

**Norther Utilities, Inc. 2021 Annual Meter Testing Report
(Calendar Year 2020)**

1. Please provide a written narrative summarizing overall meter testing program results with observations related to year over year average cost per meter test variances by class.

Response: The year over year average cost per meter variance by class for years 2015, 2016, 2017, 2018, 2019 and 2020 are illustrated below. The data shows that the average cost per meter test did not vary significantly year-over-year. The cost per test has direct correlation to the quantity of meters that are shipped per shipment.

Class A – Small Diaphragm 0 – 500 CFH

Test Year	Meter Tests	Total Expense	Cost per Meter
2020	2129	\$26,546.95	\$12.47
2019	2980	\$34,372.12	\$11.53
2018	2506	\$30,244.65	\$12.07
2017	2348	\$28,435.84	\$12.11
2016	2876	\$31,902.37	\$11.09
2015	2993	\$35,767.69	\$11.95
Average	2639	\$31,211.60	\$11.87

Class B – Large Diaphragm > 500 CFH

Test Year	Meter Tests	Total Expense	Cost per Meter
2020	166	\$10,380.84	\$62.54
2019	150	\$8,881.72	\$59.21
2018	144	\$8,531.27	\$59.24
2017	146	\$8,752.44	\$59.95
2016	140	\$8,118.67	\$57.99
2015	158	\$9,174.01	\$58.06
Average	151	\$8,973.16	\$59.50

**Norther Utilities, Inc. 2021 Annual Meter Testing Report
(Calendar Year 2020)**

Class C Rotary

Test Year	Meter Tests	Total Expense	Cost per Meter
2020	130	\$9,694.86	\$74.58
2019	210	\$15,093.63	\$71.87
2018	268	\$19,207.64	\$71.67
2017	339	\$24,473.67	\$72.19
2016	346	\$24,350.33	\$70.38
2015	328	\$21,119.23	\$70.63
Average	270	\$18,989.89	\$71.89

2. Please provide a reconciliation of actual outsourced gas meter testing program costs to identified costs in its third-party vendor's purchase order agreement(s).

Response: Please see Attachment 1 - Gas Testing Invoice Reconciliation 2020.

3. Please provide a cost benefit analysis that compares sufficiently detailed actual costs of outsourcing meter testing for each of Unitil's three gas divisions to updated cost estimates to bring the meter testing and servicing operation in-house.

Response: Please see Attachment 2 Unitil - Gas Testing Facility Cost Analysis 2020.

4. For any group of meters that have been flagged with accuracy rates of 87% or less, please provide an updated status of what steps have been taken by Northern or its meter testing program vendor, to determine the defect responsible.

Response: Annual tests did not flag any groups of meters as having accuracy rates of 87% or less.

U & I UTILITIES & INDUSTRIES, INC. INVOICE

Customer Orders
1995 Industrial Blvd
Reynoldsville, PA 15851-0190
Phone: (814) 653-8269 or 653-8411
Fax: (814) 653-7306

Please Remit Payment To:
UTILITIES & INDUSTRIES
c/o DBI Inc.
1995 Industrial Blvd
Reynoldsville, Pa 15851

Invoice Number: 31548
 Invoice Date: 04/22/20
 Page: 1

Freight is F.O.B. Plant.

All sales are subject to Net 30 Day payment terms.

A service charge of 1.5% per month will be added to any unpaid balance of 30 days or more.

B NORTHERN UTILITIES NH/ME
I 6 LIBERTY LANE WEST
L HAMPTON, NH 03842-1720
L knowles@unitil.com
 ATTN: STEVEN HAMBLÉN

S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
 ATTN: STEVEN HAMBLÉN

Sales Ord No: 28388
 Order Date: 03/27/20
 Account Cd: UNITIL PL
 Salesperson: 0

Taxable: N
 Pmt Terms: NET 15
 Shipper No: 0
 Ship Date: 04/22/20

Purchase Order: NNH75555
 Ship Via: UI TRUCK
 FOB: PLANT
 Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
	32		0 CLASS J REP DOM UNITIL INTEST/CONDEMN DOM	0.00	\$10.3100	EA	\$329.92
	1		0 CLASS J REP 400 UNITIL INTEST/CONDEMN 400'S	0.00	\$10.3100	EA	\$10.31
	1		0 CLASS J REP LC UNITIL INTEST/CON LC 700-1000	0.00	\$60.3700	EA	\$60.37
	4		0 REPAIR CLASS A AMERICAN/ROCKWELL DOM METERS	0.00	\$23.6400	EA	\$94.56
	15		0 REPAIR CLASS B AMERICAN/ROCKWELL DOM METER	0.00	\$36.6700	EA	\$550.05
	5		0 REPAIR CLASS C AMERICAN/ROCKWELL DOM METER	0.00	\$42.1400	EA	\$210.70
	1		0 EXTRA PARTS DOM DOMESTIC EXTRTA PARTS	0.00	\$198.8400	EA	\$198.84
	2		0 REPAIR CLASS B 400 CLASS METERS	0.00	\$37.6500	EA	\$75.30
	1		0 EXTRA PARTS DOM EXTRA PARTS 400 CLASS METERS	0.00	\$15.4000	EA	\$15.40
	2		0 CLASS B REPAIR AL800/1000 LC METER	0.00	\$162.0700	EA	\$324.14
	1		0 EXTRA PARTS LC LARGE CAPACITY EXTRA PARTS	0.00	\$20.2000	EA	\$20.20
	1		0 ROTARY REPAIR B 1.5 ROTARY METER	0.00	\$282.5900	EA	\$282.59
	9		0 ROTARY REPAIR B 3M -5M ROTARY METER	0.00	\$282.5900	EA	\$2,543.31

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c/o DBI Inc.
1995 Industrial Blvd
Reynoldsville, Pa 15851

Invoice Number: 31548
Invoice Date: 04/22/20
Page: 2

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B NORTHERN UTILITIES NH/ME
I 6 LIBERTY LANE WEST
L HAMPTON, NH 03842-1720
L knowles@unitil.com
ATTN: STEVEN HAMBLÉN

S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
ATTN: STEVEN HAMBLÉN

Sales Ord No: 28388
Order Date: 03/27/20
Account Cd: UNITIL PL
Salesperson: 0

Taxable: N
Pmt Terms: NET 15
Shipper No: 0
Ship Date: 04/22/20

Purchase Order: NNH75555
Ship Via: UI TRUCK
FOB: PLANT
Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
	1	0	ROTARY REPAIR B	0.00	\$251.2400	EA	\$251.24
			7M ROTARY METER				
	1	0	EXTRA PARTS ROT	0.00	\$2,122.4400	EA	\$2,122.44
			ROTARY METER EXTRA PARTS				
	32	0	DDM	0.00	\$3.0400	EA	\$97.28
			INSTALL BADGES				
	31	0	DDM	0.00	\$3.0400	EA	\$94.24
			REPLACE MFG BADGES AS NEEDED				
	43	0	DDM	0.00	\$5.3600	EA	\$230.48
			INSTALL ERTS				
	1	0	DELVCHG-PU	0.00	\$413.0000	EA	\$413.00
			UNITIL PICKUP CHARGES				
	1	0	DELVCHG-DEL	0.00	\$413.0000	EA	\$413.00
			UNITIL DELIVERY CHARGES				

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Invoice Date: 04/22/20
Page: 3

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H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
ATTN: STEVEN HAMBLER

Sales Ord No: 28388
Order Date: 03/27/20
Account Cd: UNITIL PL
Salesperson: 0

Taxable: N
Pmt Terms: NET 15
Shipper No: 0
Ship Date: 04/22/20

Purchase Order: NNH75555
Ship Via: UI TRUCK
FOB: PLANT
Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
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Return Policy: 30 days: No
charge for manufacturers
defect, otherwise 30% restock
fee. Special Orders: NO
Returns unless defective.

Subtotal:	\$8,337.37
Freight:	\$0.00
Total:	\$8,337.37

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Please Remit Payment To:
UTILITIES & INDUSTRIES
c/o DBI Inc.
1995 Industrial Blvd
Reynoldsville, Pa 15851

Invoice Number: 31774
 Invoice Date: 07/31/20
 Page: 1

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S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
 ATTN: STEVEN HAMBLÉN

Sales Ord No: 28702
 Order Date: 07/22/20
 Account Cd: UNITIL PL
 Salesperson: 0

Taxable: N
 Pmt Terms: NET 15
 Shipper No: 0
 Ship Date: 07/30/20

Purchase Order: NNH75555
 Ship Via: UI TRUCK
 FOB: PLANT
 Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
94		0	CLASS J REP DOM UNITIL INTEST/CONDEMN DOM	0.00	\$10.3100	EA	\$969.14
22		0	CLASS J REP 400 UNITIL INTEST/CONDEMN 400'S	0.00	\$10.3100	EA	\$226.82
9		0	CLASS J REP LC UNITIL INTEST/CON LC 700-1000	0.00	\$60.3700	EA	\$543.33
12		0	CLASS J REP ROT UNITIL INTEST/CON ROT 1.5M-7M	0.00	\$73.4000	EA	\$880.80
1		0	INTEST DOM SPECIAL TEST DOMESTIC METER	0.00	\$29.4200	EA	\$29.42
1		0	REPAIR CLASS A AMERICAN/ROCKWELL DOM METERS	0.00	\$23.6400	EA	\$23.64
20		0	REPAIR CLASS B AMERICAN/ROCKWELL DOM METER	0.00	\$36.6700	EA	\$733.40
3		0	REPAIR CLASS C AMERICAN/ROCKWELL DOM METER	0.00	\$42.1400	EA	\$126.42
1		0	EXTRA PARTS DOM DOMESTIC EXTRTA PARTS	0.00	\$135.7900	EA	\$135.79
3		0	REPAIR CLASS B 400 CLASS METERS	0.00	\$37.6500	EA	\$112.95
1		0	EXTRA PARTS DOM EXTRA PARTS 400 CLASS METERS	0.00	\$4.1100	EA	\$4.11
2		0	CLASS A REPAIR AL800/1000 LC METER	0.00	\$79.5000	EA	\$159.00
44		0	CLASS B REPAIR AL800/1000 LC METER	0.00	\$162.0700	EA	\$7,131.08

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Customer Orders
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Fax: (814) 653-7306

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UTILITIES & INDUSTRIES
c/o DBI Inc.
1995 Industrial Blvd
Reynoldsville, Pa 15851

Invoice Number: 31774
 Invoice Date: 07/31/20
 Page: 2

Freight is F.O.B. Plant.

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B NORTHERN UTILITIES NH/ME
I 6 LIBERTY LANE WEST
L HAMPTON, NH 03842-1720
L knowles@unitil.com
 ATTN: STEVEN HAMBLÉN

S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
 ATTN: STEVEN HAMBLÉN

Sales Ord No: 28702
 Order Date: 07/22/20
 Account Cd: UNITIL PL
 Salesperson: 0

Taxable: N
 Pmt Terms: NET 15
 Shipper No: 0
 Ship Date: 07/30/20

Purchase Order: NNH75555
 Ship Via: UI TRUCK
 FOB: PLANT
 Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
	1	0	EXTRA PARTS LC LARGE CAPACITY EXTRA PARTS	0.00	\$2,358.5800	EA	\$2,358.58
36		0	ROTARY REPAIR B 3M -5M ROTARY METER	0.00	\$282.5900	EA	\$10,173.24
1		0	ROTARY REPAIR B 7M ROTARY METER	0.00	\$251.2400	EA	\$251.24
1		0	ROTARY REPAIR B 11M ROTARY METER	0.00	\$251.2400	EA	\$251.24
1		0	EXTRA PARTS ROT ROTARY METER EXTRA PARTS	0.00	\$4,223.3500	EA	\$4,223.35
70		0	DDM INSTALL BADGES	0.00	\$3.0400	EA	\$212.80
73		0	DDM REPLACE MFG BADGES AS NEEDED	0.00	\$3.0400	EA	\$221.92
99		0	DDM INSTALL ERTS	0.00	\$5.3600	EA	\$530.64
1		0	DELVCHG-PU UNITIL PICKUP CHARGES	0.00	\$405.0000	EA	\$405.00
1		0	DELVCHG-DEL UNITIL DELIVERY CHARGES	0.00	\$405.0000	EA	\$405.00

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S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
ATTN: STEVEN HAMBLIN

Sales Ord No: 28702 Taxable: N
Order Date: 07/22/20 Pmt Terms: NET 15
Account Cd: UNITIL PL Shipper No: 0
Salesperson: 0 Ship Date: 07/30/20

Purchase Order: NNH75555
Ship Via: UI TRUCK
FOB: PLANT
Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
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Return Policy: 30 days: No
charge for manufacturers
defect, otherwise 30% restock
fee. Special Orders: NO
Returns unless defective.

Subtotal:	\$30,108.91
Freight:	\$0.00
Total:	\$30,108.91

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Please Remit Payment To:
UTILITIES & INDUSTRIES
c/o DBI Inc.
1995 Industrial Blvd
Reynoldsville, Pa 15851

Invoice Number: 32116
 Invoice Date: 11/30/20
 Page: 1

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I 6 LIBERTY LANE WEST
L HAMPTON, NH 03842-1720
L knowles@unitil.com
 ATTN: STEVEN HAMBLÉN

S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
 ATTN: STEVEN HAMBLÉN

Sales Ord No: 28989
 Order Date: 11/04/20
 Account Cd: UNITIL PL
 Salesperson: 0

Taxable: N
 Pmt Terms: NET 15
 Shipper No: 0
 Ship Date: 11/04/20

Purchase Order: NNH75555
 Ship Via: UI TRUCK
 FOB: PLANT
 Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
86		0	CLASS J REP DOM	0.00	\$10.3100	EA	\$886.66
			UNITIL INTEST/CONDEMN DOM				
9		0	CLASS J REP 400	0.00	\$10.3100	EA	\$92.79
			UNITIL INTEST/CONDEMN 400'S				
17		0	CLASS J REP LC	0.00	\$60.3700	EA	\$1,026.29
			UNITIL INTEST/CON LC 700-1000				
1		0	CLASS J REP LC	0.00	\$73.8800	EA	\$73.88
			UNITIL INTEST/CON LC AL2300				
3		0	CLASS J REP ROT	0.00	\$73.4000	EA	\$220.20
			UNITIL INTEST/CON ROT 1.5M-7M				
1		0	CLASS J REP ROT	0.00	\$76.2000	EA	\$76.20
			UNITIL INTEST/CON ROT 11M				
22		0	REPAIR CLASS B	0.00	\$36.6700	EA	\$806.74
			AMERICAN/ROCKWELL DOM METER				
5		0	REPAIR CLASS C	0.00	\$42.1400	EA	\$210.70
			AMERICAN/ROCKWELL DOM METER				
1		0	EXTRA PARTS DOM	0.00	\$146.3300	EA	\$146.33
			DOMESTIC EXTRTA PARTS				
1		0	REPAIR CLASS B	0.00	\$37.6500	EA	\$37.65
			400 CLASS METERS				
3		0	REPAIR CLASS C	0.00	\$43.7800	EA	\$131.34
			400 CLASS METERS				
1		0	EXTRA PARTS DOM	0.00	\$116.0200	EA	\$116.02
			EXTRA PARTS 400 CLASS METERS				
3		0	CLASS A REPAIR	0.00	\$79.5000	EA	\$238.50
			AL800/1000 LC METER				
25		0	CLASS B REPAIR	0.00	\$162.0700	EA	\$4,051.75

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1995 Industrial Blvd
Reynoldsville, Pa 15851

Invoice Number: 32116
 Invoice Date: 11/30/20
 Page: 2

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 ATTN: STEVEN HAMBLÉN

S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
 ATTN: STEVEN HAMBLÉN

Sales Ord No: 28989
 Order Date: 11/04/20
 Account Cd: UNITIL PL
 Salesperson: 0

Taxable: N
 Pmt Terms: NET 15
 Shipper No: 0
 Ship Date: 11/04/20

Purchase Order: NNH75555
 Ship Via: UI TRUCK
 FOB: PLANT
 Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
			AL800/1000 LC METER				
	1	0	EXTRA PARTS LC	0.00	\$1,213.0400	EA	\$1,213.04
			LARGE CAPACITY EXTRA PARTS				
	7	0	ROTARY REPAIR B	0.00	\$282.5900	EA	\$1,978.13
			3M -5M ROTARY METER				
	1	0	ROTARY REPAIR B	0.00	\$251.2400	EA	\$251.24
			7M ROTARY METER				
	1	0	ROTARY REPAIR B	0.00	\$251.2400	EA	\$251.24
			11M ROTARY METER				
	1	0	EXTRA PARTS ROT	0.00	\$1,845.6100	EA	\$1,845.61
			ROTARY METER EXTRA PARTS				
	56	0	DDM	0.00	\$3.0400	EA	\$170.24
			INSTALL BADGES				
	31	0	DDM	0.00	\$3.0400	EA	\$94.24
			REPLACE MFG BADGES AS NEEDED				
	67	0	DDM	0.00	\$5.3600	EA	\$359.12
			INSTALL ERTS				
	1	0	DELVCHG-PU	0.00	\$405.0000	EA	\$405.00
			UNITIL PICKUP CHARGES				
	1	0	DELVCHG-DEL	0.00	\$405.0000	EA	\$405.00
			UNITIL DELIVERY CHARGES				

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ATTN: STEVEN HAMBLIN

S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
ATTN: STEVEN HAMBLIN

Sales Ord No: 28989 Taxable: N
Order Date: 11/04/20 Pmt Terms: NET 15
Account Cd: UNITIL PL Shipper No: 0
Salesperson: 0 Ship Date: 11/04/20

Purchase Order: NNH75555
Ship Via: UI TRUCK
FOB: PLANT
Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
------	-------------	-------------	-------------------------	----------	-------	----	----------------

Return Policy: 30 days: No
charge for manufacturers
defect, otherwise 30% restock
fee. Special Orders: NO
Returns unless defective.

Subtotal:	\$15,087.91
Freight:	\$0.00
Total:	\$15,087.91

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Reynoldsville, Pa 15851

Invoice Number: 32243
 Invoice Date: 01/11/21
 Page: 1

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S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
 ATTN: STEVEN HAMBLÉN

Sales Ord No: 29165
 Order Date: 01/06/21
 Account Cd: UNITIL PL
 Salesperson: 0

Taxable: N
 Pmt Terms: NET 15
 Shipper No: 0
 Ship Date: 01/11/21

Purchase Order: NNH75555
 Ship Via: UI TRUCK
 FOB: PLANT
 Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
155		0	CLASS J REP DOM	0.00	\$10.3100	EA	\$1,598.05
			UNITIL INTEST/CONDEMN DOM				
14		0	CLASS J REP 400	0.00	\$10.3100	EA	\$144.34
			UNITIL INTEST/CONDEMN 400'S				
15		0	CLASS J REP LC	0.00	\$60.3700	EA	\$905.55
			UNITIL INTEST/CON LC 700-1000				
8		0	REPAIR CLASS A	0.00	\$23.6400	EA	\$189.12
			AMERICAN/ROCKWELL DOM METERS				
60		0	REPAIR CLASS B	0.00	\$36.6700	EA	\$2,200.20
			AMERICAN/ROCKWELL DOM METER				
12		0	REPAIR CLASS C	0.00	\$42.1400	EA	\$505.68
			AMERICAN/ROCKWELL DOM METER				
1		0	EXTRA PARTS DOM	0.00	\$615.6400	EA	\$615.64
			DOMESTIC EXTRTA PARTS				
2		0	REPAIR CLASS A	0.00	\$23.2400	EA	\$46.48
			400 CLASS METERS				
2		0	REPAIR CLASS B	0.00	\$37.6500	EA	\$75.30
			400 CLASS METERS				
1		0	REPAIR CLASS C	0.00	\$43.7800	EA	\$43.78
			400 CLASS METERS				
1		0	EXTRA PARTS DOM	0.00	\$23.1100	EA	\$23.11
			EXTRA PARTS 400 CLASS METERS				
4		0	CLASS A REPAIR	0.00	\$79.5000	EA	\$318.00
			AL800/1000 LC METER				
11		0	CLASS B REPAIR	0.00	\$162.0700	EA	\$1,782.77
			AL800/1000 LC METER				
1		0	EXTRA PARTS LC	0.00	\$1,179.5700	EA	\$1,179.57

U & I UTILITIES & INDUSTRIES, INC. INVOICE

Customer Orders
1995 Industrial Blvd
Reynoldsville, PA 15851-0190
Phone: (814) 653-8269 or 653-8411
Fax: (814) 653-7306

Please Remit Payment To:
UTILITIES & INDUSTRIES
c/o DBI Inc.
1995 Industrial Blvd
Reynoldsville, Pa 15851

Invoice Number: 32243
 Invoice Date: 01/11/21
 Page: 2

Freight is F.O.B. Plant.

All sales are subject to Net 30 Day payment terms.

A service charge of 1.5% per month will be added to any unpaid balance of 30 days or more.

B NORTHERN UTILITIES NH/ME
I 6 LIBERTY LANE WEST
L HAMPTON, NH 03842-1720
L knowles@unitil.com
 ATTN: STEVEN HAMBLIN

S NORTHERN UTILITIES NH
H 325 WEST ROAD
I PORTSMOUTH, NH 03801
P deschambeault@unitil.com
 ATTN: STEVEN HAMBLIN

Sales Ord No: 29165
 Order Date: 01/06/21
 Account Cd: UNITIL PL
 Salesperson: 0

Taxable: N
 Pmt Terms: NET 15
 Shipper No: 0
 Ship Date: 01/11/21

Purchase Order: NNH75555
 Ship Via: UI TRUCK
 FOB: PLANT
 Job Number:

Line	Qty Shipped	Backordered	Part Number/Description	Discount	Price	UM	Extended Price
LARGE CAPACITY EXTRA PARTS							
	3		0 ROTARY REPAIR B 3M -5M ROTARY METER	0.00	\$282.5900	EA	\$847.77
	1		0 ROTARY REPAIR B 11M ROTARY METER	0.00	\$251.2400	EA	\$251.24
	1		0 EXTRA PARTS ROT ROTARY METER EXTRA PARTS	0.00	\$685.4700	EA	\$685.47
	86		0 DDM INSTALL BADGES	0.00	\$3.0400	EA	\$261.44
	75		0 DDM REPLACE MFG BADGES AS NEEDED	0.00	\$3.0400	EA	\$228.00
	103		0 DDM INSTALL ERTS	0.00	\$5.3600	EA	\$552.08
	1		0 DELVCHG-PU UNITIL PICKUP CHARGES	0.00	\$405.0000	EA	\$405.00
	1		0 DELVCHG-DEL UNITIL DELIVERY CHARGES	0.00	\$405.0000	EA	\$405.00

Return Policy: 30 days: No
 charge for manufacturers
 defect, otherwise 30% restock
 fee. Special Orders: NO
 Returns unless defective.

Subtotal: \$13,263.59
 Freight: \$0.00
 Total: \$13,263.59

Invoice Reconciliation				
Description of Test/Repair	Size of Meter	Cost per Test	Quantity	Total
Class A Repair	Domestic	\$ 23.64	4	\$ 94.56
Class A Repair	Class 400	\$ 23.24		\$ -
Class A Repair	Class 700	\$ 82.31		\$ -
Class A Repair	Class 800/1000	\$ 79.50		\$ -
Class A Repair	Rotary (all sizes)	\$ 75.64		\$ -
Class B Repair	Domestic	\$ 36.67	15	\$ 550.05
Class B Repair	Class 400	\$ 37.65	2	\$ 75.30
Class B Repair	Class 700	\$ 163.36		\$ -
Class B Repair	Class 800/1000	\$ 162.07	2	\$ 324.14
Class B Repair	Rotary 1.5M	\$ 282.59	1	\$ 282.59
Class B Repair	Rotary 3M - 5M	\$ 282.59	9	\$ 2,543.31
Class B Repair	Rotary 7M	\$ 251.24	1	\$ 251.24
Class B Repair	Rotary 11M	\$ 251.24		\$ -
Class B Repair	Rotary 16M	\$ 282.59		\$ -
Class B Repair	Rotary 23M	\$ 344.56		\$ -
Class C Repair	Domestic	\$ 42.14	5	\$ 210.70
Class C Repair	Class 400	\$ 43.78		\$ -
Class C Repair	Class 700	\$ 191.83		\$ -
Class C Repair	Class 800/1000	\$ 199.32		\$ -
Class J Repair - Intest/Condemn	Domestic	\$ 10.31	32	\$ 329.92
Class J Repair - Intest/Condemn	Class 400	\$ 10.31	1	\$ 10.31
Class J Repair - Intest/Condemn	Class 700 - 1000	\$ 60.37	1	\$ 60.37
Class J Repair - Intest/Condemn	Class 1400	\$ 68.28		\$ -
Class J Repair - Intest/Condemn	Class 2300	\$ 73.88		\$ -
Class J Repair - Intest/Condemn	Class 5000	\$ 80.89		\$ -
Class J Repair - Intest/Condemn	Rotary 1.5M - 7M	\$ 73.40		\$ -
Class J Repair - Intest/Condemn	Rotary 11M	\$ 76.20		\$ -
Class J Repair - Intest/Condemn	Rotary 16M	\$ 78.99		\$ -

Class J Repair - Intest/Condemn	Rotary 23M	\$ 84.60		\$ -
Special Test Domestic Meter		\$ 29.42		\$ -
Special Test Large Capacity Meter		\$ 55.33		\$ -
Special Test Rotary Meter		\$ 49.38		\$ -
Install New Meter Badges	All Diaphragm Sizes	\$ 3.04	63	\$ 191.52
Install New Badger/Itron Endpoints	All Diaphragm Sizes	\$ 5.36	43	\$ 230.48
New Diaphragm Meter Parts	All Diaphragm Sizes	\$ 234.44	N/A	\$ 234.44
New Rotary Meter Parts	All Rotary Sizes	\$ 2,122.44	N/A	\$ 2,122.44
Special Test Shipping	All		N/A	\$ -
DELVCHG - PU	Total Shipment	\$ 413.00	N/A	\$ 413.00
DELVCHG - DEL	Total Shipment	\$ 413.00	N/A	\$ 413.00
Invoice #	31548		Total	\$ 8,337.37
Invoice Date	4/22/2020			

Invoice Reconciliation				
Description of Test/Repair	Size of Meter	Cost per Test	Quantity	Total
Class A Repair	Domestic	\$ 23.64	1	\$ 23.64
Class A Repair	Class 400	\$ 23.24		\$ -
Class A Repair	Class 700	\$ 82.31		\$ -
Class A Repair	Class 800/1000	\$ 79.50	2	\$ 159.00
Class A Repair	Rotary (all sizes)	\$ 75.64		\$ -
Class B Repair	Domestic	\$ 36.67	20	\$ 733.40
Class B Repair	Class 400	\$ 37.65	3	\$ 112.95
Class B Repair	Class 700	\$ 163.36		\$ -
Class B Repair	Class 800/1000	\$ 162.07	44	\$ 7,131.08
Class B Repair	Rotary 1.5M	\$ 282.59		\$ -
Class B Repair	Rotary 3M - 5M	\$ 282.59	36	\$ 10,173.24
Class B Repair	Rotary 7M	\$ 251.24	1	\$ 251.24
Class B Repair	Rotary 11M	\$ 251.24	1	\$ 251.24
Class B Repair	Rotary 16M	\$ 282.59		\$ -
Class B Repair	Rotary 23M	\$ 344.56		\$ -
Class C Repair	Domestic	\$ 42.14	3	\$ 126.42
Class C Repair	Class 400	\$ 43.78		\$ -
Class C Repair	Class 700	\$ 191.83		\$ -
Class C Repair	Class 800/1000	\$ 199.32		\$ -
Class J Repair - Intest/Condemn	Domestic	\$ 10.31	94	\$ 969.14
Class J Repair - Intest/Condemn	Class 400	\$ 10.31	22	\$ 226.82
Class J Repair - Intest/Condemn	Class 700 - 1000	\$ 60.37	9	\$ 543.33
Class J Repair - Intest/Condemn	Class 1400	\$ 68.28		\$ -
Class J Repair - Intest/Condemn	Class 2300	\$ 73.88		\$ -
Class J Repair - Intest/Condemn	Class 5000	\$ 80.89		\$ -
Class J Repair - Intest/Condemn	Rotary 1.5M - 7M	\$ 73.40	12	\$ 880.80
Class J Repair - Intest/Condemn	Rotary 11M	\$ 76.20		\$ -
Class J Repair - Intest/Condemn	Rotary 16M	\$ 78.99		\$ -

Class J Repair - Intest/Condemn	Rotary 23M	\$ 84.60		\$ -
Special Test Domestic Meter		\$ 29.42	1	\$ 29.42
Special Test Large Capacity Meter		\$ 55.33		\$ -
Special Test Rotary Meter		\$ 49.38		\$ -
Install New Meter Badges	All Diaphragm Sizes	\$ 3.04	143	\$ 434.72
Install New Badger/Itron Endpoints	All Diaphragm Sizes	\$ 5.36	99	\$ 530.64
New Diaphragm Meter Parts	All Diaphragm Sizes	\$ 2,498.48	N/A	\$ 2,498.48
New Rotary Meter Parts	All Rotary Sizes	\$ 4,223.35	N/A	\$ 4,223.35
Special Test Shipping	All		N/A	\$ -
DELVCHG - PU	Total Shipment	\$ 405.00	N/A	\$ 405.00
DELVCHG - DEL	Total Shipment	\$ 405.00	N/A	\$ 405.00
Invoice #	31774		Total	\$ 30,108.91
Invoice Date	7/31/2020			

Invoice Reconciliation				
Description of Test/Repair	Size of Meter	Cost per Test	Quantity	Total
Class A Repair	Domestic	\$ 23.64		\$ -
Class A Repair	Class 400	\$ 23.24		\$ -
Class A Repair	Class 700	\$ 82.31		\$ -
Class A Repair	Class 800/1000	\$ 79.50	3	\$ 238.50
Class A Repair	Rotary (all sizes)	\$ 75.64		\$ -
Class B Repair	Domestic	\$ 36.67	22	\$ 806.74
Class B Repair	Class 400	\$ 37.65	1	\$ 37.65
Class B Repair	Class 700	\$ 163.36		\$ -
Class B Repair	Class 800/1000	\$ 162.07	25	\$ 4,051.75
Class B Repair	Rotary 1.5M	\$ 282.59		\$ -
Class B Repair	Rotary 3M - 5M	\$ 282.59	7	\$ 1,978.13
Class B Repair	Rotary 7M	\$ 251.24	1	\$ 251.24
Class B Repair	Rotary 11M	\$ 251.24	1	\$ 251.24
Class B Repair	Rotary 16M	\$ 282.59		\$ -
Class B Repair	Rotary 23M	\$ 344.56		\$ -
Class C Repair	Domestic	\$ 42.14	5	\$ 210.70
Class C Repair	Class 400	\$ 43.78	3	\$ 131.34
Class C Repair	Class 700	\$ 191.83		\$ -
Class C Repair	Class 800/1000	\$ 199.32		\$ -
Class J Repair - Intest/Condemn	Domestic	\$ 10.31	86	\$ 886.66
Class J Repair - Intest/Condemn	Class 400	\$ 10.31	9	\$ 92.79
Class J Repair - Intest/Condemn	Class 700 - 1000	\$ 60.37	17	\$ 1,026.29
Class J Repair - Intest/Condemn	Class 1400	\$ 68.28		\$ -
Class J Repair - Intest/Condemn	Class 2300	\$ 73.88	1	\$ 73.88
Class J Repair - Intest/Condemn	Class 5000	\$ 80.89		\$ -
Class J Repair - Intest/Condemn	Rotary 1.5M - 7M	\$ 73.40	3	\$ 220.20
Class J Repair - Intest/Condemn	Rotary 11M	\$ 76.20	1	\$ 76.20
Class J Repair - Intest/Condemn	Rotary 16M	\$ 78.99		\$ -
Class J Repair - Intest/Condemn	Rotary 23M	\$ 84.60		\$ -

Special Test Domestic Meter		\$ 29.42		\$ -
Special Test Large Capacity Meter		\$ 55.33		\$ -
Special Test Rotary Meter		\$ 49.38		\$ -
Install New Meter Badges	All Diaphragm Sizes	\$ 3.04	87	\$ 264.48
Install New Badger/Itron Endpoints	All Diaphragm Sizes	\$ 5.36	67	\$ 359.12
New Diaphragm Meter Parts	All Diaphragm Sizes	\$ 1,475.39	N/A	\$ 1,475.39
New Rotary Meter Parts	All Rotary Sizes	\$ 1,845.61	N/A	\$ 1,845.61
Special Test Shipping	All		N/A	\$ -
DELVCHG - PU	Total Shipment	\$ 405.00	N/A	\$ 405.00
DELVCHG - DEL	Total Shipment	\$ 405.00	N/A	\$ 405.00
Invoice #	32116		Total	\$ 15,087.91
Invoice Date	11/30/2020			

Invoice Reconciliation				
Description of Test/Repair	Size of Meter	Cost per Test	Quantity	Total
Class A Repair	Domestic	\$ 23.64	8	\$ 189.12
Class A Repair	Class 400	\$ 23.24	2	\$ 46.48
Class A Repair	Class 700	\$ 82.31		\$ -
Class A Repair	Class 800/1000	\$ 79.50	4	\$ 318.00
Class A Repair	Rotary (all sizes)	\$ 75.64		\$ -
Class B Repair	Domestic	\$ 36.67	60	\$ 2,200.20
Class B Repair	Class 400	\$ 37.65	2	\$ 75.30
Class B Repair	Class 700	\$ 163.36		\$ -
Class B Repair	Class 800/1000	\$ 162.07	11	\$ 1,782.77
Class B Repair	Rotary 1.5M	\$ 282.59		\$ -
Class B Repair	Rotary 3M - 5M	\$ 282.59	3	\$ 847.77
Class B Repair	Rotary 7M	\$ 251.24		\$ -
Class B Repair	Rotary 11M	\$ 251.24	1	\$ 251.24
Class B Repair	Rotary 16M	\$ 282.59		\$ -
Class B Repair	Rotary 23M	\$ 344.56		\$ -
Class C Repair	Domestic	\$ 42.14	12	\$ 505.68
Class C Repair	Class 400	\$ 43.78	1	\$ 43.78
Class C Repair	Class 700	\$ 191.83		\$ -
Class C Repair	Class 800/1000	\$ 199.32		\$ -
Class J Repair - Intest/Condemn	Domestic	\$ 10.31	155	\$ 1,598.05
Class J Repair - Intest/Condemn	Class 400	\$ 10.31	14	\$ 144.34
Class J Repair - Intest/Condemn	Class 700 - 1000	\$ 60.37	15	\$ 905.55
Class J Repair - Intest/Condemn	Class 1400	\$ 68.28		\$ -
Class J Repair - Intest/Condemn	Class 2300	\$ 73.88		\$ -
Class J Repair - Intest/Condemn	Class 5000	\$ 80.89		\$ -
Class J Repair - Intest/Condemn	Rotary 1.5M - 7M	\$ 73.40		\$ -
Class J Repair - Intest/Condemn	Rotary 11M	\$ 76.20		\$ -
Class J Repair - Intest/Condemn	Rotary 16M	\$ 78.99		\$ -
Class J Repair - Intest/Condemn	Rotary 23M	\$ 84.60		\$ -

Special Test Domestic Meter		\$ 29.42		\$ -
Special Test Large Capacity Meter		\$ 55.33		\$ -
Special Test Rotary Meter		\$ 49.38		\$ -
Install New Meter Badges	All Diaphragm Sizes	\$ 3.04	161	\$ 489.44
Install New Badger/Itron Endpoints	All Diaphragm Sizes	\$ 5.36	103	\$ 552.08
New Diaphragm Meter Parts	All Diaphragm Sizes	\$ 1,818.32	N/A	\$ 1,818.32
New Rotary Meter Parts	All Rotary Sizes	\$ 685.47	N/A	\$ 685.47
Special Test Shipping	All		N/A	\$ -
DELVCHG - PU	Total Shipment	\$ 405.00	N/A	\$ 405.00
DELVCHG - DEL	Total Shipment	\$ 405.00	N/A	\$ 405.00
Invoice #	32243		Total	\$ 13,263.59
Invoice Date	1/11/2021			

Northern Utilities, Inc.
Gas Meter Testing Facility Cost Analysis 2020

Cost Analysis

The 2020 cost for Northern to outsource the testing of the 794 meters associated with its NH customers was \$21,249.77 or an average of \$26.76 per meter.

The total cost for the 2425 meters associated with Unitil's three gas companies (Northern Utilities–NH Division, Northern Utilities-ME Division, Fitchburg Gas and Electric Light Company d/b/a Unitil-Gas Division) was \$46,622.65 or an average of \$19.23 per meter.

It is estimated that in order to bring the meter testing and servicing operation back in-house, Unitil would need to hire two full-time employees and the annual cost with benefits would be:

2 Full Time Employees w/ Benefits	\$187,148
Utility Expenses	\$3,500
Tool Replacements	\$1,000
Total	\$191,648

The estimated annual cost of \$191,648 for two employees, utilities, and tools would result in the cost per meter test for the 2425 meters tested in 2020 to be \$79.03 per meter.

Additional consideration should be taken for the start-up costs that would be incurred and depreciated over time to facilitate a meter testing laboratory are as follows:

	Location
Start-up Costs	Portsmouth
Facility Estimate	\$1,096,736
Equipment Estimate	\$344,562
Total	\$1,441,298

Conclusion

Due to the estimated annual operating costs of \$191,648 exceeding the most recent annual expenditures of \$46,622.65 paid to vendors for performing testing, it is not economical at this time for Unitil to pursue establishing a gas meter testing facility.