February-25	\$211,468		(\$38,220)	\$173,248	\$192,358	8.50%	28	\$1,254	\$174,502
24	Estimate	March-25	\$174,502		(\$37,196)	\$137,306	\$155,904	8.50%	31	\$1,125	\$138,432
25	Estimate	April-25	\$138,432		(\$32,085)	\$106,347	\$122,389	8.50%	30	\$855	\$107,202
26	Estimate	May-25	\$107,202		(\$32,341)	\$74,861	\$91,031	8.50%	31	\$657	\$75,518
27	Estimate	June-25	\$75,518		(\$34,914)	\$40,604	\$58,061	8.50%	30	\$406	\$41,009
28	Estimate	July-25	\$41,009		(\$40,479)	\$530	\$20,770	8.50%	31	\$150	\$680
29		Grand Total		\$363,977	(\$439,278)					\$70,315	

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Reconciliation

Large General Service - G1

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Beginning	Monthly Revenue	Monthly	Ending	Average	Interest	Number of	Computed	Ending
			Balance	Variance (MRV)	Revenue	Balance	Monthly	Rate	Days/Month	Interest	Balance
				<i>Schedule LSM-1 Pg 5</i>	(RDAF	Before Interest	Balance				incl. Interest
					(credit) or charge)	(a + b + c)	((a+d) / 2)				(d + h)
					<i>(Schedule LSM-1 Pg 7)</i>						
1	Actual	April-23	(\$40,424)	\$70,708	\$0	\$30,283	(\$5,071)	7.75%	30	(\$32)	\$30,251
2	Actual	May-23	\$30,251	(\$67,565)	\$0	(\$37,314)	(\$3,531)	7.75%	31	(\$23)	(\$37,337)
3	Actual	June-23	(\$37,337)	\$15,879	\$0	(\$21,458)	(\$29,397)	7.75%	30	(\$187)	(\$21,645)
4	Actual	July-23	(\$21,645)	(\$4,772)	\$0	(\$26,417)	(\$24,031)	8.25%	31	(\$168)	(\$26,585)
5	Actual	August-23	(\$26,585)	\$4,527	\$2,435	(\$19,623)	(\$23,104)	8.25%	31	(\$162)	(\$19,785)
6	Actual	September-23	(\$19,785)	\$85,725	\$3,978	\$69,918	\$25,067	8.25%	30	\$170	\$70,088
7	Actual	October-23	\$70,088	(\$57,994)	\$3,717	\$15,810	\$42,949	8.50%	31	\$310	\$16,120
8	Actual	November-23	\$16,120	(\$49,698)	\$3,440	(\$30,138)	(\$3,009)	8.50%	30	(\$49)	(\$30,187)
9	Actual	December-23	(\$30,187)	\$17,757	\$3,375	(\$9,056)	(\$19,621)	8.50%	31	(\$142)	(\$9,197)
10	Actual	January-24	(\$9,197)	(\$38,600)	\$3,375	(\$44,422)	(\$26,810)	8.50%	31	(\$193)	(\$44,615)
11	Actual	February-24	(\$44,615)	(\$47,644)	\$3,821	(\$88,438)	(\$66,527)	8.50%	29	(\$448)	(\$88,886)
12	Actual	March-24	(\$88,886)	\$57,447	\$3,513	(\$27,926)	(\$58,406)	8.50%	31	(\$420)	(\$28,347)
13	Actual	April-24	(\$28,347)		\$3,359	(\$24,988)	(\$26,667)	8.50%	30	(\$186)	(\$25,173)
14	Estimate	May-24	(\$25,173)		\$3,232	(\$21,942)	(\$23,557)	8.50%	31	(\$170)	(\$22,111)
15	Estimate	June-24	(\$22,111)		\$3,584	(\$18,527)	(\$20,319)	8.50%	30	(\$142)	(\$18,669)
16	Estimate	July-24	(\$18,669)		\$3,887	(\$14,782)	(\$16,725)	8.50%	31	(\$120)	(\$14,902)
17	Estimate	August-24	(\$14,902)		\$1,420	(\$13,482)	(\$14,192)	8.50%	31	(\$102)	(\$13,585)
18	Estimate	September-24	(\$13,585)		\$1,333	(\$12,251)	(\$12,918)	8.50%	30	(\$90)	(\$12,341)
19	Estimate	October-24	(\$12,341)		\$1,203	(\$11,138)	(\$11,740)	8.50%	31	(\$85)	(\$11,222)
20	Estimate	November-24	(\$11,222)		\$1,138	(\$10,084)	(\$10,653)	8.50%	30	(\$74)	(\$10,159)
21	Estimate	December-24	(\$10,159)		\$1,170	(\$8,988)	(\$9,573)	8.50%	31	(\$69)	(\$9,057)
22	Estimate	January-25	(\$9,057)		\$1,178	(\$7,879)	(\$8,468)	8.50%	31	(\$61)	(\$7,940)
23	Estimate	February-25	(\$7,940)		\$1,189	(\$6,751)	(\$7,346)	8.50%	28	(\$48)	(\$6,799)
24	Estimate	March-25	(\$6,799)		\$1,171	(\$5,629)	(\$6,214)	8.50%	31	(\$45)	(\$5,673)
25	Estimate	April-25	(\$5,673)		\$1,125	(\$4,549)	(\$5,111)	8.50%	30	(\$36)	(\$4,584)
26	Estimate	May-25	(\$4,584)		\$1,122	(\$3,462)	(\$4,023)	8.50%	31	(\$29)	(\$3,492)
27	Estimate	June-25	(\$3,492)		\$1,248	(\$2,244)	(\$2,868)	8.50%	30	(\$20)	(\$2,264)
28	Estimate	July-25	(\$2,264)		\$1,356	(\$908)	(\$1,586)	8.50%	31	(\$11)	(\$919)
29		Grand Total		(\$14,231)	\$56,369					(\$2,633)	

Actual Distribution Revenues (Schedule LSM-1 Page 6)	Residential D and TOU-D	G2	Regular General G2 - kWh Meter	QRWH	Large General G1	Lighting OL	Total
April	\$2,678,175	\$1,674,137	\$8,193	\$14,193	\$761,155	n/a	\$5,135,853
May	\$2,429,707	\$1,453,958	\$6,878	\$7,354	\$621,676	n/a	\$4,519,573
June	\$3,055,066	\$1,825,686	\$8,082	\$8,717	\$758,739	n/a	\$5,656,290
July	\$3,700,041	\$1,747,034	\$7,222	\$13,286	\$757,311	n/a	\$6,224,895
August	\$2,930,281	\$1,642,241	\$6,919	\$12,550	\$770,597	n/a	\$5,362,587
September	\$2,692,523	\$1,732,579	\$7,158	\$10,481	\$827,670	n/a	\$5,270,410
October	\$3,088,446	\$1,728,755	\$8,026	\$8,880	\$657,373	n/a	\$5,491,481
November	\$2,738,315	\$1,469,849	\$7,158	\$12,665	\$637,660	n/a	\$4,865,647
December	\$3,036,698	\$1,450,602	\$7,775	\$22,159	\$696,450	n/a	\$5,213,684
January	\$3,340,655	\$1,497,471	\$7,708	\$23,429	\$660,592	n/a	\$5,529,856
February	\$2,841,770	\$1,372,878	\$6,844	\$26,255	\$643,429	n/a	\$4,891,176
March	\$3,148,034	\$1,669,901	\$8,189	\$20,670	\$749,721	n/a	\$5,596,515
12ME March	\$35,679,711	\$19,265,093	\$90,150	\$180,641	\$8,542,373		\$63,757,968

Actual Customer Count (Schedule LSM-1 Page 6)	Residential D and TOU-D	G2	Regular General G2 - kWh Meter	QRWH	Large General G1	Lighting OL	Total
April	68,105	10,630	363	250	167	n/a	79,515
May	69,277	10,737	363	249	167	n/a	80,793
June	69,662	10,749	364	250	167	n/a	81,192
July	69,534	10,743	355	247	167	n/a	81,046
August	69,709	10,770	353	246	166	n/a	81,244
September	69,743	10,763	353	249	166	n/a	81,274
October	69,478	10,828	352	246	167	n/a	81,071
November	68,628	10,697	352	246	165	n/a	80,088
December	68,478	10,646	350	245	165	n/a	79,884
January	68,485	10,683	352	247	165	n/a	79,932
February	68,472	10,682	351	249	164	n/a	79,918
March	68,445	10,719	349	247	164	n/a	79,924
12ME March	828,016	128,647	4,257	2,971	1,990		965,881

Actual Base Revenues per Customer (Actual Distribution Revenue / Actual Customer Count)	Residential D and TOU-D	G2	Regular General G2 - kWh Meter	QRWH	Large General G1
April	\$39.32	\$157.49	\$22.57	\$56.77	\$4,557.81
May	\$35.07	\$135.42	\$18.95	\$29.54	\$3,722.61
June	\$43.86	\$169.85	\$22.20	\$34.87	\$4,543.35
July	\$53.21	\$162.62	\$20.34	\$53.79	\$4,534.80
August	\$42.04	\$152.48	\$19.60	\$51.02	\$4,642.15
September	\$38.61	\$160.98	\$20.28	\$42.09	\$4,985.96
October	\$44.45	\$159.66	\$22.80	\$36.10	\$3,936.37
November	\$39.90	\$137.41	\$20.34	\$51.48	\$3,864.61
December	\$44.35	\$136.26	\$22.21	\$90.45	\$4,220.91
January	\$48.78	\$140.17	\$21.90	\$94.85	\$4,003.59
February	\$41.50	\$128.52	\$19.50	\$105.44	\$3,923.35
March	\$45.99	\$155.79	\$23.46	\$83.69	\$4,571.47

Authorized Base Revenues per Customer (1)	Residential D and TOU-D	G2	Regular General G2 - kWh Meter	QRWH	Large General G1
April	\$41.07	\$128.62	\$21.16	\$59.08	\$4,134.41
May	\$39.28	\$128.02	\$20.85	\$45.76	\$4,127.19
June	\$45.22	\$150.05	\$21.19	\$40.47	\$4,448.26
July	\$52.04	\$159.58	\$21.23	\$50.96	\$4,563.37
August	\$55.00	\$163.50	\$21.38	\$58.49	\$4,614.88
September	\$46.09	\$157.81	\$21.32	\$49.97	\$4,469.55
October	\$37.85	\$150.16	\$20.80	\$35.13	\$4,283.64
November	\$39.93	\$142.42	\$21.11	\$49.16	\$4,165.81
December	\$46.96	\$141.01	\$21.92	\$75.93	\$4,113.29
January	\$49.17	\$146.85	\$22.59	\$101.65	\$4,237.53
February	\$46.15	\$146.45	\$22.21	\$97.58	\$4,213.86
March	\$44.93	\$147.57	\$22.09	\$88.65	\$4,221.19

Revenue per Customer Difference Actual - Authorized	Residential D and TOU-D	G2	Regular General G2 - kWh Meter	QRWH	Large General G1
April	(\$1.74)	\$28.88	\$1.41	(\$2.31)	\$423.40
May	(\$4.20)	\$7.39	(\$1.90)	(\$16.22)	(\$404.58)
June	(\$1.36)	\$19.80	\$1.01	(\$5.60)	\$95.08
July	\$1.17	\$3.04	(\$0.89)	\$2.83	(\$28.57)
August	(\$12.97)	(\$11.02)	(\$1.78)	(\$7.48)	\$27.27
September	(\$7.48)	\$3.17	(\$1.04)	(\$7.88)	\$516.41
October	\$6.60	\$9.49	\$2.00	\$0.97	(\$347.27)
November	(\$0.03)	(\$5.02)	(\$0.78)	\$2.33	(\$301.20)
December	(\$2.62)	(\$4.75)	\$0.29	\$14.52	\$107.62
January	(\$0.39)	(\$6.68)	(\$0.69)	(\$6.79)	(\$233.94)
February	(\$4.65)	(\$17.93)	(\$2.71)	\$7.86	(\$290.51)
March	\$1.07	\$8.22	\$1.38	(\$4.96)	\$350.29

Revenue Difference Over / (Under) (Revenue Per Customer Difference * Actual # Customers)	Residential D and TOU-D	G2	Regular General G2 - kWh Meter	QRWH	Large General G1	Total
April	(\$118,602.20)	\$306,943.68	\$512.82	(\$576.46)	\$70,707.98	\$258,985.81
May	(\$291,251.22)	\$79,362.71	(\$689.06)	(\$4,039.68)	(\$67,564.71)	(\$284,181.96)
June	(\$95,013.49)	\$212,805.82	\$368.33	(\$1,400.22)	\$15,879.13	\$132,639.58
July	\$81,265.99	\$32,633.51	(\$316.22)	\$697.90	(\$4,771.79)	\$109,509.39
August	(\$903,925.53)	(\$118,695.60)	(\$627.72)	(\$1,839.48)	\$4,526.56	(\$1,020,561.77)
September	(\$521,587.33)	\$34,115.18	(\$367.36)	(\$1,960.88)	\$85,724.61	(\$404,075.80)
October	\$458,697.93	\$102,809.61	\$705.45	\$238.89	(\$57,994.46)	\$504,457.41
November	(\$2,014.33)	(\$53,667.02)	(\$272.96)	\$572.02	(\$49,698.23)	(\$105,080.53)
December	(\$179,247.42)	(\$50,581.56)	\$101.53	\$3,557.46	\$17,756.58	(\$208,413.42)
January	(\$26,665.62)	(\$71,366.88)	(\$242.40)	(\$1,678.29)	(\$38,599.56)	(\$138,552.75)
February	(\$318,141.80)	(\$191,489.90)	(\$951.95)	\$1,956.59	(\$47,644.17)	(\$556,271.22)
March	\$73,098.01	\$88,103.50	\$480.63	(\$1,224.97)	\$57,446.78	\$217,903.95
12ME March	(\$1,843,387.01)	\$370,973.03	(\$1,298.91)	(\$5,697.13)	(\$14,231.29)	(\$1,493,641.31)

Calculation of the Cap by Customer Group	Actual Distribution Revenues	3% cap
Domestic Service - D and TOU-D	\$35,679,711	\$1,070,391
General Service - G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating	\$19,535,884	\$586,077
Large General Service - G1	\$8,542,373	\$256,271
	\$63,757,968	

Unitil Energy Systems, Inc.
Actual Base Revenues and Bill Counts

Actual Base Revenues			
(a)	(b)	(c)	
Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	
Apr-23	\$2,643,285	\$34,890	\$2,678,175
May-23	\$2,578,595	(\$148,889)	\$2,429,707
Jun-23	\$2,659,750	\$395,316	\$3,055,066
Jul-23	\$3,398,915	\$301,126	\$3,700,041
Aug-23	\$3,398,315	(\$468,034)	\$2,930,281
Sep-23	\$3,106,145	(\$413,623)	\$2,692,523
Oct-23	\$2,692,923	\$395,523	\$3,088,446
Nov-23	\$2,692,553	\$45,762	\$2,738,315
Dec-23	\$2,983,282	\$53,416	\$3,036,698
Jan-24	\$3,186,039	\$154,617	\$3,340,655
Feb-24	\$3,295,224	(\$453,454)	\$2,841,770
Mar-24	\$2,957,355	<u>\$190,679</u>	<u>\$3,148,034</u>
Total	\$35,592,382	\$87,329	\$35,679,711

Actual Number of Customers					
Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Riverwoods' metering conversions (add)	Total Number of Customers	
Apr-23	\$1,101,397.50	\$16.22	67,904	201	68,105
May-23	\$1,120,404.85	\$16.22	69,076	201	69,277
Jun-23	\$1,126,662.82	\$16.22	69,461	201	69,662
Jul-23	\$1,124,581.25	\$16.22	69,333	201	69,534
Aug-23	\$1,127,421.41	\$16.22	69,508	201	69,709
Sep-23	\$1,127,973.80	\$16.22	69,542	201	69,743
Oct-23	\$1,123,665.58	\$16.22	69,277	201	69,478
Nov-23	\$1,109,885.96	\$16.22	68,427	201	68,628
Dec-23	\$1,107,451.19	\$16.22	68,277	201	68,478
Jan-24	\$1,107,569.21	\$16.22	68,284	201	68,485
Feb-24	\$1,107,356.16	\$16.22	68,271	201	68,472
Mar-24	\$1,106,915.35	\$16.22	68,244	201	68,445

General Service - G2			
(a)	(b)	(c)	
Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	
Apr-23	\$1,522,987	\$151,150	\$1,674,137
May-23	\$1,551,789	(\$97,831)	\$1,453,958
Jun-23	\$1,651,006	\$174,680	\$1,825,686
Jul-23	\$1,743,428	\$3,606	\$1,747,034
Aug-23	\$1,750,057	(\$107,816)	\$1,642,241
Sep-23	\$1,759,937	(\$27,359)	\$1,732,579
Oct-23	\$1,636,357	\$92,399	\$1,728,755
Nov-23	\$1,554,969	(\$85,120)	\$1,469,849
Dec-23	\$1,480,597	(\$29,994)	\$1,450,602
Jan-24	\$1,503,216	(\$5,745)	\$1,497,471
Feb-24	\$1,540,985	(\$168,106)	\$1,372,878
Mar-24	<u>\$1,523,785</u>	<u>\$146,116</u>	<u>\$1,669,901</u>
Total	\$19,219,112	\$45,981	\$19,265,093

Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Riverwoods' metering conversions (add)	Total Number of Customers	
Apr-23	\$310,362.18	\$29.19	10,632	(2)	10,630
May-23	\$313,471.41	\$29.19	10,739	(2)	10,737
Jun-23	\$313,820.83	\$29.19	10,751	(2)	10,749
Jul-23	\$313,643.83	\$29.19	10,745	(2)	10,743
Aug-23	\$314,433.76	\$29.19	10,772	(2)	10,770
Sep-23	\$314,224.75	\$29.19	10,765	(2)	10,763
Oct-23	\$316,116.74	\$29.19	10,830	(2)	10,828
Nov-23	\$312,301.80	\$29.19	10,699	(2)	10,697
Dec-23	\$310,804.92	\$29.19	10,648	(2)	10,646
Jan-24	\$311,887.35	\$29.19	10,685	(2)	10,683
Feb-24	\$311,866.94	\$29.19	10,684	(2)	10,682
Mar-24	\$312,932.62	\$29.19	10,721	(2)	10,719

General Service - G2 kWh Meter			
(a)	(b)	(c)	
Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	
Apr-23	\$7,606	\$586	\$8,193
May-23	\$7,495	(\$617)	\$6,878
Jun-23	\$7,509	\$573	\$8,082
Jul-23	\$7,463	(\$241)	\$7,222
Aug-23	\$7,417	(\$498)	\$6,919
Sep-23	\$7,333	(\$175)	\$7,158
Oct-23	\$7,345	\$681	\$8,026
Nov-23	\$7,344	(\$186)	\$7,158
Dec-23	\$7,591	\$184	\$7,775
Jan-24	\$7,727	(\$19)	\$7,708
Feb-24	\$7,770	(\$926)	\$6,844
Mar-24	<u>\$7,530</u>	<u>\$659</u>	<u>\$8,189</u>
Total	\$90,130	\$20	\$90,150

Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	
Apr-23	\$6,671.94	\$18.38	363
May-23	\$6,671.94	\$18.38	363
Jun-23	\$6,690.32	\$18.38	364
Jul-23	\$6,524.90	\$18.38	355
Aug-23	\$6,488.14	\$18.38	353
Sep-23	\$6,488.14	\$18.38	353
Oct-23	\$6,469.76	\$18.38	352
Nov-23	\$6,469.76	\$18.38	352
Dec-23	\$6,433.03	\$18.38	350
Jan-24	\$6,469.76	\$18.38	352
Feb-24	\$6,451.38	\$18.38	351
Mar-24	\$6,414.62	\$18.38	349

General Service - G2 Quick Recovery Water Heating and Space Heating			
(a)	(b)	(c)	
Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	
Apr-23	\$15,990	(\$1,797)	\$14,193
May-23	\$11,039	(\$3,684)	\$7,354
Jun-23	\$9,044	(\$327)	\$8,717
Jul-23	\$11,944	\$1,342	\$13,286
Aug-23	\$12,862	(\$312)	\$12,550
Sep-23	\$11,403	(\$922)	\$10,481
Oct-23	\$9,117	(\$237)	\$8,880
Nov-23	\$11,575	\$1,090	\$12,665
Dec-23	\$18,380	\$3,779	\$22,159
Jan-24	\$21,820	\$1,609	\$23,429
Feb-24	\$26,856	(\$601)	\$26,255
Mar-24	<u>\$20,973</u>	<u>(\$303)</u>	<u>\$20,670</u>
Total	\$181,003	(\$362)	\$180,641

Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	
Apr-23	\$2,432.50	\$9.73	250
May-23	\$2,422.77	\$9.73	249
Jun-23	\$2,432.50	\$9.73	250
Jul-23	\$2,403.31	\$9.73	247
Aug-23	\$2,393.58	\$9.73	246
Sep-23	\$2,422.77	\$9.73	249
Oct-23	\$2,393.58	\$9.73	246
Nov-23	\$2,393.58	\$9.73	246
Dec-23	\$2,383.85	\$9.73	245
Jan-24	\$2,403.31	\$9.73	247
Feb-24	\$2,422.77	\$9.73	249
Mar-24	\$2,403.31	\$9.73	247

Large General Service - G1			
(a)	(b)	(c)	
Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	
Apr-23	\$692,912	\$68,243	\$761,155
May-23	\$688,312	(\$66,636)	\$621,676
Jun-23	\$724,720	\$34,019	\$758,739
Jul-23	\$757,107	\$205	\$757,311
Aug-23	\$749,321	\$21,275	\$770,597
Sep-23	\$769,193	\$58,477	\$827,670
Oct-23	\$716,491	(\$59,118)	\$657,373
Nov-23	\$689,659	(\$51,999)	\$637,660
Dec-23	\$677,444	\$19,006	\$696,450
Jan-24	\$682,668	(\$22,076)	\$660,592
Feb-24	\$698,397	(\$54,968)	\$643,429
Mar-24	<u>\$689,982</u>	<u>\$59,739</u>	<u>\$749,721</u>
Total	\$8,536,207	\$6,166	\$8,542,373

Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Total G1 Actual Number of Customers	
Apr-23	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
May-23	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
Jun-23	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
Jul-23	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
Aug-23	\$2,940.66	\$86.49	34	\$21,407.76	\$162.18	132	166
Sep-23	\$2,940.66	\$86.49	34	\$21,407.76	\$162.18	132	166
Oct-23	\$2,940.67	\$86.49	34	\$21,569.94	\$162.18	133	167
Nov-23	\$2,940.66	\$86.49	34	\$21,245.58	\$162.18	131	165
Dec-23	\$2,940.66	\$86.49	34	\$21,245.58	\$162.18	131	165
Jan-24	\$2,940.66	\$86.49	34	\$21,245.58	\$162.18	131	165
Feb-24	\$2,940.66	\$86.49	34	\$21,083.40	\$162.18	130	164
Mar-24	\$2,940.66	\$86.49	34	\$21,083.40	\$162.18	130	164

(1) Actual per billing system.

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Revenue

Domestic - D and TOU-D

		(a) Total Billed kWh	(b) RDAF (\$/kWh)	(c) Total Billed RDAF Revenue
Actual	Aug-23	49,238,368	\$0.00186	\$51,683
Actual	Sep-23	42,892,304	\$0.00186	\$80,795
Actual	Oct-23	34,025,886	\$0.00186	\$64,250
Actual	Nov-23	34,316,566	\$0.00186	\$64,627
Actual	Dec-23	40,674,540	\$0.00186	\$76,297
Actual	Jan-24	45,068,208	\$0.00186	\$84,312
Actual	Feb-24	47,440,245	\$0.00186	\$89,078
Actual	Mar-24	40,123,855	\$0.00186	\$75,911
Actual	Apr-24	35,329,385	\$0.00186	\$66,988
Estimate	May-24	34,671,089	\$0.00186	\$64,488
Estimate	Jun-24	38,799,379	\$0.00186	\$72,167
Estimate	Jul-24	<u>48,547,028</u>	\$0.00186	<u>\$90,297</u>
	Total	491,126,853		\$880,893
Estimate	Aug-24	52,730,755	\$0.00212	\$111,789
Estimate	Sep-24	44,200,274	\$0.00212	\$93,705
Estimate	Oct-24	34,287,470	\$0.00212	\$72,689
Estimate	Nov-24	34,256,262	\$0.00212	\$72,623
Estimate	Dec-24	42,632,525	\$0.00212	\$90,381
Estimate	Jan-25	49,519,274	\$0.00212	\$104,981
Estimate	Feb-25	46,897,129	\$0.00212	\$99,422
Estimate	Mar-25	43,891,933	\$0.00212	\$93,051
Estimate	Apr-25	34,332,700	\$0.00212	\$72,785
Estimate	May-25	34,854,662	\$0.00212	\$73,892
Estimate	Jun-25	39,004,529	\$0.00212	\$82,690
Estimate	Jul-25	<u>48,803,472</u>	\$0.00212	<u>\$103,463</u>
	Total	505,410,987		\$1,071,471

General Service - Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating and Space Heating

		(a) Total Billed kWh	(b) RDAF (\$/kWh)	(c) Total Billed RDAF Revenue
Actual	Aug-23	31,068,810	(\$0.00002)	(\$355)
Actual	Sep-23	28,545,768	(\$0.00002)	(\$569)
Actual	Oct-23	25,552,916	(\$0.00002)	(\$508)
Actual	Nov-23	23,864,326	(\$0.00002)	(\$475)
Actual	Dec-23	25,492,335	(\$0.00002)	(\$508)
Actual	Jan-24	27,218,719	(\$0.00002)	(\$535)
Actual	Feb-24	29,532,616	(\$0.00002)	(\$589)
Actual	Mar-24	26,925,038	(\$0.00002)	(\$537)
Actual	Apr-24	24,489,928	(\$0.00002)	(\$488)
Estimate	May-24	23,957,074	(\$0.00002)	(\$479)
Estimate	Jun-24	25,827,527	(\$0.00002)	(\$517)
Estimate	Jul-24	<u>29,872,369</u>	(\$0.00002)	<u>(\$597)</u>
	Total	322,347,426		(\$6,157)
Estimate	Aug-24	31,676,076	(\$0.00137)	(\$43,396)
Estimate	Sep-24	27,902,092	(\$0.00137)	(\$38,226)
Estimate	Oct-24	23,558,466	(\$0.00137)	(\$32,275)
Estimate	Nov-24	23,529,687	(\$0.00137)	(\$32,236)
Estimate	Dec-24	25,031,169	(\$0.00137)	(\$34,293)
Estimate	Jan-25	27,342,852	(\$0.00137)	(\$37,460)
Estimate	Feb-25	27,898,067	(\$0.00137)	(\$38,220)
Estimate	Mar-25	27,150,231	(\$0.00137)	(\$37,196)
Estimate	Apr-25	23,419,415	(\$0.00137)	(\$32,085)
Estimate	May-25	23,606,771	(\$0.00137)	(\$32,341)
Estimate	Jun-25	25,484,969	(\$0.00137)	(\$34,914)
Estimate	Jul-25	<u>29,546,846</u>	(\$0.00137)	<u>(\$40,479)</u>
	Total	316,146,641		(\$433,121)

Large General Service - G1

		(a) Total Billed kWh	(b) RDAF (\$/kWh)	(c) Total Billed RDAF Revenue
Actual	Aug-23	29,874,700	\$0.00014	\$2,435
Actual	Sep-23	28,416,899	\$0.00014	\$3,978
Actual	Oct-23	26,548,036	\$0.00014	\$3,717
Actual	Nov-23	24,572,113	\$0.00014	\$3,440
Actual	Dec-23	24,103,509	\$0.00014	\$3,375
Actual	Jan-24	24,107,407	\$0.00014	\$3,375
Actual	Feb-24	27,291,151	\$0.00014	\$3,821
Actual	Mar-24	25,094,654	\$0.00014	\$3,513
Actual	Apr-24	23,994,855	\$0.00014	\$3,359
Estimate	May-24	23,083,632	\$0.00014	\$3,232
Estimate	Jun-24	25,598,578	\$0.00014	\$3,584
Estimate	Jul-24	<u>27,766,533</u>	\$0.00014	<u>\$3,887</u>
	Total	310,452,067		\$41,716

Unitil Energy Systems, Inc.
Comparison of Actual To Test Year Data
April 2023 - March 2024

	Customer Counts *						Billed kWh						Billed kW / kVA		Average kWh per Customer					Average kW/kVA per Customer	
	Residential		Regular General		Large General		Residential		Regular General		Large General		Regular	Large	Residential		Regular General		Large General	Regular	Large
	D and TOU-D	G2	kWh Meter	QRWH	G1	Total	D and TOU-D	G2	kWh Meter	QRWH	G1	Total	G2	G1	D and TOU-D	G2	kWh Meter	QRWH	G1	G2	G1
Actual																					
April	68,105	10,630	363	250	167	79,515	34,178,018	23,964,411	31,857	376,700	24,404,748	82,955,734	101,911	81,137	502	2,254	88	1,507	146,136	9.6	485.9
May	69,277	10,737	363	249	167	80,793	32,330,815	24,197,977	28,073	239,400	25,479,468	82,275,733	104,130	80,575	467	2,254	77	961	152,572	9.7	482.5
June	69,662	10,749	364	250	167	81,192	33,603,097	24,835,665	26,370	181,956	26,519,028	85,166,116	111,259	84,235	482	2,311	72	728	158,797	10.4	504.4
July	69,534	10,743	355	247	167	81,046	49,313,721	30,967,333	28,683	260,033	30,217,311	110,787,081	117,986	87,511	709	2,883	81	1,053	180,942	11.0	524.0
August	69,709	10,770	353	246	166	81,244	49,238,368	30,755,093	28,389	285,328	29,874,700	110,181,878	118,516	86,608	706	2,856	80	1,160	179,968	11.0	521.7
September	69,743	10,763	353	249	166	81,274	42,892,304	28,275,181	25,838	244,749	28,416,899	99,854,971	119,363	89,010	615	2,627	73	983	171,186	11.1	536.2
October	69,478	10,828	352	246	167	81,071	34,025,886	25,342,901	26,759	183,256	26,548,036	86,126,838	108,997	82,693	490	2,340	76	745	158,970	10.1	495.2
November	68,628	10,697	352	246	165	80,088	34,316,566	23,587,333	26,747	250,246	24,572,113	82,753,005	102,605	79,534	500	2,205	76	1,017	148,922	9.6	482.0
December	68,478	10,646	350	245	165	79,884	40,674,540	25,028,114	28,235	435,986	24,103,509	90,270,384	96,527	78,085	594	2,351	81	1,780	146,082	9.1	473.2
January	68,485	10,683	352	247	165	79,932	45,068,208	26,651,066	38,445	529,208	24,107,407	96,394,334	98,305	78,684	658	2,495	109	2,143	146,105	9.2	476.9
February	68,472	10,682	351	249	164	79,918	47,440,245	28,826,363	40,313	665,940	27,291,151	104,264,012	101,471	80,714	693	2,699	115	2,674	166,409	9.5	492.2
March	68,445	10,719	349	247	164	79,924	40,123,855	26,384,800	34,110	506,128	25,094,654	92,143,547	99,970	79,687	586	2,461	98	2,049	153,016	9.3	485.9
Total	828,016	128,647	4,257	2,971	1,990	965,881	483,205,623	318,816,237	363,819	4,158,930	316,629,024	1,123,173,633	1,281,039	988,473	584	2,478	85	1,400	159,110	10.0	496.7
Test Year **																					
April	67,032	10,472	380	258	167	78,309	36,919,734	21,033,411	35,971	353,793	23,199,379	81,542,288	87,511	80,864	551	2,009	95	1,371	138,918	8.4	484.2
May	68,175	10,506	379	256	168	79,484	34,845,155	20,197,196	31,861	256,299	23,230,381	78,560,892	87,319	81,179	511	1,922	84	1,001	138,276	8.3	483.2
June	68,499	10,629	378	258	168	79,932	43,074,211	25,493,967	32,502	216,185	27,500,834	96,317,699	106,029	86,341	629	2,399	86	838	163,695	10.0	513.9
July	68,707	10,621	379	258	168	80,133	53,371,480	29,616,140	33,066	289,997	29,386,736	112,697,419	114,306	88,631	777	2,788	87	1,124	174,921	10.8	527.6
August	68,629	10,663	377	256	169	80,094	57,715,834	30,665,177	34,562	340,290	29,935,971	118,691,834	118,215	90,184	841	2,876	92	1,329	177,136	11.1	533.6
September	69,456	10,707	377	257	168	80,965	44,979,721	28,590,103	33,864	281,883	29,722,799	103,608,370	113,730	86,802	648	2,670	90	1,097	176,921	10.6	516.7
October	68,246	10,628	379	257	168	79,678	32,009,393	22,317,914	28,015	177,928	24,642,676	79,175,926	106,201	83,069	469	2,100	74	692	146,683	10.0	494.5
November	67,875	10,548	375	255	168	79,221	34,896,989	22,648,750	31,317	274,066	24,432,498	82,283,620	98,603	80,708	514	2,147	84	1,075	145,432	9.3	480.4
December	67,567	10,520	372	252	167	78,878	45,042,699	25,705,566	40,310	454,719	25,817,785	97,061,079	97,109	79,165	667	2,443	108	1,804	154,598	9.2	474.0
January	67,012	10,479	382	262	166	78,301	47,877,662	29,121,178	49,142	656,472	27,162,976	104,867,430	101,780	81,206	714	2,779	129	2,506	163,632	9.7	489.2
February	66,947	10,469	382	260	166	78,224	43,447,320	28,684,028	44,733	622,649	27,360,368	100,159,098	101,342	80,761	649	2,740	117	2,395	164,821	9.7	486.5
March	67,134	10,470	383	260	167	78,414	41,788,394	28,061,068	43,401	559,298	27,375,056	97,827,217	102,389	81,372	622	2,680	113	2,181	163,922	9.8	487.3
Total	815,280	126,712	4,543	3,089	2,010	951,634	515,968,592	312,134,498	438,744	4,483,579	319,767,459	1,152,792,872	1,234,532	1,000,283	633	2,463	97	1,451	159,088	9.7	497.7
Actual - Test Year																					
April	1,073	158	(17)	(8)	0	1,206	(2,741,716)	2,931,000	(4,114)	22,907	1,205,369	1,413,446	14,400	273	(49)	246	(7)	136	7,218	1.2	1.6
May	1,102	231	(16)	(7)	(1)	1,309	(2,514,340)	4,000,781	(3,788)	(16,899)	2,249,087	3,714,841	16,811	(604)	(44)	331	(7)	(40)	14,296	1.4	(0.7)
June	1,163	120	(14)	(8)	(1)	1,260	(9,471,114)	(658,302)	(6,132)	(34,229)	(981,806)	(11,151,583)	5,230	(2,106)	(146)	(88)	(14)	(110)	(4,899)	0.4	(9.5)
July	827	122	(24)	(11)	(1)	913	(4,057,759)	1,351,193	(4,383)	(29,964)	830,575	(1,910,338)	3,679	(1,120)	(68)	94	(6)	(71)	6,021	0.2	(3.5)
August	1,080	107	(24)	(10)	(3)	1,150	(8,477,466)	89,916	(6,173)	(54,962)	(61,271)	(8,509,956)	302	(3,576)	(135)	(20)	(11)	(169)	2,832	(0.1)	(11.9)
September	287	56	(24)	(8)	(2)	309	(2,087,417)	(314,922)	(8,026)	(37,134)	(1,305,900)	(3,753,399)	5,633	2,208	(33)	(43)	(17)	(114)	(5,735)	0.5	19.5
October	1,232	200	(27)	(11)	(1)	1,393	2,016,493	3,024,987	(1,256)	5,328	1,905,360	6,950,912	2,796	(377)	21	241	2	53	12,288	0.1	0.7
November	753	149	(23)	(9)	(3)	867	(580,423)	938,583	(4,570)	(23,820)	139,615	469,385	4,002	(1,174)	(14)	58	(8)	(58)	3,490	0.2	1.6
December	911	126	(22)	(7)	(2)	1,006	(4,368,159)	(677,452)	(12,075)	(18,733)	(1,714,276)	(6,790,695)	(582)	(1,080)	(73)	(93)	(28)	(25)	(8,516)	(0.2)	(0.8)
January	1,473	204	(30)	(15)	(1)	1,631	(2,809,454)	(2,470,112)	(10,697)	(127,264)	(3,055,569)	(8,473,096)	(3,475)	(2,522)	(56)	(284)	(19)	(363)	(17,527)	(0.5)	(12.3)
February	1,525	213	(31)	(11)	(2)	1,694	3,992,925	142,335	(4,420)	43,291	(69,217)	4,104,914	129	(47)	44	(41)	(2)	280	1,588	(0.2)	5.6
March	1,311	249	(34)	(13)	(3)	1,510	(1,664,539)	(1,676,268)	(9,291)	(53,170)	(2,280,402)	(5,683,670)	(2,419)	(1,686)	(36)	(219)	(16)	(102)	(10,906)	(0.5)	(1.4)
Total	12,736	1,935	(286)	(118)	(20)	14,247	(32,762,969)	6,681,739	(74,925)	(324,649)	(3,138,435)	(29,619,239)	46,507	(11,811)	(49)	15	(11)	(52)	22	0.2	(0.9)
Actual - Test Year (as a % of Test Year)																					
April	1.6%	1.5%	(4.5%)	(3.1%)	0.0%	1.5%	(7.4%)	13.9%	(11.4%)	6.5%	5.2%	1.7%	16.5%	0.3%	(8.9%)	12.2%	(7.3%)	9.9%	5.2%	14.7%	0.3%
May	1.6%	2.2%	(4.2%)	(2.7%)	(0.6%)	1.6%	(7.2%)	19.8%	(11.9%)	(6.6%)	9.7%	4.7%	19.3%	(0.7%)	(8.7%)	17.2%	(8.0%)	(4.0%)	10.3%	16.7%	(0.1%)
June	1.7%	1.1%	(3.7%)	(3.1%)	(0.6%)	1.6%	(22.0%)	(2.6%)	(18.9%)	(15.8%)	(3.6%)	(11.6%)	4.9%	(2.4%)	(23.3%)	(3.7%)	(15.7%)	(13.1%)	(3.0%)	3.8%	(1.9%)
July	1.2%	1.1%	(6.3%)	(4.3%)	(0.6%)	1.1%	(7.6%)	4.6%	(13.3%)	(10.3%)	2.8%	1.1%	3.2%	(1.3%)	(8.7%)	3.4%	(7.4%)	(6.3%)	3.4%	2.0%	(0.7%)
August	1.6%	1.0%	(6.4%)	(3.9%)	(1.8%)	1.4%	(14.7%)	0.3%	(17.9%)	(16.2%)	(0.2%)	(7.2%)	0.3%	(4.0%)	(16.0%)	(0.7%)	(12.3%)	(12.7%)	1.6%	(0.7%)	(2.2%)
September	0.4%	0.5%	(6.4%)	(3.1%)	(1.2%)	0.4%	(4.6%)	(1.1%)	(23.7%)	(13.2%)	(4.4%)	(3.6%)	5.0%	2.5%	(5.0%)	(1.6%)	(18.5%)	(10.4%)	(3.2%)	4.4%	3.8%
October	1.8%	1.9%	(7.1%)	(4.3%)	(0.6%)	1.7%	6.3%	13.6%	(4.5%)	3.0%	7.7%	8.8%	2.6%	(0.5%)	4.4%	11.5%	2.8%	7.6%	8.4%	0.7%	0.1%
November	1.1%	1.4%	(6.1%)	(3.5%)	(1.8%)	1.1%	(1.7%)	4.1%	(14.6%)	(8.7%)	0.6%	0.6%	4.1%	(1.5%)	(2.7%)	2.7%	(9.0%)	(5.4%)	2.4%	2.6%	0.3%
December	1.3%	1.2%	(5.9%)	(2.8%)	(1.2%)	1.3%	(9.7%)	(2.6%)	(30.0%)	(4.1%)	(6.6%)	(7.0%)	(0.6%)	(1.4%)	(10.9%)	(3.8%)	(25.6%)	(1.4%)	(5.5%)	(1.8%)	(0.2%)
January	2.2%	1.9%	(7.9%)	(5.7%)	(0.6%)	2.1%	(5.9%)	(8.5%)													

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2024 vs. August 1, 2024
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 5/1/2024</u>	<u>Total Bill Using Rates 8/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$42.12	\$42.15	\$0.03	0.1%
150	\$47.30	\$47.34	\$0.04	0.1%
200	\$57.66	\$57.71	\$0.05	0.1%
250	\$68.02	\$68.08	\$0.06	0.1%
300	\$78.38	\$78.46	\$0.08	0.1%
350	\$88.74	\$88.83	\$0.09	0.1%
400	\$99.10	\$99.20	\$0.10	0.1%
450	\$109.46	\$109.57	\$0.12	0.1%
500	\$119.82	\$119.95	\$0.13	0.1%
525	\$124.99	\$125.13	\$0.14	0.1%
550	\$130.17	\$130.32	\$0.14	0.1%
575	\$135.35	\$135.50	\$0.15	0.1%
600	\$140.53	\$140.69	\$0.16	0.1%
625	\$145.71	\$145.88	\$0.16	0.1%
650	\$150.89	\$151.06	\$0.17	0.1%
675	\$156.07	\$156.25	\$0.18	0.1%
700	\$161.25	\$161.44	\$0.18	0.1%
725	\$166.43	\$166.62	\$0.19	0.1%
750	\$171.61	\$171.81	\$0.19	0.1%
775	\$176.79	\$176.99	\$0.20	0.1%
825	\$187.15	\$187.37	\$0.21	0.1%
925	\$207.87	\$208.11	\$0.24	0.1%
1,000	\$223.41	\$223.67	\$0.26	0.1%
1,250	\$275.21	\$275.53	\$0.32	0.1%
1,500	\$327.01	\$327.40	\$0.39	0.1%
2,000	\$430.60	\$431.12	\$0.52	0.1%
3,500	\$741.39	\$742.30	\$0.91	0.1%
5,000	\$1,052.17	\$1,053.47	\$1.30	0.1%

	<u>Rates - Effective May 1, 2024</u>	<u>Rates - Proposed August 1, 2024</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	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00186	\$0.00212	\$0.00026
Default Service Charge	<u>\$0.10718</u>	<u>\$0.10718</u>	<u>\$0.00000</u>
TOTAL	<u>\$0.20719</u>	<u>\$0.20745</u>	<u>\$0.00026</u>

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2024 vs. August 1, 2024
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G2 Rate Customers

<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 5/1/2024</u>	<u>Total Bill Using Rates 8/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$201.08	\$200.10	(\$0.99)	(0.5%)
20%	10	1,460	\$372.98	\$371.01	(\$1.97)	(0.5%)
20%	15	2,190	\$544.87	\$541.92	(\$2.96)	(0.5%)
20%	25	3,650	\$888.66	\$883.74	(\$4.93)	(0.6%)
20%	50	7,300	\$1,748.14	\$1,738.28	(\$9.86)	(0.6%)
20%	75	10,950	\$2,607.61	\$2,592.83	(\$14.78)	(0.6%)
20%	100	14,600	\$3,467.08	\$3,447.37	(\$19.71)	(0.6%)
20%	150	21,900	\$5,186.03	\$5,156.47	(\$29.57)	(0.6%)
36%	5	1,314	\$290.08	\$288.31	(\$1.77)	(0.6%)
36%	10	2,628	\$550.97	\$547.42	(\$3.55)	(0.6%)
36%	15	3,942	\$811.86	\$806.54	(\$5.32)	(0.7%)
36%	25	6,570	\$1,333.64	\$1,324.77	(\$8.87)	(0.7%)
36%	50	13,140	\$2,638.09	\$2,620.36	(\$17.74)	(0.7%)
36%	75	19,710	\$3,942.55	\$3,915.94	(\$26.61)	(0.7%)
36%	100	26,280	\$5,247.00	\$5,211.52	(\$35.48)	(0.7%)
36%	150	39,420	\$7,855.90	\$7,802.69	(\$53.22)	(0.7%)
50%	5	1,825	\$367.95	\$365.49	(\$2.46)	(0.7%)
50%	10	3,650	\$706.71	\$701.79	(\$4.93)	(0.7%)
50%	15	5,475	\$1,045.48	\$1,038.08	(\$7.39)	(0.7%)
50%	25	9,125	\$1,723.00	\$1,710.68	(\$12.32)	(0.7%)
50%	50	18,250	\$3,416.81	\$3,392.17	(\$24.64)	(0.7%)
50%	75	27,375	\$5,110.62	\$5,073.66	(\$36.96)	(0.7%)
50%	100	36,500	\$6,804.43	\$6,755.15	(\$49.27)	(0.7%)
50%	150	54,750	\$10,192.04	\$10,118.13	(\$73.91)	(0.7%)

	<u>Rates - Effective May 1, 2024</u>	<u>Rates - Proposed August 1, 2024</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	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adj. Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00137)	(\$0.00135)
Default Service Charge	\$0.10038	\$0.10038	\$0.00000
TOTAL	\$0.15239	\$0.15104	(\$0.00135)

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2024 vs. August 1, 2024
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G2 kWh Meter Rate Customers

Average Monthly kWh	Total Bill Using Rates 5/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
15	\$21.16	\$21.14	(\$0.02)	(0.1%)
75	\$32.26	\$32.16	(\$0.10)	(0.3%)
150	\$46.14	\$45.94	(\$0.20)	(0.4%)
250	\$64.65	\$64.32	(\$0.34)	(0.5%)
350	\$83.16	\$82.69	(\$0.47)	(0.6%)
450	\$101.67	\$101.06	(\$0.61)	(0.6%)
550	\$120.18	\$119.44	(\$0.74)	(0.6%)
650	\$138.69	\$137.81	(\$0.88)	(0.6%)
750	\$157.20	\$156.19	(\$1.01)	(0.6%)
900	\$184.96	\$183.75	(\$1.22)	(0.7%)

	Rates - Effective May 1, 2024	Rates - Proposed August 1, 2024	Difference
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	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00137)	(\$0.00135)
Default Service Charge	<u>\$0.10038</u>	<u>\$0.10038</u>	<u>\$0.00000</u>
TOTAL	\$0.18509	\$0.18374	(\$0.00135)

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2024 vs. August 1, 2024
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G2 QRWH and SH Rate Customers

Average kWh	Total Bill Using Rates 5/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
100	\$28.64	\$28.50	(\$0.13)	(0.5%)
200	\$47.55	\$47.28	(\$0.27)	(0.6%)
300	\$66.45	\$66.05	(\$0.40)	(0.6%)
400	\$85.36	\$84.82	(\$0.54)	(0.6%)
500	\$104.27	\$103.60	(\$0.67)	(0.6%)
750	\$151.54	\$150.53	(\$1.01)	(0.7%)
1,000	\$198.81	\$197.46	(\$1.35)	(0.7%)
1,500	\$293.35	\$291.33	(\$2.02)	(0.7%)
2,000	\$387.89	\$385.19	(\$2.70)	(0.7%)
2,500	\$482.43	\$479.06	(\$3.37)	(0.7%)

	Rates - Effective May 1, 2024	Rates - Proposed August 1, 2024	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	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00137)	(\$0.00135)
Default Service Charge	<u>\$0.10038</u>	<u>\$0.10038</u>	<u>\$0.00000</u>
TOTAL	\$0.18908	\$0.18773	(\$0.00135)

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2024 vs. August 1, 2024
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G1 Rate Customers

Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 5/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
25.0%	200	36,500	\$6,435.79	\$6,432.51	(\$3.28)	(0.1%)
25.0%	400	73,000	\$12,709.40	\$12,702.83	(\$6.57)	(0.1%)
25.0%	600	109,500	\$18,983.01	\$18,973.16	(\$9.86)	(0.1%)
25.0%	800	146,000	\$25,256.62	\$25,243.48	(\$13.14)	(0.1%)
25.0%	1,000	182,500	\$31,530.23	\$31,513.81	(\$16.42)	(0.1%)
25.0%	1,500	273,750	\$47,214.26	\$47,189.62	(\$24.64)	(0.1%)
25.0%	2,000	365,000	\$62,898.28	\$62,865.43	(\$32.85)	(0.1%)
25.0%	2,500	456,250	\$78,582.31	\$78,541.24	(\$41.06)	(0.1%)
25.0%	3,000	547,500	\$94,266.33	\$94,217.06	(\$49.27)	(0.1%)
40.0%	200	58,400	\$9,176.36	\$9,171.10	(\$5.26)	(0.1%)
40.0%	400	116,800	\$18,190.53	\$18,180.02	(\$10.51)	(0.1%)
40.0%	600	175,200	\$27,204.71	\$27,188.94	(\$15.77)	(0.1%)
40.0%	800	233,600	\$36,218.88	\$36,197.86	(\$21.02)	(0.1%)
40.0%	1,000	292,000	\$45,233.06	\$45,206.78	(\$26.28)	(0.1%)
40.0%	1,500	438,000	\$67,768.50	\$67,729.08	(\$39.42)	(0.1%)
40.0%	2,000	584,000	\$90,303.94	\$90,251.38	(\$52.56)	(0.1%)
40.0%	2,500	730,000	\$112,839.38	\$112,773.68	(\$65.70)	(0.1%)
40.0%	3,000	876,000	\$135,374.82	\$135,295.98	(\$78.84)	(0.1%)
57.0%	200	83,220	\$12,282.33	\$12,274.84	(\$7.49)	(0.1%)
57.0%	400	166,440	\$24,402.48	\$24,387.50	(\$14.98)	(0.1%)
57.0%	600	249,660	\$36,522.63	\$36,500.16	(\$22.47)	(0.1%)
57.0%	800	332,880	\$48,642.78	\$48,612.82	(\$29.96)	(0.1%)
57.0%	1,000	416,100	\$60,762.93	\$60,725.49	(\$37.45)	(0.1%)
57.0%	1,500	624,150	\$91,063.31	\$91,007.14	(\$56.17)	(0.1%)
57.0%	2,000	832,200	\$121,363.69	\$121,288.79	(\$74.90)	(0.1%)
57.0%	2,500	1,040,250	\$151,664.07	\$151,570.44	(\$93.62)	(0.1%)
57.0%	3,000	1,248,300	\$181,964.44	\$181,852.10	(\$112.35)	(0.1%)
71.0%	200	103,660	\$14,840.19	\$14,830.86	(\$9.33)	(0.1%)
71.0%	400	207,320	\$29,518.20	\$29,499.55	(\$18.66)	(0.1%)
71.0%	600	310,980	\$44,196.22	\$44,168.23	(\$27.99)	(0.1%)
71.0%	800	414,640	\$58,874.23	\$58,836.91	(\$37.32)	(0.1%)
71.0%	1,000	518,300	\$73,552.24	\$73,505.60	(\$46.65)	(0.1%)
71.0%	1,500	777,450	\$110,247.27	\$110,177.30	(\$69.97)	(0.1%)
71.0%	2,000	1,036,600	\$146,942.30	\$146,849.01	(\$93.29)	(0.1%)
71.0%	2,500	1,295,750	\$183,637.34	\$183,520.72	(\$116.62)	(0.1%)
71.0%	3,000	1,554,900	\$220,332.37	\$220,192.43	(\$139.94)	(0.1%)

	Rates - Effective May 1, 2024	Rates - Proposed August 1, 2024	Difference
Customer Charge	\$162.18	\$162.18	\$0.00
	All kVA	All kVA	All kVA
Distribution Charge	\$8.53	\$8.53	\$0.00
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	\$8.53	\$8.53	\$0.00
	All kWh	All kWh	All kWh
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00014	\$0.00005	(\$0.00009)
Default Service Charge*	<u>\$0.07297</u>	<u>\$0.07297</u>	<u>\$0.00000</u>
TOTAL	\$0.12514	\$0.12505	(\$0.00009)

* Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the May 2024 rate is unchanged.

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

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CALCULATION OF THE REVENUE DECOUPLING ADJUSTMENT FACTORS

	Domestic - D and TOU-D	General Service - Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating and Space Heating	Large General Service - G1
1. <i>Beginning Balance - April 1, 2023</i>	(\$895,969)	\$5,666	(\$40,424)
2. <i>Total Monthly Revenue Variances (MRV) - Apr 2023-Mar 2024</i>	(\$1,843,387)	\$363,977	(\$14,231)
3. <i>Collections / (Credits) associated with current RDAF - Aug 2023-Jul 2024</i>	\$880,893	(\$6,157)	\$41,716
4. <i>Carrying Costs - Apr 2023 - Jul 2025</i>	<u>(\$356,106)</u>	<u>\$70,315</u>	<u>(\$2,633)</u>
5. <i>Total Revenue Decoupling Adjustment (RDA) for credit / (collection) (L. 1 + L. 2 + L. 3 + L. 4)</i>	(\$2,214,569)	\$433,801	(\$15,572)
6. <i>RDA Cap (+ / -)</i>	\$1,070,391	\$586,077	\$256,271
7. <i>RDA Deferral (If L.5 > L. 6, difference L.5 and L. 6, otherwise \$0)</i>	(\$1,144,178)	\$0	\$0
8. <i>RDA eligible for credit / (collection) (L. 5 - L. 7)</i>	(\$1,070,391)	\$433,801	(\$15,572)
9. <i>Estimated kWh Sales - Aug 2024-Jul 2025</i>	505,410,987	316,146,641	293,061,236
10. <i>Revenue Decoupling Adjustment Factor (\$/kWh) (-1 * L. 8 / L. 9)</i>	\$0.00212	(\$0.00137)	\$0.00005
1. Beginning Balance - June 2022	\$0	\$0	\$0
2. Total Monthly Revenue Variances (MRV) - June 2022-March 2023	(\$879,168)	(\$2,190)	(\$40,897)
3. Collections / (Credits) associated with current RDAF (thru July 2023)	n/a	n/a	n/a
4. Carrying Costs - June 2022 - July 2024	(\$80,094)	\$8,236	(\$2,324)
5. Total Revenue Decoupling Adjustment (RDA) for credit / (collection) - (L. 1 + L. 2 + L. 3 + L. 4)	(\$959,262)	\$6,046	(\$43,220)
6. RDA Cap (+ / -)	\$911,619	\$481,115	\$213,990
7. RDA Deferral - (If L.5 > L. 6, difference L.5 and L. 6, otherwise \$0)	(\$47,642)	\$0	\$0
8. RDA eligible for credit / (collection) - (L. 5 - L. 7)	(\$911,619)	\$6,046	(\$43,220)
9. Estimated kWh Sales - August 2023-July 2024	491,346,801	315,117,358	308,299,152
10. Revenue Decoupling Adjustment Factor (\$/kWh) - (-1 * L. 8 / L. 9)	\$0.00186	(\$0.00002)	\$0.00014

Authorized by NHPUC Order No. ~~26,865~~ in Case No. DE ~~23-057~~, dated ~~July 31, 2023~~

SUMMARY OF DELIVERY SERVICE RATES

Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

Class		Distribution Charge*	Non-Transmission External Delivery Charge**	Transmission External Delivery Charge**	Total External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Revenue Decoupling Adjustment Factor**	Total Delivery Charges
D	Customer Charge	\$16.22						(1)		\$16.22
	All kWh	\$0.04612	\$0.01396	\$0.03090	\$0.04486	(\$0.00010)	\$0.00000	\$0.00727	\$0.00186	\$0.10027
G2	Customer Charge	\$29.19								\$29.19
	All kW	\$12.13				\$0.00				\$12.13
	All kWh	\$0.00000	\$0.01396	\$0.03090	\$0.04486	(\$0.00010)	\$0.00000	\$0.00727	(\$0.00002)	\$0.05201
G2 - kWh meter	Customer Charge	\$18.38								\$18.38
	All kWh	\$0.03270	\$0.01396	\$0.03090	\$0.04486	(\$0.00010)	\$0.00000	\$0.00727	(\$0.00002)	\$0.08471
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$9.73								\$9.73
	All kWh	\$0.03669	\$0.01396	\$0.03090	\$0.04486	(\$0.00010)	\$0.00000	\$0.00727	(\$0.00002)	\$0.08870
G1	Customer Charge	\$162.18		Secondary Voltage						\$162.18
	Customer Charge	\$86.49		Primary Voltage						\$86.49
	All kVA	\$8.53				\$0.00				\$8.53
	All kWh	\$0.00000	\$0.01396	\$0.03090	\$0.04486	(\$0.00010)	\$0.00000	\$0.00727	\$0.00014	\$0.05217
ALL GENERAL	Transformer Ownership Credit (kW/kVa)									(\$0.50)
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)									2.00%
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)									3.50%

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00577 per kWh and lost base revenue portion of \$0.00000 per kWh.

* Authorized by NHPUC Order No. 26,837 in Case No. DE 23-014, dated May 31, 2023
 ** Authorized by NHPUC Order No. ~~26,865~~ in Case No. ~~DE 23-057~~, dated ~~July 31, 2023~~
 *** Authorized by NHPUC Order No. 26,236 in Case No. DE 19-043, dated April 22, 2019
 **** Authorized by NHPUC Order No. 26,911 in Case No. DE 23-098, dated December 11, 2023

SUMMARY OF WHOLE HOUSE RESIDENTIAL TIME OF USE RATES AND ELECTRIC VEHICLE RATES

(DELIVERY AND SUPPLY)

Each bill rendered for electric delivery service and supply service (as applicable) shall be calculated through the application of the effective rates as listed below.

Class	DELIVERY RATES									SUPPLY RATES			Total Delivery and Supply
	Distribution Charge*	Non-Transmission External Delivery Charge**	Transmission External Delivery Charge**	Total External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Revenue Decoupling Adjustment Factor**	Total Delivery Charges	Renewable Portfolio Standard Charge*****	Power Supply Charge*****	Total Default Service Charge*****	
TOU-D Customer Charge	\$16.22								\$16.22				\$16.22
								\$0.00212	\$0.06116				\$0.12845
								\$0.00212	\$0.07800				\$0.14656
								\$0.00212	\$0.23996				\$0.32245
Off-Peak kWh	\$0.03966	\$0.01396	(\$0.00175)	\$0.01221	(\$0.00010)	\$0.00000	\$0.00727	\$0.00186	\$0.06090	\$0.00577	\$0.06152	\$0.06729	\$0.12819
Mid-Peak kWh	\$0.05438	\$0.01396	\$0.00037	\$0.01433	(\$0.00010)	\$0.00000	\$0.00727	\$0.00186	\$0.07774	\$0.00577	\$0.06279	\$0.06856	\$0.14630
On-Peak kWh	\$0.04691	\$0.01396	\$0.16980	\$0.18376	(\$0.00010)	\$0.00000	\$0.00727	\$0.00186	\$0.23970	\$0.00577	\$0.07672	\$0.08249	\$0.32219
TOU-EV-D Customer Charge	\$5.26								\$5.26				\$5.26
Off-Peak kWh	\$0.03966	\$0.01396	(\$0.00175)	\$0.01221	(\$0.00010)	\$0.00000	\$0.00727		\$0.05904	\$0.00577	\$0.06152	\$0.06729	\$0.12633
Mid-Peak kWh	\$0.05438	\$0.01396	\$0.00037	\$0.01433	(\$0.00010)	\$0.00000	\$0.00727		\$0.07588	\$0.00577	\$0.06279	\$0.06856	\$0.14444
On-Peak kWh	\$0.04691	\$0.01396	\$0.16980	\$0.18376	(\$0.00010)	\$0.00000	\$0.00727		\$0.23784	\$0.00577	\$0.07672	\$0.08249	\$0.32033
TOU-EV-G2 Customer Charge	\$29.19								\$29.19				\$29.19
All kW	\$6.07				\$0.00				\$6.07				\$6.07
Off-Peak kWh	\$0.02193	\$0.01396	(\$0.00161)	\$0.01235	(\$0.00010)	\$0.00000	\$0.00727		\$0.04145	\$0.00577	\$0.05658	\$0.06235	\$0.10380
Mid-Peak kWh	\$0.02149	\$0.01396	(\$0.00054)	\$0.01342	(\$0.00010)	\$0.00000	\$0.00727		\$0.04208	\$0.00577	\$0.05924	\$0.06501	\$0.10709
On-Peak kWh	\$0.02718	\$0.01396	\$0.19260	\$0.20656	(\$0.00010)	\$0.00000	\$0.00727		\$0.24091	\$0.00577	\$0.07299	\$0.07876	\$0.31967
TOU-EV-G1 Customer Charge	\$162.18	Secondary Voltage							\$162.18				\$162.18
Customer Charge	\$86.49	Primary Voltage							\$86.49				\$86.49
All kVA	\$4.27				\$0.00				\$4.27				\$4.27
Off-Peak kWh	\$0.01220	\$0.01396	(\$0.00163)	\$0.01233	(\$0.00010)	\$0.00000	\$0.00727		\$0.03170	\$0.00700	MARKET	MARKET	MARKET
Mid-Peak kWh	\$0.01285	\$0.01396	(\$0.00036)	\$0.01360	(\$0.00010)	\$0.00000	\$0.00727		\$0.03362	\$0.00700	MARKET	MARKET	MARKET
On-Peak kWh	\$0.01571	\$0.01396	\$0.19719	\$0.21115	(\$0.00010)	\$0.00000	\$0.00727		\$0.23403	\$0.00700	MARKET	MARKET	MARKET
ALL GENERAL	Transformer Ownership Credit (kW/kVa)												(\$0.50)
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)												2.00%
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)												3.50%

DEFINITIONS
 Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays ¹
 Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays ¹
 On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays ¹

¹ Holidays observed by the State of New Hampshire pursuant to NH RSA 288:1.

* Authorized by NHPUC Order No. 26,837 in Case No. DE 23-014, dated May 31, 2023 and NHPUC Order No. 26,865 in Case No. DE 23-057, dated July 31, 2023
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 *** Authorized by NHPUC Order No. 26,236 in Case No. DE 19-043, dated April 22, 2019
 **** Authorized by NHPUC Order No. 26,911 in Case No. DE 23-098, dated December 11, 2023
 ***** Authorized by NHPUC Order No. 26,910 in Case No. DE 23-054, dated December 8, 2023 and NHPUC Order No. 26,865 in Case No. DE 23-057, dated July 31, 2023

**SUMMARY OF LOW-INCOME
ELECTRIC ASSISTANCE PROGRAM DISCOUNTS**

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

Tier	Percentage of NH State Median Income & Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only *; Excludes Supply	LI-EAP discount Fixed Default Service ** Supply Only	LI-EAP discount Variable Default Service ** Supply Only									
				effective August January 1, 2024 (1)	effective August 1, 2024 February 2024 - July 2024 (2)	Aug-24 (3) Feb-24 (3)	Sep-24 (3) Mar-24 (3)	Oct-24 (3) Apr-24 (3)	Nov-24 (3) May-24 (3)	Dec-24 (3) Jun-24 (3)	Jan-25 (3) Jul-24 (3)				
1 (4)	N/A	N/A													
2	151 (FPG) - 60 (SMI)	5%	Customer Charge First 750 kWh Excess 750 kWh	(\$0.81) (\$0.00501) (\$0.00500) \$0.00000	TBD (\$0.00536) \$0.00000	TBD (\$0.00808) \$0.00000	TBD (\$0.00525) \$0.00000	TBD (\$0.00431) \$0.00000	TBD (\$0.00415) \$0.00000	TBD (\$0.00428) \$0.00000	TBD (\$0.00535) \$0.00000				
3	126 (FPG) - 150 (FPG)	19%	Customer Charge First 750 kWh Excess 750 kWh	(\$3.08) (\$0.01905) (\$0.01900) \$0.00000	TBD (\$0.02036) \$0.00000	TBD (\$0.03071) \$0.00000	TBD (\$0.01997) \$0.00000	TBD (\$0.01637) \$0.00000	TBD (\$0.01578) \$0.00000	TBD (\$0.01625) \$0.00000	TBD (\$0.02031) \$0.00000				
4	101 (FPG) - 125 (FPG)	36%	Customer Charge First 750 kWh Excess 750 kWh	(\$5.84) (\$0.03610) (\$0.03600) \$0.00000	TBD (\$0.03858) \$0.00000	TBD (\$0.05819) \$0.00000	TBD (\$0.03783) \$0.00000	TBD (\$0.03102) \$0.00000	TBD (\$0.02989) \$0.00000	TBD (\$0.03079) \$0.00000	TBD (\$0.03849) \$0.00000				
5	76 (FPG) - 100 (FPG)	54%	Customer Charge First 750 kWh Excess 750 kWh	(\$8.76) (\$0.05415) (\$0.05401) \$0.00000	TBD (\$0.05788) \$0.00000	TBD (\$0.08729) \$0.00000	TBD (\$0.05674) \$0.00000	TBD (\$0.04653) \$0.00000	TBD (\$0.04484) \$0.00000	TBD (\$0.04619) \$0.00000	TBD (\$0.05773) \$0.00000				
6	0 - 75 (FPG)	86%	Customer Charge First 750 kWh Excess 750 kWh	(\$13.95) (\$0.08623) (\$0.08601) \$0.00000	TBD (\$0.09217) \$0.00000	TBD (\$0.13902) \$0.00000	TBD (\$0.09037) \$0.00000	TBD (\$0.07410) \$0.00000	TBD (\$0.07141) \$0.00000	TBD (\$0.07356) \$0.00000	TBD (\$0.09194) \$0.00000				

(1) Discount calculated using total utility charges from Page 4 multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply. Competitively supplied customers billed on a consolidated basis would receive these discounts plus the appropriate fixed default service supply discount.

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

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

(4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.

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

* Authorized by NHPUC Order No. 26,911 in Case No. DE 23-098, dated December 11, 2023

** Authorized by NHPUC Order No. 26,910 in Case No. DE 23-054, dated December 8, 2023 and NHPUC Order No. 26,865 in Case No. DE 23-057, dated July 31, 2023