

UNITIL ENERGY SYSTEMS, INC.

**SUPPLEMENTAL TESTIMONY OF
LINDA S. MCNAMARA**

New Hampshire Public Utilities Commission

Docket No. DE 24-077

June 20, 2024

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LIST OF SCHEDULES

Schedule LSM-1 SUPP: RDAC Rate Calculation and Reconciliation

Schedule LSM-3 SUPP: Class Bill Impacts

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Exhibit LSM-1 SUPP
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1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Linda S. McNamara. My business address is 6 Liberty Lane West,
4 Hampton, New Hampshire 03842.

5

6 **Q. For whom do you work and in what capacity?**

7 A. I am a Senior Regulatory Analyst for Unitil Service Corp. (“USC”), which
8 provides centralized management and administrative services to all Unitil
9 Corporation’s affiliates including Unitil Energy Systems, Inc. (“UES”).

10

11 **Q. Have you previously provided direct testimony in this proceeding?**

12 A. Yes, my direct testimony (Exhibit LSM-1) and supporting schedules were part of
13 UES’s Revenue Decoupling Adjustment Factor (“RDAF”) filing in this
14 proceeding submitted on May 24, 2024. The schedules included in the initial
15 filing were:

16 Schedule LSM-1: RDAC Rate Calculation and Reconciliation

17 Schedule LSM-2: Comparison of Actual To Test Year Data

18 Schedule LSM-3: Class Bill Impacts

19 Schedule LSM-4: Redline Tariffs

20

21 **II. PURPOSE OF SUPPLEMENTAL TESTIMONY**

22 **Q. What is the purpose of your supplemental testimony in this proceeding?**

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1 **A.** The purpose of my testimony is to present and explain UES’s proposed revision
2 to its proposed RDAF that was filed on May 24, 2024. Specifically, UES seeks of
3 a waiver of the Revenue Decoupling Adjustment (“RDA”) cap (“the cap”) of
4 three percent of distribution revenue, which was applied in its initial filing. A
5 motion for waiver of the cap accompanies this filing. In support of this revision, I
6 have included the following supplemental schedules:

7 Schedule LSM-1 SUPP: RDAC Rate Calculation and Reconciliation

8 Schedule LSM-3 SUPP: Class Bill Impacts

9

10 There are no proposed changes to Schedule LSM-2. The redline tariffs, which
11 were provided in Schedule LSM-4 are discussed further below. UES included a
12 redline and clean version of its proposed tariff page 69-H, Calculation of the
13 Revenue Decoupling Adjustment Factors, for effect August 1, 2024 in its initial
14 filing. In addition, informational versions of its tariff pages Summary of Delivery
15 Service Rates Page 4), Summary of Whole House Residential Time of Use Rates
16 and Electric Vehicle Rates (Page 5-A, and Summary of Low-Income Electric
17 Assistance Program Discounts (Page 6) were included.

18

19 **Q.** **Has UES included revised tariffs in this filing?**

20 **A.** No. UES intends to file a revised clean and redline RDAC tariff (Page 69-H) in
21 compliance with the Commission’s order should the Commission approve UES’s
22 motion for a waiver of the cap and associated proposed revised RDAF. The rate

1 summary tariffs (Pages 4, 5-A, and 6) which were submitted for informational
2 purposes in this proceeding, were filed for effect August 1, 2024 in DE 24-080.
3 These tariff pages reflect the RDAC filed on May 24, 2024, the proposed External
4 Delivery (“EDC”) and Stranded Cost Charges (“SCC”), and changes associated
5 with the recently approved August 1 default service charge. UES intends to file
6 final clean and redline rate summary tariffs in DE 24-080 so that all rates effective
7 August 1, 2024 may be included once orders in both dockets have been issued.
8

9 **III. WAIVER OF CAP**

10 **Q. What is the cap and how is it calculated?**

11 **A.** As indicated above, UES’s recovery is capped by an amount equal to 3% of
12 distribution revenues. The cap was a component of the Settlement Agreement in
13 DE 21-030 and is memorialized in its RDAC tariff. The cap limits the impact of
14 the RDAF on customer bills and is applicable to both over- and under-recoveries.
15 It is calculated by taking three percent of actual distribution revenues, for each
16 Customer Group, over the measurement period, April 2023 through March 2024.
17 The calculation of the cap for the current period is provided in the bottom section
18 of Schedule LSM-1 SUPP, Page 5 and is identical to the calculation provided in
19 the initial filing.

20

21 **Q. Are any of the three Customer Group RDAF calculations impacted by the**
22 **cap?**

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1 **A.** Yes. As shown on Schedule LSM-1 SUPP, Page 1, line 5, the total RDA for the
2 domestic group is (\$2,166,157)¹, due to actual base revenue per customer being
3 less than the authorized base revenue per customer. The cap for this group
4 however was determined to be, plus or minus, \$1,070,391, resulting in a
5 difference of nearly \$1.1 million dollars.

6
7 **Q.** **Why didn't UES file its request for waiver of the RDA cap with its initial**
8 **filing?**

9 **A.** In accordance with its RDAF tariff, to the extent the application of the cap results
10 in a RDA that is less than the total RDA for the period, the difference is to be
11 deferred and included in the RDAC reconciliation for recovery in the subsequent
12 adjustment period. UES considered seeking a waiver of the cap but decided not
13 to seek a waiver at that time since the bill impacts associated with its Annual SCC
14 and EDC Filing were to be filed on June 14, 2024 and therefore not yet known.
15 Now filed, and as indicated in the SCC and EDC filing, a typical residential
16 customer on default service using 650 kWh per month would see a decrease of
17 \$12.51 or 8.2% versus current rates. Given the level of the bill decreases related
18 to the proposed August 1, 2024 SCC and EDC, UES determined this would be a
19 suitable time to seek a waiver of the cap.

¹ In its initial filing, this figure is (\$2,214,569). The difference in the two figures is interest.

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1 **Q. Will residential customers still see bill decreases even with the full RDAC**
2 **under-collection included in rates?**

3 A. Yes. Based on changes to the SCC and EDC, UES is proposing a net rate
4 decrease of \$0.01924 per kWh for effect August 1, 2024. The impact to the
5 August 1, 2024 RDAF, comparing the currently effective domestic class RDAF of
6 \$0.00186 per kWh to the RDAF of \$0.00429 per kWh provided in this proposal,
7 is an increase of \$0.00243 per kWh. Thus, a waiver of the cap under the current
8 circumstances will have a minimal impact to the overall rate reduction customers
9 will experience on August 1, 2024.² Assuming the waiver of the cap is approved,
10 a typical residential customer on default service using 650 kWh per month would
11 see a decrease of \$12.30 or 8.1% versus current rates.

12
13 **Q. Are there any benefits to customers under this proposal?**

14 A. Yes. Under this proposal there will be a fairly significant reduction to interest
15 charges that otherwise would result from carrying the deferral balance for another
16 year before possibly having the ability to recover it. Based on the current prime
17 interest rate of 8.50%, the rate used in the RDAF reconciliation, interest for one
18 year on the \$1,144,178 deferral included in the initial filing is approximately
19 \$97,000.

² In addition to the \$0.01924 per kWh reduction in the SCC and EDC proposed for effect August 1, 2024, UES recently received approval of its August 1, 2024-January 31, 2025 Default Service Charge which will result in an additional \$0.00212 per kWh decrease for the residential customers on August 1, 2024.

1

2 **IV. RETAIL RATE CALCULATIONS**

3 **Q. What are the proposed RDAF included in this supplemental filing?**

4 A. Similar to its initial filing, UES has calculated three RDAF, applicable to its 1)
5 residential domestic (D) and domestic time-of-use customers (TOU-D) customers,
6 2) its Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating
7 and Space Heating customers, and 3) Large General Service - G1 customers. As
8 shown on Schedule LSM-1 SUPP, Page 1, the proposed Regular General service
9 class RDAF is a credit of \$0.00137 per kWh and the proposed Large General
10 Service class RDAF is a charge of \$0.00005 per kWh. These factors are proposed
11 to take effect August 1, 2024 and are unchanged from the initial filing. The
12 residential class RDAF included with this proposal is a charge of \$0.00429 per
13 kWh.

14

15 **Q. Why is RDAF for the domestic class different than that included in the initial**
16 **filing?**

17 A. As discussed previously, and as shown on page 1, line 7, the deferral for the
18 domestic class has been set to \$0 thereby impacting the calculated RDAF.

19

20 **Q. Can you provide a comparison of the residential class RDAF included with**
21 **this proposal to the current RDAF and to the proposed RDAF included in**
22 **the initial filing?**

1 **A.** Yes, please see the table below.

	Domestic - D and TOU-D
	RDAF
under proposal to waive cap	\$0.00429 / kWh
per initial filing	\$0.00212 / kWh
currently effective	\$0.00186 / kWh

2

3 **Q.** **Besides the proposal to waive the cap, used in determining the residential**
4 **RDAF shown on page 1, does this proposal impact any of the other**
5 **components or the process used to determine the RDAF?**

6 **A.** No. The process used to determine the RDA for the period April 2023 to March
7 2024 is the same in this proposal as it was in the initial filing. The impact of this
8 proposal is to the August 1, 2024 residential class RDAF and resulting
9 reconciliation balance. Supporting pages included with this filing, detailed below,
10 are similar to those included in the initial filing.

11

12 The reconciliation of the RDA and estimated RDAF revenues are provided on
13 Schedule LSM-1 SUPP, Pages 2, 3, and 4. Pages 3 and 4 relate to the Regular
14 General service class and the Large General Service class, respectively, and have
15 not changed from the initial filing. Page 2 provides the reconciliation of the
16 residential class and now shows the recovery of the full RDA balance, with no
17 deferral.

18

1 Pages 5 and 6 provide details regarding the determination of the monthly revenue
2 variance (“MRV”) during the period April 2023-March 2024, shown in column
3 (b) on Pages 2, 3 and 4 for each class. The data on pages 5 and 6 is identical to
4 that filed in the initial filing.

5
6 Page 7 provides the RDAF revenues for the August 2023-July 2024 and August
7 2024-July 2025 periods. The only change to this page, versus the initial filing, is
8 to the revenues presented in the August 2024 to July 2025 period for the domestic
9 class which have been calculated using the modified RDAF.

10

11 **V. BILL IMPACTS**

12 **Q. Have you included bill impacts associated with the RDAF change?**

13 A. Yes. Typical bill impacts for all rate classes comparing May 2024³ rates to those
14 including the RDAF calculated herein, have been provided on Schedule LSM-3
15 SUPP, pages 1 through 5. These bills isolate the impact of changes to the RDAF.
16 As shown, for customers on default service, residential class bills would increase
17 by approximately 1.0%.

18

³ In its initial filing, bill impacts presented were compared to rates in effect in May 2024. In order to provide a consistent comparison to those initially filed, May 2024 rates were used in this analysis. Note, however, that effective June 1, 2024 UES received approval of its Storm Recovery Adjustment Factor (“SRAF”).

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1 **Q. Have you included bill impacts associated with this proposal, taking into**
2 **account all August 1, 2024 rate changes?**

3 A. Yes. Bill impacts by class comparing currently effective June 1, 2024 rates to
4 August 1, 2024 rates including the proposed RDAF as well as the proposed SCC
5 and EDC, and the approved August 1 default service charge, are shown on
6 Schedule LSM-3 SUPP, pages 6 through 10. As shown on page 6, for customers
7 on default service, residential class bills would decrease by approximately 8.1%
8 due to a net rate decrease of \$0.01893 per kWh.

9

10 **VI. CONCLUSION**

11 **Q. Does that conclude your testimony?**

12 A. Yes, it does.

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>(\$307,694)</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)	(\$2,166,157)	\$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	\$0 (1)	\$0	\$0	If L.5 >L. 6, difference L.5 and L. 6, otherwise \$0
8. RDA eligible for credit / (collection)	(\$2,166,157)	\$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)	\$0.00429	(\$0.00137)	\$0.00005	-1 * L. 8 / L. 9

(1) While the Total Revenue Decoupling Adjustment (RDA) for credit / (collection) shown on Line 5 exceeds the RDA Cap, provided on Line 6, for the Domestic Class, UES is proposing to waive the RDA Cap for purposes of this calculation.

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)		\$226,215	(\$1,852,161)	(\$1,965,268)	8.50%	31	(\$14,149)	(\$1,866,310)
18	Estimate	September-24	(\$1,866,310)		\$189,619	(\$1,676,691)	(\$1,771,500)	8.50%	30	(\$12,342)	(\$1,689,033)
19	Estimate	October-24	(\$1,689,033)		\$147,093	(\$1,541,940)	(\$1,615,486)	8.50%	31	(\$11,631)	(\$1,553,570)
20	Estimate	November-24	(\$1,553,570)		\$146,959	(\$1,406,611)	(\$1,480,091)	8.50%	30	(\$10,312)	(\$1,416,923)
21	Estimate	December-24	(\$1,416,923)		\$182,894	(\$1,234,030)	(\$1,325,476)	8.50%	31	(\$9,543)	(\$1,243,572)
22	Estimate	January-25	(\$1,243,572)		\$212,438	(\$1,031,135)	(\$1,137,353)	8.50%	31	(\$8,211)	(\$1,039,345)
23	Estimate	February-25	(\$1,039,345)		\$201,189	(\$838,157)	(\$938,751)	8.50%	28	(\$6,121)	(\$844,278)
24	Estimate	March-25	(\$844,278)		\$188,296	(\$655,981)	(\$750,130)	8.50%	31	(\$5,415)	(\$661,397)
25	Estimate	April-25	(\$661,397)		\$147,287	(\$514,109)	(\$587,753)	8.50%	30	(\$4,106)	(\$518,216)
26	Estimate	May-25	(\$518,216)		\$149,527	(\$368,689)	(\$443,452)	8.50%	31	(\$3,201)	(\$371,891)
27	Estimate	June-25	(\$371,891)		\$167,329	(\$204,561)	(\$288,226)	8.50%	30	(\$2,014)	(\$206,575)
28	Estimate	July-25	(\$206,575)		\$209,367	\$2,792	(\$101,891)	8.50%	31	(\$736)	\$2,057
29		Grand Total		(\$1,843,387)	\$3,049,106					(\$307,694)	

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	Monthly Revenue	Monthly	Ending	Average	Interest	Number of	Computed	Ending
			<u>Balance</u>	<u>Variance (MRV)</u>	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	\$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		Regular General		Large General	Lighting	Total
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1	OL	
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		Regular General		Large General	Lighting	Total
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1	OL	
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		Regular General		Large General
	D and TOU-D	G2	G2 - kWh Meter	QRWH	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		Regular General		Large General
	D and TOU-D	G2	G2 - kWh Meter	QRWH	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		Regular General		Large General
	D and TOU-D	G2	G2 - kWh Meter	QRWH	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		Regular General		Large General	Total
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1	
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

Actual Number of Customers

Domestic - D and TOU-D

	(a)			(b)			(c)		
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Riverwoods' metering conversions (add)	Total Number of Customers	
Apr-23	\$2,643,285	\$34,890	\$2,678,175	\$1,101,397.50	\$16.22	67,904	201	68,105	
May-23	\$2,578,595	(\$148,889)	\$2,429,707	\$1,120,404.85	\$16.22	69,076	201	69,277	
Jun-23	\$2,659,750	\$395,316	\$3,055,066	\$1,126,662.82	\$16.22	69,461	201	69,662	
Jul-23	\$3,398,915	\$301,126	\$3,700,041	\$1,124,581.25	\$16.22	69,333	201	69,534	
Aug-23	\$3,398,315	(\$468,034)	\$2,930,281	\$1,127,421.41	\$16.22	69,508	201	69,709	
Sep-23	\$3,106,145	(\$413,623)	\$2,692,523	\$1,127,973.80	\$16.22	69,542	201	69,743	
Oct-23	\$2,692,923	\$395,523	\$3,088,446	\$1,123,665.58	\$16.22	69,277	201	69,478	
Nov-23	\$2,692,563	\$45,762	\$2,738,315	\$1,109,885.96	\$16.22	68,427	201	68,628	
Dec-23	\$2,983,282	\$53,416	\$3,036,698	\$1,107,451.19	\$16.22	68,277	201	68,478	
Jan-24	\$3,186,039	\$154,617	\$3,340,655	\$1,107,569.21	\$16.22	68,284	201	68,485	
Feb-24	\$3,295,224	(\$453,454)	\$2,841,770	\$1,107,356.16	\$16.22	68,271	201	68,472	
Mar-24	\$2,957,355	\$190,679	\$3,148,034	\$1,106,915.35	\$16.22	68,244	201	68,445	
Total	\$35,592,382	\$87,329	\$35,679,711						

General Service - G2

	(a)			(b)			(c)		
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Riverwoods' metering conversions (add)	Total Number of Customers	
Apr-23	\$1,522,987	\$151,150	\$1,674,137	\$310,362.18	\$29.19	10,632	(2)	10,630	
May-23	\$1,551,789	(\$97,831)	\$1,453,958	\$313,471.41	\$29.19	10,739	(2)	10,737	
Jun-23	\$1,651,006	\$174,680	\$1,825,686	\$313,820.83	\$29.19	10,751	(2)	10,749	
Jul-23	\$1,743,428	\$3,606	\$1,747,034	\$313,643.83	\$29.19	10,745	(2)	10,743	
Aug-23	\$1,750,057	(\$107,816)	\$1,642,241	\$314,433.76	\$29.19	10,772	(2)	10,770	
Sep-23	\$1,759,937	(\$27,359)	\$1,732,579	\$314,224.75	\$29.19	10,765	(2)	10,763	
Oct-23	\$1,636,357	\$92,399	\$1,728,755	\$316,116.74	\$29.19	10,830	(2)	10,828	
Nov-23	\$1,554,969	(\$85,120)	\$1,469,849	\$312,301.80	\$29.19	10,699	(2)	10,697	
Dec-23	\$1,480,597	(\$29,994)	\$1,450,602	\$310,804.92	\$29.19	10,648	(2)	10,646	
Jan-24	\$1,503,216	(\$5,745)	\$1,497,471	\$311,887.35	\$29.19	10,685	(2)	10,683	
Feb-24	\$1,540,985	(\$168,106)	\$1,372,878	\$311,866.94	\$29.19	10,684	(2)	10,682	
Mar-24	\$1,523,785	\$146,116	\$1,669,901	\$312,932.62	\$29.19	10,721	(2)	10,719	
Total	\$19,219,112	\$45,981	\$19,265,093						

General Service - G2 kWh Meter

	(a)			(b)			(c)		
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers			
Apr-23	\$7,606	\$586	\$8,193	\$6,671.94	\$18.38	363			
May-23	\$7,495	(\$617)	\$6,878	\$6,671.94	\$18.38	363			
Jun-23	\$7,509	\$573	\$8,082	\$6,690.32	\$18.38	364			
Jul-23	\$7,463	(\$241)	\$7,222	\$6,524.90	\$18.38	355			
Aug-23	\$7,417	(\$498)	\$6,919	\$6,488.14	\$18.38	353			
Sep-23	\$7,333	(\$175)	\$7,158	\$6,488.14	\$18.38	353			
Oct-23	\$7,345	\$681	\$8,026	\$6,469.76	\$18.38	352			
Nov-23	\$7,344	(\$186)	\$7,158	\$6,469.76	\$18.38	352			
Dec-23	\$7,591	\$184	\$7,775	\$6,433.03	\$18.38	350			
Jan-24	\$7,727	(\$19)	\$7,708	\$6,469.76	\$18.38	352			
Feb-24	\$7,770	(\$926)	\$6,844	\$6,451.38	\$18.38	351			
Mar-24	\$7,530	\$659	\$8,189	\$6,414.62	\$18.38	349			
Total	\$90,130	\$20	\$90,150						

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	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers			
Apr-23	\$15,990	(\$1,797)	\$14,193	\$2,432.50	\$9.73	250			
May-23	\$11,039	(\$3,684)	\$7,354	\$2,422.77	\$9.73	249			
Jun-23	\$9,044	(\$327)	\$8,717	\$2,432.50	\$9.73	250			
Jul-23	\$11,944	\$1,342	\$13,286	\$2,403.31	\$9.73	247			
Aug-23	\$12,862	(\$312)	\$12,550	\$2,393.58	\$9.73	246			
Sep-23	\$11,403	(\$922)	\$10,481	\$2,422.77	\$9.73	249			
Oct-23	\$9,117	(\$237)	\$8,880	\$2,393.58	\$9.73	246			
Nov-23	\$11,575	\$1,090	\$12,665	\$2,393.58	\$9.73	246			
Dec-23	\$18,380	\$3,779	\$22,159	\$2,383.85	\$9.73	245			
Jan-24	\$21,820	\$1,609	\$23,429	\$2,403.31	\$9.73	247			
Feb-24	\$26,856	(\$601)	\$26,255	\$2,422.77	\$9.73	249			
Mar-24	\$20,973	(\$303)	\$20,670	\$2,403.31	\$9.73	247			
Total	\$181,003	(\$362)	\$180,641						

Large General Service - G1

	(a)			(b)			(c)			Total G1 Actual Number of Customers
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	
Apr-23	\$692,912	\$68,243	\$761,155	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
May-23	\$688,312	(\$66,636)	\$621,676	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
Jun-23	\$724,720	\$34,019	\$758,739	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
Jul-23	\$757,107	\$205	\$757,311	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167
Aug-23	\$749,321	\$21,275	\$770,597	\$2,940.66	\$86.49	34	\$21,407.76	\$162.18	132	166
Sep-23	\$769,193	\$58,477	\$827,670	\$2,940.66	\$86.49	34	\$21,407.76	\$162.18	132	166
Oct-23	\$716,491	(\$59,118)	\$657,373	\$2,940.67	\$86.49	34	\$21,569.94	\$162.18	133	167
Nov-23	\$689,659	(\$51,999)	\$637,660	\$2,940.66	\$86.49	34	\$21,245.58	\$162.18	131	165
Dec-23	\$677,444	\$19,006	\$696,450	\$2,940.66	\$86.49	34	\$21,245.58	\$162.18	131	165
Jan-24	\$682,668	(\$22,076)	\$660,592	\$2,940.66	\$86.49	34	\$21,245.58	\$162.18	131	165
Feb-24	\$698,397	(\$54,968)	\$643,429	\$2,940.66	\$86.49	34	\$21,083.40	\$162.18	130	164
Mar-24	\$689,982	\$59,739	\$749,721	\$2,940.66	\$86.49	34	\$21,083.40	\$162.18	130	164
Total	\$8,536,207	\$6,166	\$8,542,373							

(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	\$0.00429	\$226,215
Estimate	Sep-24	44,200,274	\$0.00429	\$189,619
Estimate	Oct-24	34,287,470	\$0.00429	\$147,093
Estimate	Nov-24	34,256,262	\$0.00429	\$146,959
Estimate	Dec-24	42,632,525	\$0.00429	\$182,894
Estimate	Jan-25	49,519,274	\$0.00429	\$212,438
Estimate	Feb-25	46,897,129	\$0.00429	\$201,189
Estimate	Mar-25	43,891,933	\$0.00429	\$188,296
Estimate	Apr-25	34,332,700	\$0.00429	\$147,287
Estimate	May-25	34,854,662	\$0.00429	\$149,527
Estimate	Jun-25	39,004,529	\$0.00429	\$167,329
Estimate	Jul-25	<u>48,803,472</u>	\$0.00429	<u>\$209,367</u>
	Total	505,410,987		\$2,168,213

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
Estimate	Aug-24	28,393,976	\$0.00005	\$1,420
Estimate	Sep-24	26,669,606	\$0.00005	\$1,333
Estimate	Oct-24	24,062,285	\$0.00005	\$1,203
Estimate	Nov-24	22,762,196	\$0.00005	\$1,138
Estimate	Dec-24	23,405,410	\$0.00005	\$1,170
Estimate	Jan-25	23,560,627	\$0.00005	\$1,178
Estimate	Feb-25	23,779,193	\$0.00005	\$1,189
Estimate	Mar-25	23,415,418	\$0.00005	\$1,171
Estimate	Apr-25	22,493,128	\$0.00005	\$1,125
Estimate	May-25	22,439,196	\$0.00005	\$1,122
Estimate	Jun-25	24,955,575	\$0.00005	\$1,248
Estimate	Jul-25	<u>27,124,626</u>	\$0.00005	<u>\$1,356</u>
	Total	293,061,236		\$14,653

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	\$42.42	\$0.30	0.7%
150	\$47.30	\$47.66	\$0.36	0.8%
200	\$57.66	\$58.14	\$0.49	0.8%
250	\$68.02	\$68.63	\$0.61	0.9%
300	\$78.38	\$79.11	\$0.73	0.9%
350	\$88.74	\$89.59	\$0.85	1.0%
400	\$99.10	\$100.07	\$0.97	1.0%
450	\$109.46	\$110.55	\$1.09	1.0%
500	\$119.82	\$121.03	\$1.21	1.0%
525	\$124.99	\$126.27	\$1.28	1.0%
550	\$130.17	\$131.51	\$1.34	1.0%
575	\$135.35	\$136.75	\$1.40	1.0%
600	\$140.53	\$141.99	\$1.46	1.0%
625	\$145.71	\$147.23	\$1.52	1.0%
650	\$150.89	\$152.47	\$1.58	1.0%
675	\$156.07	\$157.71	\$1.64	1.1%
700	\$161.25	\$162.95	\$1.70	1.1%
725	\$166.43	\$168.19	\$1.76	1.1%
750	\$171.61	\$173.44	\$1.82	1.1%
775	\$176.79	\$178.68	\$1.88	1.1%
825	\$187.15	\$189.16	\$2.00	1.1%
925	\$207.87	\$210.12	\$2.25	1.1%
1,000	\$223.41	\$225.84	\$2.43	1.1%
1,250	\$275.21	\$278.25	\$3.04	1.1%
1,500	\$327.01	\$330.65	\$3.64	1.1%
2,000	\$430.60	\$435.46	\$4.86	1.1%
3,500	\$741.39	\$749.89	\$8.51	1.1%
5,000	\$1,052.17	\$1,064.32	\$12.15	1.2%

	<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	\$0.00429	\$0.00243
Default Service Charge	<u>\$0.10718</u>	<u>\$0.10718</u>	<u>\$0.00000</u>
TOTAL	\$0.20719	\$0.20962	\$0.00243

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

Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 5/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
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	(\$4.78)	(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%)

	Rates - Effective May 1, 2024	Rates - Proposed August 1, 2024	Difference
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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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	<u>\$0.10038</u>	<u>\$0.10038</u>	<u>\$0.00000</u>
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.

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2024 vs. August 1, 2024

**Due to Changes in the Revenue Decoupling Adjustment Factor, Stranded Cost Charge, External Delivery Charge, and Default Service Charge
 Impact on D Rate Customers**

Average kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
125	\$42.26	\$39.90	(\$2.37)	(5.6%)
150	\$47.47	\$44.63	(\$2.84)	(6.0%)
200	\$57.89	\$54.10	(\$3.79)	(6.5%)
250	\$68.30	\$63.57	(\$4.73)	(6.9%)
300	\$78.72	\$73.04	(\$5.68)	(7.2%)
350	\$89.14	\$82.51	(\$6.63)	(7.4%)
400	\$99.55	\$91.98	(\$7.57)	(7.6%)
450	\$109.97	\$101.45	(\$8.52)	(7.7%)
500	\$120.39	\$110.92	(\$9.46)	(7.9%)
525	\$125.59	\$115.66	(\$9.94)	(7.9%)
550	\$130.80	\$120.39	(\$10.41)	(8.0%)
575	\$136.01	\$125.13	(\$10.88)	(8.0%)
600	\$141.22	\$129.86	(\$11.36)	(8.0%)
625	\$146.43	\$134.60	(\$11.83)	(8.1%)
650	\$151.63	\$139.33	(\$12.30)	(8.1%)
675	\$156.84	\$144.07	(\$12.78)	(8.1%)
700	\$162.05	\$148.80	(\$13.25)	(8.2%)
725	\$167.26	\$153.54	(\$13.72)	(8.2%)
750	\$172.47	\$158.27	(\$14.20)	(8.2%)
775	\$177.68	\$163.01	(\$14.67)	(8.3%)
825	\$188.09	\$172.48	(\$15.62)	(8.3%)
925	\$208.93	\$191.42	(\$17.51)	(8.4%)
1,000	\$224.55	\$205.62	(\$18.93)	(8.4%)
1,250	\$276.63	\$252.97	(\$23.66)	(8.6%)
1,500	\$328.72	\$300.32	(\$28.40)	(8.6%)
2,000	\$432.88	\$395.02	(\$37.86)	(8.7%)
3,500	\$745.38	\$679.12	(\$66.25)	(8.9%)
5,000	\$1,057.87	\$963.22	(\$94.65)	(8.9%)

	Rates - Effective June 1, 2024	Rates - Proposed August 1, 2024	Difference
Customer Charge	\$16.22	\$16.22	\$0.00
Distribution Charge:	<u>kWh</u> \$0.04612	<u>kWh</u> \$0.04612	<u>kWh</u> \$0.00000
External Delivery Charge	\$0.04486	\$0.02539	(\$0.01947)
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023
Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00186	\$0.00429	\$0.00243
Default Service Charge	<u>\$0.10718</u>	<u>\$0.10506</u>	<u>(\$0.00212)</u>
TOTAL	\$0.20833	\$0.18940	(\$0.01893)

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2024 vs. August 1, 2024

**Due to Changes in the Revenue Decoupling Adjustment Factor, Stranded Cost Charge, External Delivery Charge, and Default Service Charge
 Impact on G2 Rate Customers**

Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
20%	5	730	\$201.92	\$186.81	(\$15.11)	(7.5%)
20%	10	1,460	\$374.64	\$344.42	(\$30.22)	(8.1%)
20%	15	2,190	\$547.37	\$502.04	(\$45.33)	(8.3%)
20%	25	3,650	\$892.82	\$817.27	(\$75.55)	(8.5%)
20%	50	7,300	\$1,756.46	\$1,605.35	(\$151.11)	(8.6%)
20%	75	10,950	\$2,620.09	\$2,393.43	(\$226.67)	(8.7%)
20%	100	14,600	\$3,483.73	\$3,181.51	(\$302.22)	(8.7%)
20%	150	21,900	\$5,211.00	\$4,757.67	(\$453.33)	(8.7%)
36%	5	1,314	\$291.58	\$264.38	(\$27.20)	(9.3%)
36%	10	2,628	\$553.97	\$499.57	(\$54.40)	(9.8%)
36%	15	3,942	\$816.36	\$734.76	(\$81.60)	(10.0%)
36%	25	6,570	\$1,341.13	\$1,205.13	(\$136.00)	(10.1%)
36%	50	13,140	\$2,653.07	\$2,381.08	(\$272.00)	(10.3%)
36%	75	19,710	\$3,965.02	\$3,557.02	(\$408.00)	(10.3%)
36%	100	26,280	\$5,276.96	\$4,732.96	(\$544.00)	(10.3%)
36%	150	39,420	\$7,900.84	\$7,084.85	(\$815.99)	(10.3%)
50%	5	1,825	\$370.03	\$332.25	(\$37.78)	(10.2%)
50%	10	3,650	\$710.87	\$635.32	(\$75.55)	(10.6%)
50%	15	5,475	\$1,051.72	\$938.38	(\$113.33)	(10.8%)
50%	25	9,125	\$1,733.40	\$1,544.51	(\$188.89)	(10.9%)
50%	50	18,250	\$3,437.61	\$3,059.84	(\$377.78)	(11.0%)
50%	75	27,375	\$5,141.82	\$4,575.16	(\$566.66)	(11.0%)
50%	100	36,500	\$6,846.04	\$6,090.49	(\$755.55)	(11.0%)
50%	150	54,750	\$10,254.46	\$9,121.13	(\$1,133.33)	(11.1%)

	Rates - Effective June 1, 2024	Rates - Proposed August 1, 2024	Difference
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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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	\$0.02539	(\$0.01947)
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023
Storm Recovery Adj. Factor	\$0.00114	\$0.00114	\$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>\$0.10027</u>	<u>(\$0.00011)</u>
TOTAL	\$0.15353	\$0.13283	(\$0.02070)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2024 vs. August 1, 2024 Due to Changes in the Revenue Decoupling Adjustment Factor, Stranded Cost Charge, External Delivery Charge, and Default Service Charge Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
15	\$21.17	\$20.86	(\$0.31)	(1.5%)
75	\$32.35	\$30.79	(\$1.55)	(4.8%)
150	\$46.31	\$43.21	(\$3.10)	(6.7%)
250	\$64.94	\$59.76	(\$5.18)	(8.0%)
350	\$83.56	\$76.32	(\$7.24)	(8.7%)
450	\$102.18	\$92.87	(\$9.31)	(9.1%)
550	\$120.81	\$109.42	(\$11.39)	(9.4%)
650	\$139.43	\$125.97	(\$13.46)	(9.7%)
750	\$158.05	\$142.53	(\$15.53)	(9.8%)
900	\$185.99	\$167.36	(\$18.63)	(10.0%)
	Rates - Effective June 1, 2024	Rates - Proposed August 1, 2024	Difference	
Customer Charge	\$18.38	\$18.38	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	
External Delivery Charge	\$0.04486	\$0.02539	(\$0.01947)	
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023	
Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$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>\$0.10027</u>	<u>(\$0.00011)</u>	
TOTAL	\$0.18623	\$0.16553	(\$0.02070)	

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2024 vs. August 1, 2024 Due to Changes in the Revenue Decoupling Adjustment Factor, Stranded Cost Charge, External Delivery Charge, and Default Service Charge Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
100	\$28.75	\$26.68	(\$2.07)	(7.2%)
200	\$47.77	\$43.63	(\$4.14)	(8.7%)
300	\$66.80	\$60.59	(\$6.21)	(9.3%)
400	\$85.82	\$77.54	(\$8.28)	(9.6%)
500	\$104.84	\$94.49	(\$10.35)	(9.9%)
750	\$152.40	\$136.87	(\$15.53)	(10.2%)
1,000	\$199.95	\$179.25	(\$20.70)	(10.4%)
1,500	\$295.06	\$264.01	(\$31.05)	(10.5%)
2,000	\$390.17	\$348.77	(\$41.40)	(10.6%)
2,500	\$485.28	\$433.53	(\$51.75)	(10.7%)
		Rates - Effective June 1, 2024	Rates - Proposed August 1, 2024	Difference
Customer Charge		\$9.73	\$9.73	\$0.00
		All kWh	All kWh	All kWh
Distribution Charge		\$0.03669	\$0.03669	\$0.00000
External Delivery Charge		\$0.04486	\$0.02539	(\$0.01947)
Stranded Cost Charge		(\$0.00010)	\$0.00013	\$0.00023
Storm Recovery Adjustment Factor		\$0.00114	\$0.00114	\$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>\$0.10027</u>	<u>(\$0.00011)</u>
TOTAL		\$0.19022	\$0.16952	(\$0.02070)

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2024 vs. August 1, 2024
Due to Changes in the Revenue Decoupling Adjustment Factor, Stranded Cost Charge, External Delivery Charge, and Default Service Charge
Impact on G1 Rate Customers

Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
25.0%	200	36,500	\$6,474.85	\$5,769.30	(\$705.55)	(10.9%)
25.0%	400	73,000	\$12,787.51	\$11,376.42	(\$1,411.09)	(11.0%)
25.0%	600	109,500	\$19,100.18	\$16,983.54	(\$2,116.64)	(11.1%)
25.0%	800	146,000	\$25,412.84	\$22,590.66	(\$2,822.18)	(11.1%)
25.0%	1,000	182,500	\$31,725.51	\$28,197.78	(\$3,527.72)	(11.1%)
25.0%	1,500	273,750	\$47,507.17	\$42,215.58	(\$5,291.59)	(11.1%)
25.0%	2,000	365,000	\$63,288.83	\$56,233.38	(\$7,055.45)	(11.1%)
25.0%	2,500	456,250	\$79,070.49	\$70,251.18	(\$8,819.31)	(11.2%)
25.0%	3,000	547,500	\$94,852.16	\$84,268.98	(\$10,583.18)	(11.2%)
40.0%	200	58,400	\$9,238.84	\$8,109.97	(\$1,128.87)	(12.2%)
40.0%	400	116,800	\$18,315.51	\$16,057.76	(\$2,257.74)	(12.3%)
40.0%	600	175,200	\$27,392.17	\$24,005.56	(\$3,386.62)	(12.4%)
40.0%	800	233,600	\$36,468.84	\$31,953.35	(\$4,515.49)	(12.4%)
40.0%	1,000	292,000	\$45,545.50	\$39,901.14	(\$5,644.36)	(12.4%)
40.0%	1,500	438,000	\$68,237.16	\$59,770.62	(\$8,466.54)	(12.4%)
40.0%	2,000	584,000	\$90,928.82	\$79,640.10	(\$11,288.72)	(12.4%)
40.0%	2,500	730,000	\$113,620.48	\$99,509.58	(\$14,110.90)	(12.4%)
40.0%	3,000	876,000	\$136,312.14	\$119,379.06	(\$16,933.08)	(12.4%)
57.0%	200	83,220	\$12,371.38	\$10,762.73	(\$1,608.64)	(13.0%)
57.0%	400	166,440	\$24,580.57	\$21,363.29	(\$3,217.29)	(13.1%)
57.0%	600	249,660	\$36,789.77	\$31,963.84	(\$4,825.93)	(13.1%)
57.0%	800	332,880	\$48,998.96	\$42,564.39	(\$6,434.57)	(13.1%)
57.0%	1,000	416,100	\$61,208.16	\$53,164.95	(\$8,043.21)	(13.1%)
57.0%	1,500	624,150	\$91,731.15	\$79,666.33	(\$12,064.82)	(13.2%)
57.0%	2,000	832,200	\$122,254.14	\$106,167.72	(\$16,086.43)	(13.2%)
57.0%	2,500	1,040,250	\$152,777.13	\$132,669.10	(\$20,108.03)	(13.2%)
57.0%	3,000	1,248,300	\$183,300.12	\$159,170.48	(\$24,129.64)	(13.2%)
71.0%	200	103,660	\$14,951.11	\$12,947.36	(\$2,003.75)	(13.4%)
71.0%	400	207,320	\$29,740.04	\$25,732.54	(\$4,007.50)	(13.5%)
71.0%	600	310,980	\$44,528.97	\$38,517.72	(\$6,011.24)	(13.5%)
71.0%	800	414,640	\$59,317.89	\$51,302.90	(\$8,014.99)	(13.5%)
71.0%	1,000	518,300	\$74,106.82	\$64,088.08	(\$10,018.74)	(13.5%)
71.0%	1,500	777,450	\$111,079.14	\$96,051.04	(\$15,028.11)	(13.5%)
71.0%	2,000	1,036,600	\$148,051.47	\$128,013.99	(\$20,037.48)	(13.5%)
71.0%	2,500	1,295,750	\$185,023.79	\$159,976.94	(\$25,046.85)	(13.5%)
71.0%	3,000	1,554,900	\$221,996.11	\$191,939.89	(\$30,056.22)	(13.5%)

	Rates - Effective June 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	\$0.02539	(\$0.01947)
Stranded Cost Charge	(\$0.00010)	\$0.00013	\$0.00023
Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$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>\$0.07290</u>	<u>\$0.07290</u>	<u>\$0.00000</u>
TOTAL	\$0.12621	\$0.10688	(\$0.01933)

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