



February 11, 2022

Daniel Goldner, Chariman
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

RE: DE 21-030: Settlement Agreement

Chariman Goldner:

Attached for filing in Docket No. DE 21-030 is a signed Settlement Agreement (“Agreement”) among Unitil Energy Systems, Inc., the Department of Energy, the Office of the Consumer Advocate, the Department of Environmental Services, Clean Energy New Hampshire, and ChargePoint, Inc. (the “Settling Parties”). Conservation Law Foundation is not a signatory to the Settlement Agreement but has indicated its intent to file a letter supporting those portions of the Agreement in which it has an interest.

Accompanying this Settlement Agreement is a Motion to Accept Late-Filed Settlement pursuant to Puc 203.20(f) and waive the requirements of Puc 203.20(e). In support of their request, UES submits that acceptance of the Settlement Agreement at this time prior to the scheduled hearing will promote the orderly and efficient conduct of the proceeding and will not impair the rights of any party to the proceeding, as all parties are signatories to the Agreement. The Settling Parties all assent to the relief requested in the motion.

UES believes that the Settling Parties can present the Settlement Agreement to the Commission in an efficient manner at the hearing scheduled for February 15, 2021. To the extent that the Commission requires additional hearing time to review and ask questions regarding the Settlement Agreement, the Company will make itself available to the fullest extent possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick H. Taylor", written over a horizontal line.

Patrick H. Taylor
Attorney for Unitil Energy Systems, Inc.

cc: Service List (by e-mail)

**THE STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION**

Unitil Energy Systems, Inc.

Rate Case

Docket No. DE 21-030

**SETTLEMENT AGREEMENT ON
PERMANENT DISTRIBUTION RATES**

This Settlement Agreement on permanent distribution rates (“Settlement Agreement”) is entered into this 11th day of February, 2022, by and among Unitil Energy Systems, Inc. (“Unitil” or “Company”), the New Hampshire Department of Energy (“DOE”), the Office of the Consumer Advocate (“OCA”), the New Hampshire Department of Environmental Services, Clean Energy New Hampshire, and ChargePoint (collectively, the “Settling Parties”), and is intended to resolve the issues in Unitil’s rate case, Docket No. DE 21-030. This Settlement Agreement contains the recommendations of the Settling Parties with respect to approval by the New Hampshire Public Utilities Commission (“Commission”) of an increase in Unitil’s permanent distribution rates and associated rate design.

SECTION 1. INTRODUCTION AND PROCEDURAL HISTORY

1.1 On April 2, 2021, pursuant to RSA 378:3, RSA 378:28 and N.H. Code Admin. Rules Puc §§1600 et seq., Unitil filed testimony, supporting data, and revisions to its Tariff NHPUC No. 3 – Electricity Delivery. The filing requested approval of: (1) a permanent annual increase to its distribution revenues of \$11,992,392; (2) a three-year Rate Plan with an initial step adjustment to be implemented on the effective date of permanent rates, and step adjustments thereafter on or about April 1, 2023 and 2024; (3) certain changes to its rate design and select tariff components, including a Revenue Decoupling Mechanism (“RDM”), four new Time of Use (“TOU”) rates, and new rates

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 2 of 24

for Light Emitting Diode (“LED”) fixtures; (4) several new programs including an arrearage management program and a residential behind the meter electric vehicle supply equipment incentive program; and (5) a temporary revenue increase of \$5,812,761 million effective as of June 1, 2021, to be recovered on a uniform per kilowatt hour (“kWh”) basis from all rate classes until completion of the proceeding.

1.2 On May 7, 2021, Unitil filed a Stipulation and Settlement Agreement with the Commission, including agreement on a total annual temporary distribution revenue increase of \$4,451,667 collected through a uniform per kWh surcharge of \$0.00384 applied to all of Unitil’s current rate schedules, including those not normally billed for distribution service on a kWh basis. On May 27, 2021, the Commission issued Order No. 26,484, approving the Settlement on Temporary Rates, effective June 1, 2021, subject to reconciliation based on the outcome of the permanent rate case.

1.3 Following multiple sets of discovery and technical sessions, the DOE, OCA, Clean Energy New Hampshire, Conservation Law Foundation and ChargePoint Inc. filed written testimony on November 23, 2021. Productive settlement discussions on Permanent Rates took place during January and February 2022, which ultimately led to this Settlement Agreement.

SECTION 2. DISTRIBUTION RATE CHANGES

2.1 This Settlement Agreement provides for several changes to Unitil’s distribution rates. The first such change shall occur on April 1, 2022, effective on a service-rendered basis. It provides for an increase in Unitil’s distribution revenues of \$6,326,330 to recover the Company’s distribution revenue deficiency agreed to by the Settling Parties. The schedules supporting this increase and Unitil’s overall annual revenue requirement and incorporating the provisions of this Settlement Agreement are provided in Settlement Attachment 1. This reflects a net increase of \$1,874,663 from temporary rates in effect since June 1, 2021, which reflected an increase of \$4,451,667 as authorized by the

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 3 of 24

Commission in Order No. 26,484 (May 27, 2021). The permanent rates increase of \$6,326,330 represents an increase of 2.3 percent of total revenues or 10.9 percent of distribution revenues.

The initial rate change shall be followed by two additional annual Step Adjustments to rates on June 1, 2022 and June 1, 2023, also effective on a service-rendered basis. In light of these Step Adjustments, the Company shall not file a distribution rate case with the Commission before January 1, 2024. Notwithstanding this provision, the Company shall not be precluded from making a filing with the Commission for recovery following a federally initiated cost change, which includes any externally imposed changes in the federal tax rates, laws, regulations, or precedents governing income, revenue, or sales taxes or any changes in federally imposed fees, which impose new obligations, duties or undertakings, or remove existing obligations, duties or undertakings, and which individually decrease or increase the Company's distribution costs, revenue, or revenue requirement.

2.2 The Settling Parties agree that Unitil may propose to collect two step increases using the format presented on Settlement Attachment 2. The Settling Parties agree that the first step increase (for 2021 investments) shall be presented using the information provided on Settlement Attachments 2 and 3, which contain actual investments completed and placed in service in 2021. The first step adjustment request will be for a revenue requirement amount not higher than \$1,377,331.

Settlement Attachment 4 is a list of the 2022 investments that Unitil plans to include for recovery in the second step adjustment. The Settling Parties agree that the specific items on that list may change based upon the Company's determination prior to Unitil filing its request to implement the second step adjustment. The Settling parties agree that the second step increase will be based on a 2022 non-growth investment level of no more than \$26,738,022.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 4 of 24

The step adjustments shall be subject to review by interested parties, and review and approval by the Commission, within the timeframes set out in this Settlement. The inclusion of step adjustments in this Settlement Agreement shall not preclude any interested party or the Commission, during the review of the step adjustments, from raising any issue concerning those adjustments and the recovery of those amounts in base rates.

2.3 The June 1, 2022 distribution revenue increase shall be a Step Adjustment for the additional revenue requirement resulting from changes in Net Plant in Service associated with non-growth investments for the period January 1, 2021, through December 31, 2021, as listed and described on Settlement Attachment 3. An illustrative revenue requirement for the June 1, 2022 step adjustment is provided in Settlement Attachment 2. The Company shall file its June 1, 2022 step adjustment with the Commission for review and approval on or before February 28, 2022 in accordance with Section 5.2. As noted in Section 2.2 above, the June 1, 2022 step adjustment will be for a revenue requirement amount not higher than \$1,377,331.

2.4 The June 1, 2023 distribution revenue increase shall be a Step Adjustment for the revenue requirement associated with changes in Net Plant in Service associated with non-growth investments for the period January 1, 2022, through December 31, 2022, as listed and described on Settlement Attachment 4. An illustrative revenue requirement for the June 1, 2023 step adjustment is provided in Attachment 2. The Company shall file the June 1, 2023 step adjustment with the Commission for review and approval on or before February 14, 2023 in accordance with Section 5.2. As noted in Section 2.2 above, the June 1, 2023 step adjustment will be based on a 2022 non-growth investment level of no more than \$26,738,022.

SECTION 3. COST OF CAPITAL AND CAPITAL STRUCTURE

3.1 In determining the annual changes to distribution revenue and rates, the Settling Parties agreed that application of an overall capital structure and cost of capital as set

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 5 of 24

forth in the table below, including a 9.2 percent return on equity is just and reasonable in the context of this Settlement Agreement taken as a whole:

	Component <u>Percentage</u>	<u>Cost</u>	Weighted <u>Cost</u>	Tax <u>Factor</u>	Pre-Tax <u>Cost</u>
Common Equity	52.00%	9.20%	4.78%	1.371422	6.56%
Long-Term Debt	48.00%	5.49%	2.64%		2.64%
Total	<u>100.00%</u>		<u>7.42%</u>		<u>9.20%</u>

SECTION 4. REVENUE DECOUPLING MECHANISM

4.1 The Settling Parties agree that Unitil shall implement a Revenue Decoupling Mechanism (“RDM”) substantially as proposed in the initial prefiled testimony of Unitil witness Timothy Lyons, subject to the adjustments specified in this Settlement Agreement. Specifically, the Settling Parties agree and recommend that the Commission approve a RDM using a Revenue Per Customer (“RPC”) model that shall reconcile monthly actual and authorized RPC by rate class. As proposed, the Company’s new electric vehicle time-of-use (“EV TOU”) classes, and Outdoor Lighting and Light Emitting Diode (“LED”) outdoor lighting service classes shall be excluded from the RDM reconciliation. Settlement Attachment 5 provides the Company’s monthly target RPCs effective April 1, 2022 and also provides preliminary monthly target RPCs effective June 1, 2022 and June 1, 2023.

4.2 The Company shall implement the RDM as follows:

4.2.1 First, the Company shall record monthly variances between actual and authorized RPC for each rate class. Those monthly variances shall then be then totaled by class over the twelve-month period April through March (the “Measurement Period”). The total variances and carrying costs shall form the basis for the revenue decoupling adjustment (“RDA”) by group and the calculation of RDM adjustment factors (“RDAF”) (surcharges or credits).

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 6 of 24

4.2.2 Second, the Company shall file with the Commission on or before June 1 of each year the applicable RDAF. The filing shall include the RDA by group, including prior period reconciliation and calculation of the RDAF. Pursuant to this Settlement Agreement, rather than reconcile the RDA on an allocated basis as initially proposed by Unitil, the Company shall reconcile the RDA for three groups: (1) Schedule D, Domestic,¹ (2) Schedule G, Regular General Service G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating, and (3) Schedule G, Large General Service G1. The RDAF shall be calculated as a dollar per kWh charge or credit based on the RDA for each group divided by the projected kWh sales for each group over the prospective twelve-month period August through July (“RDM Adjustment Period”). The RDAF shall be charged or credited to customer bills during the RDM Adjustment Period.

4.3 Unitil shall implement an RDA cap of three (3.0) percent of distribution revenues for each group over the relevant Measurement Period(s) for over- and under-recoveries. Furthermore, to the extent that the RDA for a group, including prior period reconciliation exceeds three (3.0) percent of distribution revenue, the amount over or under three (3.0) percent shall be deferred, with carrying costs accrued monthly at the Prime Rate with said Prime Rate to be fixed on a quarterly basis and to be established as reported in *The Wall Street Journal* on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. In the Company’s next distribution rate case, parties to that proceeding may propose specific treatment of any carried balances remaining at that time.

4.4 The Settling Parties agree that the RDM shall be implemented at the proposed effective date of new permanent rates on April 1, 2022. At that time, Unitil shall cease accruing Lost Base Revenue (“LBR”) due to energy efficiency and displaced distribution revenue for net metering and shall transition to decoupling as described in the

¹ The Company’s RDAC tariff shall be revised to include the Domestic Delivery Service (Schedule D-TOU) upon approval.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 7 of 24

April 2, 2021 Testimony of Christopher Goulding and Daniel Nawazelski at Bates pages 128-130 and explained in the response to Staff 1-9 provided as Settlement Attachment 6.

4.5 RiverWoods: As described in the Company's initial testimony, the RiverWoods continuing care retirement community is, consistent with a waiver granted by the Commission in Docket No. DE 19-114, implementing master metering at its facility and the conversion is expected to replace approximately 200 residential meters with 3 or 4 Rate G2 meters. The Settling Parties acknowledge that the conversion is likely to affect the Company's decoupling proposal. Accordingly, the Settling Parties agree that the Company shall adjust its actual customers counts to account for the change in RiverWoods' metering as part of its decoupling calculation as follows: The Company shall add back the number of residential customers lost and remove the number of G2 customers added as the conversions occur.

SECTION 5. STEP ADJUSTMENTS AND REPORTING REQUIREMENTS

5.1 For purposes of calculating the Step Adjustments, the following definitions shall apply:

5.1.1 Accumulated Depreciation is the cumulative net credit balance arising from the provision for depreciation expense, cost of removal, salvage, and retirements.

5.1.2 Change in Net Plant is the change in Ending Net Utility Plant from one Investment Year to the next, which accounts for Plant Additions as well as Accumulated Depreciation.

5.1.3 Change in Non-Growth Net Plant is the Change in Net Plant multiplied by the Percent of Non-Growth Net Plant.

5.1.4 Depreciation Expense is the return of the Company's investment calculated by multiplying the Change in Non-Growth Additions by the average depreciation rate of 3.35 percent.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 8 of 24

5.1.5 Ending Net Utility Plant is the “per books” utility Plant Additions for plant in service after Accumulated Depreciation is deducted. Ending Net Utility Plant shall match that supplied on the Company’s FERC Form 1.

5.1.6 Investment Year is the annual period beginning January 1 and ending December 31 of each calendar year 2021 through 2022 for which capital investments are made by the Company and placed in service.

5.1.7 Percent of Non-Growth Net Plant is the ratio of non-growth capital additions to total capital additions in the Investment Year as determined by the Company.

5.1.8 Plant Additions are the capitalized costs of plant placed in service, after retirements, as recorded on the Company’s books during the Investment Year.

5.1.9 Pre-Tax Rate of Return is 9.20 percent which is established based on the cost of capital of 7.42 percent and a tax gross up factor of 1.3714 on common equity, which is based on current tax rates, and which shall be updated for applicable tax rate changes.

5.1.10 Property Taxes are established at an initial rate of 0.66 percent, representing State utility property taxes paid as a percent of Non-Growth change in net plant. This percentage shall be updated annually to reflect the most recent property tax costs and will be calculated using the statutory tax rate in RSA 83-F:2. Only state property taxes are collected through the step adjustment.

5.1.11 Rate Year is the annual period June 1 through May 31, following the Investment Year.

5.2 The step adjustments associated with each Investment Year beginning on and after January 1, 2021 shall be effective June 1 of the following year with a Step Adjustment filing due by the last day of February as outlined below:

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 9 of 24

Investment Year	Rate Year	Step Adjustment Filing Due
January 1-December 31, 2021	June 1, 2022-May 31, 2023	February 28, 2022
January 1-December 31, 2022	June 1, 2023-May 31, 2024	February 14, 2023

The Step Adjustment filings shall include, at a minimum, a list of all capital projects completed in each Investment Year, which shall include a project description, the initial budget, any revised budget, final cost, and the date each project was booked to plant in service. In addition, each step adjustment filing shall include, for each project, all project documents, including but not limited to, Capital Budget Form, Construction Authorizations (including any applicable change orders), and Work orders.

5.3 The Step Adjustment shall include recovery of the distribution revenue requirement associated with the annual Change in Non-Growth Net Plant. The Step Adjustment revenue requirement shall be the sum of the following for each Investment Year:

- Pre-Tax Rate of Return applied to the annual Change in Non-Growth Net Plant;
- Depreciation Expense on the annual Change in Non-Growth Net Plant; and
- State Property Taxes on the annual Change in Non-Growth Net Plant.

5.4 Changes to distribution revenues as calculated above in any Rate Year shall be limited to a rate cap of 2.5 percent of total revenue in the investment year, with revenue for externally supplied customers being adjusted by imputing the Company’s default service charges for that period. Any part of the rate adjustment that exceeds 2.5 percent of total revenues shall not be deferred for future recovery.

DE 21-030 Unifil Distribution Rate Case
Settlement Agreement
Page 10 of 24

5.5 The amount of the Step Adjustments shall be subject to review by the DOE and the OCA, and subject to approval by the Commission, following the filing required by Paragraph 5.2. The DOE or the OCA may request that the Commission hold a hearing to determine whether the Step Adjustment should take effect as scheduled.

5.6 The Step Adjustment effective June 1, 2022 shall include recovery of \$39,969 of post-test-year software amortization.

SECTION 6. TARIFF CHANGES AND RATE DESIGN

6.1 Rate Allocation: The Settling Parties agree that the Company shall limit the revenue deficiency allocated to the residential rate class, Rate Schedule D, to 125 percent of Unifil's overall average revenue increase, or an increase of 13.62 percent from test year distribution revenues. The remainder of the revenue deficiency shall be allocated to the Company's general service commercial and industrial rate classes, Rate Schedule G, based on an equal percentage increase of 8.21 percent from test year distribution revenues. A schedule showing the allocation of the revenue deficiency and resulting permanent rates is provided in Settlement Attachment 7.

6.2 Customer Charges: The Settling Parties agree that the customer charges for all Rate Schedules shall remain at the current levels until the Company's next base distribution rate case. The revenue increase for each class shall be recovered from distribution demand and energy charges, as applicable.

6.3 For the Step Adjustments described in Section 5 above, the revenue requirement increase shall be applied proportionately to all customer classes except outdoor lighting based on distribution revenue, using current distribution rates and test year billing determinants established in this proceeding. The increase shall be collected proportionately through distribution demand or energy charges as applicable for all rate classes, except for outdoor lighting classes. The demand and energy distribution rates for

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 11 of 24

the Residential Whole House TOU and Residential and General Service EV rate classes shall be adjusted by the same percentage as the corresponding rate class, and the rate calculation methodology must be maintained as approved.

6.4 Cost of Service: The Settling Parties agree that Unitil shall employ the “Basic Customer” classification method in its next base distribution rate case to apportion distribution costs as part of its cost of service study. The Settling Parties further agree that the Company is not precluded from also presenting the “Minimum System Method” or any other classification methodology in its next base distribution rate case, nor is the Company precluded from advocating for a classification methodology different from the “Basic Customer” classification methodology in its next base distribution rate case.

6.5 Electric Vehicle (“EV”) TOU Rates: As described in the initial testimony of Company Witnesses Carroll, Simpson, Valianti, and Taylor (Exhs. CSV-1, JDT-1), Unitil proposed three, new TOU rates for EV charging in this proceeding: (1) TOU-EV-D (Domestic TOU for EV charging); (2) TOU-EV-G2 (small general service EV TOU Charging (less than 200 kVA)); and (3) TOU-EV-G1 (large general service EV TOU Charging (greater than 200 kVA)) (together the “EV TOU Rate Proposals”). The Company’s submittal to the Commission in the instant matter occurred prior to the Commission’s April 30, 2021 deadline in Docket No. DE 20-170 (Electric Distribution Utilities, Electric Vehicle Time of Use Rates) for the electric distribution utilities to file EV TOU Rates and feasibility assessments. On June 15, 2021, Unitil filed copies of the EV TOU Rate Proposals and the supporting testimony submitted in this proceeding in DE 20-170. Also on June 15, 2021, the Commission directed the parties to resolve the outstanding matters in DE 20-170 at least 30 days prior to February 16, 2022, the date hearings were originally scheduled to conclude in this proceeding. This Commission directive was issued pursuant to Order No. 26,486 (June 9, 2021), which denied a motion to remove Unitil’s EV TOU Rate Proposals from this proceeding. During the period between November 16, 2021 and January 12, 2022, the parties to DE 20-170 engaged in settlement discussions. Based upon these discussions, some parties reached a settlement

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 12 of 24

agreement (the “DE 20-170 Settlement”), and on January 14, 2022, the DOE filed the DE 20-170 Settlement on behalf of its signatories. Among other things, the DE 20-170 Settlement provides for Commission approval, of Unitil’s EV TOU Rates. The Settling Parties agree that Unitil’s EV TOU Rate Proposals shall be implemented consistent with the Commission’s final order in the DE 20-170 proceeding.

6.6 Residential Whole House TOU rate: As described in the initial testimony of Company Witnesses Carroll, Simpson, Valianti, and Taylor (Exhs. CSV-1, JDT-1), Unitil proposed a new Residential Whole House TOU rate in this proceeding. As proposed by the Company, only the generation and transmission components were time-differentiated for this proposed rate and the distribution component of the rate was the same during all time periods. The Settling Parties agree that Unitil shall implement the new Residential Whole House TOU rate, subject to revising the rate such that all three main rate components (generation, transmission, and distribution) are time-differentiated. The Settling Parties agree that the Residential Whole House TOU rates shall be the same as the Domestic TOU rate for EV charging, as updated from time to time, except that the customer charge for the Whole House TOU rate shall be the same as the customer charge for regular residential service. Residential Whole House TOU illustrative rates, as presented for residential EV charging in the Settlement Agreement in DE 20-170, are provided in Settlement Attachment 8. The Settling Parties also agree that the Residential Whole House TOU rates shall take effect at the same time as the residential EV TOU rates, pending in DE 20-170. However, if no rate is yet approved in DE 20-170, then these residential Whole House TOU rates shall be implemented no later than August 1, 2022.

6.7 Outdoor Lighting Service:

6.7.1 Within six months of the Commission’s approval of this Settlement Agreement, Unitil shall file a new or revised LED Outdoor Lighting Service tariff, which will align more closely with Liberty Utilities LED-2

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 13 of 24

tariff and Eversource's EOL tariff rate to allow options for municipalities to install advanced lighting controls and to allow municipalities to own and maintain lighting fixtures.

6.7.2 The Settling Parties Agree that Unitil shall break out LED and non-LED information in the tariffs, cost of service studies, and revenue requirement schedules submitted as part of the Company's next base distribution rate case if the test-year non-LED lights constitute more than 20 percent of all lighting fixtures deployed on the Company's system.

6.7.3 The Settling Parties agree that Unitil shall remove the unreimbursed undepreciated value of the non LED lights related to the city of Concord street lighting conversion from the second Step Adjustment effective June 1, 2023.

6.8 The resulting class revenue requirement targets and final distribution rates for effect April 1, 2022, are presented in Settlement Attachment 9.

6.9 Bill impacts from the distribution rates in Paragraph 6.8 above are summarized in Settlement Attachment 10. Bill impacts are various usage levels are provided in Settlement Attachment 11.

6.10 The Settling Parties agree to the tariff changes provided in Attachment 12.

**SECTION 7. ELECTRIC VEHICLE PROGRAM INFRASTRUCTURE
PROPOSAL AND MARKETING, COMMUNICATIONS, AND EDUCATION
PLAN**

7.1 The Company may offer rebates of up to \$600 for the procurement and installation of smart, managed Level 2 EV chargers to 250 residential EV TOU customers in the manner described in Exhibit CSV-1 to the Company's Initial Filing. The EV

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 14 of 24

program is not part of the Company's energy efficiency program. The Company shall recover actual rebate costs through the Company's External Delivery Charge, Schedule EDC.

7.1.1 The Company shall perform an alternative metering feasibility assessment in connection with its residential EV TOU rate and infrastructure offering. Unitil shall file a report with the results of its proposed alternative metering feasibility assessment pilot once at least 50 customers have enrolled and at least six months of usage data has been collected from those 50 customers. The Settling Parties further agree to review data and analysis from Unitil's alternative metering feasibility assessments pilot once completed, and shall then hold a technical session to consider pilot expansion or full program offerings. The Company shall notify the Commission and Parties when 50 customers have been enrolled.

7.2 The Company shall implement a public "make ready" electric vehicle infrastructure program as follows:

7.2.1 The Company shall provide make-ready infrastructure to support up to four third party owned and operated Direct Current Fast Charging ("DCFC") stations in its service territory with approximately six DCFC plugs / ports at each respective station site. The Company shall recover the cost of DCFC make-ready investments via a regulatory asset in a future rate case, with balances accruing carrying charges at the monthly Prime Rate. There shall be no revenue offset to the balances.

7.2.2 The Company shall provide make-ready infrastructure to support up to twenty (20) third party owned and operated Level 2 public charging sites in its service territory with approximately ten third party owned and operated Level 2 plugs / ports at each respective site. The Company may also provide make-ready infrastructure to support third party owned and operated Level 2 pole-mounted chargers, with a non-binding target of up to twenty chargers. These pole-mounted chargers shall be in addition to the 20 Level 2 public charging sites cited above.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 15 of 24

The Company shall recover the cost of Level 2 make-ready investments via a regulatory asset in a future rate case, with balances accruing carrying charges at the monthly Prime Rate. There shall be no revenue offset to the balances.

7.2.3 The Company may spend up to \$2,362,000 to provide the make-ready infrastructure described above, with spending limits for each category of infrastructure as follows: \$572,000 for DCFC stations; \$1,540,000 for Level 2 public charging sites; and \$250,000 for pole-mounted Level 2 charging sites.

7.3 The Company may spend up to \$300,000 to implement the proposed EV and TOU Marketing, Communications, and Education Plan over five years, as set forth in Exhibit CSV-1 to the Company's Initial Filing. The Company shall recover these costs through the Company's External Delivery Charge, Schedule EDC.

SECTION 8. STORM RESILIENCY PROGRAM AND VEGETATION MANAGEMENT PLAN

8.1 The Settling Parties agree the total amount of funding in base rates for the Vegetation Management Program ("VMP"), Reliability Enhancement Program ("REP"), and the Storm Resiliency Program ("SRP") shall be \$5,275,666 (total utility costs less anticipated third party reimbursements),² until changed in a future base distribution rate case.

8.1.1 The Settling Parties agree that the Company shall continue the SRP until the Company's next base distribution rate case filing, at which time the SRP shall be reviewed for continuation. The amount of funding in the base rates allocated to the SRP beginning in 2023 shall be reduced by \$384,690 to a funding level of \$1,081,000, until changed in a future base distribution rate case. The reduction in funding shall be effective January 1, 2023 and included through the EDC reconciliation process.

² See Settlement Attachment 15.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 16 of 24

8.1.2 The Settling Parties agree that within six months of the Commission's approval of this Settlement Agreement Unitil, the DOE, and the OCA shall confer to develop metrics to measure the annual benefits of the SRP and a form of report to convey the results of the metrics on an annual basis. The annual report shall be filed with the DOE, OCA, and the Commission and may be used to evaluate the continuation of the SRP in the Company's next base distribution rate case.

SECTION 9. ARREARAGE MANAGEMENT PROGRAM

9.1 Arrearage Management Program. The Company's initial testimony proposed establishing an Arrearage Management Program ("AMP") as described by Company witness Carole A. Beaulieu in a manner similar to that implemented by Public Service Company of New Hampshire d/b/a Eversource Energy ("Eversource") in Docket No. DE 19-057. The Settling Parties agree that Unitil shall implement the AMP, as described below:

9.2. The AMP shall be open to all customers coded as "financial hardship" consistent with the Commission's Puc 1200 Rules. Those financial hardship customers shall be deemed eligible for the AMP if they have past due balances of \$150 or greater, 60 days or more past due. For customers enrolled in, and complying with, the AMP, the Company shall forgive up to \$400 per month, for a maximum annual arrearage forgiveness of \$4,800. Customers who successfully complete the program, and who still have a remaining past due balance, may re-enroll immediately and shall not be subject to a waiting period before a new enrollment. Following successful completion of the program, the Company shall automatically enroll customers in a budget payment plan.

9.3 The Company shall submit a report at least one month prior to the commencement of the AMP, and no later than April 1 each year thereafter. The report shall include the metrics included in Settlement Attachment 13.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 17 of 24

9.4 The Settling Parties acknowledge that the Company is likely to incur incremental costs, including incremental personnel costs, to implement the AMP. Pursuant to this Settlement Agreement, the Settling Parties agree that the Company's base rates shall include \$440,118³ in annual revenue attributable to the implementation of the AMP, which consists of the following components: AMP full time employee cost (allocated), \$65,118 and annual AMP forgiveness amount, \$375,000. The Settling Parties agree that the Company shall track the actual costs of implementing the AMP, including both program and personnel costs, and shall reconcile any amounts over or under \$440,118 through the EDC on an annual basis; beginning with the EDC to be proposed for effect August 1, 2022.

SECTION 10. RECOUPMENT AND RATE CASE EXPENSE

10.1 Recoupment: For purposes of this Settlement Agreement, "Recoupment" is the difference between distribution revenue at temporary rates and permanent rates over the 10-month period June 1, 2021 through March 31, 2022. The Company shall recover the Recoupment amount over one year within Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022.

10.2 Rate Case Expenses: The Settling Parties agree that the Company may recover the just and reasonable rate case expenses incurred by the Company in the preparation and presentation of its filing, and the regulatory proceeding expenses incurred by the Commission, DOE, and the OCA and charged to the Company in this docket. These expenses shall be recovered over one year within Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022. On or before May 1, 2022, Unitil shall file with the Commission for its review and approval the final actual amount of rate case expenses.

³ See to Settlement Attachment 01, Schedule RevReq-3-14 Revised.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 18 of 24

SECTION 11. MISCELLANEOUS

11.1 Working Capital, External Delivery Charge: The Settling Parties agree that Unitil shall calculate its working capital requirement for costs included in the External Delivery Charge (effective August 1, 2022) using a detailed lead-lag study in Unitil's Annual Stranded Cost and EDC Rate Filings, which the Company shall update based on prior calendar year lead-/lag results in each annual filing, and until changed by order of the Commission. The Settling Parties further agree that the lead-lag days shall be calculated separately for both transmission costs and other flow-through operating expenses excluding transmission costs.

11.2 COVID-Related Waived Late Payment Fees: Pursuant to Order No. 26,515 (September 7, 2021) in Docket No. IR 20-089, the Commission concluded that utilities would be permitted to use "accounting mechanisms" to defer costs pertaining to the COVID-19 public health emergency for later recovery. Consistent with that authorization, the Settling Parties agree that Unitil shall be permitted to recover \$386,957⁴ in COVID-19 related costs relating to expenses from calendar year 2020 by including those costs in its next Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022. The Settling Parties further agree that Unitil shall not recover any COVID-19 related waived late payment fees for the period January through March 31, 2021.

11.3 Bad Debt: In its initial testimony, the Company noted that due to the COVID-19 pandemic, the 2020 test year was not representative of an accurate level of bad debt. Accordingly, the Company proposed to use 2019 as a representative year for establishing an appropriate level of bad debt expense. The Settling Parties agree that the Company

⁴ See Bates 117 of the Company's initial filing, Line 10.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 19 of 24

shall use the 2019 calendar year write off rate of 0.64 percent for calculating the level of bad debt expense included in the Company's revenue requirement.

11.4 Matter Communications (Formerly Calypso) Invoices: The Company had deferred certain costs relating to the work of Matter Communications s part of the Major Storm Cost Reserve Fund reports for 2017, 2018, 2019, and 2020. The Settling Parties agree that the Company may recover \$73,160⁵ of deferred costs pertaining to Calypso in its next Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022. The Settling Parties further agree that a normalized amount of \$18,290, shall be considered media and communication expenses included in the Company's permanent revenue requirement to account for these costs in the future.

11.5 Wheeling Revenue: Included in the Company's test year were \$49,952 of incremental revenue associated with a wheeling arrangement that terminated on April 20, 2021. The Company proposed to reconcile those revenues with actual wheeling revenues annually through the EDC. The DOE recommended that the wheeling revenue be removed from the Company's revenue requirement and that any wheeling revenue actually received be reconciled through the EDC. The Settling Parties agree that the wheeling revenue in the Company's revenue requirement shall be adjusted as proposed by the DOE and that the \$49,952 has been removed from the Company's revenue requirement. The Settling Parties agree that any wheeling revenue received by the Company shall be reconciled annually through the EDC.

11.6 Property Taxes: In Order No. 26,500 (July 29, 2021) in Docket No. DE 21-069, the Commission approved the Company's proposed method for reconciliation of local property taxes consistent with the authority in RSA 72:8-e. Consistent with that approval, and as described in the Company's testimony, the Settling Parties agree that the

⁵ See Bates 16 of DOE witness Elizabeth R. Nixon, Line 4.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 20 of 24

Company has included an amount of \$6,218,640 in base rates attributable to local property taxes. Further, the Settling Parties agree that any reconciliation of the authorized property tax amounts shall occur annually through the EDC, consistent with Order No. 26,500.

11.7 Concord Downtown Conversion Project Load Reporting: The Company will provide an annual report to the DOE by April 1st each year until the next rate case is filed on load added in connection with the Concord Downtown Conversion project. This reporting obligation shall remain in place until the Company's next rate case is concluded.

11.8 Regulatory Assessment: Currently, the Company collects regulatory assessment fees in base rates, through its EDC mechanism, and \$10,000 through default service rates. The Settling Parties agree that the Company shall move the amounts presently recovered through the EDC to base rates and that it shall use the EDC only to reconcile any amounts over or under the amount in base rates, less the \$10,000 included in default service. Accordingly, the Settling Parties agree that the Company's revenue requirement reflects a total regulatory assessment of \$1,004,038 and that reconciliations of any deviation from that amount, less amounts included in default service, shall be recovered through the EDC.

11.9 Excess Accumulated Deferred Income Taxes: The Company's revenue requirement includes the flowback of \$999,795 of annual Excess Accumulated Deferred Income Tax until the Company's next base distribution rate case filing, at which time the flowback amount shall be reviewed.

11.10 Excess Accumulated Deferred Income Tax from 2018-2020 in the amount of \$2,644,590 (see Bates 1301 of the Company's Initial Filing, Col. d, Lines 1,2 and 3), shall be returned to customers through the EDC over a three year period, starting on August 1, 2022.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 21 of 24

11.11 Depreciation: The Settling Parties agree that the Company shall use updated whole-life rates for book depreciation purposes as reflected in Settlement Attachment 14. The Parties agree that the Company shall amortize the reserve variance over six years at an annual amount of (\$1,275,454) as reflected in Settlement Attachment 14.

11.12 Active Hardship Protected Accounts: The Settling Parties agree that nothing in this Settlement Agreement shall preclude the Company, or any other party, from requesting that the Commission open a proceeding for review of AHPA.

SECTION 12. GENERAL PROVISIONS

12.1 This Settlement Agreement is expressly conditioned upon the Commission's acceptance of all its provisions, without change or condition. If the Commission does not accept this Settlement Agreement in its entirety, without change or condition, or if the Commission makes any findings that go beyond the scope of this Settlement Agreement, and any of the Settling Parties does not agree with the changes, conditions or findings, this Settlement Agreement shall be deemed to be withdrawn and shall not constitute any part of the record in this proceeding and shall not be used for any other purpose.

12.2 Under this Settlement Agreement, the Settling Parties agree to this joint submission to the Commission, which represents a compromise and liquidation of all issues in this proceeding.

12.3 The Settling Parties agree that the Commission's acceptance of this Settlement Agreement does not constitute continuing approval of, or precedent for, any particular issue in this proceeding other than those specified herein. Acceptance of this Settlement Agreement by the Commission shall not be deemed to constrain the Commission's exercise of its authority to promulgate future orders, regulations or rules that resolve similar matters affecting other parties in a different fashion.

12.4 This Settlement Agreement shall not be deemed an admission by any of the

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 22 of 24

Settling Parties that any allegation or contention in this proceeding by any other party, other than those specifically agreed to herein, is true and valid. This Settlement Agreement shall not be construed to represent any concession by any Settling Party hereto regarding positions taken with respect to Unitil's permanent rate request in this docket, nor shall this Settlement Agreement be deemed to foreclose any Settling Party in the future from taking any position in any subsequent proceedings. The revenue requirement amounts associated with each of the rate adjustments detailed herein are liquidated amounts that reflect a resolution of all the issues in this proceeding.

12.5 The Settling Parties agree that all pre-filed testimony and supporting documentation should be admitted as full exhibits for the purpose of consideration of this Settlement Agreement and be given whatever weight the Commission deems appropriate. Consent by the Settling Parties to admit all pre-filed testimony without challenge does not constitute agreement by any of the Settling Parties that the content of the pre-filed testimony is accurate or that the views of the witnesses should be assigned any particular weight by the Commission. The resolution of any specific issue in this Settlement Agreement does not indicate the Settling Parties' agreement to such resolution for purposes of any future proceedings.

12.6 The rights conferred and the obligations imposed on the Settling Parties by this Settlement Agreement shall be binding on or inure to the benefit of any successors in interest or assignees as if such successor or assignee was itself a signatory party. The Settling Parties agree to cooperate in advocating that this Settlement Agreement be approved by the Commission in its entirety and without modification.

12.7 This Settlement Agreement is the product of confidential settlement negotiations. The content of these negotiations, including any documents prepared during such negotiations for the purpose of reaching a settlement, shall be privileged and all offers of settlement shall be without prejudice to the position of any party presenting such offer.

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 23 of 24

12.8 This Settlement Agreement may be executed in multiple counterparts, which together shall constitute one agreement.

SECTION 13. CONCLUSION

13.1 The Parties affirm that Commission approval of the proposed Settlement Agreement is in the public interest and will result in just and reasonable rates and should be approved.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

By: /s/ Paul B. Dexter
Paul B. Dexter, Esq.
Staff Attorney

Dated: February 11, 2022

NEW HAMPSHIRE OFFICE OF THE CONSUMER ADVOCATE

By: /s/ Donald M. Kreis
Donald M. Kreis, Esq.
Consumer Advocate

Dated: February 11, 2022

UNITIL ENERGY SYSTEMS, INC.

By: /s/ Patrick H. Taylor
Patrick Taylor, Esq.
Chief Regulatory Counsel

Dated: February 11, 2022

DE 21-030 Unitil Distribution Rate Case
Settlement Agreement
Page 24 of 24

CHARGEPOINT, INC.

By: /s/ Nikhil Vijaykar
Nikhil Vijaykar, Esq.
Attorney for ChargePoint, Inc.
Keyes & Fox LLP
580 California St., 12th Floor
San Francisco, CA 94104

Dated: February 11, 2022

NEW HAMPSHIRE DEPARTMENT OF ENVIRONMENTAL SERVICES

By: /s/ Craig A. Wright
Craig A. Wright
Director, Air Resources Division

Dated: February 11, 2022

CLEAN ENERGY NEW HAMPSHIRE

By: /s/ Chris Skoglund
Christopher Skoglund
Director of Energy Transition
Clean Energy NH
14 Dixon Ave, Suite 202
Concord, NH 03301

Dated: February 11, 2022

DE 21-030 Settlement Agreement

List of Settlement Attachments

- Settlement Attachment 1: Permanent Rate Settlement Revenue Requirement
- Settlement Attachment 2: Illustrative Step Adjustment Calculation (Step 1 and Step 2)
- Settlement Attachment 3: Step 1 2021 Capital Cost Summary
- Settlement Attachment 4: Step 2 2022 Capital Budget List
- Settlement Attachment 5: Monthly Revenue Per Customer Targets
- Settlement Attachment 6: Transition - Displaced Distribution Revenue due to Net Metering
- Settlement Attachment 7: Revenue Apportionment
- Settlement Attachment 8: Illustrative Residential Whole House TOU Rates
- Settlement Attachment 9: Rate Design – Effective April 1, 2022
- Settlement Attachment 10: Summary of Bill Impacts based on Average Use
- Settlement Attachment 11: Bill Impacts at Various Usage Levels
- Settlement Attachment 12: Tariff Changes (clean and redline)
- Settlement Attachment 13: Arrearage Management Program Annual Reporting Metrics
- Settlement Attachment 14: Whole Life Depreciation Rates & Theoretical Reserve Imbalance
- Settlement Attachment 15: Vegetation Management Program, Reliability Enhancement Program and Storm Resiliency Program Funding

DE 21-030
Settlement Attachment 01
Page 1 of 108

**UNITIL ENERGY SYSTEMS, INC.
DOCKET DE 21-030
SETTLEMENT REVENUE REQUIREMENT SCHEDULES**

UNITIL ENERGY SYSTEMS, INC.
REVENUE REQUIREMENT TABLE OF CONTENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-TOC

LINE NO.	(1) DESCRIPTION	(2) REFERENCE
1	Summary of Financial Schedules	
2	Computation Of Revenue Deficiency And Revenue Requirement	<u>Schedule RevReq-1</u>
3	Computation Of Gross-Up Factor For Revenue Requirement	<u>Schedule RevReq-1-1</u>
4	Operating Income Statement	<u>Schedule RevReq-2 P1</u>
5	Pro Forma Distribution Operating Income Statement	<u>Schedule RevReq-2 P2</u>
6	Summary Of Adjustments	<u>Schedule RevReq-3</u>
7	Summary of Revenue Adjustment Schedules	
8	Non-Distribution Bad Debt	<u>Schedule RevReq-3-1</u>
9	Unbilled Revenue	<u>Schedule RevReq-3-1</u>
10	New DOC Rent Revenue	<u>Schedule RevReq-3-1</u>
11	Late Fee Adjustment	<u>Schedule RevReq-3-1</u>
12	O&M Expense Adjustments	
13	Payroll	<u>Schedule RevReq-3-2</u>
14	VMP Expense	<u>Schedule RevReq-3-3</u>
15	Medical & Dental Insurances	<u>Schedule RevReq-3-4</u>
16	Pension	<u>Schedule RevReq-3-5</u>
17	PBOP	<u>Schedule RevReq-3-5</u>
18	SERP	<u>Schedule RevReq-3-5</u>
19	401K	<u>Schedule RevReq-3-5</u>
20	Deferred Comp Expense	<u>Schedule RevReq-3-5</u>
21	Property & Liability Insurances	<u>Schedule RevReq-3-6</u>
22	DOC Expense Adjustment	<u>Schedule RevReq-3-7</u>
23	NHPUC Regulatory Assessment	<u>Schedule RevReq-3-8</u>
24	Dues & Subscriptions	<u>Schedule RevReq-3-9</u>
25	Pandemic Costs	<u>Schedule RevReq-3-10</u>
26	Claims & Litigation Adjustment	<u>Schedule RevReq-3-11</u>
27	Severance Expense	<u>Schedule RevReq-3-12</u>
28	Distribution Bad Debt	<u>Schedule RevReq-3-13</u>
29	Non-Distribution Bad Debt	<u>Schedule RevReq-3-1</u>
30	Arrearage Management Program (AMP) Implementation Cost	<u>Schedule RevReq-3-14</u>
31	Inflation Allowance	<u>Schedule RevReq-3-15</u>
32	NHDOE Audit Adjustments & Other	<u>Schedule RevReq-3-22</u>
33	D&A Expense Adjustments	
34	Depreciation Annualization	<u>Schedule RevReq-3-16 P1</u>
35	Proposed Depreciation Rate Adjustment	<u>Schedule RevReq-3-16 P2</u>
36	Amortize Reserve Imbalance	<u>Schedule RevReq-3-16 P3</u>
37	Software Amortization Expense Adjustment	<u>Schedule RevReq-3-17</u>
38	Excess ADIT Flowback	<u>Schedule RevReq-3-18</u>
39	Taxes Other Than Income Adjustments	
40	Property Taxes	<u>Schedule RevReq-3-19</u>
41	Payroll Taxes - Wage Increases	<u>Schedule RevReq-3-20 P1</u>
42	Payroll Taxes - Employee Retention Credit	<u>Schedule RevReq-3-20 P2</u>
43	Income Taxes Adjustments	
44	Computation of Federal and State Income Taxes	<u>Schedule RevReq-3-21 P1</u>
45	Change in Interest Expense Applicable to Income Tax Computation	<u>Schedule RevReq-3-21 P2</u>
46	Computation of Federal and State Income Taxes	<u>Schedule RevReq-3-21 P3</u>
47	Prior Year Income Taxes	<u>Schedule RevReq-3-21 P4</u>
48	Rate Base & Related Adjustments	
49	Rate Base Calculation	<u>Schedule RevReq-4</u>
50	Quarterly Rate Base	<u>Schedule RevReq-4-1</u>
51	Cash Working Capital	<u>Schedule RevReq-4-2</u>
52	Kensington Distribution Operating Center Adjustment	<u>Schedule RevReq-4-3</u>
53	Exeter Distribution Operating Center Adjustment	<u>Schedule RevReq-4-4</u>
54	Excess Accumulated Deferred Income Taxes Adjustment	<u>Schedule RevReq-4-5</u>
55	Cost of Capital Related Schedules	
56	Weighted Average Cost Of Capital	<u>Schedule RevReq-5</u>
57	Capital Structure for Ratemaking Purposes	<u>Schedule RevReq-5-1</u>
58	Historical Capital Structure	<u>Schedule RevReq-5-2</u>
59	Historical Capitalization Ratios	<u>Schedule RevReq-5-3</u>
60	Weighted Average Cost Of Long-Term Debt	<u>Schedule RevReq-5-4</u>
61	Cost of Short-Term Debt	<u>Schedule RevReq-5-5</u>
62	Weighted Average Cost of Preferred Stock	<u>Schedule RevReq-5-6</u>
63	Workpapers	<u>Workpapers</u>

UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-1

(1)	(2)	(3)	(4)	(5)	
LINE NO.	DESCRIPTION	REFERENCE	AMOUNT	SETTLEMENT UPDATE	CHANGE FROM INITIAL FILING
1	Rate Base	Schedule RevReq-4	\$ 226,030,082	\$ 223,632,999	\$ (2,397,083)
2	Rate Of Return	Schedule RevReq-5	7.88%	7.42%	-0.46%
3	Income Required	Line 1 * Line 2	17,811,170	16,593,569	(1,217,601)
4	Adjusted Net Operating Income	Schedule RevReq-2	9,066,677	11,980,599	2,913,922
5	Deficiency	Line 3 - Line 4	8,744,493	4,612,970	(4,131,523)
6	Income Tax Effect	Line 7 - Line 5	3,247,900	1,713,360	(1,534,540)
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u>\$ 11,992,392</u>	<u>\$ 6,326,330</u>	<u>\$ (5,666,063)</u>

UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-1-1

LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

UNITIL ENERGY SYSTEMS, INC.
OPERATING INCOME STATEMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2
Page 1 of 2

LINE NO.	(1) DESCRIPTION	(2) TEST YEAR 12 MONTHS ENDED 12/31/2020	(3) TEST YEAR FLOW-THROUGH	(4) TEST YEAR DISTRIBUTION	(5) PROFORMA ADJUSTMENTS	(6) TEST YEAR DISTRIBUTION AS PROFORMED	(7) CALENDAR YEAR 2019 ⁽¹⁾	(8) CALENDAR YEAR 2018 ⁽¹⁾
1	Distribution Revenue	\$ 58,337,364	\$ -	\$ 58,337,364	\$ (280,812)	\$ 58,056,553	\$ 57,749,747	\$ 57,757,766
2	Flow-Through Revenue	98,489,216	98,489,216	-	-	-	101,655,415	97,267,289
3	Electric Service Revenue	156,826,580	98,489,216	58,337,364	(280,812)	58,056,553	159,405,162	155,025,055
4	Other Operating Revenue	2,096,875	1,078,347	1,018,528	443,993	1,462,521	2,426,664	2,623,127
5	Total Operating Revenues	158,923,455	99,567,563	59,355,892	163,181	59,519,073	161,831,826	157,648,182
6	Operating Expenses:							
7	Purchased Power	53,020,521	52,736,269	284,252	-	284,252	65,385,884	61,038,767
8	Transmission	35,468,734	35,400,175	68,559	-	68,559	28,308,204	29,608,490
9	Distribution	9,476,199	-	9,476,199	788,559	10,264,758	9,195,883	9,199,438
10	Customer Accounting	4,286,916	321,671	3,965,244	395,030	4,360,275	4,655,167	4,633,933
11	Customer Service	7,326,955	7,298,180	28,775	-	28,775	5,450,371	3,773,461
12	Administrative & General	9,750,830	825,374	8,925,457	(454,748)	8,470,709	10,867,236	10,763,947
13	Depreciation	12,680,791	-	12,680,791	(1,101,534)	11,579,258	11,905,213	11,419,121
14	Amortizations	3,262,428	1,059,270	2,203,158	(822,473)	1,380,685	3,378,749	3,484,160
15	Taxes Other Than Income	7,166,678	-	7,166,678	1,005,588	8,172,266	6,435,130	6,519,710
16	Federal Income Tax	(1,180,388)	-	(1,180,388)	4,281,193	3,100,805	4,672,111	(173,832)
17	State Income Tax	(1,096,468)	-	(1,096,468)	1,565,722	469,254	1,707,349	(927)
18	Deferred Federal & State Income Taxes	5,203,294	-	5,203,294	(5,861,441)	(658,148)	(3,692,668)	3,207,039
19	Interest On Customers Deposits	17,026	-	17,026	-	17,026	31,594	32,204
20	Total Operating Expenses	145,383,515	97,640,939	47,742,577	(204,103)	47,538,474	148,300,222	143,505,511
21	Net Operating Income	\$ 13,539,940	\$ 1,926,625	\$ 11,613,315	\$ 367,284	\$ 11,980,599	\$ 13,531,604	\$ 14,142,671

Notes

(1) Calendar Years 2019 and 2018 Represents Total Company (i.e., Flow-Through and Distribution).

UNITIL ENERGY SYSTEMS, INC.
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2
Page 2 of 2

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	PROOF	
		TEST YEAR DISTRIBUTION	PROFORMA ADJUSTMENTS	TEST YEAR DISTRIBUTION AS PROFORMED	REVENUE REQUIREMENT	PRO FORMA RATE RELIEF	
1	Distribution Revenue	\$ 58,337,364	\$ (280,812)	\$ 58,056,553	\$ 6,326,330	\$ 64,382,882	
2	Flow-Through Revenue	-	-	-	-	-	
3	Electric Service Revenue	58,337,364	(280,812)	58,056,553	6,326,330	64,382,882	
4	Other Operating Revenue	1,018,528	443,993	1,462,521	-	1,462,521	
5	Total Operating Revenues	59,355,892	163,181	59,519,073	6,326,330	65,845,403	
6	Operating Expenses:						
7	Purchased Power	284,252	-	284,252	-	284,252	
8	Transmission	68,559	-	68,559	-	68,559	
9	Distribution	9,476,199	788,559	10,264,758	-	10,264,758	
10	Customer Accounting	3,965,244	395,030	4,360,275	-	4,360,275	
11	Customer Service	28,775	-	28,775	-	28,775	
12	Administrative & General	8,925,457	(454,748)	8,470,709	-	8,470,709	
13	Depreciation	12,680,791	(1,101,534)	11,579,258	-	11,579,258	
14	Amortizations	2,203,158	(822,473)	1,380,685	-	1,380,685	
15	Taxes Other Than Income	7,166,678	1,005,588	8,172,266	-	8,172,266	
16	Federal Income Tax	(1,180,388)	4,281,193	3,100,805	1,226,232	4,327,037	
17	State Income Tax	(1,096,468)	1,565,722	469,254	487,127	956,382	
18	Deferred Federal & State Income Taxes	5,203,294	(5,861,441)	(658,148)	-	(658,148)	
19	Interest On Customers Deposits	17,026	-	17,026	-	17,026	
20	Total Operating Expenses	47,742,577	(204,103)	47,538,474	1,713,360	49,251,834	
21	Net Operating Income	\$ 11,613,315	\$ 367,284	\$ 11,980,599	\$ 4,612,970	\$ 16,593,569	

UNITIL ENERGY SYSTEMS, INC.
SUMMARY OF ADJUSTMENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3

LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT	(5) SETTLEMENT UPDATE	(6) TOTAL ADJUSTMENT
1	Revenue Adjustments					
2	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-1	(143,623)	\$ -	\$ (143,623)
3	Unbilled Revenue Adjustment	Dist Rev	Schedule RevReq-3-1	(137,189)	-	(137,189)
4	New DOC Rent Revenue	Oth Rev	Schedule RevReq-3-1	313,007	-	313,007
5	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-1	180,938	-	180,938
6	Remove Wheeling Revenue	Oth Rev		-	(49,952)	(49,952)
7	Total Revenue Adjustments			\$ 213,133	\$ (49,952)	\$ 163,181
8	Operating & Maintenance Expense Adjustments					
9	Payroll	Dist	Schedule RevReq-3-2	\$ 709,516	\$ (356,250)	\$ 353,265
10	VMP Expense	Dist	Schedule RevReq-3-3	1,406,427	(989,500)	416,927
11	Medical & Dental Insurances	A&G	Schedule RevReq-3-4	483,155	(74,466)	408,689
12	Pension	A&G	Schedule RevReq-3-5	62,288	-	62,288
13	PBOP	A&G	Schedule RevReq-3-5	(41,636)	-	(41,636)
14	SERP	A&G	Schedule RevReq-3-5	85,989	-	85,989
15	401K	A&G	Schedule RevReq-3-5	41,844	(21,354)	20,490
16	Deferred Comp Expense	A&G	Schedule RevReq-3-5	64,957	-	64,957
17	Property & Liability Insurances	A&G	Schedule RevReq-3-6	72,468	(6,014)	66,454
18	DOC Expense Adjustment	Dist	Schedule RevReq-3-7	(1,968)	-	(1,968)
19	NHPUC Regulatory Assessment	A&G	Schedule RevReq-3-8	159,383	212,154	371,537
20	Dues & Subscriptions	A&G	Schedule RevReq-3-9	(14,473)	-	(14,473)
21	Pandemic Costs	A&G	Schedule RevReq-3-10	(39,857)	-	(39,857)
22	Claims & Litigation Adjustment	A&G	Schedule RevReq-3-11	44,072	-	44,072
23	Severance Expense	A&G	Schedule RevReq-3-12	(40,395)	-	(40,395)
24	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-13	134,563	(36,028)	98,535
25	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-1	(143,623)	-	(143,623)
26	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	459,000	(18,882)	440,118
27	Inflation Allowance	A&G	Schedule RevReq-3-15	128,368	(128,368)	-
28	NH DOE Audit Adjustment #8 ⁽¹⁾	A&G	Schedule RevReq-3-22	-	(20,028)	(20,028)
29	NH DOE Audit Adjustment Removed (VMP) ⁽¹⁾	Dist	Schedule RevReq-3-22	-	20,334	20,334
30	Removal of Better Investing Invoice	A&G	Schedule RevReq-3-22	-	(815)	(815)
31	Update for Normalized Communications Expense	A&G	Schedule RevReq-3-22	-	18,290	18,290
32	Update for 2021 Lease Payments	A&G	Schedule RevReq-3-22	-	24,038	24,038
33	Settlement Adjustment	A&G		-	(1,464,346)	(1,464,346)
34	Total Operating & Maintenance Expense Adjustments			\$ 3,570,077	\$ (2,841,235)	\$ 728,842
35	Depreciation & Amortization Expense Adjustments					
36	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 908,712	\$ -	\$ 908,712
37	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2 Revised	(789,749)	54,957	(734,792)
38	Amortize Reserve Imbalance	Depr	Schedule RevReq-3-16 P3	-	(1,275,454)	(1,275,454)
39	Software Amortization	Amort	Schedule RevReq-3-17	238,591	(61,269)	177,322
40	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	(999,795)	-	(999,795)
41	Total Depreciation & Amortization Expense Adjustments			\$ (642,241)	\$ (1,281,766)	\$ (1,924,007)
42	Taxes Other Than Income Adjustments					
43	Property Taxes	Taxes Other	Schedule RevReq-3-19	\$ 744,985	\$ 103,822	\$ 848,807
44	Payroll Taxes - Wage Increases	Taxes Other	Schedule RevReq-3-20 P1	54,278	(3,741)	50,537
45	Payroll Taxes - Employee Retention Credit	Taxes Other	Schedule RevReq-3-20 P2	106,244	-	106,244
46	Total Taxes Other Than Income Adjustments			\$ 905,507	\$ 100,082	\$ 1,005,588
47	Income Taxes Adjustments					
48	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ (770,033)	\$ 757,947	\$ (12,086)
49	State Income Tax	SIT	Schedule RevReq-3-21 P1	(305,900)	301,098	(4,801)
50	Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	4,293,279	-	4,293,279
51	Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	1,570,523	-	1,570,523
52	Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	(4,290,918)	-	(4,290,918)
53	Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	(1,570,523)	-	(1,570,523)
54	Total Income Taxes Adjustments			\$ (1,073,571)	\$ 1,059,045	\$ (14,526)
55	Rate Base Adjustments					
56	Cash Working Capital Adjustment	CWC	Schedule RevReq-4-2	\$ 967,154	\$ (277,917)	\$ 689,237
57	Kensington Distribution Operating Center Adj. - Net Book Value	Plant	Schedule RevReq-4-3	(988,214)	-	(988,214)
58	Kensington Distribution Operating Center Adj. - ADIT	RB DIT	Schedule RevReq-4-3	(71,351)	-	(71,351)
59	Exeter Distribution Operating Center Adj. - Net Book Value	Plant	Schedule RevReq-4-4	577,144	-	577,144
60	Excess Accumulated Income Tax Adj. (Storm)	EDIT	Schedule RevReq-4-5	-	-	-
61	Accumulated Deferred Income Tax Adj. (Storm)	EDIT	Schedule RevReq-4-5	-	-	-
62	Adjust M&S to 5-Qrt Average	M&S	Schedule RevReq-4-5	-	(34,007)	(34,007)
63	Prepaid Balance Adjustment	Prepay	Schedule RevReq-4-2 Revised	-	(156,803)	(156,803)
64	Total Rate Base Adjustments			\$ 627,434	\$ (468,727)	\$ 158,707

Notes:

(1) Audit Issue #2 is reflected in Prop & Liab Line Above and not NH DOE Audit Adjustments

UNITIL ENERGY SYSTEMS, INC.
REVENUE ADJUSTMENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-1

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	<u>Non Distribution Bad Debt Adjustment (Revenue & Expense)</u>	
2	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (143,623)
3	Remove: Provision For Doubtful Accts - Non-Dist	\$ (143,623)
4	<u>Unbilled Revenue Adjustment</u>	
5	Remove Unbilled Revenue	\$ (137,189)
6	<u>Rent Revenue Adjustment</u>	
7	Annual DOC Rental Revenue Received from USC	\$ 313,007
8	<u>Late Payment Revenue Adjustment ⁽¹⁾</u>	
9	Late Payment Revenue Adjustment	\$ 180,938

Notes

(1) Refer to Workpaper 1.1

UNITIL ENERGY SYSTEMS, INC.
PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2
Page 1 of 2

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	UES UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 1,405,138	\$ 4,793,090	\$ 6,198,228	\$ 8,630,554	\$ 14,828,782
2	2020 Rate Increase, Annualized ⁽¹⁾	-	57,518	57,518	-	57,518
3	Payroll Annualized for 2020 Union Wage Increase	1,405,138	4,850,608	6,255,746	8,630,554	14,886,300
4	2021 Salary & Wage Increase ⁽²⁾	51,288	145,518	196,806	379,744	576,550
5	Payroll Proformed for 2020 and 2021 Wage Increases	1,456,426	4,996,126	6,452,552	9,010,298	15,462,850
6	2022 Salary & Wage Increase ⁽³⁾	53,160	149,884	203,043	396,453	599,496
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,509,585	5,146,010	6,655,595	9,406,751	16,062,346
8	Less Amounts Chargeable to Capital ⁽⁴⁾	969,908	3,306,311	4,276,219	2,676,221	6,952,440
9	O&M Payroll Proformed	539,677	1,839,699	2,379,376	6,730,530	9,109,907
10	Less: Test Year O&M Payroll ⁽⁵⁾			2,225,229	6,175,162	8,400,391
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			154,147	555,368	709,516
12	Incentive Compensation Target Adjustment ⁽⁶⁾			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			154,147	555,368	709,516

Notes

(1) UES Union increase of 3.0% effective June 1, 2020

(2) UES Non-union increase of 3.65% effective January 1, 2021, Union increase of 3.0% effective June 1, 2021 and USC increase of 4.40% effective January 1, 2021

(3) UES Non-union increase of 3.65% effective January 1, 2022, Union increase of 3.0% effective June 1, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

UES	64.25%
USC	28.45%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-2, page 2.

(6) Refer to Workpaper 2.4

UNITIL ENERGY SYSTEMS, INC.
PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2 Revised
Page 1 of 2 Revised

LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	UES UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 1,405,138	\$ 4,793,090	\$ 6,198,228	\$ 8,630,554	\$ 14,828,782
2	2020 Rate Increase, Annualized ⁽¹⁾	-	57,518	57,518	-	57,518
3	Payroll Annualized for 2020 Union Wage Increase	1,405,138	4,850,608	6,255,746	8,630,554	14,886,300
4	2021 Salary & Wage Increase ⁽²⁾	51,288	145,518	196,806	379,744	576,550
5	Payroll Proformed for 2020 and 2021 Wage Increases	1,456,426	4,996,126	6,452,552	9,010,298	15,462,850
6	2022 Salary & Wage Increase ⁽³⁾	-	-	-	-	-
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,456,426	4,996,126	6,452,552	9,010,298	15,462,850
8	Less Amounts Chargeable to Capital ⁽⁴⁾	935,753	3,210,011	4,145,764	2,563,430	6,709,194
9	O&M Payroll Proformed	520,673	1,786,115	2,306,788	6,446,868	8,753,656
10	Less: Test Year O&M Payroll ⁽⁵⁾			2,225,229	6,175,162	8,400,391
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			81,559	271,706	353,265
12	Incentive Compensation Target Adjustment ⁽⁶⁾			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			81,559	271,706	353,265

Notes

(1) UES Union increase of 3.0% effective June 1, 2020

(2) UES Non-union increase of 3.65% effective January 1, 2021, Union increase of 3.0% effective June 1, 2021 and USC increase of 4.40% effective January 1, 2021

(3) UES Non-union increase of 3.76% effective January 1, 2022, Union increase of 3.0% effective June 1, 2022 and USC increase of 4.56% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

UES	64.25%
USC	28.45%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-2, page 2.

(6) Refer to Workpaper 2.4

**UNITIL ENERGY SYSTEMS, INC.
UNITIL SERVICE CORP PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-2
Page 2 of 2**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Test Year USC Labor Charges to Unitil Energy ⁽¹⁾	\$ 8,630,554
2	2021 Salary & Wage Increase % ⁽²⁾	<u>4.40%</u>
3	Payroll Increase	379,744
4	Proforma Payroll for 2019 Increase	<u>9,010,298</u>
5	2022 Salary & Wage Increase % ⁽²⁾	<u>4.40%</u>
6	Payroll Increase	396,453
7	Proforma Payroll for 2019 and 2020 Increase	<u>9,406,751</u>
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	<u>28.45%</u>
9	Proforma Payroll Capitalization	2,676,221
10	Proforma Amount to O&M Expense	6,730,530
11	Test Year O&M Payroll Amount of USC Charge	<u>6,175,162</u>
12	O&M Payroll Increase	<u><u>\$ 555,368</u></u>

Notes

(1) Includes Incentive Compensation at Target of \$938,339

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.40% Effective January 1, 2022

**UNITIL ENERGY SYSTEMS, INC.
UNITIL SERVICE CORP PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-2 Revised
Page 2 of 2 Revised**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Test Year USC Labor Charges to Unitil Energy ⁽¹⁾	\$ 8,630,554
2	2021 Salary & Wage Increase % ⁽²⁾	4.40%
3	Payroll Increase	379,744
4	Proforma Payroll for 2019 Increase	9,010,298
5	2022 Salary & Wage Increase % ⁽²⁾	0.00%
6	Payroll Increase	-
7	Proforma Payroll for 2019 and 2020 Increase	9,010,298
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	28.45%
9	Proforma Payroll Capitalization	2,563,430
10	Proforma Amount to O&M Expense	6,446,868
11	Test Year O&M Payroll Amount of USC Charge	6,175,162
12	O&M Payroll Increase	<u>\$ 271,706</u>

Notes

(1) Includes Incentive Compensation at Target of \$938,339

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.56% Effective January 1, 2022

UNITIL ENERGY SYSTEMS, INC.
RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3

LINE NO.	(1) DESCRIPTION	(2) 2020 ⁽¹⁾	(3) 2021 ⁽¹⁾
1	Cycle Prune	\$ 1,487,245	\$ 1,746,507
2	Hazard Tree Mitigation	934,544	840,000
3	Forestry Reliability Work	18,168	115,360
4	Mid-Cycle Review	31,791	25,603
5	Police / Flagger	676,997	619,515
6	Core Work	176,579	154,500
7	VM Planning	-	-
8	Distribution Total	3,325,322	3,501,485
9	Sub-T	363,327	620,069
10	Substation Spraying	10,798	13,431
11	VM Staff	376,758	364,491
12	Program Total	4,076,205	4,499,476
13	Storm Resiliency Program	1,439,617	1,465,690
14	Reliability Enhancement Program	152,803	300,000
15	Deferral as of 12/31/2020	179,614	-
16	Total REP & VMP Expense	\$ 5,848,239	\$ 6,265,166
17	Increase in REP & VMP Expense		\$ 416,927
18	Removal of Test Year Third Party Reimbursement ⁽²⁾		989,500
19	Total Increase in REP & VMP Expense		\$ 1,406,427

Notes

(1) Per DE 20-183 filing made on February 17, 2021

(2) To be refunded as part of the Company's External Delivery Charge (EDC)

UNITIL ENERGY SYSTEMS, INC. **Schedule RevReq-3-3 Revised**
RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) 2020 ⁽¹⁾	(3) 2021 ⁽¹⁾
1	Cycle Prune	\$ 1,487,245	\$ 1,746,507
2	Hazard Tree Mitigation	934,544	840,000
3	Forestry Reliability Work	18,168	115,360
4	Mid-Cycle Review	31,791	25,603
5	Police / Flagger	676,997	619,515
6	Core Work	176,579	154,500
7	VM Planning	-	-
8	Distribution Total	3,325,322	3,501,485
9	Sub-T	363,327	620,069
10	Substation Spraying	10,798	13,431
11	VM Staff	376,758	364,491
12	Program Total	4,076,205	4,499,476
13	Storm Resiliency Program	1,439,617	1,465,690
14	Reliability Enhancement Program	152,803	300,000
15	Third Party Remimbursements ⁽²⁾	(989,500)	(989,500)
16	Deferral as of 12/31/2020	179,614	-
17	Test Year VMP, REP & SRP Expense ⁽³⁾	\$ 4,858,739	\$ 5,275,666
18	Total Increase in VMP, REP & SRP Expense		\$ 416,927

Notes

(1) Per DE 20-183 filing made on February 17, 2021

(2) Third Party Reimbursement credit of \$989,500 reflected in base rates

(3) Amount in base rates per DE 16-384 and refer to DOE Audit Report Page 89

**UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-4

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UNITIL ENERGY SYSTEMS, INC. ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Medical and Dental O&M Expense	\$ 995,556	\$ 219,155	\$ 776,401
2	Less: Test Year Medical And Dental Insurance O&M Expense	512,402	95,921	416,480
3	Proformed 2021 And 2022 O&M Increase	<u>\$ 483,155</u>	<u>\$ 123,234</u>	<u>\$ 359,921</u>

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UNITIL ENERGY SYSTEMS, INC. ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Medical and Dental O&M Expense	\$ 921,090	\$ 202,305	\$ 718,785
2	Less: Test Year Medical And Dental Insurance O&M Expense	512,402	95,921	416,480
3	Proformed 2021 O&M Increase	\$ 408,689	\$ 106,384	\$ 302,305

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

Unitil Energy Systems, Inc.
PENSION, PBOP, SERP, 401(K) and Deferred Compensation Expense
12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-5

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UNITIL ENERGY SYSTEMS, INC.	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 1,122,160	\$ 479,438	\$ 642,721
2	Test Year PBOP Expense, as Pro-Formed	849,272	579,088	270,185
3	Test Year SERP Expense, as Pro-Formed	468,678	-	468,678
4	Test Year 401K Expense, as Pro-Formed	534,997	102,860	432,136
5	Test Year Deferred Comp Expense, as Pro-Formed	77,097	-	77,097
6	Total Test Year Retirement Costs as Pro-Formed	3,052,204	1,161,386	1,890,817
7	Test Year Pension Expense	\$ 1,059,872	\$ 456,916	\$ 602,955
8	Test Year PBOP Expense	890,909	590,644	300,265
9	Test Year SERP Expense	382,690	-	382,690
10	Test Year 401K Expense	493,152	96,674	396,479
11	Test Year Deferred Comp Expense	12,140	-	12,140
12	Total Test Year Retirement Costs	2,838,762	1,144,234	1,694,528
13	Test Year Pension Expense, Pro-Forma Adjustment ⁽¹⁾	62,288	22,522	39,766
14	Test Year PBOP Expense, Pro-Forma Adjustment ⁽²⁾	(41,636)	(11,556)	(30,080)
15	Test Year SERP Expense, Pro-Forma Adjustment ⁽³⁾	85,989	-	85,989
16	Test Year 401K Expense, Pro-Forma Adjustment ⁽⁴⁾	41,844	6,187	35,658
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment ⁽⁵⁾	64,957	-	64,957
18	Total Test Year Pension, PBOP and 401K Expense, Pro-Forma Adjustment	\$ 213,441	\$ 17,152	\$ 196,289

Notes

- (1) Refer to Workpaper 4.1
- (2) Refer to Workpaper 4.2
- (3) Refer to Workpaper 4.3
- (4) Refer to Workpaper 4.4
- (5) Refer to Workpaper 4.6

Unitil Energy Systems, Inc.
PENSION, PBOP, SERP, 401(K) and Deferred Compensation Expense
12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-5 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UNITIL ENERGY SYSTEMS, INC.	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 1,122,160	\$ 479,438	\$ 642,721
2	Test Year PBOP Expense, as Pro-Formed	849,272	579,088	270,185
3	Test Year SERP Expense, as Pro-Formed	468,678	-	468,678
4	Test Year 401K Expense, as Pro-Formed	513,643	99,719	413,924
5	Test Year Deferred Comp Expense, as Pro-Formed	77,097	-	77,097
6	Total Test Year Retirement Costs as Pro-Formed	3,030,850	1,158,245	1,872,605
7	Test Year Pension Expense	\$ 1,059,872	\$ 456,916	\$ 602,955
8	Test Year PBOP Expense	890,909	590,644	300,265
9	Test Year SERP Expense	382,690	-	382,690
10	Test Year 401K Expense	493,152	96,674	396,479
11	Test Year Deferred Comp Expense	12,140	-	12,140
12	Total Test Year Retirement Costs	2,838,762	1,144,234	1,694,528
13	Test Year Pension Expense, Pro-Forma Adjustment ⁽¹⁾	62,288	22,522	39,766
14	Test Year PBOP Expense, Pro-Forma Adjustment ⁽²⁾	(41,636)	(11,556)	(30,080)
15	Test Year SERP Expense, Pro-Forma Adjustment ⁽³⁾	85,989	-	85,989
16	Test Year 401K Expense, Pro-Forma Adjustment ⁽⁴⁾	20,490	3,045	17,445
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment ⁽⁵⁾	64,957	-	64,957
18	Total Test Year Pension, PBOP and 401K Expense, Pro-Forma Adjustment	\$ 192,088	\$ 14,011	\$ 178,076

Notes

- (1) Refer to Workpaper 4.1
(2) Refer to Workpaper 4.2
(3) Refer to Workpaper 4.3
(4) Refer to Workpaper 4.4 Revised
(5) Refer to Workpaper 4.6

**UNITIL ENERGY SYSTEMS, INC.
PROPERTY & LIABILITY INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-6

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UES ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Property & Liability Insurances O&M Expense	\$ 369,896	\$ 328,517	\$ 41,379
2	Less: Test Year Property & Liability Insurances O&M Expense	297,428	273,026	24,402
3	Proformed 2021 And 2022 O&M Increase	\$ 72,468	\$ 55,491	\$ 16,977

Notes

(1) See Workpaper W5.1

(2) See Workpaper W5.2

**UNITIL ENERGY SYSTEMS, INC.
PROPERTY & LIABILITY INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-6 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) UES ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Property & Liability Insurances O&M Expense	\$ 359,457	\$ 312,618	\$ 46,839
2	Less: Test Year Property & Liability Insurances O&M Expense	293,003	268,601	24,402
3	Proformed 2021 O&M Increase	\$ 66,454	\$ 44,017	\$ 22,437

Notes

(1) See Workpaper W5.1 Revised

(2) See Workpaper W5.2 Revised

**UNITIL ENERGY SYSTEMS, INC.
DISTRIBUTION OPERATION CENTER EXPENSE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-7

	(1)	(2)			
LINE NO.	DESCRIPTION	AMOUNT			
1	New Exeter DOC Operating Expense ⁽¹⁾	\$ 119,250			
2	Test Year DOC Operating Expense	121,218			
3	Change in DOC Operating Expense	<u>(1,968)</u>			

Notes

(1) Amount reflects 2021 budget and will be updated with 2021 actuals during pendency of case

**UNITIL ENERGY SYSTEMS, INC.
REGULATORY ASSESSMENT FEE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-8

LINE NO.	(1) DESCRIPTION	(2) FY 2021 AS FILED	(3) FY 2022 UPDATE
1	Regulatory Assessment for Fiscal Year 2021	\$ 801,884	\$ 1,014,038
2	Less: Supplier Portion	10,000	10,000
3	Regulatory Assessment Assigned to Base	<u>791,884</u>	<u>1,004,038</u>
4	Test Year Regulatory Assessment Assigned to Base	632,501	632,501
5	Regulatory Assessment Fee Adjustment	<u>\$ 159,383</u>	<u>\$ 371,537</u>

**UNITIL ENERGY SYSTEMS, INC.
DUES & SUBSCRIPTION ADJUSTEMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-9

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	EEI Membership Dues	
2	Regular Activities of Edison Electric Institute ⁽¹⁾	\$ 61,515
3	Industry Issues ⁽²⁾	6,152
4	Restoration, Operations, and Crisis Management Program ⁽³⁾	2,000
5	2021 Contribution to The Edison Foundation, which funds IEI ⁽⁴⁾	5,000
6	Total	<u>74,667</u>
7	Amount allocated to UES	68%
8	Test Year UES Dues & Subscriptions	<u>50,774</u>
9	Adjustment to remove lobbying portion of Dues & Subscriptions	<u><u>(14,473)</u></u>

Notes

- (1) The portion of 2021 membership dues relating to influencing legislation, which is not deductible for federal income tax purposes, is estimated to be 13%
- (2) The portion of the 2021 industry issues support relating to influencing legislation is estimated to be 24%
- (3) The Restoration, Operations, and Crisis Management Program is related to improvements to industry-wide responses to major outages (e.g. National Response Event); continuity of industry and business operations; and EEI's all hazards (storms, wildfires, cyber, etc.) support and coordination of the industry during times of crises. No portion of this assessment is allocable to influencing legislation
- (4) The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. Contributions are deductible for federal income tax purposes to the extent provided by law. Please consult your tax advisor with respect to your specific situation

**UNITIL ENERGY SYSTEMS, INC.
PANDEMIC COST ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-10

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Pandemic Cost Adjustment - UES	\$ 30,250
2	<u>Unitil Service Expense Allocated to UES</u>	
3	Total Unitil Service Pandemic Costs	\$ 49,496
4	UES Apportionment	27.50%
5	Expense Apportioned to UES	\$ 13,611
6	Capitalization Rate	29.42%
7	UES Capitalization	4,004
8	USC Allocable to UES Net Pandemic Expense	\$ 9,607
9	Removal of Total Pandemic Costs from Test Year	\$ (39,857)

**UNITIL ENERGY SYSTEMS, INC.
CLAIMS & LITIGATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-11

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Claims & Litigation Adjustment ⁽¹⁾	\$ 44,072

Notes

(1) Test year reflects a reclass adjustment from UES to Northern Utilities - Maine Division for inadvertent expense booked in calendar year 2019

**UNITIL ENERGY SYSTEMS, INC.
SEVERANCE EXPENSE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-12

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Removal of test year severance expense	\$ (40,395)

UNITIL ENERGY SYSTEMS, INC.
DISTRIBUTION BAD DEBT ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-13

LINE NO.	(1) DESCRIPTION	(2) AMOUNT AS FILED	(3) SETTLEMENT UPDATE	(4) TOTAL
1	Calendar Year 2019 Write-Offs as a % of Retail Delivery Billed Revenue ⁽¹⁾	0.64%	0.64%	0.64%
2	Per Books Delivery Retail Billed Revenue - Calendar Year 2019 ⁽¹⁾	\$ 91,933,881	\$ -	\$ 91,933,881
3	Revenue Increase from Rate Case	11,992,392	(5,666,063)	6,326,330
4	2020 Total Normalized Delivery Retail Billed Revenue	\$ 103,926,273	\$ (5,666,063)	\$ 98,260,211
5	Uncollectible Delivery Revenue	\$ 660,815	\$ (36,028)	\$ 624,787
6	Less: Test Year Bad Debt Expense	\$ 526,252	\$ -	\$ 526,252
7	Increase in Bad Debt Expense	\$ 134,563	\$ (36,028)	\$ 98,535

Notes

(1) Normalized write offs and per books delivery retail billed revenue by using 2019 calendar year activity

UNITIL ENERGY SYSTEMS, INC. **Schedule RevReq-3-14**
ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Required AMP Full Time Employee	\$ 84,000
2	Annual AMP Forgiveness ⁽¹⁾	375,000
3	Total AMP Implementation Costs	\$ 459,000

Notes

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's External Delivery Charge (EDC)

**UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15
Page 1 of 2**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Test Year Distribution O&M Expenses	\$ 22,748,486
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 8,400,391
3	Medical and Dental Insurance	512,402
4	401K Costs	493,152
5	Property & Liability Insurance	297,428
6	Regulatory Assessment Fees	632,501
7	Total Normalizing Adjustment Items	<u>\$ 10,335,874</u>
	Less Items not Subject to Inflation:	
8	Pension	\$ 1,059,872
9	Postemployment Benefits Other than Pensions	890,909
10	Supplemental Executive Retirement Plan	382,690
11	Deferred Comp Expense	12,140
12	Bad Debts	526,252
13	Vegetation Management Expense	4,858,739
14	Postage	298,842
15	Amortizations - USC Charge	107,733
16	Facility Leases - USC Charge	454,965
17	Total Items not Subject to Inflation	<u>\$ 8,592,140</u>
18	Residual O&M Expenses	\$ 3,820,472
19	Projected Inflation Rate ⁽¹⁾	<u>3.36%</u>
20	Increase in Other O&M Expense for Inflation	\$ 128,368
21	Inflation Allowance Agreed Upon in Settlement Agreement ⁽²⁾	\$ -

Notes

(1) Refer to Schedule RevReq-3-15, Page 2 of 2

(2) Settlement Parties Agree to Remove Inflation Allowance

**UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15 Revised
Page 1 of 2**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Test Year Distribution O&M Expenses	\$ 22,748,486
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 8,400,391
3	Medical and Dental Insurance	512,402
4	401K Costs	493,152
5	Property & Liability Insurance	297,428
6	Regulatory Assessment Fees	632,501
7	Audit Adjustments & Better Investing Invoice	(509)
8	Total Normalizing Adjustment Items	\$ 10,335,365
	Less Items not Subject to Inflation:	
9	Pension	\$ 1,059,872
10	Postemployment Benefits Other than Pensions	890,909
11	Supplemental Executive Retirement Plan	382,690
12	Deferred Comp Expense	12,140
13	Bad Debts	526,252
14	Vegetation Management Expense	4,858,739
15	Postage	298,842
16	Amortizations - USC Charge	107,733
17	Facility Leases - USC Charge	454,965
18	Total Items not Subject to Inflation	\$ 8,592,140
19	Residual O&M Expenses	\$ 3,820,981
20	Projected Inflation Rate ⁽¹⁾	7.05%
21	Increase in Other O&M Expense for Inflation	\$ 269,379
22	Inflation Allowance Agreed Upon in Settlement Agreement ⁽²⁾	\$ -

Notes

(1) Refer to Schedule RevReq-3-15 Revised, Page 2 of 2

(2) Settlement Parties Agree to Remove Inflation Allowance

**UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15
Page 2 of 2**

LINE NO.	(1) DESCRIPTION	(2) INDEX⁽¹⁾
	GDPIPD Index Value at the end of the Test Year:	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	113.3
3	July 1, 2020 (Midpoint of Test Year) Index	113.2
	GDPIPD Index Value at date of permanent rates :	
4	March 2022 Index-GDP	116.8
5	April 2022 Index-GDP	117.1
6	April 1, 2022 (Date of Permanent Rates) Index	117.0
7	Projected Inflation Rate	3.36%

Notes

(1) Refer to Workpaper W6.1 for GDPIPD Indices

**UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15 Revised
Page 2 of 2**

LINE NO.	(1) DESCRIPTION	(2) INDEX⁽¹⁾
	GDPIPD Index Value at the end of the Test Year:	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	114.0
3	July 1, 2020 (Midpoint of Test Year) Index	113.5
	GDPIPD Index Value at date of permanent rates :	
4	March 2022 Index-GDP	121.4
5	April 2022 Index-GDP	121.6
6	April 1, 2022 (Date of Permanent Rates) Index	121.5
7	Projected Inflation Rate	7.05%

Notes

(1) Refer to Workpaper W6.1 Revised for GDPIPD Indices

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION ANNUALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16
Page 1 of 3

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) ADJUSTMENTS	(4) LESS NON DEPRECIABLE	(5) DEPRECIABLE PLANT	(6) LESS ITEMS CHARGED TO CLEARING ACCOUNT	(7) DEPRECIABLE PLANT CHARGED TO DEPRECIATION EXPENSE	(8) CURRENT DEPRECIATION RATES	(9) ANNUAL PROFORMED EXPENSE
1	Intangible Plant								
2	301-Organization	\$ 380	\$ -	\$ 380	\$ -	\$ -	\$ -	N/A	N/A
3	303-Misc Intangible Plant	21,916,840	-	21,916,840	-	-	-	N/A	N/A
4	Total Intangible Plant	21,917,220	-	21,917,220	-	-	-	N/A	N/A
5	Other Production Plant:								
6	343-Movers	56,575	-	-	56,575	-	56,575	6.67%	3,774
7	Total Other Production Plant	56,575	-	-	56,575	-	56,575	6.67%	3,774
8	Distribution Plant								
9	360-Land & Land Rights	2,677,472	-	2,677,472	-	-	-	N/A	N/A
10	361-Structures & Improvements	2,173,616	-	-	2,173,616	-	2,173,616	2.45%	53,254
11	362-Station Equipment	50,412,132	-	-	50,412,132	-	50,412,132	2.60%	1,310,715
12	364-Poles, Towers & Fixtures	75,140,861	-	-	75,140,861	-	75,140,861	3.70%	2,780,212
13	365-Overhead Conductors & Devices	92,313,723	-	-	92,313,723	-	92,313,723	3.64%	3,360,220
14	366-Underground Conduit	2,587,958	-	-	2,587,958	-	2,587,958	2.04%	52,794
15	367-Underground Conductors & Devices	23,862,963	-	-	23,862,963	-	23,862,963	2.55%	608,506
16	368.0-Line Transformers	29,259,308	-	-	29,259,308	-	29,259,308	3.00%	877,779
17	368.1-Line Transformer Installations	25,947,042	-	-	25,947,042	-	25,947,042	2.89%	749,870
18	369-Services	25,642,632	-	-	25,642,632	-	25,642,632	5.67%	1,453,937
19	370.0-Meters	11,764,062	-	-	11,764,062	-	11,764,062	5.00%	588,203
20	370.1-Meter Installations	7,165,765	-	-	7,165,765	-	7,165,765	5.00%	358,288
21	371-Installations On Customer Premises	2,404,367	-	-	2,404,367	-	2,404,367	7.56%	181,770
22	373-Street Lighting & Signal Systems	3,580,954	-	-	3,580,954	-	3,580,954	7.79%	278,956
23	Total Distribution Plant	354,932,857	-	2,677,472	352,255,384	-	352,255,384	3.59%	12,654,504
24	General Plant								
25	389-General & Misc. Structure ⁽¹⁾	1,363,295	(9,679)	1,353,616	-	-	-	N/A	N/A
26	390-Structures ⁽¹⁾	19,114,262	(482,234)	-	18,632,028	-	18,632,028	2.08%	387,546
27	391.1-Office Furniture & Equipment	1,289,877	76,307	-	1,366,184	-	1,366,184	5.83%	79,649
28	391.3-Computer Equipment	-	-	-	-	-	-	N/A	N/A
29	392-Transportation Equip	1,073,517	-	-	1,073,517	1,073,517	-	N/A	N/A
30	393-Stores Equip	90,657	4,536	-	95,192	-	95,192	3.36%	3,198
31	394-Tools, Shop & Garage Eq	2,429,892	-	-	2,429,892	-	2,429,892	3.64%	88,448
32	395-Laboratory Equipment	948,530	-	-	948,530	-	948,530	3.90%	36,993
33	397-Communication Equip	5,005,568	-	-	5,005,568	-	5,005,568	6.60%	330,367
34	398-Miscellaneous Equip	102,943	-	-	102,943	-	102,943	4.88%	5,024
35	Total General Plant	31,418,541	(411,070)	1,353,616	29,653,855	1,073,517	28,580,338	3.26%	931,225
36	Total Plant in Service	\$ 408,325,192	\$ (411,070)	\$ 25,948,308	\$ 381,965,814	\$ 1,073,517	\$ 380,892,297	3.57%	\$ 13,589,503
37	Test Year Expense								12,680,791
38	Increase (Decrease) In Depreciation Expense								\$ 908,712

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION ANNUALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16
Page 2 of 3

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) ADJUSTMENTS	(4) LESS NON DEPRECIABLE	(5) DEPRECIABLE PLANT	(6) LESS ITEMS CHARGED TO CLEARING ACCOUNT	(7) DEPRECIABLE PLANT CHARGED TO DEPRECIATION EXPENSE	(8) PROPOSED DEPRECIATION RATES	(9) PROPOSED PROFORMED EXPENSE
1	Intangible Plant								
2	301-Organization	\$ 380	\$ -	\$ 380	\$ -	\$ -	-	N/A	N/A
3	303-Misc Intangible Plant	21,916,840	-	21,916,840	-	-	-	N/A	N/A
4	Total Intangible Plant	21,917,220	-	21,917,220	-	-	-	N/A	N/A
5	Other Production Plant:								
6	343-Movers	56,575	-	-	56,575	-	56,575	18.66%	10,557
7	Total Other Production Plant	56,575	-	-	56,575	-	56,575	18.66%	10,557
8	Distribution Plant								
9	360-Land & Land Rights	2,677,472	-	2,677,472	-	-	-	N/A	N/A
10	361-Structures & Improvements	2,173,616	-	-	2,173,616	-	2,173,616	2.40%	52,167
11	362-Station Equipment	50,412,132	-	-	50,412,132	-	50,412,132	2.96%	1,492,199
12	364-Poles, Towers & Fixtures	75,140,861	-	-	75,140,861	-	75,140,861	3.61%	2,712,585
13	365-Overhead Conductors & Devices	92,313,723	-	-	92,313,723	-	92,313,723	3.62%	3,341,757
14	366-Underground Conduit	2,587,958	-	-	2,587,958	-	2,587,958	2.16%	55,900
15	367-Underground Conductors & Devices	23,862,963	-	-	23,862,963	-	23,862,963	2.85%	680,094
16	368.0-Line Transformers	29,259,308	-	-	29,259,308	-	29,259,308	2.46%	719,779
17	368.1-Line Transformer Installations	25,947,042	-	-	25,947,042	-	25,947,042	2.30%	596,782
18	369-Services	25,642,632	-	-	25,642,632	-	25,642,632	2.43%	623,116
19	370.0-Meters	11,764,062	-	-	11,764,062	-	11,764,062	8.76%	1,030,532
20	370.1-Meter Installations	7,165,765	-	-	7,165,765	-	7,165,765	5.51%	394,834
21	371-Installations On Customer Premises	2,404,367	-	-	2,404,367	-	2,404,367	8.03%	193,071
22	373-Street Lighting & Signal Systems	3,580,954	-	-	3,580,954	-	3,580,954	1.49%	53,356
23	Total Distribution Plant	354,932,857	-	2,677,472	352,255,384	-	352,255,384	3.39%	11,946,172
24	General Plant								
25	389-General & Misc. Structure ⁽¹⁾	1,363,295	(9,679)	1,353,616	-	-	-	N/A	N/A
26	390-Structures ⁽¹⁾	19,114,262	(482,234)	-	18,632,028	-	18,632,028	1.85%	344,693
27	391.1-Office Furniture & Equipment	1,289,877	76,307	-	1,366,184	-	1,366,184	5.95%	81,224
28	391.3-Computer Equipment	-	-	-	-	-	-	N/A	N/A
29	392-Transportation Equip	1,073,517	-	-	1,073,517	1,073,517	-	N/A	N/A
30	393-Stores Equip	90,657	4,536	-	95,192	-	95,192	1.75%	1,670
31	394-Tools, Shop & Garage Eq	2,429,892	-	-	2,429,892	-	2,429,892	3.40%	82,572
32	395-Laboratory Equipment	948,530	-	-	948,530	-	948,530	2.97%	28,137
33	397-Communication Equip	5,005,568	-	-	5,005,568	-	5,005,568	4.34%	217,198
34	398-Miscellaneous Equip	102,943	-	-	102,943	-	102,943	0.93%	962
35	Total General Plant	31,418,541	(411,070)	1,353,616	29,653,855	1,073,517	28,580,338	2.65%	756,456
36	Total Plant in Service	\$ 408,325,192	\$ (411,070)	\$ 25,948,308	\$ 381,965,814	\$ 1,073,517	\$ 380,892,297	3.36%	\$ 12,713,185
37	Reserve Adjustment For Amortization ⁽²⁾								
38	390-Structures								(173)
39	391.1-Office Furniture & Equipment								66,592
40	391.3-Computer Equipment								(869)
41	393-Stores Equip								908
42	394-Tools, Shop & Garage Eq								22,424
43	395-Laboratory Equipment								58
44	397-Communication Equip								(1,754)
45	398-Miscellaneous Equip								(617)
46	Total Reserve Adjustment for Amortization								86,569
47	Total Pro Forma Depreciation Expense (Line 36 + Line 46)								12,799,754
48	Annualized Test Year Expense ⁽³⁾								13,589,503
49	Increase (Decrease) In Depreciation Expense								\$ (789,749)

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

(2) Refer to testimony and schedules of Mr. Allis

(3) Refer to Schedule RevReq-3-16, Page 1 of 2, Line 34

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION ANNUALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16 Revised
Page 2 of 3

LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) ADJUSTMENTS	(4) LESS NON DEPRECIABLE	(5) DEPRECIABLE PLANT	(6) LESS ITEMS CHARGED TO CLEARING ACCOUNT	(7) DEPRECIABLE PLANT CHARGED TO DEPRECIATION EXPENSE	(8) SETTLED DEPRECIATION RATES ⁽⁴⁾	(9) PROPOSED PROFORMED EXPENSE
1	Intangible Plant								
2	301-Organization	\$ 380	\$ -	\$ 380	\$ -	\$ -	\$ -	N/A	N/A
3	303-Misc Intangible Plant	21,916,840	-	21,916,840	-	-	-	N/A	N/A
4	Total Intangible Plant	21,917,220	-	21,917,220	-	-	-	N/A	N/A
5	Other Production Plant:								
6	343-Movers	56,575	-	-	56,575	-	56,575	10.00%	5,658
7	Total Other Production Plant	56,575	-	-	56,575	-	56,575	10.00%	5,658
8	Distribution Plant								
9	360-Land & Land Rights	2,677,472	-	2,677,472	-	-	-	N/A	N/A
10	361-Structures & Improvements	2,173,616	-	-	2,173,616	-	2,173,616	2.36%	51,297
11	362-Station Equipment	50,412,132	-	-	50,412,132	-	50,412,132	2.86%	1,441,787
12	364-Poles, Towers & Fixtures	75,140,861	-	-	75,140,861	-	75,140,861	3.60%	2,705,071
13	365-Overhead Conductors & Devices	92,313,723	-	-	92,313,723	-	92,313,723	3.66%	3,378,682
14	366-Underground Conduit	2,587,958	-	-	2,587,958	-	2,587,958	2.09%	54,088
15	367-Underground Conductors & Devices	23,862,963	-	-	23,862,963	-	23,862,963	2.73%	651,459
16	368.0-Line Transformers	29,259,308	-	-	29,259,308	-	29,259,308	2.75%	804,631
17	368.1-Line Transformer Installations	25,947,042	-	-	25,947,042	-	25,947,042	2.50%	648,676
18	369-Services	25,642,632	-	-	25,642,632	-	25,642,632	3.75%	961,599
19	370.0-Meters	11,764,062	-	-	11,764,062	-	11,764,062	4.93%	579,968
20	370.1-Meter Installations	7,165,765	-	-	7,165,765	-	7,165,765	5.00%	358,288
21	371-Installations On Customer Premises	2,404,367	-	-	2,404,367	-	2,404,367	7.33%	176,240
22	373-Street Lighting & Signal Systems	3,580,954	-	-	3,580,954	-	3,580,954	5.50%	196,952
23	Total Distribution Plant	354,932,857	-	2,677,472	352,255,384	-	352,255,384	3.41%	12,008,738
24	General Plant								
25	389-General & Misc. Structure ⁽¹⁾	1,363,295	(9,679)	1,353,616	-	-	-	N/A	N/A
26	390-Structures ⁽¹⁾	19,114,262	(482,234)	-	18,632,028	-	18,632,028	1.82%	339,103
27	391.1-Office Furniture & Equipment	1,289,877	76,307	-	1,366,184	-	1,366,184	5.95%	81,288
28	391.3-Computer Equipment	-	-	-	-	-	-	N/A	N/A
29	392-Transportation Equip	1,073,517	-	-	1,073,517	1,073,517	-	N/A	N/A
30	393-Stores Equip	90,657	4,536	-	95,192	-	95,192	1.75%	1,666
31	394-Tools, Shop & Garage Eq	2,429,892	-	-	2,429,892	-	2,429,892	3.39%	82,373
32	395-Laboratory Equipment	948,530	-	-	948,530	-	948,530	2.97%	28,171
33	397-Communication Equip	5,005,568	-	-	5,005,568	-	5,005,568	4.34%	217,242
34	398-Miscellaneous Equip	102,943	-	-	102,943	-	102,943	0.93%	957
35	Total General Plant	31,418,541	(411,070)	1,353,616	29,653,855	1,073,517	28,580,338	2.63%	750,800
36	Total Plant in Service	\$ 408,325,192	\$ (411,070)	\$ 25,948,308	\$ 381,965,814	\$ 1,073,517	\$ 380,892,297	3.35%	\$ 12,765,196
37	Reserve Adjustment For Amortization ⁽²⁾								
38	390-Structures								(173)
39	391.1-Office Furniture & Equipment								66,592
40	391.3-Computer Equipment								(869)
41	393-Stores Equip								923
42	394-Tools, Shop & Garage Eq								23,424
43	395-Laboratory Equipment								380
44	397-Communication Equip								(153)
45	398-Miscellaneous Equip								(609)
46	Total Reserve Adjustment for Amortization								89,515
47	Total Pro Forma Depreciation Expense (Line 36 + Line 46)								12,854,711
48	Annualized Test Year Expense ⁽³⁾								13,589,503
49	Increase (Decrease) In Depreciation Expense								\$ (734,792)

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

(2) Refer to testimony and schedules of Mr. Allis

(4) Refer to DOE 5-12 Attachment 2

UNITIL ENERGY SYSTEMS, INC. **Schedule RevReq-3-16 Revised**
AMORTIZATION OF THEORETICAL DEPRECIATION RESERVE IMBALANCE **Page 3 of 3**
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Depreciation Reserve Imbalance ⁽¹⁾	\$ (7,652,721)
2	Recovery Period	<u>6 years</u>
3	Annual Recovery	\$ (1,275,454)

Notes

(1) Refer to DOE 5-12 Attachment 1

**UNITIL ENERGY SYSTEMS, INC.
AMORTIZATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-17

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Unitil Energy Systems Rate Year Software Amortization ⁽¹⁾	\$ 1,585,103
2	USC Allocated Rate Year Software Amortization ⁽²⁾	162,109
3	Total Rate Year Software Amortization	<u>1,747,212</u>
4	Unitil Energy Systems Test Year Software Amortization ⁽³⁾	\$ 1,392,138
5	Unitil Energy Systems Test Year Adjustment	11,313
6	USC Allocated Test Year Software Amortization ⁽⁴⁾	105,171
7	Total 2020 Test Year Software Amortization	<u>1,508,621</u>
8	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 238,591</u></u>

Notes

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

**UNITIL ENERGY SYSTEMS, INC.
AMORTIZATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-17 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Unitil Energy Systems Rate Year Software Amortization ⁽¹⁾	\$ 1,561,013
2	USC Allocated Rate Year Software Amortization ⁽²⁾	124,930
3	Total Rate Year Software Amortization	<u>1,685,943</u>
4	Unitil Energy Systems Test Year Software Amortization ⁽³⁾	\$ 1,392,138
5	Unitil Energy Systems Test Year Adjustment	11,313
6	USC Allocated Test Year Software Amortization ⁽⁴⁾	105,171
7	Total 2020 Test Year Software Amortization	<u>1,508,621</u>
8	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 177,322</u></u>

Notes

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

**UNITIL ENERGY SYSTEMS, INC.
EXCESS ACCUMULATED DEFERRED INCOME TAX ("ADIT") FLOW BACK
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-3-18

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Annual Amortization Expense Reduction Related to Excess ADIT Flowback ⁽¹⁾	\$ (999,795)

Notes

(1) Refer to Exhibit JAG-6

UNITIL ENERGY SYSTEMS, INC.
PROPERTY TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19

LINE NO.	(1) MUNICIPALITY & STATE	(2) TAXATION PERIOD	(3) LOCAL TAX RATE	(4) ASSESSED VALUATION	(5) TOTAL TAXES ⁽¹⁾
1	Allenstown	4/1 - 3/31	\$ 27.27	\$ 72,800	\$ 1,985
2	Atkinson	1/1 - 12/31	16.24	6,404,700	104,012
3	Boscawen	4/1 - 3/31	24.91	9,837,900	245,062
4	Bow	4/1 - 3/31	23.69	13,389,400	317,195
5	Brentwood	4/1 - 3/31	21.36	189,400	4,046
6	Canterbury	4/1 - 3/31	25.38	3,125,400	79,323
7	Chichester	1/1 - 12/31	21.27	5,774,800	122,830
8	Concord	7/1 - 6/30	24.89	61,631,200	1,534,001
9	Concord	7/1 - 6/30	26.76	83,600	2,237
10	Concord	7/1 - 6/30	28.13	10,358,200	291,376
11	Danville	4/1 - 3/31	24.14	3,885,600	93,798
12	Dunbarton	4/1 - 3/31	20.40	565,000	11,526
13	East Kingston	4/1 - 3/31	20.50	6,782,600	139,043
14	Epsom	4/1 - 3/31	19.92	4,750,000	94,620
15	Exeter	4/1 - 3/31	24.49	613,300	15,020
16	Exeter - Land Only	4/1 - 3/31	22.50	23,387,900	526,228
17	Greenland	4/1 - 3/31	14.58	30,500	445
18	Hampstead	4/1 - 3/31	19.63	464,700	9,122
19	Hampton--Class 4000	4/1 - 3/31	13.93	22,489,300	313,276
20	Hampton--Class 5000	4/1 - 3/31	14.43	11,076,800	159,838
21	Hampton Falls	4/1 - 3/31	19.33	4,260,400	82,354
22	Hopkinton	4/1 - 3/31	27.41	477,700	13,094
23	Kensington	4/1 - 3/31	18.61	10,060,284	187,222
24	Kingston	4/1 - 3/31	18.94	19,784,300	369,094
25	Loudon	4/1 - 3/31	20.73	616,800	12,786
26	Newton	4/1 - 3/31	19.10	6,078,600	116,101
27	North Hampton	4/1 - 3/31	14.80	137,300	2,032
28	Pembroke	4/1 - 3/31	22.77	421,800	9,604
29	Plaistow	4/1 - 3/31	19.60	15,501,960	303,838
30	Salisbury	4/1 - 3/31	22.55	2,689,000	60,637
31	Seabrook	4/1 - 3/31	13.90	19,802,000	275,249
32	South Hampton	4/1 - 3/31	17.14	2,572,400	44,091
33	Stratham	4/1 - 3/31	17.14	9,749,400	167,105
34	Webster	4/1 - 3/31	20.28	2,838,900	57,573
35	State Property Tax ⁽²⁾	4/1 - 3/31			1,644,889
36	Total			\$ 279,903,944	\$ 7,410,651
37	Plus: New Exeter DOC Adjustment ⁽³⁾		\$ 24.49	\$ 15,517,171	\$ 380,016
38	Less: Removal of Old Kensington DOC		\$ 18.61	\$ 1,015,306	\$ 18,895
39	Adjusted Test Year Property Tax Expense				\$ 7,771,772
40	Test Year Property Taxes ^{(4) (5)}				\$ 7,065,052
41	Less: Test Year Property Tax Abatements ⁽⁴⁾				38,265
42	Total Test Year Property Tax Expense				\$ 7,026,787
43	Total Property Tax Increase (Line 39 - Line 42)				\$ 744,985

Notes

- (1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case
- (2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case
- (3) Estimated Exeter DOC valuation to be updated with actual town valuation during proceeding
- (4) Test Year Property Taxes (Line 40) adjusted to exclude inadvertent property tax abatement entry of \$4,172.67. This amount was included in the Property Tax Abatements (Line 41) to correct
- (5) Test Year Property Taxes reduced by \$12,230.60 to remove accrual adjustment entry related to 2019

UNITIL ENERGY SYSTEMS, INC.
PROPERTY TAXES
12 MONTHS ENDED DECEMBER 31, 2021

Schedule RevReq-3-19 Revised

LINE NO.	(1) MUNICIPALITY & STATE	(2) TAXATION PERIOD	(3) LOCAL TAX RATE	(4) ASSESSED VALUATION	(5) TOTAL TAXES ⁽¹⁾
1	Allenstown	4/1 - 3/31	\$ 29.46	\$ 63,100	\$ 1,859
2	Atkinson	1/1 - 12/31	10.94	7,944,500	86,913
3	Boscawen	4/1 - 3/31	26.51	10,599,500	280,993
4	Bow	4/1 - 3/31	23.63	13,055,600	308,504
5	Brentwood	4/1 - 3/31	20.46	179,400	3,671
6	Canterbury	4/1 - 3/31	18.88	3,349,900	63,246
7	Chichester	1/1 - 12/31	21.19	5,990,200	126,932
8	Concord	7/1 - 6/30	23.46	78,140,600	1,833,178
9	Concord (Penacook)	7/1 - 6/30	26.41	13,188,000	348,295
10	Danville	4/1 - 3/31	18.66	5,607,900	104,643
11	Dunbarton	4/1 - 3/31	21.47	552,300	11,858
12	East Kingston	4/1 - 3/31	20.16	6,979,800	140,713
13	Epsom	4/1 - 3/31	21.81	4,750,000	103,598
14	Exeter	4/1 - 3/31	22.02	25,950,800	571,437
15	Greenland	4/1 - 3/31	16.73	26,400	442
16	Hampstead	4/1 - 3/31	20.86	398,100	8,304
17	Hampton--Class 4000	4/1 - 3/31	13.90	22,502,800	312,789
18	Hampton--Class 5000	4/1 - 3/31	14.69	11,083,500	162,817
19	Hampton Falls	4/1 - 3/31	19.10	5,324,600	101,700
20	Hopkinton	4/1 - 3/31	28.98	465,900	13,502
21	Kensington	4/1 - 3/31	16.80	17,025,350	286,025
22	Kingston	4/1 - 3/31	19.34	19,784,300	382,628
23	Loudon	4/1 - 3/31	17.44	417,700	7,285
24	Newton	4/1 - 3/31	19.15	6,825,400	130,706
25	North Hampton	4/1 - 3/31	14.60	119,200	1,740
26	Pembroke	4/1 - 3/31	22.19	382,200	8,481
27	Plaistow	4/1 - 3/31	17.29	14,823,100	256,292
28	Salisbury	4/1 - 3/31	21.68	2,857,700	61,955
29	Seabrook	4/1 - 3/31	12.09	352,200	263,776
30	South Hampton	4/1 - 3/31	18.08	3,106,000	56,156
31	Stratham	4/1 - 3/31	16.73	8,624,300	144,285
32	Webster	4/1 - 3/31	20.36	2,503,600	50,973
33	State Property Tax	4/1 - 3/31			1,656,954
34	Total			\$ 292,973,950	\$ 7,892,651
35	Less: Removal of Old Kensington DOC		\$ 16.80	\$ 1,015,272	\$ 17,057
36	Adjusted Test Year Property Tax Expense				\$ 7,875,594
37	Test Year Property Taxes ^{(2) (3)}				\$ 7,065,052
38	Less: Test Year Property Tax Abatements ⁽²⁾				38,265
39	Total Test Year Property Tax Expense				\$ 7,026,787
40	Total Property Tax Increase (Line 36 - Line 39)				\$ 848,807

Notes

(1) Based on final 2021 property tax bills

(2) Test Year Property Taxes (Line 37) adjusted to exclude inadvertent property tax abatement entry of \$4,172.67. This amount was included in the Property Tax Abatements (Line 38) to correct

(3) Test Year Property Taxes reduced by \$12,230.60 to remove accrual adjustment entry related to 2019

UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT - WAGE INCREASES
12 MONTHS ENDED DECEMBER 21, 2020

LINE NO.	(1) DESCRIPTION	(2) Social Security	(3) Medicare	(4) Total
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases ⁽¹⁾	\$ 709,516	\$ 709,516	
2	Payroll Tax Rates	6.20%	1.45%	
3	Increase in Payroll Taxes	\$ 43,990	\$ 10,288	\$ 54,278

Notes

(1) See Schedule RevReq 3-2 P1

UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT - WAGE INCREASES
12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-20 Revised
Page 1 of 2

LINE NO.	(1) DESCRIPTION	(2) Social Security	(3) Medicare	(4) Total
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases ⁽¹⁾	\$ 709,516	\$ 709,516	
2	Less Pay Increase Amounts in Excess of Taxable Limit ⁽²⁾			
3	Unitil Energy Systems, Inc. ⁽³⁾	(24,788)		
4	Unitil Service Corp. ⁽⁴⁾	(35,544)		
5	O&M Payroll / Compensation Increase Subject to Payroll Taxes	<u>649,183</u>	<u>709,516</u>	
6	Payroll Tax Rates	<u>6.20%</u>	<u>1.45%</u>	
7	Increase in Payroll Taxes	<u>\$ 40,249</u>	<u>\$ 10,288</u>	<u>\$ 50,537</u>

Notes

- (1) See Schedule RevReq 3-2 P1
- (2) 2021 Social Security Wage Limit of \$142,800
- (3) Refer to Workpaper 8.1
- (4) Refer to Workpaper 8.2

UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT
EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")
12 MONTHS ENDED DECEMBER 21, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	ERC & FFCRA - UES	\$ (143,511)
2	Capitalization Rate	64.25%
3	Capitalized Amount	(92,206)
4	Net Expense - UES	(51,305)
5	<u>Unitil Service ERC Allocated to UES</u>	
6	Total Unitil Service ERC	\$ (279,213)
7	UES Apportionment	27.50%
8	Expense Apportioned to UES	\$ (76,784)
9	Capitalization Rate	28.45%
10	UES Capitalization	(21,845)
11	UES Net ERC	\$ (54,939)
12	Removal of Total ERC & FFCRA from Test Year	\$ 106,244

UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF FEDERAL AND STATE INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
Page 1 of 4

LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) SETTLEMENT UPDATE	(4) TEST YEAR AS PROFORMED
1	<u>Increases / (Decreases) To Revenue</u>			
2	Non-Distribution Bad Debt	\$ (143,623)	\$ -	\$ (143,623)
3	Unbilled Revenue	(137,189)	-	(137,189)
4	New DOC Rent Revenue	313,007	-	313,007
5	Late Fee Adjustment	180,938	-	180,938
6	Remove Wheeling Revenue	-	(49,952)	(49,952)
7	Total Revenue Adjustments	\$ 213,133	\$ (49,952)	\$ 163,181
8	<u>Increases / (Decreases) To Expenses</u>			
9	Payroll	\$ 709,516	\$ (356,250)	\$ 353,265
10	VMP Expense	1,406,427	(989,500)	416,927
11	Medical & Dental Insurances	483,155	(74,466)	408,689
12	Pension	62,288	-	62,288
13	PBOP	(41,636)	-	(41,636)
14	SERP	85,989	-	85,989
15	401K	41,844	(21,354)	20,490
16	Deferred Comp Expense	64,957	-	64,957
17	Property & Liability Insurances	72,468	(6,014)	66,454
18	DOC Expense Adjustment	(1,968)	-	(1,968)
19	NHPUC Regulatory Assessment	159,383	212,154	371,537
20	Dues & Subscriptions	(14,473)	-	(14,473)
21	Pandemic Costs	(39,857)	-	(39,857)
22	Claims & Litigation Adjustment	44,072	-	44,072
23	Severance Expense	(40,395)	-	(40,395)
24	Distribution Bad Debt	134,563	(36,028)	98,535
25	Non-Distribution Bad Debt	(143,623)	-	(143,623)
26	Arrearage Management Program (AMP) Implementation Cost	459,000	(18,882)	440,118
27	Inflation Allowance	128,368	(128,368)	-
28	NH DOE Audit Adjustment #8	-	(20,028)	(20,028)
29	NH DOE Audit Adjustment Removed (VMP)	-	20,334	20,334
30	Removal of Better Investing Invoice	-	(815)	(815)
31	Update for Normalized Communications Expense	-	18,290	18,290
32	Update for 2021 Lease Payments	-	24,038	24,038
33	Settlement Adjustments	-	(1,464,346)	(1,464,346)
34	Depreciation Annualization	908,712	-	908,712
35	Proposed Depreciation Rates	(789,749)	54,957	(734,792)
36	Amortize Reserve Imbalance	-	(1,275,454)	(1,275,454)
37	Software Amortization	238,591	(61,269)	177,322
38	Excess ADIT Flowback	(999,795)	-	(999,795)
39	Property Taxes	744,985	103,822	848,807
40	Payroll Taxes - Wage Increases	54,278	(3,741)	50,537
41	Payroll Taxes - Employee Retention Credits	106,244	-	106,244
42	Change In Interest Exp (Refer to Schedule RevReq-3-21 Page 2)	352,512	62,599	415,111
43	Total Expense Adjustments	\$ 4,185,854	\$ (3,960,320)	\$ 225,535
44	Increase / (Decrease) In Taxable Income	\$ (3,972,721)	\$ 3,910,368	\$ (62,353)
45	Effective Federal Income Tax Rate ⁽¹⁾	19.38%	19.38%	19.38%
46	NH State Tax Rate ⁽²⁾	7.70%	7.70%	7.70%
	<u>Federal Income & NH State Tax</u>			
47	Effective Federal Income Tax	\$ (770,033)	\$ 757,947	\$ (12,086)
48	NH State Tax	(305,900)	301,098	(4,801)
49	Increase (Decrease) In Income Taxes	\$ (1,075,932)	\$ 1,059,045	\$ (16,887)
	<u>Notes</u>			
50	Federal Income Tax Rate	21.00%	21.00%	21.00%
51	Federal Benefit of State Tax -(Line 49 * Line 52)	-1.62%	-1.62%	-1.62%
52	(1) Effective Federal Income Tax Rate	19.38%	19.38%	19.38%
53	(2) State Income Tax Rate	7.70%	7.70%	7.70%
54	Unitil Energy Systems Tax Rate (Line 51 + Line 52)	27.08%	27.08%	27.08%

UNITIL ENERGY SYSTEMS, INC.
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
Page 2 of 4

LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) SETTLEMENT UPDATE	(5) TEST YEAR AS PROFORMED
1	Ratemaking Interest Synchronization:			
2	Rate Base ⁽¹⁾	\$ 226,030,082	\$ (2,397,083)	\$ 223,632,999
3	Cost of Debt In Proposed Rate of Return ⁽²⁾	2.58%	0.06%	2.64%
4	Interest Expense for Ratemaking	<u>5,830,578</u>	<u>62,599</u>	<u>5,893,177</u>
5	Test Year Interest Expense:			
6	Interest Charges (427-432)	<u>\$ 5,478,066</u>	<u>\$ -</u>	<u>\$ 5,478,066</u>
7	Increase / (Decrease) in Interest Expense	<u>\$ 352,512</u>	<u>\$ 62,599</u>	<u>\$ 415,111</u>

Notes

(1) Schedule RevReq-4

(1) Schedule RevReq-5

UNITIL ENERGY SYSTEMS, INC.
COMPUTATION OF FEDERAL AND STATE INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
Page 3 of 4

LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 8,133,382	\$ -	\$ 8,133,382
2	Federal Income Tax-Current	(1,161,380)	-	(1,161,380)
3	NH State Income Tax-Current	(1,088,917)	-	(1,088,917)
4	NH State Business Enterprise Credit Against NH BPT	78,000	-	78,000
5	Deferred Federal Income Tax	3,329,959	-	3,329,959
6	Deferred State Income Tax	1,873,334	-	1,873,334
7	Net Income Before Income Taxes	11,164,379	-	11,164,379
8	<u>Permanent Items</u>			
9	Lobbying	34,375	-	34,375
10	Parking Lot Disallowance	1,368	-	1,368
11	Penalties	-	-	-
12	State Regulatory Asset Amortization	-	-	-
13	Unallowable Meals	107	-	107
14	Total Permanent Items	35,850	-	35,850
15	<u>Temporary Differences</u>			
16	Accrued Revenue	666,606	-	666,606
17	Bad Debt	394,494	-	394,494
18	Bad Debt Reg Asset	(143,623)	-	(143,623)
19	Debt Discount	1,920	-	1,920
20	Deferred Rate Case Costs	(5,850)	-	(5,850)
21	DER Investment Amortization	11,020	-	11,020
22	Indenture Costs	28,704	-	28,704
23	FASB 87-Pensions	(394,249)	-	(394,249)
24	Prepaid Property Taxes	192,963	-	192,963
25	PBOP SFAS 106	757,586	-	757,586
26	Storm Restoration	1,470,280	-	1,470,280
27	Utility Plant Differences	(1,867,587)	-	(1,867,587)
28	Total Temporary Differences	1,112,264	-	1,112,264
29	<u>Federal And State Tax Differences</u>			
30	Tax Depreciation	(5,044,874)	-	(5,044,874)
31	Total Federal And State Tax Differences	(5,044,874)	-	(5,044,874)
32	State Taxable Base Income	7,267,619	-	7,267,619
33	State Business Profits Tax - Current	559,607	-	559,607
34	Less: Business Enterprise Tax	78,000	-	78,000
35	Total State Tax Expense	481,607	-	481,607
36	Federal Taxable Income Base Before Federal And State Tax Differences	6,708,012	-	6,708,012
37	Less: Federal And State Tax Differences	(5,044,874)	-	(5,044,874)
38	Federal Taxable Income Base	11,752,886	-	11,752,886
39	Federal Income Tax-Current	2,468,106	-	2,468,106
40	<u>Summary Of Utility Income Taxes:</u>			
41	Federal Income Tax-Current	2,449,098	-	2,449,098
42	Federal Income Tax-Prior	(4,293,279)	-	(4,293,279)
43	Federal Income Tax-NOL	663,793	-	663,793
44	Federal Amount To Non-Distribution Operations	19,008	(19,008)	-
45	State Business Profits Tax-Current	474,055	-	474,055
46	State Business Profits Tax-Prior	(1,570,523)	-	(1,570,523)
47	State Amount To Non-Distribution Operations	7,551	(7,551)	-
48	Deferred Federal Income Tax	(297,166)	-	(297,166)
49	Deferred Federal Income Tax-Prior	4,290,918	-	4,290,918
50	Deferred Federal Income Tax-NOL	(663,793)	-	(663,793)
51	Deferred State Business Profits Tax	302,811	-	302,811
52	Deferred State Business Profits Tax-Prior	1,570,523	-	1,570,523
53	Total Income Taxes	\$ 2,952,997	\$ (26,560)	\$ 2,926,437

**UNITIL ENERGY SYSTEMS, INC.
PRIOR YEAR INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-21
Page 4 of 4**

LINE NO	(1) DESCRIPTION	(2) ACTUAL
1	Remove Prior Year Federal Income Taxes	\$ 4,293,279
2	Remove Prior Year State Income Taxes	1,570,523
3	Remove Prior Year Deferred Federal Income Taxes	(4,290,918)
4	Remove Prior Year Deferred State Income Taxes	(1,570,523)
5	Total	\$ 2,361

UNITIL ENERGY SYSTEMS, INC.
NEW HAMPSHIRE DOE AUDIT ADJUSTMENTS & OTHER
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-22

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	<u>Audit Issue #2</u>	
2	Prop & Liab. Capitalization Rate Update (Workpaper 5.6 Revised)	\$ (1,007)
3	Total Audit Issue #2 Reduction	\$ (1,007)
4	<u>Audit Issue #8</u>	
5	A - 13 Months of Comm Expense	\$ (800)
6	C - Legal Invoice Allocation	(7,599)
7	E - Maintenance Expense ⁽¹⁾	(11,418)
8	H - Allocation Issue	(69)
9	I - Allocation Issue	(142)
10	Total Audit Issue #8 Reductions	\$ (20,028)
11	<u>Audit Issue - Removed</u>	
12	VMP Expense Adjustment ⁽²⁾	\$ 20,334
13	Total Audit Issue - Removed Reduction	\$ 20,334
14	<u>Better Investing Invoice Adjustment</u>	
15	Better Investing Invoice	\$ 4,100
16	UES Apportionment	28.17%
17	Expense Apportioned to UES	\$ 1,155
18	Capitalization Rate	29.42%
19	UES Capitalization	340
20	USC Allocable to UES Net Better Investing Expense Removed from Test Year	\$ (815)
21	<u>Storm Related Communications Costs</u>	
22	Normalized Storm Related Communications Costs	\$ 18,290
23	<u>Lease Payment Increase</u>	
24	2020 Lease Payments	\$ 539,536
25	2021 Lease Payments	563,574
26	Lease Payment Increase	\$ 24,038

Notes:

(1) Company only agrees to remove \$11,418, which relate to 2019 invoices

(2) Refer to Audit Report Page 89

UNITIL ENERGY SYSTEMS, INC.
RATE BASE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR AVERAGE ⁽¹⁾	(4) 5 QUARTER AVERAGE	(5) RATE BASE AT DECEMBER 31, 2020	(6) PRO FORMA ADJUSTMENTS	(7) PRO FORMA RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	Schedule RevReq-4-1	\$ 385,883,446	\$ 378,293,580	\$ 408,325,193	\$ (411,070)	\$ 407,914,123
2	Less: Reserve for Depreciation	Schedule RevReq-4-1	134,753,201	136,143,968	138,059,087	-	138,059,087
3	Net Utility Plant		251,130,244	242,149,612	270,266,106	(411,070)	269,855,036
4	Add: M&S Inventories	Schedule RevReq-4-1	\$ 2,022,364	\$ 1,998,245	\$ 2,032,252	\$ (34,007)	\$ 1,998,245
5	Cash Working Capital ⁽²⁾	Schedule RevReq-4-2	2,383,150	2,383,150	2,383,150	689,237	3,072,387
6	Prepayments	Schedule RevReq-4-1	4,840,442	4,956,633	4,508,744	(156,803)	4,351,941
7	Sub-Total		9,245,956	9,338,028	8,924,147	498,427	9,422,574
8	Less: Net Deferred Income Taxes	Schedule RevReq-4-1	\$ 36,365,292	\$ 36,267,391	\$ 38,338,666	\$ (71,351)	\$ 38,267,315
9	Less: Excess Deferred Income Taxes	Schedule RevReq-4-1	16,601,346	16,601,346	16,601,346	-	16,601,346
10	Plus: Deferred Income Taxes Debit	Schedule RevReq-4-1	146,198	134,890	150,098	-	150,098
11	Less: Customers Deposits	Schedule RevReq-4-1	482,702	480,878	371,830	-	371,830
12	Less: Customer Advances	Schedule RevReq-4-1	539,816	498,063	554,217	-	554,217
13	Rate Base		\$ 206,533,242	\$ 197,774,851	\$ 223,474,292	\$ 158,707	\$ 223,632,999
14	Net Operating Income Applicable To Rate Base		\$ 11,613,315	\$ 11,613,315	\$ 11,613,315		\$ 11,980,599
15	Rate of Return		5.62%	5.87%	5.20%		5.36%

Notes

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses

UNITIL ENERGY SYSTEMS, INC.
RATE BASE ITEMS
QUARTERLY BALANCES

Schedule RevReq-4-1

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Classified	\$ 350,524,447	\$ 356,913,902	\$ 357,270,455	\$ 361,417,472	\$ 379,030,364	\$ 361,031,328
3	Completed Construction Not Classified	12,917,251	13,216,745	15,748,937	15,133,497	29,294,829	17,262,252
4	Total Utility Plant in Service	363,441,698	370,130,647	373,019,392	376,550,969	408,325,193	378,293,580
5	Depreciation & Amortization Reserves	\$ (131,447,315)	\$ (134,081,053)	\$ (137,117,184)	\$ (140,015,203)	\$ (138,059,087)	\$ (136,143,968)
6	Add:						
7	M&S Inventories						
8	Materials and Supplies	1,174,870	1,262,158	1,389,123	1,192,748	1,206,272	1,245,034
9	Stores	189,428	259,182	177,187	39,287	201,952	173,407
10	Clearing Accounts	648,177	1,405,667	670,379	(449,234)	624,028	579,803
11	Total M&S Inventories	\$ 2,012,476	\$ 2,927,007	\$ 2,236,689	\$ 782,802	\$ 2,032,252	\$ 1,998,245
12	Prepayments	5,172,139	5,243,990	4,888,628	4,969,664	4,508,744	4,956,633
13	Cash Working Capital	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150
14	Less: Rate Base Deferred Taxes						
15	Total Deferred Income Taxes	16,461,001	15,482,438	17,529,426	18,327,330	20,259,723	17,611,984
16	Less: Storm Damage DFIT	1,527,288	1,446,855	1,340,817	1,223,261	1,129,092	1,333,463
17	Less: SFAS 158 DIT	(13,086,349)	(12,969,759)	(13,006,813)	(13,045,482)	(14,498,720)	(13,321,425)
18	Less: SFAS 106 DIT	2	2	2	479,390	0	95,879
19	Less: SFAS 158 DIT	1	1	1	133,801	0	26,761
20	Less: Prepaid Property Taxes	459,538	125,886	374,327	226,716	407,278	318,749
21	Less: (ASC 740) Gross up ⁽¹⁾	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)
22	Less: Rate Case Expense	(1)	(1)	(1)	(1)	1,584	316
23	Less: Bad Debt Regulatory Asset	20,080	16,172	15,393	15,393	58,978	25,203
24	Less: Accrued Revenue - Purchased Power	(700,619)	(1,322,203)	(1,914,021)	(1,954,342)	973,702	(983,497)
25	Total Rate Base Deferred Taxes	\$ 34,391,918	\$ 34,336,343	\$ 36,870,579	\$ 37,399,450	\$ 38,338,666	\$ 36,267,391
26	Less: Excess Deferred Income Taxes ⁽¹⁾	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346
27	Plus: Deferred Taxes Debit	142,298	120,514	129,066	132,475	150,098	134,890
28	Less: Customer Deposits	593,573	545,176	470,020	423,792	371,830	480,878
29	Less: Customer Advances	525,416	444,982	476,559	489,144	554,217	498,063
30	Rate Base	\$ 189,592,193	\$ 194,796,409	\$ 191,121,237	\$ 189,890,125	\$ 223,474,292	\$ 197,774,851

Notes:

(1) ASC 740 Gross up excluded from Total Rate Base Deferred Taxes (Line 11), but included in Excess Deferred Income Tax Line (Line 18)

UNITIL ENERGY SYSTEMS, INC.
RATE BASE ITEMS
QUARTERLY BALANCES

Schedule RevReq-4-1 Revised

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Classified	\$ 350,524,447	\$ 356,913,902	\$ 357,270,455	\$ 361,417,472	\$ 379,030,364	\$ 361,031,328
3	Completed Construction Not Classified	12,917,251	13,216,745	15,748,937	15,133,497	29,294,829	17,262,252
4	Total Utility Plant in Service	363,441,698	370,130,647	373,019,392	376,550,969	408,325,193	378,293,580
5	Depreciation & Amortization Reserves	\$ (131,447,315)	\$ (134,081,053)	\$ (137,117,184)	\$ (140,015,203)	\$ (138,059,087)	\$ (136,143,968)
6	Add:						
7	M&S Inventories						
8	Materials and Supplies	1,174,870	1,262,158	1,389,123	1,192,748	1,206,272	1,245,034
9	Stores	189,428	259,182	177,187	39,287	201,952	173,407
10	Clearing Accounts	648,177	1,405,667	670,379	(449,234)	624,028	579,803
11	Total M&S Inventories	\$ 2,012,476	\$ 2,927,007	\$ 2,236,689	\$ 782,802	\$ 2,032,252	\$ 1,998,245
12	Prepayments	5,068,962	4,741,277	4,426,769	4,666,449	4,351,941	4,651,080
13	Cash Working Capital	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150	2,383,150
14	Less: Rate Base Deferred Taxes						
15	Total Deferred Income Taxes	16,461,001	15,482,438	17,529,426	18,327,330	20,259,723	17,611,984
16	Less: Storm Damage DFIT	1,527,288	1,446,855	1,340,817	1,223,261	1,129,092	1,333,463
17	Less: SFAS 158 DIT	(13,086,349)	(12,969,759)	(13,006,813)	(13,045,482)	(14,498,720)	(13,321,425)
18	Less: SFAS 106 DIT	2	2	2	479,390	0	95,879
19	Less: SFAS 158 DIT	1	1	1	133,801	0	26,761
20	Less: Prepaid Property Taxes	459,538	125,886	374,327	226,716	407,278	318,749
21	Less: (ASC 740) Gross up ⁽¹⁾	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)	(6,150,857)
22	Less: Rate Case Expense	(1)	(1)	(1)	(1)	1,584	316
23	Less: Bad Debt Regulatory Asset	20,080	16,172	15,393	15,393	58,978	25,203
24	Less: Accrued Revenue - Purchased Power	(700,619)	(1,322,203)	(1,914,021)	(1,954,342)	973,702	(983,497)
25	Total Rate Base Deferred Taxes	\$ 34,391,918	\$ 34,336,343	\$ 36,870,579	\$ 37,399,450	\$ 38,338,666	\$ 36,267,391
26	Less: Excess Deferred Income Taxes ⁽¹⁾	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346	16,601,346
27	Plus: Deferred Taxes Debit	142,298	120,514	129,066	132,475	150,098	134,890
28	Less: Customer Deposits	593,573	545,176	470,020	423,792	371,830	480,878
29	Less: Customer Advances	525,416	444,982	476,559	489,144	554,217	498,063
30	Rate Base	\$ 189,489,015	\$ 194,293,696	\$ 190,659,379	\$ 189,586,910	\$ 223,317,488	\$ 197,469,298

Notes:

(1) ASC 740 Gross up excluded from Total Rate Base Deferred Taxes (Line 11), but included in Excess Deferred Income Tax Line (Line 18)

UNITIL ENERGY SYSTEMS, INC.
CASH WORKING CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-2

LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR ACTUAL	(4) PROFORMA ADJUSTMENTS	(5) SETTLEMENT UPDATE	(6) TEST YEAR AS PROFORMED
1	O&M Expense	Schedule RevReq-2	22,222,234	2,061,610	(2,786,325)	21,497,520
2	Tax Expense	Schedule RevReq-2	4,889,822	8,941,277	(375,413)	13,455,685
3	Total		\$ 27,112,056	\$ 11,002,887	\$ (3,161,738)	\$ 34,953,205
4	Cash Working Capital Requirement:					
5	Other O&M Expense Days Lag ⁽¹⁾ / 366	32.17 days	8.79%	8.79%	8.79%	8.79%
6	Total Cash Working Capital	Line 5 X Line 3	\$ 2,383,150	\$ 967,154	\$ (277,917)	\$ 3,072,387

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak

**UNITIL ENERGY SYSTEMS, INC.
KENSINGTON DISTRIBUTION OPERATING CENTER ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-4-3

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Kensington DOC Value as of 12/31/2020	
2	389-General & Misc. Structure	\$ (9,679)
3	390-Structures	(978,535)
4	Total Kensington DOC Value as of 12/31/2020	\$ (988,214)
5	Net Tax Value as of 12/31/2020	\$ 715,083
6	Change in Accumulated Deferred Taxes ⁽¹⁾	(71,351)

Notes

(1) (Line 3 + Line 5) x Effective Tax Rate of 27.083%

**UNITIL ENERGY SYSTEMS, INC.
EXETER DISTRIBUTION OPERATING CENTER ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Schedule RevReq-4-4

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Exeter DOC Additions 1/1/2021-2/28/2021	
2	390-Structures	\$ 496,301
3	391.1-Office Furniture & Equipment	76,307
4	393-Stores Equip	4,536
5	Total Exeter DOC Additions 1/1/2021-2/28/2021	\$ 577,144

UNITIL ENERGY SYSTEMS, INC.
EXCESS ACCUMULATED DEFERRED INCOME TAXES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-5

LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Major Storm Cost Reserve Balance as of 12/31/2020	\$ -
2	Excess ADIT flow back for 2018-2020 ⁽¹⁾	-
3	Adjusted Major Storm Cost Reserve Balance as of 12/31/2020	-
4	Reduction to Excess Deferred Income Tax Liability	-
5	Increase to Accumulated Deferred Income Taxes ⁽²⁾	-
6	Net Decrease to Excess Deferred Income Tax Liability	-

Notes

(1) Refer to Exhibit JAG-6

(2) - Line 4 x Effective Tax Rate of 27.083%

Schedule RevReq-5

UNITIL ENERGY SYSTEMS, INC.
WEIGHTED AVERAGE COST OF CAPITAL
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) PROFORMA ADJUSTMENT	(4) PROFORMED AMOUNT	(5) WEIGHT	(6) COST OF CAPITAL	(7) WEIGHTED COST OF CAPITAL	(8) REFERENCE
1	Common Stock Equity				52.00%	9.20%	4.78%	Schedule RevReq 5-1
2	Preferred Stock Equity				0.00%	6.00%	0.00%	Schedule RevReq 5-1 and 5-6
3	Long Term Debt				48.00%	5.49%	2.64%	Schedule RevReq 5-1 and 5-4
4	Short Term Debt				0.00%	1.68%	0.00%	Schedule RevReq 5-1 and 5-5
5	Total	\$ -	\$ -	\$ -	100.00%		7.42%	

Schedule RevReq-5-1

UNITIL ENERGY SYSTEMS, INC.
CAPITAL STRUCTURE FOR RATEMAKING PURPOSES
5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE	(8) PROFORMA ADJUSTMENT	(9) PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ 2,442,426	\$ -	\$ 2,442,426
3	Premium on Capital Stock	1,005,875	1,005,875	1,005,875	1,005,875	1,005,875	1,005,875	-	1,005,875
4	Misc. Paid In Capital	51,028,170	51,028,170	56,028,170	56,028,170	58,778,170	54,578,170	-	54,578,170
5	Common Stock Expense	(94,845)	(94,845)	(94,845)	(94,845)	(94,845)	(94,845)	-	(94,845)
6	Retained Earnings	42,949,034	42,237,826	42,838,727	44,310,367	44,220,302	43,311,251	-	43,311,251
7	Total Common Stock Equity	97,330,660	96,619,452	102,220,353	103,691,992	106,351,928	101,242,877	-	101,242,877
8	Preferred Stock Equity	188,700	188,700	188,700	188,700	188,700	188,700	-	188,700
9	Long-Term Debt	87,500,000	82,500,000	82,500,000	108,000,000	106,500,000	93,400,000	(3,500,000)	89,900,000
10	Short-Term Debt ⁽¹⁾	-	-	-	-	-	-	-	-
11	Total	\$ 185,019,360	\$ 179,308,152	\$ 184,909,053	\$ 211,880,692	\$ 213,040,628	\$ 194,831,577	\$ (3,500,000)	\$ 191,331,577
12	Capital Structure Ratios								
13	Common Stock Equity	52.61%	53.88%	55.28%	48.94%	49.92%	51.96%		52.91%
14	Preferred Stock Equity	0.10%	0.11%	0.10%	0.09%	0.09%	0.10%		0.10%
15	Long-Term Debt	47.29%	46.01%	44.62%	50.97%	49.99%	47.94%		46.99%
16	Short-Term Debt ⁽¹⁾	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
17	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

**UNITIL ENERGY SYSTEMS, INC.
HISTORICAL CAPITAL STRUCTURE
DECEMBER 31, 201X**

Schedule RevReq-5-2

LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	\$ 77,284,950	\$ 79,155,139	\$ 80,739,631	\$ 83,926,900	\$ 97,330,660
2	Preferred Stock Equity	189,800	189,300	189,300	189,300	188,700
3	Long-Term Debt	<u>77,000,000</u>	<u>74,000,000</u>	<u>72,500,000</u>	<u>96,000,000</u>	<u>87,500,000</u>
4	Total	<u>\$ 154,474,750</u>	<u>\$ 153,344,439</u>	<u>\$ 153,428,931</u>	<u>\$ 180,116,200</u>	<u>\$ 185,019,360</u>
5	Short-Term Debt (Year-End)	8,774,322	16,772,688	21,386,504	-	13,065,032

**UNITIL ENERGY SYSTEMS, INC.
HISTORICAL CAPITALIZATION RATIOS
DECEMBER 31, 201X**

Schedule RevReq-5-3

LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	50.03%	51.62%	52.62%	46.60%	52.61%
2	Preferred Stock Equity	0.12%	0.12%	0.12%	0.11%	0.10%
3	Long-Term Debt	49.85%	48.26%	47.25%	53.30%	47.29%
4	Total	100.00%	100.00%	100.00%	100.00%	100.00%

UNITIL ENERGY SYSTEMS, INC.
WEIGHTED AVERAGE COST OF LONG-TERM DEBT
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-5-4

LINE NO.	(1) ISSUE	(2) DATE ISSUED	(3) TERM	(4) FACE VALUE	(5) OUTSTANDING AMOUNT	(6) PROFORMA ADJUSTMENT	(7) PROFORMED OUTSTANDING AMOUNT	(8) ISSUANCE COSTS	(9) PROCEEDS RATIO [(5)-(9)/(5)]	(10) UNAMORTIZED ISSUANCE COSTS	(11) PROCEEDS NET OUTSTANDING (8)-(11)	(12) ANNUAL INTEREST COST Rate * (8)	(13) TOTAL ANNUAL COST (13)+(14)	(14) COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]	
1	8.49% Series I	10/14/1994	30 Yrs	\$ 6,000,000	\$ 1,200,000	\$ (600,000)	\$ 600,000	\$ 141,750	97.64%	\$ 18,034	\$ 581,966	\$ 4,756	\$ 50,940	\$ 55,696	9.57%
2	6.96% Series J	9/1/1998	30 Yrs	10,000,000	8,000,000	(1,000,000)	7,000,000	343,727	96.56%	88,011	6,911,989	11,479	487,200	498,679	7.21%
3	8.00% Series K	5/1/2001	30 Yrs	7,500,000	7,500,000	-	7,500,000	236,989	96.84%	50,381	7,449,619	4,876	600,000	604,876	8.12%
4	8.49% Series L	10/14/1994	30 Yrs	9,000,000	1,800,000	(900,000)	900,000	193,809	97.85%	24,599	875,401	6,488	76,410	82,898	9.47%
5	6.96% Series M	9/1/1998	30 Yrs	10,000,000	8,000,000	(1,000,000)	7,000,000	230,507	97.69%	59,076	6,940,924	7,706	487,200	494,906	7.13%
6	8.00% Series N	5/1/2001	30 Yrs	7,500,000	7,500,000	-	7,500,000	111,917	98.51%	40,280	7,459,720	3,898	600,000	603,898	8.10%
7	6.32% Series O	9/26/2006	30 Yrs	15,000,000	15,000,000	-	15,000,000	280,242	98.13%	146,737	14,853,263	9,341	948,000	957,341	6.45%
8	4.18% Series Q	11/30/2018	30 Yrs	30,000,000	30,000,000	-	30,000,000	535,964	98.21%	498,784	29,501,216	17,865	1,254,000	1,271,865	4.31%
9	3.58% Series R	9/15/2020	20 Yrs	27,500,000	27,500,000	-	27,500,000	173,526	99.37%	170,634	27,329,366	8,676	984,500	993,176	3.63%
10	12th Supplemental	12/1/2002	24 Yrs					464,633		158,265	(158,265)	21,582		21,582	
11	Total			\$ 122,500,000	\$ 106,500,000	\$ (3,500,000)	\$ 103,000,000	\$ 2,713,064		\$ 1,254,801	\$ 101,745,199		\$ 5,584,917		5.49%

UNITIL ENERGY SYSTEMS, INC.
COST OF SHORT-TERM DEBT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-5

LINE NO.	(1) MONTH	(2) MONTH-END AMOUNT OUTSTANDING	(3) AVERAGE DAILY BORROWINGS	(4) MONTHLY SHORT-TERM INTEREST	(5) INTEREST RATE ⁽¹⁾
1	January 2020	15,981,465	13,423,371	\$ 32,462	2.86%
2	February 2020	18,329,433	15,403,679	34,383	2.82%
3	March 2020	25,006,584	22,479,815	40,533	2.13%
4	April 2020	26,439,328	24,786,356	38,939	1.92%
5	May 2020	26,575,577	25,292,157	29,279	1.37%
6	June 2020	23,423,291	23,096,051	25,174	1.33%
7	July 2020	26,686,489	25,491,071	28,529	1.32%
8	August 2020	29,757,846	29,264,455	32,399	1.31%
9	September 2020	4,767,278	17,205,102	18,331	1.30%
10	October 2020	8,896,119	7,217,071	7,906	1.29%
11	November 2020	6,996,466	6,214,346	6,564	1.29%
12	December 2020	8,176,368	<u>6,924,815</u>	7,590	<u>1.29%</u>
13	Average for the Year		18,066,524		1.68%

Notes

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month * 366] / Column (3).

UNITIL ENERGY SYSTEMS, INC.
WEIGHTED AVERAGE COST OF PREFERRED STOCK
DECEMBER 31, 2020

Schedule RevReq-5-6

LINE NO.	(1) SERIES	(2) DATE ISSUED	(3) FACE VALUE	(4) ISSUANCE COSTS	(5) NET PROCEEDS RATIO [(3)-(4)/(3)]	(6) OUTSTANDING AMOUNT	(7) UNAMORTIZED ISSUANCE COSTS	(8) NET PROCEEDS OUTSTANDING (6)-(7)	(9) ANNUAL ISSUANCE COST	(10) ANNUAL DIVIDEND EXPENSE Rate * (6)	(11) TOTAL ANNUAL COST (11)+(12)	(12) COST RATE BASED ON NET PROCEEDS (11)/[(6)-(7)]
1	6.00%	1905-1926	\$ 188,700	N/A	100.00%	\$ 188,700	N/A	\$ 188,700	\$ -	\$ 11,322	\$ 11,322	6.00%
2	Total		\$ 188,700	\$ -		\$ 188,700	\$ -	\$ 188,700	\$ -	\$ 11,322	\$ 11,322	6.00%

**UNITIL ENERGY SYSTEMS, INC.
COST OF COMMON EQUITY CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

DE 21-030
Settlement Attachment 01
Page 65 of 108

Schedule RevReq-5-7

**THE INFORMATION CONCERNING THE COST OF COMMON EQUITY CAPITAL IS PROVIDED
IN THE TESTIMONY AND EXHIBITS OF MS. JENNIFER NELSON**

DE 21-030
Settlement Attachment 01
Page 66 of 108

**UNITIL ENERGY SYSTEMS, INC.
DOCKET DE 21-030
REVENUE REQUIREMENT WORKPAPERS**

UNITIL ENERGY SYSTEMS
FT Income Statement - Act by Mechan
R_UES_4_B_FTxM

ELECTRIC FLOWTHRU INCOME STATEMENTS BY MECHANISM
ACTUAL DATA

Workpaper - Flowthrough Detail
For Periods Ending December 31, 2020

	EE ODR	LIEAP	Co-Gen QF	External Delivery	Stranded Cost	Default Service - Non G1	Default Service - G1	RPS Non G1	RPS G1	RGGI	Storm Recovery	EE BB	Lost Base Rev	Total Flowthru	Total Base	Total Base & Flowthru
OPERATING REVENUES																
Electric Service Revenue:																
Residential (440)	\$ 2,690,815	\$ (283,407)	\$ -	\$ 15,005,975	\$ (86,685)	\$ 36,633,258	\$ -	\$ 3,310,436	\$ -	\$ -	\$ 434,307	\$ -	\$ 377,337	\$ 58,082,035	\$ 31,580,284	\$ 89,662,319
Regular General (4421)	1,651,704	475,964	-	9,243,182	(49,753)	11,028,353	-	1,145,666	-	-	266,529	-	231,601	23,993,246	16,910,027	40,903,272
Large General (4422)	1,667,409	479,651	-	9,356,659	(54,721)	-	2,875,933	-	344,074	-	268,605	-	233,787	15,171,397	7,736,414	22,907,810
Public Street Light (444)	39,793	11,272	-	222,330	(1,303)	284,961	-	29,452	-	-	6,542	-	5,754	598,803	1,823,495	2,422,298
Sales to Public Auth (445)	130	37	-	734	(17)	262	-	27	-	-	21	-	18	1,212	6,333	7,545
Sales for Resale (447)	-	-	1,521,144	-	-	-	-	-	-	-	-	-	-	1,521,144	-	1,521,144
Other Sales (449)	533,356	(468,878)	(24,268)	1,430,204	(151,553)	(2,122,134)	147,482	(146,890)	(10,482)	(39,104)	-	(2,285)	(24,068)	(878,620)	280,812	(597,808)
Total Electric Service Revenue	\$ 6,583,206	\$ 214,640	\$ 1,496,876	\$ 35,259,083	\$ (344,033)	\$ 45,824,701	\$ 3,023,415	\$ 4,338,691	\$ 333,592	\$ (39,104)	\$ 976,004	\$ (2,285)	\$ 824,430	\$ 98,489,216	\$ 58,337,364	\$ 156,826,580
Other Operating Revenues:																
Late Payment Charges (450)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,600	94,600
Misc. Service Revenues (451)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194,996	194,996
Rent-elect. Property (454)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	585,200	585,200
Other Electric Rev (456)	947,170	-	-	-	-	-	-	-	-	128,893	-	2,285	-	1,078,347	143,733	1,222,080
Total Other Operating Revenues	\$ 947,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,893	\$ -	\$ 2,285	\$ -	\$ 1,078,347	\$ 1,018,528	\$ 2,096,875
TOTAL OPERATING REVENUES	\$ 7,530,376	\$ 214,640	\$ 1,496,876	\$ 35,259,083	\$ (344,033)	\$ 45,824,701	\$ 3,023,415	\$ 4,338,691	\$ 333,592	\$ 89,789	\$ 976,004	\$ -	\$ 824,430	\$ 99,567,563	\$ 59,355,892	\$ 158,923,455
OPERATING EXPENSES																
Operation & Maint. Expenses:																
Purchased Power (555-557)	-	-	1,496,876	(1,500,014)	(344,033)	45,346,245	2,969,642	4,427,065	340,488	-	-	-	-	52,736,269	284,252	53,020,521
Transmission (560-579)	-	-	-	35,400,175	-	-	-	-	-	-	-	-	-	35,400,175	68,559	35,468,734
Distribution (580-599)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,476,199	9,476,199
Cust. Accounting (901-905)	-	-	-	-	-	319,643	2,029	-	-	-	-	-	-	321,671	3,965,244	4,286,916
Cust. Service (907-910)	7,208,391	-	-	-	-	-	-	-	-	89,789	-	-	-	7,298,180	28,775	7,326,955
Admin. & General (920-935)	-	214,640	-	510,513	-	44,888	55,333	-	-	-	-	-	-	825,374	8,925,457	9,750,830
Total O & M Expenses	\$ 7,208,391	\$ 214,640	\$ 1,496,876	\$ 34,410,673	\$ (344,033)	\$ 45,710,776	\$ 3,027,003	\$ 4,427,065	\$ 340,488	\$ 89,789	\$ -	\$ -	\$ -	\$ 96,581,669	\$ 22,748,486	\$ 119,330,155
Other Operating Expenses:																
Deprtn. (403)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,680,791	12,680,791
Amort. (404-407)	-	-	-	83,266	-	-	-	-	-	-	976,004	-	-	1,059,270	2,203,158	3,262,428
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,166,678	7,166,678
Income Taxes-Federal (409)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,180,388)	(1,180,388)
State Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,096,468)	(1,096,468)
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,203,294	5,203,294
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ 83,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 976,004	\$ -	\$ -	\$ 1,059,270	\$ 24,977,064	\$ 26,036,335
TOTAL OPERATING EXPENSES	\$ 7,208,391	\$ 214,640	\$ 1,496,876	\$ 34,493,939	\$ (344,033)	\$ 45,710,776	\$ 3,027,003	\$ 4,427,065	\$ 340,488	\$ 89,789	\$ 976,004	\$ -	\$ -	\$ 97,640,939	\$ 47,725,551	\$ 145,366,489
NET UTILITY OPERATING INCOME	\$ 321,985	\$ -	\$ -	\$ 765,144	\$ -	\$ 113,925	\$ (3,589)	\$ (88,374)	\$ (6,896)	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,926,625	\$ 11,630,341	\$ 13,556,966
OTHER INCOME & DEDUCTIONS																
Other Income:																
Other (419, 421)	-	-	-	(522,056)	-	(113,925)	3,589	88,374	6,896	-	-	-	-	(537,123)	907,764	370,641
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	272,574	272,574
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,560	26,560
Net Other Income & Deductions	\$ -	\$ -	\$ -	\$ (522,056)	\$ -	\$ (113,925)	\$ 3,589	\$ 88,374	\$ 6,896	\$ -	\$ -	\$ -	\$ -	\$ (537,123)	\$ 608,630	\$ 71,508
GROSS INCOME	\$ 321,985	\$ -	\$ -	\$ 243,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,389,502	\$ 12,238,971	\$ 13,628,474
Interest Charges (427 - 432)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,495,092	5,495,092
NET INCOME	\$ 321,985	\$ -	\$ -	\$ 243,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,389,502	\$ 6,743,880	\$ 8,133,382
Less: Pref. Dividend Req.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,322	11,322
EARN. AVAIL. FOR COMMON STOCK	\$ 321,985	\$ -	\$ -	\$ 243,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,430	\$ 1,389,502	\$ 6,732,558	\$ 8,122,060

Workpaper 1.1

**UNITIL ENERGY SYSTEMS, INC.
LATE PAYMENT REVENUE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Normalized Late Payment Revenue ⁽¹⁾	\$ 275,537
2	Test Year Late Payment Revenue	94,600
3	Late Payment Revenue Adjustment	<u>\$ 180,938</u>

Notes

(1) Normalized Late Payment Revenue based on 2019 calendar year activity

Workpaper 2.1

**UNITIL ENERGY SYSTEMS, INC.
UNION PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Payroll - Five Months Ended May 31, 2020	\$ 1,917,269
2	2020 Salary & Wage Increase ⁽¹⁾	3.00%
3	Union Payroll Annualization	<u>\$ 57,518</u>

Notes

(1) Average Union increase of 3% effective June 1, 2020

**UNITIL ENERGY SYSTEMS, INC.
UNION AND NONUNION PAYROLL/COMPENSATION ⁽¹⁾
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 2.2

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Union Weekly Payroll	\$ 4,793,090
2	Total Nonunion Payroll ⁽²⁾	<u>1,405,138</u>
3	Total Payroll ⁽³⁾	<u>6,198,228</u>
4	Payroll Capitalization ⁽³⁾	<u>(3,972,999)</u>
5	Test Year O&M Payroll	<u>\$ 2,225,229</u>

Notes

(1) Payroll Allocation to Union and Non-Union based on ADP 2020 Year End Payroll Registers

(2) Includes Incentive Compensation at Target of \$104,079

(3) Refer to Workpaper 2.3

**UNITIL ENERGY SYSTEMS, INC.
PAYROLL SUMMARY
FOR COMPUTATION OF PAYROLL BENEFIT RELATED OVERHEADS**

Workpaper 2.3

LINE NO.	(1) DESCRIPTION	(2) 2020 INCENTIVE COMP AT TARGET
1	O&M PAYROLL:	
2	OPERATIONS	929,656
3	MAINTENANCE	883,050
4	TOTAL O&M PAYROLL	1,812,706
5	CONSTRUCTION PAYROLL:	
6	DIRECT	1,735,013
7	INDIRECT	1,355,228
8	TOTAL CONSTRUCTION PAYROLL	3,090,241
9	OTHER PAYROLL:	
10	CLEARING ACCOUNTS	182,391
11	UNPRODUCTIVE TIME	761,241
12	MOBILE DATA SYSTEMS (MDS)	247,571
13	INCENTIVE COMPENSATION at TARGET	104,079
14	TEMPORARY SERVICES	12,750
15	OTHER ⁽¹⁾	23,411
16	TOTAL OTHER PAYROLL	1,331,442
17	TOTAL PAYROLL	6,234,389
18	O&M PAYROLL:	
19	OPERATIONS	929,656
20	MAINTENANCE	883,050
21	ALLOCATED CLEARING	52,528
22	ALLOCATED UNPRODUCTIVE	114,186
23	ALLOCATED MDS	231,237
24	ALLOCATED INCENTIVE COMPENSATION	14,571
25	TOTAL O&M PAYROLL	2,225,229
26	CONSTRUCTION PAYROLL:	
27	DIRECT	1,735,013
28	INDIRECT	1,355,228
29	ALLOCATED CLEARING	129,862
30	ALLOCATED UNPRODUCTIVE	647,055
31	ALLOCATED MDS	16,334
32	ALLOCATED INCENTIVE COMPENSATION	89,508
33	TOTAL CONSTRUCTION PAYROLL	3,972,999
34	TOTAL PAYROLL, NET OF OTHER PAYROLL	6,198,228
35	TOTAL OTHER PAYROLL:	
36	BELOW THE LINE PAYROLL ⁽²⁾	12,750
37	OTHER ⁽¹⁾	23,411
38	TOTAL OTHER PAYROLL	36,161
39	TOTAL PAYROLL, WITH INCENTIVE COMP ADJ TO TARGET	6,234,389

**UNITIL ENERGY SYSTEMS, INC.
PAYROLL - INCENTIVE COMPENSATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 2.4

LINE NO.	(1) Description	(2) Amount
1	<u>Unitil Energy Services, Inc. Payroll:</u>	
2	Adjustment to reflect Incentive Compensation at Target	
3	Test Year Accrued Incentive Compensation	\$ 104,079
4	Incentive Compensation at Target	<u>104,079</u>
5	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
6	Capitalized Incentive Compensation at	82.00% <u>-</u>
7	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>
8	<u>USC Payroll, allocated to Unitil Energy Systems, Inc.:</u>	
9	Adjustment to reflect Incentive Compensation at Target	
10	Test Year Accrued Incentive Compensation at USC	3,412,143
11	Test Year Accrued Incentive Compensation Percentage Billed to UES In 2020	27.50% 938,339
12	Incentive Compensation at Target	<u>938,339</u>
13	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
14	Capitalized Incentive Compensation at	28.45% <u>-</u>
15	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>

Workpaper 3.1

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				- Cost -				Total
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	2	6	12	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 4,755	\$ 2,066	\$ 279	\$ 543	\$ 7,643
2	Two Person	10	12	7	18	1,362.76	1,859.73	83.34	80.82	13,628	22,317	583	1,455	37,983
3	Family	8	12	5	23	1,849.91	2,564.50	147.21	141.43	14,799	30,774	736	3,253	49,562
4	Total	24	26	18	53					33,182	55,157	1,599	5,250	95,187
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020													
										398,179	661,883	19,185	63,002	1,142,249
6	Employee Contribution ⁽³⁾													
										(79,636)	(132,377)	(3,837)	(12,600)	(228,450)
7	Net Cost													
										318,543	529,506	15,348	50,402	913,799
8	Plus: Company Contribution to HSA													
										21,000	-	-	-	21,000
9	Payments to Employees to Opt out													
										9,920	12,830	-	-	22,750
10	Total HSA and Opt out Payments													
										30,920	12,830	-	-	43,750
11	Proformed 2021 Medical Cost													
										349,463	542,336	15,348	50,402	957,549
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾													
										29,562	48,810	614	2,016	81,002
13	Proformed 2021 and 2022 Medical and Dental Cost													
										379,025	591,147	15,962	52,418	1,038,551
14	Amount Chargeable to Capital ⁽⁵⁾													
										(296,639)	(468,326)	(12,706)	(41,724)	(819,396)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													
														219,155
16	Less Test Year O&M Expense ⁽⁶⁾													
														95,921
17	Total O&M Medical & Dental Insurance Adjustment													
														\$ 123,234

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Capitalization Rate: 63.68%

(6) Refer to Workpaper 3.2

Workpaper 3.1 Revised

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	2	6	12	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 4,755	\$ 2,066	\$ 279	\$ 543	\$ 7,643
2	Two Person	10	12	7	18	1,362.76	1,859.73	83.34	80.82	13,628	22,317	583	1,455	37,983
3	Family	8	12	5	23	1,849.91	2,564.50	147.21	141.43	14,799	30,774	736	3,253	49,562
4	Total	24	26	18	53					33,182	55,157	1,599	5,250	95,187
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020													
										398,179	661,883	19,185	63,002	1,142,249
6	Employee Contribution ⁽³⁾													
										(79,636)	(132,377)	(3,837)	(12,600)	(228,450)
7	Net Cost													
										318,543	529,506	15,348	50,402	913,799
8	Plus: Company Contribution to HSA													
										21,000	-	-	-	21,000
9	Payments to Employees to Opt out													
										9,920	12,830	-	-	22,750
10	Total HSA and Opt out Payments													
										30,920	12,830	-	-	43,750
11	Proformed 2021 Medical Cost													
										349,463	542,336	15,348	50,402	957,549
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾													
										-	-	-	-	-
13	Proformed 2021 Medical and Dental Cost													
										349,463	542,336	15,348	50,402	957,549
14	Amount Chargeable to Capital ⁽⁵⁾													
										(273,250)	(429,657)	(12,217)	(40,120)	(755,244)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													
														202,305
16	Less Test Year O&M Expense ⁽⁶⁾													
														95,921
17	Total O&M Medical & Dental Insurance Adjustment													
														\$ 106,384

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Capitalization Rate: 63.68%

(6) Refer to Workpaper 3.2

**UNITIL ENERGY SYSTEMS, INC.
MEDICAL INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1) Description	(2) Amount
1	Medical Insurance Expense	\$ 883,100
2	Benefits Cost Capitalized at	63.68% (562,358)
3	Subtotal Medical Costs	<u>320,742</u>
4	Employee Contribution	(203,241)
5	Drug Subsidy	(28,556)
6	Subtotal	<u>(231,797)</u>
7	Net Test Year Medical Insurance Expense	<u>88,945</u>
8	Dental Insurance Expense	52,306
9	Benefits Cost Capitalized at	63.68% (33,308)
10	Subtotal Dental Costs	<u>18,998</u>
11	Employee Contribution	(12,021)
12	Net Test Year Dental Costs	<u>6,976</u>
13	Net Test Year Medical & Dental Costs	<u>\$ 95,921</u>

Workpaper 3.3

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				Costs					
		Medical		Dental		Medical		Dental		Medical		Dental		Total	
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard		
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244	
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403	
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151	
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798	
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										3,627,663	53,091	297,797	195,031	4,173,582
6	Employee Contribution ⁽³⁾										(725,533)	(10,618)	(59,559)	(39,006)	(834,716)
7	Net Cost										2,902,130	42,473	238,238	156,025	3,338,865
8	Plus: Company Contribution to HSA										186,000	-	-	-	186,000
9	Payments to Employees to Opt out										178,400	-	-	-	178,400
10	Total HSA and Opt out Payments										364,400	-	-	-	364,400
11	Proformed 2021 Medical Cost										3,266,531	42,473	238,238	156,025	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾										277,248	3,823	9,530	6,241	296,841
13	Proformed 2021 and 2022 Medical and Dental Cost										3,543,778	46,295	247,767	162,266	4,000,106
12	Apportionment to UES at	27.50%								974,539	12,731	68,136	44,623	1,100,029	
13	Amount Chargeable to Capital at		29.42%							(286,709)	(3,746)	(20,046)	(13,128)	(323,629)	
14	Total Pro-formed Medical and Dental Insurance O&M Expense														776,401
15	Less Test Year O&M Expense ⁽⁵⁾														416,480
16	Total O&M Medical & Dental Insurance Adjustment														\$ 359,921

Notes

- (1) Employee Benefit Census as of December 31, 2020.
(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.
(3) Employee Contributions: 20%
(4) Estimated increase effective January 1, 2022
 Medical Increase 9.00%
 Dental Increase 4.00%
(5) Refer to Workpaper 3.4

Workpaper 3.3 Revised

UNITIL ENERGY SYSTEMS, INC.
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				Costs					
		Medical		Dental		Medical		Dental		Medical		Dental		Total	
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard		
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244	
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403	
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151	
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798	
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020										3,627,663	53,091	297,797	195,031	4,173,582
6	Employee Contribution ⁽³⁾										(725,533)	(10,618)	(59,559)	(39,006)	(834,716)
7	Net Cost										2,902,130	42,473	238,238	156,025	3,338,865
8	Plus: Company Contribution to HSA										186,000	-	-	-	186,000
9	Payments to Employees to Opt out										178,400	-	-	-	178,400
10	Total HSA and Opt out Payments										364,400	-	-	-	364,400
11	Proformed 2021 Medical Cost										3,266,531	42,473	238,238	156,025	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾										-	-	-	-	-
13	Proformed 2021 Medical and Dental Cost										3,266,531	42,473	238,238	156,025	3,703,266
12	Apportionment to UES at	27.50%								898,296	11,680	65,515	42,907	1,018,398	
13	Amount Chargeable to Capital at		29.42%							(264,279)	(3,436)	(19,275)	(12,623)	(299,613)	
14	Total Pro-formed Medical and Dental Insurance O&M Expense														718,785
15	Less Test Year O&M Expense ⁽⁵⁾														416,480
16	Total O&M Medical & Dental Insurance Adjustment														<u>\$ 302,305</u>

Notes

- (1) Employee Benefit Census as of December 31, 2020.
(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.
(3) Employee Contributions: 20%
(4) Actual rate change effective January 1, 2022
 Medical Increase 0.00%
 Dental Increase 0.00%
(5) Refer to Workpaper 3.4

UNITIL SERVICE CORP.
MEDICAL INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.4

LINE NO.	(1) Description	(2) Medical	(3) Dental	(4) Total
1	Medical Insurance	\$ 2,587,331	\$ 304,575	\$ 2,891,906
2	Employee Contribution	(703,135)	(59,946)	(763,081)
3	Drug Subsidy	(34,106)	-	(34,106)
4	Subtotal	1,850,090	244,629	2,094,719
5	UES Apportionment at	28.17%	28.17%	28.17%
6	Expense Apportioned to UES	521,170	68,912	590,082
7	Capitalization Rate at	29.42%	29.42%	29.42%
8	UES Capitalization	(153,328)	(20,274)	(173,602)
9	Net USC Test Year Medical & Dental Costs Allocated to UES	\$ 367,842	\$ 48,638	\$ 416,480

Workpaper 4.1

Unitil Energy Systems, Inc.
Pension Expense
2020 Actual Expense Recorded and 2021 Forecast Expense

LINE NO.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC Pension Expense per Actuary	\$ 3,032,609	\$ 3,232,617	
Calculation of Pension Expense, net of amounts chargeable to capital				
A. UES Pension Expense, net:				
1	UES Pension Expense per Actuary	\$ 1,258,030	\$ 1,320,039	\$ 62,009
2	Less: Amounts chargeable to capital	(801,114)	(840,601)	(39,487)
3	Total UES Pension Expense, net	\$ 456,916	\$ 479,438	\$ 22,522
B. Unitil Service Pension Expense allocated to UES, net:				
4	Unitil Service Pension Expense per Actuary	\$ 854,286	\$ 910,628	\$ 56,342
5	Less: Amounts chargeable to capital	(251,331)	(267,907)	(16,576)
6	Unitil Service Pension Expense allocated to UES, net	\$ 602,955	\$ 642,721	\$ 39,766
7	Total UES Pension Expense	\$ 1,059,872	\$ 1,122,160	\$ 62,288

Workpaper 4.2

Unitil Energy Systems, Inc.
PBOP Expense
2020 Actual Expense Recorded and 2021 Forecast Expense

LINE NO.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC PBOP Expense per Actuary	\$ 1,510,206	\$ 1,358,914	
<u>Calculation of PBOP Expense, net of amounts chargeable to capital</u>				
<u>A. UES PBOP Expense, net:</u>				
1	UES PBOP Expense per Actuary	\$ 1,626,222	\$ 1,594,405	\$ (31,817)
2	Less: Amounts chargeable to capital	(1,035,578)	(1,015,317)	20,261
3	Total UES PBOP Expense, net	<u>\$ 590,644</u>	<u>\$ 579,088</u>	<u>\$ (11,556)</u>
<u>B. Unitil Service PBOP Expense allocated to UES, net:</u>				
4	Unitil Service PBOP Expense per Actuary	\$ 425,425	\$ 382,806	\$ (42,619)
5	Less: Amounts chargeable to capital	(125,160)	(112,622)	12,538
6	Unitil Service PBOP Expense Allocated to UES, net	<u>\$ 300,265</u>	<u>\$ 270,185</u>	<u>\$ (30,080)</u>
7	Total UES PBOP Expense	<u>\$ 890,909</u>	<u>\$ 849,272</u>	<u>\$ (41,636)</u>

Workpaper 4.3

**Unitil Energy Systems, Inc.
SERP Expense
2020 Actual Expense Recorded and 2021 Forecast Expense**

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC SERP Expense per Actuary	\$ 1,924,767	\$ 2,357,253	
 <u>Calculation of SERP Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. UES SERP Expense, net:</u>				
1	UES SERP Expense	\$ -	\$ -	\$ -
2	Less: Amounts chargeable to construction	-	-	-
3	UES SERP Expense, net	\$ -	\$ -	\$ -
 <u>B. Unitil Service SERP Expense Allocated to UES, net:</u>				
4	Unitil Service SERP Expense	\$ 542,207	\$ 664,038	\$ 121,831
5	Less: Amounts chargeable to construction	(159,517)	(195,360)	(35,843)
6	Unitil Service SERP Expense Allocated to UES, net	\$ 382,690	\$ 468,678	\$ 85,989
7	Total UES SERP Expense	\$ 382,690	\$ 468,678	\$ 85,989

Unitil Energy Systems, Inc.
401K Expense
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense

Workpaper 4.4

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC 401K Expense ⁽¹⁾	\$ 1,994,120	\$ 2,081,861	
 <u>Calculation of 401K Expense, net of Amounts Chargeable to Capital</u>				
<u>A. UES 401K Expense, net:</u>				
1	UES 401K Expense 2021 Proformed ⁽²⁾	\$ 266,172	\$ 274,557	\$ 8,385
2	UES 401K Expense adjusted for 2022 wage increase ⁽²⁾	-	8,649	8,649
3	Total UES 401K Expense - Proformed	266,172	283,206	17,034
4	Less: Amounts chargeable to capital	(169,498)	(180,346)	(10,847)
5	Total UES 401K Expense, net	\$ 96,674	\$ 102,860	\$ 6,187
 <u>B. Unitil Service 401K Expense allocated to UES, net:</u>				
6	Unitil Service 401K Expense 2021 Proformed	\$ 561,744	\$ 586,460	\$ 24,717
7	Unitil Service 401K Adjusted for 2022 Wage Increase ⁽¹⁾	-	25,804	25,804
8	Total USC 401K Expense - Proformed	561,744	612,264	50,521
9	Less: Amounts chargeable to capital	(165,265)	(180,128)	(14,863)
10	Unitil Service 401K Expense Allocated to UES, net	\$ 396,479	\$ 432,136	\$ 35,658
11	Total UES 401K Expense	\$ 493,152	\$ 534,997	\$ 41,844

Notes

(1) Unitil Service Corp. - Actual 2022 Payroll Increase of 4.56%

(2) See Workpaper 4.5 Revised

Workpaper 4.4 Revised

Unitil Energy Systems, Inc.
401K Expense
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC 401K Expense ⁽¹⁾	\$ 1,994,120	\$ 2,081,861	
Calculation of 401K Expense, net of Amounts Chargeable to Capital				
A. UES 401K Expense, net:				
1	UES 401K Expense 2021 Proformed ⁽²⁾	\$ 266,172	\$ 274,557	\$ 8,385
2	UES 401K Expense adjusted for 2022 wage increase	-	-	-
3	Total UES 401K Expense - Proformed	266,172	274,557	8,385
4	Less: Amounts chargeable to capital	(169,498)	(174,838)	(5,339)
5	Total UES 401K Expense, net	\$ 96,674	\$ 99,719	\$ 3,045
B. Unitil Service 401K Expense allocated to UES, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 561,744	\$ 586,460	\$ 24,717
7	Unitil Service 401K Adjusted for 2022 Wage Increase ⁽¹⁾	-	-	-
8	Total USC 401K Expense - Proformed	561,744	586,460	24,717
9	Less: Amounts chargeable to capital	(165,265)	(172,537)	(7,272)
10	Unitil Service 401K Expense Allocated to UES, net	\$ 396,479	\$ 413,924	\$ 17,445
11	Total UES 401K Expense	\$ 493,152	\$ 513,643	\$ 20,490

Notes

(1) Unitil Service Corp. - Average 2020/2021 Payroll Increase of 4.40%

(2) See Workpaper 4.5

**Unitil Energy Systems, Inc.
401K Adjustment
2020 & 2021 Weighted Average Pay Increase**

Workpaper 4.5

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE⁽¹⁾	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE⁽²⁾	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 1,405,138	3.65%	0.82%	3.65%	0.82%
2	Union	\$ 4,850,608	3.00%	2.33%	3.00%	2.33%
3	Total	\$ 6,255,746		3.15%		3.15%

Notes

(1) Refer to Schedule RevReq-3-2, Page 1 of 2 for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-2, Page 1 of 2 for 2022 Payroll Increase

**Unitil Energy Systems, Inc.
401K Adjustment
2020 & 2021 Weighted Average Pay Increase**

Workpaper 4.5 Revised

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE⁽¹⁾	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE⁽²⁾	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 1,405,138	3.65%	0.82%	3.76%	0.84%
2	Union	\$ 4,850,608	3.00%	2.33%	3.00%	2.33%
3	Total	\$ 6,255,746		3.15%		3.17%

Notes

(1) Refer to Schedule RevReq-3-2 Revised, Page 1 of 2 for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-2 Revised, Page 1 of 2 for 2022 Payroll Increase

Unitil Energy Systems, Inc.
Deferred Compensation Plan Expense
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense

Workpaper 4.6

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to UES	28.17%	28.17%	
A2	UES Capitalization Rates	63.68%	63.68%	
A3	USC Labor & Overhead to Construction	29.42%	29.42%	
A4	Total USC Eligible Base Compensation	\$ 369,511	\$ 2,802,136	
A5	Total USC Eligible Incentive Compensation (at target)	\$ 241,091	\$ 952,203	
Calculation of Deferred Compensation Expense, net of Amounts Chargeable to Construction				
A. UES Deferred Compensation Expense, net:				
1	UES Deferred Comp Expense 2021 Proformed	\$ -	\$ -	\$ -
2	UES Deferred Comp Expense adjusted for 2022 wage increase	-	-	-
3	Total UES Deferred Comp Expense - Proformed	-	-	-
4	Less: Amounts chargeable to capital	-	-	-
5	Total UES Deferred Comp Expense, net	\$ -	\$ -	\$ -
B. Unitil Service Deferred Comp Expense allocated to UES, net:				
6	Unitil Service 2020 Deferred Comp. Expense	\$ 36,951	\$ 280,214	\$ 243,263
7	Unitil Service Deferred Comp Expense Allocated to UES	10,409	78,936	68,527
8	Unitil Service Deferred Incentive Compensation Expense	24,109	95,220	71,111
9	Unitil Service Deferred Incentive Compensation Expense Allocated to UES	6,792	26,824	20,032
10	Unitil Service Deferred Comp. Adjusted for 2021 Wage Increase ⁽¹⁾	-	3,473	3,473
11	Total Unitil Service Deferred Comp Expense Allocated to UES - Proformed	17,201	109,233	92,032
12	Less: Amounts Chargeable to Construction	(5,061)	(32,136)	(27,075)
13	Unitil Service Deferred Comp Expense Allocated to UES, net	\$ 12,140	\$ 77,097	\$ 64,957
14	Total UES Deferred Comp Expense	\$ 12,140	\$ 77,097	\$ 64,957

Notes

(1) Unitil Service Corp - Estimated 2020 Average Payroll Increase of 4.40%

**UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.1

LINE NO.	DESCRIPTION	AMOUNT ⁽¹⁾
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 111,753
2	Crime	2,374
3	K&E	325
4	Total Property	<u>\$ 114,452</u>
	Liability:	
5	Workers' Compensation	\$ 61,293
6	Excess	435,017
7	Automobile	37,164
8	Directors & Officers	74,047
9	Cyber	21,919
10	Fiduciary	7,253
11	Total Liability	<u>\$ 636,692</u>
12	Total Property & Liability Insurances (Lines 4 Plus 11)	751,145
13	Less: Amounts Chargeable to Capital	<u>422,627</u>
14	Amount to O&M Expense	328,517
15	Less Test Year O&M Expense	<u>273,026</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 55,491</u></u>

NOTES

(1) See Workpaper W5.3

Workpaper 5.1 Revised

UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	DESCRIPTION	AMOUNT ⁽¹⁾
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 99,663
2	Crime	2,374
3	K&E	325
4	Total Property	<u>\$ 102,362</u>
	Liability:	
5	Workers' Compensation	\$ 63,749
6	Excess	412,325
7	Automobile	35,466
8	Directors & Officers	85,816
9	Cyber	31,744
10	Fiduciary	5,848
11	Total Liability	<u>\$ 634,949</u>
12	Total Property & Liability Insurances (Lines 4 Plus 11)	737,310
13	Less: Amounts Chargeable to Capital	<u>424,692</u>
14	Amount to O&M Expense	312,618
15	Less Test Year O&M Expense	<u>268,601</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 44,017</u></u>

NOTES

(1) See Workpaper W5.3

**UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2015**

Workpaper 5.2

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL ⁽¹⁾	AMOUNT TO UES	UES TOTAL
	USC Cost For Current Coverage Periods			
	Property:			
1	All Risk	\$ 8,805		\$ 2,421
2	Crime	682		188
3	K&E	130		36
4	Total Property	<u>\$ 9,617</u>	27.50%	<u>\$ 2,645</u>
	Liability:			
5	Workers' Compensation	\$ 59,336		\$ 16,317
6	Excess	108,060		29,717
7	Automobile	8,401		2,310
8	Directors and Officers	19,925		5,479
9	Cyber	5,898		1,622
10	Fiduciary	1,952		537
11	Total Liability	<u>\$ 203,573</u>	27.50%	<u>\$ 55,982</u>
12	Total USC Property & Liability Insurances			58,627
13	Less Amount Chargeable to Capital		29.42%	<u>17,248</u>
14	Total Property & Liability Insurances to O&M Expense			<u>41,379</u>
15	Less Test Year O&M Expense			<u>24,402</u>
16	O&M Property and Liability Insurance Increase			<u>\$ 16,977</u>

NOTES

(1) See Workpaper W5.3

**UNITIL ENERGY SYSTEMS, INC.
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2015**

Workpaper 5.2 Revised

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL ⁽¹⁾	AMOUNT TO UES	UES TOTAL
	USC Cost For Current Coverage Periods			
	Property:			
1	All Risk	\$ 7,274		\$ 2,000
2	Crime	1,013		279
3	K&E	130		36
4	Total Property	<u>\$ 8,416</u>	27.50%	<u>\$ 2,315</u>
	Liability:			
5	Workers' Compensation	\$ 71,346		\$ 19,620
6	Excess	118,410		32,563
7	Automobile	7,708		2,120
8	Directors and Officers	24,644		6,777
9	Cyber	9,116		2,507
10	Fiduciary	1,679		462
11	Total Liability	<u>\$ 232,904</u>	27.50%	<u>\$ 64,049</u>
12	Total USC Property & Liability Insurances			66,363
13	Less Amount Chargeable to Capital		29.42%	<u>19,524</u>
14	Total Property & Liability Insurances to O&M Expense			<u>46,839</u>
15	Less Test Year O&M Expense			<u>24,402</u>
16	O&M Property and Liability Insurance Increase			<u>\$ 22,437</u>

NOTES

(1) See Workpaper W5.3

Casualty & Property Insurance

Workpaper 5.3

		CASUALTY										PROPERTY						
		AL	NH-WC	XL*	XL	XL	Cyber	FL	D&O	D&O	D&O	CASUALTY	ARP	CRIME	K&E	TRANSIT	TOTAL	TOTAL
		(prem)	(prem)	(prem)	(brkr) ⁽³⁾	Surplus Tax	(prem)	(prem)	(prem)	Surplus Tax	(brkr) ⁽³⁾	TOTAL	(prem) ⁽⁴⁾	(prem)	(prem)	(prem) ⁽⁴⁾	PROP	TOTAL
UES	2018a	25,546	91,767	303,454	9,321	9,104	10,984	4,414	44,258	1,328	5,604	505,780	64,987	1,861	341	5,267	72,455	578,235
	2019a	24,522	93,044	333,707	10,793	10,011	10,649	4,731	43,719	1,333	5,546	538,057	69,166	1,834	325	7,813	79,137	617,194
	2020a	27,110	76,716	353,388	16,498	10,602	12,963	4,731	52,871	1,586	-	556,465	84,960	1,882	325	-	87,167	643,632
	2021a/b ⁽¹⁾	35,225	58,096	384,418	16,375	11,533	21,919	7,253	72,413	1,634	-	608,864	111,753	2,374	325	-	114,452	723,317
	2022e ⁽²⁾	37,164	61,293	405,574	17,276	12,167						636,692					114,452	751,145
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948	1,794	17,983	540	2,277	260,917	5,399	756	116		6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327	1,892	17,481	533	2,218	268,811	5,581	733	130		6,444	275,255
	2020a	7,120	85,858	95,093	4,439	2,853	3,488	1,892	14,227	427	-	215,397	6,489	506	130		7,125	222,522
	2021a/b ⁽¹⁾	9,206	65,019	110,396	4,702	3,312	5,898	1,952	19,486	440	-	220,410	8,805	682	130		9,617	230,026
	2022e ⁽²⁾	8,401	59,336	100,747	4,291	3,022						203,573					9,617	213,189

NOTES

- (1) 2021 premiums reflect actuals for automobile, workers compensation, excess liability, cyber, crime, K&E and transit
2021 premiums reflect budgeted amounts for fiduciary, directors & officers and all risk property and will be updated with actuals
- (2) 2022 premiums reflect annual growth rate from 2018 to 2020 for UES and USC automobile, workers compensation and excess liability
2022 premiums for these three categories above will be updated with actuals while all other categories assume 2021 premium amounts
- (3) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee
- (4) In 2020 the Company changed brokers and now the transit premium is included in the all risk property premium

Casualty & Property Insurance

Workpaper 5.3 Revised

		CASUALTY											PROPERTY					TOTAL	TOTAL	
		AL (prem)	NH-WC (prem)	XL* (prem)	XL (brkr) ⁽³⁾	XL Surplus Tax	Cyber (prem)	Cyber Surplus Tax	FL (prem)	D&O (prem)	D&O Surplus Tax	D&O (brkr) ⁽³⁾	D&O Side A	CASUALTY TOTAL	ARP (prem) ⁽⁴⁾	CRIME (prem)	K&E (prem)			TRANSIT (prem) ⁽⁴⁾
UES	2018a	25,546	91,767	303,454	9,321	9,104	10,984		4,414	44,258	1,328	5,604	-	505,780	64,987	1,861	341	5,267	72,455	578,235
	2019a	24,522	93,044	333,707	10,793	10,011	10,649		4,731	43,719	1,333	5,546	-	538,057	69,166	1,834	325	7,813	79,137	617,194
	2020a	27,110	76,716	353,388	16,498	10,602	12,963		4,731	52,871	1,586	-	-	556,465	84,960	1,882	325	-	87,167	643,632
	2021a ⁽¹⁾	35,466	63,749	384,418	16,375	11,533	30,818	926	5,848	64,553	1,937	-	19,327	634,949	99,663	2,374	325	-	102,362	737,310
	2022a ⁽²⁾			396,308	17,612	11,889								648,433					102,362	750,795
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948		1,794	17,983	540	2,277	-	260,917	5,399	756	116	-	6,270	267,187
	2019a	8,029	92,581	133,432	4,316	4,003	4,327		1,892	17,481	533	2,218	-	268,811	5,581	733	130	-	6,444	275,255
	2020a	7,120	85,858	95,093	4,439	2,853	3,488		1,892	14,227	427	-	-	215,397	5,489	506	130	-	6,125	221,522
	2021a ⁽¹⁾	7,708	71,346	110,396	4,702	3,312	8,850	266	1,679	18,538	556	-	5,550	232,904	7,274	1,013	130	-	8,416	241,320
	2022a ⁽²⁾			101,073	4,492	3,032								223,091					8,416	231,507

NOTES

- (1) 2021 premiums reflect actuals for all policies
- (1) 2022 premiums reflect January 1, 2022 XL policy
- (3) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee
- (4) In 2020 the Company changed brokers and now the transit premium is included in the all risk property premium

**UNITIL SERVICE CORP.
PROPERTY & LIABILITY INSURANCE TEST YEAR COSTS
12 MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	TOTAL
USC O&M Test Year	
12-30-08-00-9240100 PROPERTY INSURANCE	\$ 5,519
12-30-08-00-9250100 INJURIES & DAMAGES	120,204
Total	<u>\$ 125,723</u>
UES Apportionment	<u>27.50%</u>
UES Amount	\$ 34,574
Capitalization Rate	<u>29.42%</u>
Capitalization Amount	\$ 10,172
O&M Expense Amount	<u><u>24,402</u></u>

**UES - OPERATING FACILITY
COMPUTATION OF BUILDING OVERHEAD
12 MONTHS ENDED DECEMBER 31, 2020**

<u>SQUARE FOOTAGE OF SERVICE CENTER UPDATED:</u> DESCRIPTION	SQ FT	Dec-20 %	ALLOCATION OF SERVICE CENTER OVERHEADS
SERVICE CENTER ALLOCATED:			
General Area Capitalized (184.00.00)	25,919	31.02%	8,595 <u>63.68%</u> 5,473
Stock Area Capitalized (163.00.00)	19,127	22.89%	6,343 <u>90.00%</u> 5,709
<u>Garage Area Capitalized:</u>			
Auto-184.01.00	0	0.00%	0
Light Truck-184.02.00	20,273	24.27%	6,723
Heavy Truck-184.03.00	9,282	11.11%	3,078
Sub-Total Garage Area	<u>29,555</u>	<u>35.38%</u>	<u>9,801</u>
Ratio of Garage Area Capitalized Garage Area Capitalized			<u>63.68%</u> 6,241
Total Service Center to DOC	<u>74,601</u>	<u>89.29%</u>	<u>17,423</u>
<u>Non-DOC Space:</u>			
Exclude: none	8,946	10.71%	JE782
TOTAL SERVICE CENTER	<u><u>83,547</u></u>	<u><u>100.00%</u></u>	924.00.01

(b) DETERMINATION OF SERVICE CENTER PROPERTY INSURANCE:

BUDGETED ALL RISK PROPERTY INSURANCE	88,470
RATIO OF SERVICE CENTER TO TOTAL PROPERTY	<u>31.32%</u>
TOTAL SERVICE CENTER PROPERTY INSURANCE	<u>27,705</u>

Service Center Property Insurance Capitalization Ratio 62.89%

ASSET RPT 1025. Accts 101 & 106 12/31/20

	SERVICE CENTER	ALL STRUCTURE	SERVICE RATIO
STRUCTURES - DISTRIBUTION ACCT. 361		2,173,616	
STRUCTURES-ADMIN ACCT. 390	19,114,262	19,114,262	
GENERAL PLANT - (TOTAL LESS COMM. EQ) (ACCT. 391,393,394,395,398)	4,861,899	4,861,899	
DISTR. PLANT - STATION (362)		50,412,132	
TOTAL COST	<u>23,976,161</u>	<u>76,561,909</u>	<u>31.32%</u>

Workpaper 5.6

**VEHICLE CLEARING ACCOUNT
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

Total Clearings from Clearing Account:

			UES		
	Expense	Capital	Total GL	Total Sch 12	Variance
Jan-20	49,152	52,974	102,125	102,125	-
Feb-20	36,457	42,705	79,162	79,162	-
Mar-20	38,294	36,396	74,690	74,690	-
Apr-20	78,350	61,901	140,251	140,251	-
May-20	55,237	51,110	106,347	106,347	-
Jun-20	54,669	46,389	101,058	101,058	-
Jul-20	54,380	80,659	135,039	135,039	-
Aug-20	58,668	63,409	122,077	122,077	-
Sep-20	41,817	53,338	95,155	95,155	-
Oct-20	27,614	37,600	65,213	65,213	-
Nov-20	16,131	29,010	45,142	45,142	-
Dec-20	83,871	21,875	105,746	105,746	-
	<u>594,638</u>	<u>577,366</u>	<u>1,172,004</u>	<u>1,172,004</u>	

Capitalization Rate 49.26%

**VEHICLE CLEARING ACCOUNT
AUTO LIABILITY INSURANCE**

Auto Liability Insurance Payments into Clearing Account ⁽¹⁾

Jan-20	2,711
Feb-20	2,711
Mar-20	2,711
Apr-20	2,711
May-20	2,711
Jun-20	2,711
Jul-20	2,711
Aug-20	
Sep-20	
Oct-20	
Nov-20	7,045
Dec-20	3,523
Total	<u>29,545</u>

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

Auto Liability Insurance Expense through Clearing Account

	UES
Gross Amount	29,545
Cap. Rates	49.26%
Cap. Amount	14,555
O&M Amount	<u>14,990</u>

**VEHICLE CLEARING ACCOUNT
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

Workpaper 5.6 Revised

Total Clearings from Clearing Account:

			UES		
	Expense	Capital	Total GL	Total Sch 12	Variance
Jan-20	35,918	66,208	102,125	102,125	-
Feb-20	28,810	50,353	79,162	79,162	-
Mar-20	24,891	49,799	74,690	74,690	-
Apr-20	45,254	94,996	140,251	140,251	-
May-20	39,485	66,862	106,347	106,347	-
Jun-20	40,122	60,936	101,058	101,058	-
Jul-20	50,995	84,044	135,039	135,039	-
Aug-20	37,111	84,966	122,077	122,077	-
Sep-20	35,961	59,144	95,105	95,105	-
Oct-20	23,591	39,025	62,616	62,616	-
Nov-20	18,371	27,011	45,382	45,382	-
Dec-20	12,748	23,092	35,841	35,841	-
	393,256	706,436	1,099,691	1,099,691	

Capitalization Rate 64.24%

**VEHICLE CLEARING ACCOUNT
AUTO LIABILITY INSURANCE**

Auto Liability Insurance Payments into Clearing Account ⁽¹⁾

Jan-20	2,711
Feb-20	2,711
Mar-20	2,711
Apr-20	2,711
May-20	2,711
Jun-20	2,711
Jul-20	2,711
Aug-20	
Sep-20	
Oct-20	
Nov-20	7,045
Dec-20	3,523
Total	29,545

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

Auto Liability Insurance Expense through Clearing Account

	UES
Gross Amount	29,545
Cap. Rates	64.24%
Cap. Amount	18,979
O&M Amount	10,565

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Source: Energy Information Administration
Short-Term Energy Outlook
Publication Date: February 9, 2021

Table 1. U.S. Energy Markets Summary

	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	18,915	18,953	18,984	18,990	19,019	19,053	19,103	19,142	19,180	19,269	19,267	19,226	19,309	19,065	18,658	17,427	17,191	17,289	17,720	18,485	19,584	18,688	18,728	18,763
Percent change from prior year	2.3	2.3	2.2	2	1.9	1.9	2	2.1	2.1	2.6	2.4	2	2.1	0.6	-1.7	-8.2	-9.6	-9.3	-7.2	-3.4	2.1	-3	-2.8	-2.4
GDP Implicit Price Deflator (Index, 2012=100)	111.3	111.5	111.7	112.0	112.2	112.4	112.5	112.6	112.7	112.9	113.0	113.1	113.4	113.4	113.3	112.8	112.8	113.0	113.3	113.8	114.4	114.2	114.3	114.4
Percent change from prior year	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.8	1.7	1.5	0.7	0.5	0.5	0.7	1.0	1.5	1.2	1.2	1.2
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	14,841	14,864	14,856	14,817	14,810	14,827	14,840	14,912	14,934	14,936	14,997	14,960	15,070	15,163	14,949	17,287	16,454	16,150	16,237	15,693	15,786	15,665	15,467	15,588
Percent change from prior year	3.5	3.4	2.9	2.4	2.0	1.9	1.6	1.8	2.0	1.8	2.1	0.8	1.5	2.0	0.6	16.7	11.1	8.9	9.4	5.2	5.7	4.9	3.1	4.2
Manufacturing Production Index (Index, 2012=100)	106.9	106.3	106.3	105.4	105.5	106.1	105.7	106.4	105.7	105.1	106.1	106.4	106.2	106.1	100.8	84.8	88.1	95.0	99.0	100.4	100.4	101.7	102.6	103.6
Percent change from prior year	2.7	1.1	1	-0.4	0.5	0.3	-0.5	-0.3	-1	-1.5	-0.7	-1.1	-0.7	-0.2	-5.2	-19.5	-16.5	-10.5	-6.3	-5.6	-5	-3.2	-3.3	-2.6
Weather																								
U.S. Heating Degree-Days	859	719	632	288	158	34	5	10	41	254	589	715	740	652	484	358	156	25	5	7	58	247	422	748
U.S. Cooling Degree-Days	9	18	18	42	130	227	373	336	243	75	16	14	15	13	43	43	106	248	398	356	181	83	32	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	18,781	18,818	18,861	18,902	18,963	19,036	19,141	19,222	19,300	19,370	19,444	19,517	19,593	19,662	19,727	19,790	19,849	19,904	19,955	20,004	20,050	20,091	20,134	20,177
Percent change from prior year	-2.7	-1.3	1.1	8.5	10.3	10.1	8	4	-1.4	3.6	3.8	4	4.3	4.5	4.6	4.7	4.7	4.6	4.3	4.1	3.9	3.7	3.5	3.4
GDP Implicit Price Deflator (Index, 2012=100)	114.5	114.6	114.8	115.0	115.1	115.3	115.5	115.6	115.8	116.0	116.2	116.3	116.5	116.6	116.8	117.1	117.3	117.5	117.7	118.0	118.2	118.4	118.6	118.8
Percent change from prior year	1	1.1	1.3	1.9	2.1	2.1	1.9	1.6	1.2	1.6	1.6	1.6	1.7	1.8	1.8	1.8	1.9	1.9	2	2	2.1	2.1	2.1	2.1
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	16,277	16,371	16,286	15,683	15,499	15,391	15,455	15,433	15,419	15,405	15,413	15,437	15,502	15,533	15,559	15,569	15,591	15,615	15,644	15,669	15,695	15,711	15,742	15,778
Percent change from prior year	8	8	8.9	-9.3	-5.8	-4.7	-4.8	-1.7	-2.3	-1.7	-0.3	-1	-4.8	-5.1	-4.5	-0.7	0.6	1.5	1.2	1.5	1.8	2	2.1	2.2
Manufacturing Production Index (Index, 2012=100)	103.8	104.2	104.4	104.1	104.2	104.4	104.6	104.9	105.2	105.6	106.0	106.5	107.0	107.5	107.9	108.4	108.8	109.1	109.4	109.6	109.9	110.1	110.3	110.5
Percent change from prior year	-2.2	-1.8	3.5	22.7	18.3	9.9	5.6	4.5	4.8	3.8	3.3	2.8	3.1	3.2	3.4	4.1	4.4	4.6	4.6	4.5	4.5	4.2	4	3.8
Weather																								
U.S. Heating Degree-Days	785	679	550	308	134	28	7	10	53	239	485	769	848	684	558	314	134	28	7	10	53	239	485	769
U.S. Cooling Degree-Days	6	12	24	43	127	247	359	333	183	68	22	11	11	12	23	40	127	247	359	333	184	68	22	11

Notes:
The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

UNITIL ENERGY SYSTEMS, INC.
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.1 Revised

Source: Energy Information Administration
Short-Term Energy Outlook
Publication Date: December 7, 2021

Table 1. U.S. Energy Markets Summary

	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	18,833	18,833	18,833	18,983	18,983	18,983	19,113	19,113	19,113	19,202	19,202	19,202	18,952	18,952	18,952	17,258	17,258	17,258	18,561	18,561	18,561	18,768	18,768	18,768
Percent change from prior year	2.2	2.2	2.2	2.1	2.1	2.1	2.3	2.3	2.3	2.6	2.6	2.6	0.6	0.6	0.6	-9.1	-9.1	-9.1	-2.9	-2.9	-2.9	-2.3	-2.3	-2.3
GDP Implicit Price Deflator (Index, 2012=100)	111.5	111.5	111.5	112.1	112.1	112.1	112.5	112.5	112.5	112.9	112.9	112.9	113.4	113.4	113.4	113.0	113.0	113.0	114.0	114.0	114.0	114.6	114.6	114.6
Percent change from prior year	2.0	2.0	2.0	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.7	0.7	0.7	0.7	1.3	1.3	1.3	1.5	1.5	1.5
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	14,714	14,742	14,733	14,678	14,674	14,686	14,704	14,778	14,808	14,821	14,886	14,844	14,977	15,069	14,844	17,171	16,333	16,057	16,152	15,554	15,643	15,568	15,367	15,394
Percent change from prior year	3.5	3.5	3.0	2.4	2.1	1.9	1.6	1.8	2.1	2.0	2.3	0.8	1.8	2.2	0.8	17.0	11.3	9.3	9.8	5.3	5.6	5.0	3.2	3.7
Manufacturing Production Index (Index, 2012=100)	100.7	100.2	100.1	99.3	99.4	99.6	99.2	99.8	99.1	98.4	99.3	99.2	99.0	99.0	94.7	79.7	83.4	89.6	93.3	94.6	94.6	96.0	96.7	97.3
Percent change from prior year	0.6	-0.9	-1.1	-2.5	-1.7	-2.1	-2.7	-2.3	-2.9	-3.2	-2	-2.2	-1.7	-1.1	-5.4	-19.8	-16.1	-10.1	-6	-5.1	-4.6	-2.5	-2.6	-1.9
Weather																								
U.S. Heating Degree-Days	862	722	634	289	159	34	5	10	41	255	591	718	741	654	485	360	157	26	5	7	59	249	423	752
U.S. Cooling Degree-Days	9	18	18	42	129	226	372	335	242	75	16	14	15	12	42	42	105	246	396	355	179	82	31	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2012 dollars - SAAR)	19,056	19,056	19,056	19,368	19,368	19,368	19,465	19,465	19,465	19,600	19,673	19,750	19,836	19,915	19,994	20,075	20,150	20,224	20,300	20,365	20,423	20,470	20,519	20,565
Percent change from prior year	0.5	0.5	0.5	12.2	12.2	12.2	4.9	4.9	4.9	4.4	4.8	5.2	4.1	4.5	4.9	3.6	4	4.4	4.3	4.6	4.9	4.4	4.3	4.1
GDP Implicit Price Deflator (Index, 2012=100)	115.8	115.8	115.8	117.5	117.5	117.5	119.2	119.2	119.2	119.9	120.3	120.6	120.9	121.2	121.4	121.6	121.8	122.0	122.1	122.3	122.5	122.7	122.9	123.1
Percent change from prior year	2.1	2.1	2.1	4.1	4.1	4.1	4.6	4.6	4.6	4.6	4.9	5.2	4.4	4.6	4.8	3.4	3.6	3.8	2.5	2.6	2.8	2.3	2.2	2.1
Real Disposable Personal Income (billion chained 2012 dollars - SAAR)	16,989	15,548	19,120	16,103	15,598	15,518	15,618	15,588	15,335	15,321	15,267	15,238	15,245	15,259	15,291	15,360	15,411	15,462	15,528	15,574	15,611	15,629	15,659	15,689
Percent change from prior year	13.4	3.2	28.8	-6.2	-4.5	-3.4	-3.3	0.2	-2	-1.6	-0.6	-1	-10.3	-1.9	-20	-4.6	-1.2	-0.4	-0.6	-0.1	1.8	2	2.6	3
Manufacturing Production Index (Index, 2012=100)	98.8	95.0	98.3	98.2	99.1	98.9	100.5	100.0	99.4	100.7	100.9	101.2	101.6	102.1	102.6	103.1	103.6	104.2	104.9	105.4	105.9	106.4	106.8	107.2
Percent change from prior year	-0.2	-4.1	3.7	23.2	18.8	10.4	7.7	5.7	5	4.9	4.4	4	2.9	7.5	4.4	5	4.6	5.4	4.4	5.4	6.6	5.7	5.9	5.9
Weather																								
U.S. Heating Degree-Days	805	795	508	309	151	12	5	6	40	181	479	776	842	679	556	316	144	32	7	11	59	254	501	786
U.S. Cooling Degree-Days	10	12	28	36	100	274	346	356	199	85	16	11	11	12	24	42	120	237	347	323	176	62	20	10

Notes:
The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

**Inflation Adjustment
Test Year USC Amortizations**

Workpaper 6.2

	2020
12-30-10-00-404-03-00 SOFTWARE AMORT - OTHER	\$ 343,313
12-30-10-00-404-04-00 FINANCIAL REPORT WRITER AMORTIZATION	7,350
12-30-10-00-404-23-00 POWER TAX SYSTEM AMORT	30,284
12-30-10-00-404-25-00 AMORTIZATION - PAYMENT SYSTEM	1,492
Total	\$ 382,438
UES Allocation	28.17%
Amount Billed to UES	107,733

**Inflation Adjustment
Test Year Facility Leases**

	2020
12-30-10-00-9310100 BUILDING RENT	\$ 1,252,284
12-30-10-00-9310700 CALL CENTER RENT	158,796
12-30-10-00-9310800 PORTSMOUTH RENT EXPENSE	203,988
Total	\$ 1,615,068
 UES Allocation	 28.17%
 Amount Billed to UES	 454,965

UNITIL ENERGY SYSTEMS, INC.
TEST YEAR AMORTIZATION EXPENSE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 7.1

LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 ⁽¹⁾	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Unitil Energy Systems 303-Intangible Plant:			
2	2014 Web Map Improvements	\$ 45	\$ 45	\$ -
3	Enhance critical financial systems	1,453	1,453	-
4	Desktop Client Mgmt	148	148	-
5	2014 Gen Software Enhancements	311	311	-
6	EETS Enhancements 2014	114	114	-
7	Electric Inspections	10,429	10,429	-
8	Milsoft IVR Upgrade	322	322	-
9	MV90xi Upgrade from 2.0 SP1 to 5.0	4,517	4,517	-
10	2015 IT Infrastructure	11,310	8,482	2,827
11	303-00/ 1/2 : Intangible Software 5 yr	1,936	1,162	774
12	Municipal Maps & Reports	10,557	6,334	4,223
13	MV-90 xi TCIP Network Function/Lisc	3,833	2,300	1,533
14	First Responder - iRestore	48,180	24,090	24,090
15	Enhancements for Third Party Attach	7,083	3,400	3,683
16	Electric Inspections	17,661	7,849	9,812
17	General Software Enhancements	5,036	2,238	2,798
18	2015 Cyber Security Enhancements	172	76	95
19	2016 IT Infrastructure	28,173	12,521	15,652
20	GPS OMS - Interface	1,553	690	863
21	2016 Cyber Security Enhancements	264	118	147
22	Unify Workforce Management System	7,418	3,297	4,121
23	General Software Enhancements	4,170	1,853	2,317
24	DPU ORP System	10,868	4,830	6,038
25	303-00/ 1/2 : Intangible Software 5 yr	68,677	23,546	45,130
26	EETS Enhancements	19,346	6,633	12,713
27	303-00/ 1/2 : Intangible Software 5 yr	2,525	842	1,683
28	24 Hr Damage Assess. & Field Rest.	43,631	13,425	30,206
29	2017 Cyber Security	2,366	710	1,656
30	2017 IT Infrastructure	10,374	3,112	7,262
31	Electronic Time Sheet Phase One	6,275	1,793	4,482
32	Eintake Migration	20,026	5,589	14,437
33	AMI Command Center Version Upgrade	7,422	1,936	5,486
34	Meter Data Archiving Plan	2,871	749	2,122
35	Upgrade OMS Webpage	5,390	1,320	4,070
36	Powerplan Updated License	72,023	17,638	54,385
37	303-00/ 1/2 : Intangible Software 5 yr	73,752	19,240	54,513
38	IS Project Tracker Replacement	6,999	1,826	5,173
39	Legacy Interface Job Rewrite	3,765	941	2,824
40	General Software Enhancements - 2018	16,888	4,222	12,666
41	UPS Reporting	971	228	742
42	Reset In Service Date	N/A	(11,313)	N/A
43	2018 IT Infrastructure	38,777	9,665	20,119
44	2018 Cyber Security Enhancements	5,491	1,432	4,058
45	WebOps Replacements - Year 1 of 3	15,895	3,974	11,921
46	Dev/ Staging Refresh	9,380	1,908	7,472
47	OMS Regulatory Reports	6,459	1,314	5,146
48	Microsoft Exchange Upgrade	4,279	870	3,409
49	Electronic Time Sheet Phase 2	23,922	4,865	19,056
50	Metersense Upgrade 4.2 to 4.3	491	100	391
51	FCS Upgrade	971	198	774
52	Power Plant Assets	44,323	18,996	25,327
53	Power Plant Assets	30,339	13,002	17,336
54	OMS ABB Purchase	296,165	101,542	194,623
55	OMS Integration & Implementation	184,760	63,346	121,414
56	OMS Osmose Field Survey	66,874	22,928	43,946
57	OMS Internal Labor	8,264	2,833	5,431
58	Power Plant Asset Upgrade	31,634	8,077	23,558
59	Meter Data Management	1,898,800	239,848	1,658,951
60	TESS Replacement	7,023	759	6,264
61	FCS Upgrade	10,361	889	9,472
62	2019 General Software Enhancements	18,921	3,808	14,851
63	WebOps Replacement - Year 2 of 3	21,675	4,146	17,190
64	Reporting Blanket	35,245	6,877	27,832
65	2019 Infrastructure PC & Network	314,152	62,386	246,600
66	Regulatory Work Blanket	8,972	1,078	7,860
67	GIS Overlay Electronic Inspection	19,040	3,808	14,915
68	OMS Upgrade to V9.	4,457	371	4,086
69	GIS Enhancements	6,520	543	5,977
70	Generator Interconnection Database	49,881	10,086	38,961
71	2019 Voice System Replacement	383,511	38,479	341,805
72	2019 Interface Enhancements	21,083	2,065	18,850
73	2019 Customer Facing Enhancements	371,975	37,455	331,506
74	303-00/ 1/2 : Intangible Software 5 yr	17,338	3,468	9,536
75	E-intake Functionality to GEM	28,776	480	28,297
76	EE Tracking & Reporting Syst	81,190	1,353	79,837
77	MV90xi Upgrade v4.5 to 6.0	15,326	255	15,071
78	Replace MV-90 Communication Bank Modules	5,172	922	4,194
79	AMI Command Center Upgrade	37,259	621	36,638
80	Metersense Upgrade 2020	557	9	548
81	Reporting Blanket	37,767	629	37,137
82	Cyber Security Enhancements	36,913	615	36,298
83	Power Plan Upgrade	111,894	1,865	110,029
84	2020 IT Infrastructure Budget	492,478	8,208	484,270
85	2020 Customer Facing Enhancements	232,051	3,868	228,183
86	2020 Interface Enhancements	50,185	836	49,349
87	2020 General Software Enhancements	1,488	25	1,463
88	2017 CIS Amortization	9,199,227	512,318	8,686,909
89	Total UES Amortization Expense for Account 303	\$ 14,826,115	\$ 1,392,138	\$ 13,395,382

NOTES

(1) Projects Installed in 2020 Reflect Total Project Cost

UNITIL ENERGY SYSTEMS, INC.		Workpaper 7.2	
RATE YEAR AMORTIZATION EXPENSE			
LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Unitil Energy Systems 303-Intangible Plant:		
2	First Responder - iRestore	120,450	24,090
3	Enhancements for Third Party Attach	17,000	3,400
4	Electric Inspections	39,247	7,849
5	General Software Enhancements	11,191	2,238
6	2015 Cyber Security Enhancements	381	76
7	2016 IT Infrastructure	62,607	12,522
8	GPS OMS - Interface	3,450	690
9	2016 Cyber Security Enhancements	588	118
10	Unify Workforce Management System	16,484	3,297
11	General Software Enhancements	9,266	1,853
12	DPU ORP System	24,150	4,830
13	303-00/ 1/2 : Intangible Software 5 yr	117,732	23,546
14	EETS Enhancements	33,165	6,633
15	303-00/ 1/2 : Intangible Software 5 yr	4,207	841
16	24 Hr Damage Assess. & Field Rest.	67,124	13,425
17	2017 Cyber Security	3,549	710
18	2017 IT Infrastructure	15,561	3,112
19	Electronic Time Sheet Phase One	8,964	1,793
20	Eintake Migration	27,943	5,589
21	AMI Command Center Version Upgrade	9,681	1,936
22	Meter Data Archiving Plan	3,744	749
23	Upgrade OMS Webpage	6,600	1,320
24	Powerplan Updated License	88,191	17,638
25	303-00/ 1/2 : Intangible Software 5 yr	96,044	19,240
26	IS Project Tracker Replacement	9,129	1,826
27	Legacy Interface Job Rewrite	4,775	941
28	General Software Enhancements - 2018	22,077	4,222
29	UPS Reporting	1,142	228
30	2018 IT Infrastructure	49,114	9,665
31	2018 Cyber Security Enhancements	7,175	1,432
32	WebOps Replacements - Year 1 of 3	22,788	3,974
33	Dev/ Staging Refresh	9,539	1,908
34	OMS Regulatory Reports	6,569	1,314
35	Microsoft Exchange Upgrade	4,352	870
36	Electronic Time Sheet Phase 2	24,327	4,865
37	Metersense Upgrade 4.2 to 4.3	499	100
38	FCS Upgrade	985	198
39	Power Plant Assets	189,956	18,996
40	Power Plant Assets	130,023	13,002
41	OMS ABB Purchase	1,015,424	101,542
42	OMS Integration & Implementation	633,462	63,346
43	OMS Osrose Field Survey	229,282	22,928
44	OMS Internal Labor	28,334	2,833
45	Power Plant Asset Upgrade	80,769	8,077
46	Meter Data Management	2,398,484	239,848
47	TESS Replacement	7,593	759
48	FCS Upgrade	10,361	2,320
49	2019 General Software Enhancements	18,921	3,637
50	WebOps Replacement - Year 2 of 3	21,675	4,126
51	Reporting Blanket	35,245	6,680
52	2019 Infrastructure PC & Network	314,152	60,392
53	Regulatory Work Blanket	8,972	2,007
54	GIS Overlay Electronic Inspection	19,040	3,808
55	OMS Upgrade to V9.	4,457	891
56	GIS Enhancements	6,520	1,304
57	Generator Interconnection Database	49,881	9,948
58	2019 Voice System Replacement	383,511	37,630
59	2019 Interface Enhancements	21,083	2,114
60	2019 Customer Facing Enhancements	371,975	37,178
61	303-00/ 1/2 : Intangible Software 5 yr	17,338	3,468
62	E-intake Functionality to GEM	28,776	5,755
63	EE Tracking & Reporting Syst	81,190	16,238
64	MV90xi Upgrade v4.5 to 6.0	15,326	3,065
65	Replace MV-90 Communication Bank Modules	5,172	11,735
66	AMI Command Center Upgrade	37,259	7,452
67	Metersense Upgrade 2020	557	111
68	Reporting Blanket	37,767	7,553
69	Cyber Security Enhancements	36,913	7,383
70	Power Plan Upgrade	111,894	22,379
71	2020 IT Infrastructure Budget	492,478	98,496
72	2020 Customer Facing Enhancements	232,051	46,410
73	2020 Interface Enhancements	50,185	10,037
74	2020 General Software Enhancements	1,488	298
75	2017 CIS Amortization	9,701,357	512,318
76	Total UES Amortization Expense for Account 303	\$ 17,778,662	\$ 1,585,103

UNITIL ENERGY SYSTEMS, INC. Workpaper 7.2 Revised
RATE YEAR AMORTIZATION EXPENSE

LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Unitil Energy Systems 303-Intangible Plant:		
2	Enhancements for Third Party Attach	17,000	3,400
3	Electric Inspections	39,247	7,849
4	General Software Enhancements	11,191	2,238
5	2015 Cyber Security Enhancements11	381	76
6	2016 IT Infrastructure	62,607	12,522
7	GPS OMS - Interface	3,450	690
8	2016 Cyber Security Enhancements	588	118
9	Unify Workforce Management System	16,484	3,297
10	General Software Enhancements	9,266	1,853
11	DPU ORP System	24,150	4,830
12	303-00/ 1/2 : Intangible Software 5 yr	117,732	23,546
13	EETS Enhancements	33,165	6,633
14	303-00/ 1/2 : Intangible Software 5 yr	4,207	841
15	24 Hr Damage Assess. & Field Rest.	67,124	13,425
16	2017 Cyber Security	3,549	710
17	2017 IT Infrastructure	15,561	3,112
18	Electronic Time Sheet Phase One	8,964	1,793
19	Eintake Migration	27,943	5,589
20	AMI Command Center Version Upgrade	9,681	1,936
21	Meter Data Archiving Plan	3,744	749
22	Upgrade OMS Webpage	6,600	1,320
23	Powerplan Updated License	88,191	17,638
24	303-00/ 1/2 : Intangible Software 5 yr	96,044	19,240
25	IS Project Tracker Replacement	9,129	1,826
26	Legacy Interface Job Rewrite	4,775	941
27	General Software Enhancements - 2018	22,077	4,222
28	UPS Reporting	1,142	228
29	2018 IT Infrastructure	49,114	9,665
30	2018 Cyber Security Enhancements	7,175	1,432
31	WebOps Replacements - Year 1 of 3	22,788	3,974
32	Dev/ Staging Refresh	9,539	1,908
33	OMS Regulatory Reports	6,569	1,314
34	Microsoft Exchange Upgrade	4,352	870
35	Electronic Time Sheet Phase 2	24,327	4,865
36	Metersense Upgrade 4.2 to 4.3	499	100
37	FCS Upgrade	985	198
38	Power Plant Assets	189,956	18,996
39	Power Plant Assets	130,023	13,002
40	OMS ABB Purchase	1,015,424	101,542
41	OMS Integration & Implementation	633,462	63,346
42	OMS Osrose Field Survey	229,282	22,928
43	OMS Internal Labor	28,334	2,833
44	Power Plant Asset Upgrade	80,769	8,077
45	Meter Data Management	2,398,484	239,848
46	TESS Replacement	7,593	759
47	FCS Upgrade	10,361	2,320
48	2019 General Software Enhancements	18,921	3,637
49	WebOps Replacement - Year 2 of 3	21,675	4,126
50	Reporting Blanket	35,245	6,680
51	2019 Infrastructure PC & Network	314,152	60,392
52	Regulatory Work Blanket	8,972	2,007
53	GIS Overlay Electronic Inspection	19,040	3,808
54	OMS Upgrade to V9.	4,457	891
55	GIS Enhancements	6,520	1,304
56	Generator Interconnection Database	49,881	9,948
57	2019 Voice System Replacement	383,511	37,630
58	2019 Interface Enhancements	21,083	2,114
59	2019 Customer Facing Enhancements	371,975	37,178
60	303-00/ 1/2 : Intangible Software 5 yr	17,338	3,468
61	E-intake Functionality to GEM	28,776	5,755
62	EE Tracking & Reporting Syst	81,190	16,238
63	MV90xi Upgrade v4.5 to 6.0	15,326	3,065
64	Replace MV-90 Communication Bank Modules	5,172	11,735
65	AMI Command Center Upgrade	37,259	7,452
66	Metersense Upgrade 2020	557	111
67	Reporting Blanket	37,767	7,553
68	Cyber Security Enhancements	36,913	7,383
69	Power Plan Upgrade	111,894	22,379
70	2020 IT Infrastructure Budget	492,478	98,496
71	2020 Customer Facing Enhancements	232,051	46,410
72	2020 Interface Enhancements	50,185	10,037
73	2020 General Software Enhancements	1,488	298
74	2017 CIS Amortization	9,701,357	512,318
75	Total UES Amortization Expense for Account 303	\$ 17,658,212	\$ 1,561,013

Workpaper 7.3

UNITIL ENERGY SYSTEMS, INC.
TEST YEAR USC AMORTIZATION EXPENSE
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 ⁽¹⁾	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Financial Report Writer Replacement	\$ 7,350	\$ 7,350	\$ -
2	Flexi Upgrade	10,798	5,890	4,908
3	Dataview Upgrade	4,553	2,602	1,951
4	Powertax Repair Module	75,709	30,284	45,425
5	USC Time & Billing Enhancements	32,287	12,108	20,179
6	PC & Furniture 032018	310,955	143,517	167,437
7	Software - Facilities WO&PM Tracking/Reporting	17,052	4,991	12,061
8	PC & Furniture 082018	312,111	120,817	191,294
9	Upgrade C-Series Bottomline Check Printing	5,597	1,492	4,104
10	ADP Vacation Enhancements	2,635	687	1,948
11	General Infrastructure Enhancements	9,113	2,377	6,736
12	2018 Flexi upgrade	16,530	4,048	12,482
13	Flexi Report Writer	6,370	1,560	4,810
14	USC Furn & Equipment - Hamp&CSC	4,263	867	3,396
15	IT Control Testing Automation	320,088	21,339	298,749
16	HR & Payroll Record Scanning	26,917	1,794	25,122
17	USC 2019 Furniture & PC's	310,711	20,714	289,996
18	Total	\$ 1,473,037	\$ 382,438	\$ 1,090,598
19	UES Apportionment		27.50%	
20	Total Billed to Unitil Energy Systems		<u>105,171</u>	

NOTES

(1) Projects Installed in 2020 Reflect Total Project Cost

**UNITIL ENERGY SYSTEMS, INC.
RATE YEAR USC AMORTIZATION EXPENSE**

Workpaper 7.4

LINE NO.	DESCRIPTION	(1)	(2)	(3)
			TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module		151,418	30,284
2	USC Time & Billing Enhancements		58,522	12,108
3	PC & Furniture 032018		574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting		24,953	4,991
5	PC & Furniture 082018		483,268	120,817
6	Upgrade C-Series Bottomline Check Printing		7,462	1,492
7	ADP Vacation Enhancements		3,437	115
8	General Infrastructure Enhancements		11,887	396
9	2018 Flexi upgrade		20,241	4,048
10	Flexi Report Writer		7,800	1,560
11	USC Furn & Equipment - Hamp&CSC		4,335	867
12	IT Control Testing Automation		320,088	64,018
13	HR & Payroll Record Scanning		26,917	5,383
14	USC 2019 Furniture & PC's		310,711	62,142
15	SOX Modernization		75,517	15,103
16	USC Time & Billing Upgrade/Replacement		587,704	117,541
17	2020 Flexi Upgrade		25,531	5,106
18	Total		<u>\$ 2,693,861</u>	<u>\$ 589,489</u>
19	UES Apportionment			27.50%
20	Total Billed to Unitil Energy Systems			<u>162,109</u>

**UNITIL ENERGY SYSTEMS, INC.
RATE YEAR USC AMORTIZATION EXPENSE**

Workpaper 7.4 Revised

LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module	151,418	30,284
2	USC Time & Billing Enhancements	58,522	12,108
3	PC & Furniture 032018	574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting	24,953	4,991
5	PC & Furniture 082018	483,268	120,817
6	Upgrade C-Series Bottomline Check Printing	7,462	1,492
7	ADP Vacation Enhancements ⁽¹⁾	3,437	687
8	General Infrastructure Enhancements ⁽¹⁾	11,887	2,377
9	2018 Flexi upgrade	20,241	4,048
10	Flexi Report Writer	7,800	1,560
11	USC Furn & Equipment - Hamp&CSC	4,335	867
12	IT Control Testing Automation	320,088	64,018
13	HR & Payroll Record Scanning	26,917	5,383
14	USC 2019 Furniture & PC's	310,711	62,142
15	SOX Modernization ⁽²⁾	75,517	-
16	USC Time & Billing Upgrade/Replacement ⁽²⁾	625,663	-
17	2020 Flexi Upgrade ⁽²⁾	25,531	-
18	Total	\$ 2,731,820	\$ 454,292
19	UES Apportionment		27.50%
20	Total Billed to Unitil Energy Systems		124,930

Notes:

(1) Refer to DOE 5-14 part c

(2) Refer to Energy Tech Session 1-06 Revised

Workpaper 8.1

**UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT
12 MONTHS ENDED DECEMBER 21, 2020**

LINE NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2020 Wages Subj. to Pay Increase ⁽¹⁾	Union Increases			Nonunion Increases		Total Proformed Wages	Wage Increase Exclusion
		2020 3.0%	2021 3.0%	2022 3.0%	2021 3.65%	2022 3.65%		
1	\$ 1,152,473	\$ 14,158	\$ 34,999	\$ 36,049	\$ 11,892	\$ 12,326	\$ 1,261,897	\$ 68,250
2	Amount Chargeable to Capital at		63.68%					<u>(43,462)</u>
3	Pay Increase to O&M not subject to SS tax - above 2021 annual limit of \$142,800							<u>\$ 24,788</u>

Notes

(1) For Unitil Energy Systems employees whose pay increases exceed the wage limit of \$142,800 subject to Social Security tax

**UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT
UNITIL SERVICE CORP.
12 MONTHS ENDED DECEMBER 31, 2020**

LINE NO.	(1)	(2)		(3)	(4)	(5)
	2020 Wages Subj. to Pay Increase ⁽¹⁾	Pay Increases			Total Proformed Payroll	Payroll Increase Exclusion
		2021 4.40%	2022 4.40%			
1	\$ 7,922,472	\$ 348,589	\$ 363,927		\$ 8,634,988	\$ 178,772
2	Amount Charged to UES at		28.17%			50,360
3	Amount Chargeable to Capital at		29.42%			<u>(14,816)</u>
4	Pay Increase to O&M not subject to SS Tax above 2021 annual limit of \$142,800					<u>\$ 35,544</u>

Notes

(1) For Unitil Service Corp. employees whose pay increases exceed the wage limit of \$142,800 subject

DE 21-030
Settlement Attachment 02
Page 1 of 5

Unitil Energy Systems, Inc.
June 1, 2022 & 2023 Step Adjustment
Illustrative Revenue Requirement

Line No.	Description	Rate Effective Date	
		6/1/2022	6/1/2022
		Investment Year 2021	Investment Year 2022 ⁽⁷⁾
1	Beginning Utility Plant ⁽¹⁾	\$ 407,914,123	\$ 425,646,261
2	Plant Additions ⁽²⁾	22,889,867	33,006,791
3	Retirements	(5,157,729)	(1,650,340)
4	Ending Utility Plant	425,646,261	457,002,712
5	Beginning Accumulated Depreciation ⁽³⁾	138,059,087	145,643,152
6	Depreciation Expense	15,309,001	15,862,095
7	Retirements	(5,157,729)	(1,650,340)
8	Cost of Removal, Salvage and Transfers	(2,567,208)	(3,300,679)
9	Ending Accumulated Depreciation	145,643,152	156,554,229
10	Ending Net Utility Plant	280,003,109	300,448,484
11	Change in Net Plant	10,148,073	20,445,375
12	Non-Growth % Change in Net Plant ⁽⁴⁾	76%	81%
13	Non-Growth Change in Net Plant	7,679,174	16,560,754
14	Pre-Tax Rate of Return	9.20%	9.20%
15	Return and Taxes	706,183	1,522,941
16	Depreciation Expense on Non-Growth Plant Additions at ⁽⁵⁾	3.35% 580,496	896,012
17	Property Taxes on Non-Growth Change in Net Plant at ⁽⁶⁾	0.66% 50,683	109,301
18	Amortization on Post-Test-Year Projects	39,969	-
19	Revenue Requirement Increase	\$ 1,377,331	\$ 2,528,253

Notes:

- (1) Beginning utility plant corresponds to Schedule RevReq-4, Column 5, Line 1
- (2) June 1, 2022 excludes \$577,144 of post-test year adjustments included in Schedule RevReq-4-4
- (3) Beginning accumulated depreciation corresponds to Schedule RevReq-4, Column 5, Line 2
- (4) Refer to Settlement Attachment 03 & Settlement Attachment 04
- (5) Refer to Settlement Attachment 1, Schedule RevReq 3-16 P2 Revised, Col 8, Line 36
- (6) Property Taxes shall include State utility property taxes for all Non-Growth Plant Additions, calculated using the statutory tax rate in RSA 83-F:2, currently \$6.60 per \$1,000 of investment. Local property taxes shall not be included in the calculation and will be recovered through the Company's External Delivery Charge
- (7) Step Adjustment effective June 1, 2023 shall reflect removal of unreimbursed undepreciated value of city of Concord non LED lights

DE 21-030
Settlement Attachment 02
Page 2 of 5

2021 Gross Plant Detail

Description	Beginning Balance	Additions	Retirements	Ending Balance
301-00 Organization-E	380	-	-	380
303-00 Intangible Software-5 Yea-E	6,638,391	876,965	-	7,515,356
303-01 Intangible Software-3 Yea-E	87,196	-	-	87,196
303-02 Intangible Software-10 Yea-E	5,489,896	-	-	5,489,896
303-03 Intangible Software-CIS	9,701,357	-	-	9,701,357
343-00 Prime Movers-E	56,575	-	(41,048)	15,527
353-00 Transmission Station Equi-E	-	-	-	-
360-01 ROW - Distribution-E	1,002,660	1	-	1,002,661
360-02 ROW - Distribution-E	1,674,812	-	-	1,674,812
361-00 Distribution Structures-E	2,173,616	26,154	-	2,199,770
362-00 Distribution Station Equi-E	50,412,132	852,146	(35,132)	51,229,145
364-00 Distribution Poles, Tower-E	75,140,861	5,238,646	(562,099)	79,817,407
365-00 Distribution Overhead Con-E	92,313,723	6,687,321	(1,289,546)	97,711,498
366-00 Distribution Underground -E	2,587,958	237,392	(21,241)	2,804,109
367-00 Distribution Underground -E	23,862,963	972,466	(156,720)	24,678,709
368-00 Distribution Line Transfo-E	29,259,308	1,368,531	(809,951)	29,817,888
368-01 Transformer Installations-E	25,947,042	1,945,878	(566,298)	27,326,623
369-00 Distribution Services-E	25,642,632	1,551,537	(286,759)	26,907,411
370-00 Distribution Meters-E	11,764,062	416,418	(640,874)	11,539,606
370-01 Meter Installation-E	7,165,765	174,016	(339,097)	7,000,684
371-00 Installations on Customer-E	2,404,367	202,354	(327,597)	2,279,124
373-00 Street Lights & Signal Sy-E	3,580,954	64,674	(72,705)	3,572,923
373-01 Street Lights & Signal Sy-E	-	-	-	-
389-00 General & Misc. Land-E	1,363,295	-	-	1,363,295
390-00 Structures-E	19,114,262	1,125,835	-	20,240,097
390-01 General & Misc. Structure-E	-	-	-	-
391-01 Office Furniture & Fixtur-E	1,289,877	128,914	-	1,418,790
391-03 Computer Equipment-E	-	-	-	-
392-00 Transportation Equipment-E	1,073,517	-	(8,661)	1,064,856
393-00 Stores Equipment-E	90,657	11,433	-	102,089
394-00 Tools, Shop and garage Eq-E	2,429,892	245,043	-	2,674,935
395-00 Laboratory Equipment-E	948,530	19,156	-	967,686
397-00 Communication Equipment-E	5,005,568	1,322,131	-	6,327,699
398-00 Miscellaneous Equipment-E	102,943	-	-	102,943
399-00 Other Intangible Plant-E	-	-	-	-
Grand Total	408,325,192	23,467,010	(5,157,729)	426,634,474

DE 21-030
Settlement Attachment 02
Page 3 of 5

2021 Accumulated Depreciation Detail

Description	Beginning Balance	Provision	Retirements	Cost of Removal	Salvage	Transfers	Ending Balance
301-00 Organization	-	-	-	-	-	-	-
303-00 Intangible Software-5 Year	4,743,991	522,869	-	-	-	-	5,266,860
303-01 Intangible Software-3 Year	87,196	-	-	-	-	-	87,196
303-02 Intangible Software-10 Year	2,700,885	548,255	-	-	-	-	3,249,140
303-03 Intangible Software-CIS	1,014,448	512,318	-	-	-	-	1,526,766
343-00 Prime Movers	36,796	2,176	(41,048)	-	-	-	(2,076)
350-01 ROW - Transmission	-	-	-	-	-	-	-
350-02 ROW - Transmission	-	-	-	-	-	-	-
352-00 Transmission Structures	-	-	-	-	-	-	-
353-00 Transmission Station Equipme	-	-	-	-	-	-	-
354-00 Transmission Towers & Fixtur	-	-	-	-	-	-	-
355-00 Transmission Poles & Fixture	-	-	-	-	-	-	-
356-00 Transmission Overhead Conduc	-	-	-	-	-	-	-
360-01 ROW - Distribution	-	-	-	-	-	-	-
360-02 ROW - Distribution	-	-	-	-	-	-	-
361-00 Distribution Structures	306,159	53,307	-	-	-	-	359,466
362-00 Distribution Station Equipme	10,134,156	1,317,231	(35,132)	(61,889)	-	-	11,354,366
364-00 Distribution Poles, Towers &	27,977,083	2,839,158	(562,099)	(841,992)	4,115	-	29,416,264
365-00 Distribution Overhead Conduc	28,941,359	3,427,884	(1,289,546)	(1,007,117)	4,518	-	30,077,099
366-00 Distribution Underground Con	718,989	53,656	(21,241)	(3,603)	1	-	747,802
367-00 Distribution Underground Con	7,132,135	617,756	(156,720)	(75,813)	218	-	7,517,575
368-00 Distribution Line Transforme	11,295,662	869,481	(809,951)	(157,989)	-	-	11,197,204
368-01 Transformer Installations	6,633,459	746,078	(566,298)	(33,469)	43	-	6,779,812
368-02 Transformers Installations	-	-	-	-	-	-	-
369-00 Distribution Services	18,333,473	1,469,883	(286,759)	(175,792)	708	-	19,341,513
370-00 Distribution Meters	5,127,986	565,956	(640,874)	(180,214)	-	-	4,872,855
370-01 Meter Installation	1,512,910	340,805	(339,097)	(11,653)	-	-	1,502,965
370-02 Meter Installations	-	-	-	-	-	-	-
371-00 Installations on Customers P	539,998	177,371	(327,597)	(30,044)	25,397	-	385,126
373-00 Street Lights & Signal Syste	3,017,725	278,347	(72,705)	(35,748)	12,465	-	3,200,085
373-01 Street Lights & Signal Syste	-	-	-	-	-	-	-
389-00 General & Misc. Land	-	-	-	-	-	-	-
390-00 Structures	1,878,592	416,810	-	-	-	863	2,296,265
390-01 General & Misc. Structures	863	-	-	-	-	(863)	-
391-01 Office Furniture & Fixtures	(56,091)	80,752	-	-	-	-	24,661
391-03 Computer Equipment	4,346	-	-	-	-	-	4,346
392-00 Transportation Equipment	1,044,967	-	(8,661)	-	650	-	1,036,956
393-00 Stores Equipment	66,182	3,270	-	-	-	-	69,451
394-00 Tools, Shop and garage Equip	986,082	90,633	-	-	-	-	1,076,714
395-00 Laboratory Equipment	499,182	37,175	-	-	-	-	536,358
397-00 Communication Equipment	3,277,612	337,829	-	-	-	-	3,615,441
398-00 Miscellaneous Equipment	102,943	-	-	-	-	-	102,943
399-00 Other Tangible Property	-	-	-	-	-	-	-
Grand Total	138,059,087	15,309,001	(5,157,729)	(2,615,322)	48,115	-	145,643,152

**DE 21-030
Settlement Attachment 02
Page 4 of 5**

**Unitil Energy Systems, Inc.
Pre-Tax Rate Of Return**

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	Description	Weight	Cost of Capital	Weighted Cost of Capital	Tax Factor	Pre-Tax Cost
1	Common Stock Equity	52.00%	9.20%	4.78%	1.3714	6.56%
2	Preferred Stock Equity	0.00%	6.00%	0.00%		0.00%
3	Long Term Debt	48.00%	5.49%	2.64%		2.64%
4	Short Term Debt	0.00%	1.68%	0.00%		0.00%
5	Total	<u>100.00%</u>		<u>7.42%</u>		<u>9.20%</u>

DE 21-030
Settlement Attachment 02
Page 5 of 5

Unitil Energy Systems, Inc.
Unitil Service Corp ("USC") Post-Test-Year Projects Amortization Expense

Line No.	Description	Total Project Cost	Annual Amortization Expense
1	SOX Modernization	75,517	\$ 15,103
2	USC Time & Billing Upgrade/Replacement	625,663	125,133
3	2020 Flexi Upgrade	25,531	5,106
4	Total	726,711	145,342
5	UES Apportionment		27.50%
6	Total Billed to Unitil Energy Systems		39,969

DE 21-030
Settlement Attachment 03
Page 1 of 3

Unitil Energy Systems, Inc.
2021 Capital Additions Project List

Line	Year	Plant Type	Project Type	Auth	Growth (G)		Project Name	Plant Accounts	Install	Cost of			Plant In Service	Original Authorization	First Revision Authorization	Second Revision Authorization	Budget	Plant Account
					Budget #	Non-Growth (NG)				Removal	Salvage	Service						
1	2021	Distribution	Specific	180167	DBBC	G	Three Phase, URD Line Ext., 250 Pleasant St., Concord	367	103	-	-	103	32,564				154,086	101
2	2021	Distribution	Blanket	181000	BABE	NG	T&D Improvements	362,364,365,366,367,369, 371,373	-	30,843	(223)	30,620	713,766	1,806,600			1,830,168	101
3	2021	Distribution	Blanket	181002	BCBE	NG	Outdoor Lighting	371, 373	-	2,110	(255)	1,855	152,571	240,600			317,856	101
4	2021	Distribution	Blanket	190100	BABC	NG	T&D Improvements	362,364,365,366,367,369, 371,373	3	-	-	3	486,293	1,118,473			972,586	101
5	2021	Distribution	Blanket	190102	BCBC	NG	Outdoor Lighting	371, 373	-	996	(368)	628	41,843	104,608	136,050		83,868	101
6	2021	General	Specific	190147	ECEC	NG	Upgrade TS2 to PLX Infrastructure	397	957,187	-	-	957,187	987,862				987,862	106
7	2021	Distribution	Specific	190153	DPBC	NG	Alton Woods Concord Cable Injection	365	-	-	(125)	(125)	178,776				178,776	101
8	2021	Distribution	Specific	190169	DPBC	NG	Replace Switchgear at Bridge St	365	339,556	45,061	-	384,618	472,923				187,723	101
9	2021	Distribution	Specific	190171	DPBC	NG	7W3 - Install Regulators	365	(0)	5,494	(41)	5,453	52,756				52,756	101
10	2021	Software	Specific	190179	GSC	NG	FCS Upgrade	303	19,175	-	-	19,175	76,615				68,900	106
11	2021	Distribution	Specific	190198	DPNC	NG	374 Line Rebuild with 15kV Underbuild	364, 365, 366,367,369	91,763	-	-	91,763	1,066,000				-	106
12	2021	Distribution	Blanket	191000	BABE	NG	T&D Improvements	362,364,365,366,367,369, 371,373	175	147	-	322	560,650	1,441,500			1,437,564	101
13	2021	Distribution	Blanket	191001	BBBE	G	New Customer Additions	364, 365, 369	263	-	-	263	170,171	386,200	445,728		386,753	106
14	2021	Distribution	Blanket	191002	BCBE	NG	Outdoor Lighting	371, 373	0	273	-	273	92,479	196,400			196,763	101
15	2021	Distribution	Blanket	191003	BDBE	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	0	2,241	-	2,241	194,993	438,800	520,000		389,986	101
16	2021	Distribution	Blanket	191004	BEBE	NG	Billable Work	362,364,365,366,367,369, 371,373	(1)	3,019	18	3,037	112,570	325,300			288,642	101
17	2021	Distribution	Specific	191022	DPBE	NG	Porcelain Cutout Replacements	365	260,926	57,148	-	318,074	184,657	327,370			184,657	101
18	2021	Distribution	Specific	191023	SPBE	NG	Stard Road - Replace SCADA RTU	362	2,186	-	-	2,186	50,211				50,211	101
19	2021	Distribution	Specific	191040	DRBE	NG	Circuit 19X2 - Distribution Automation Scheme with Portsmouth Ave	365	2,088	21	-	2,109	205,291				799,818	101
20	2021	Distribution	Specific	191056	DBBE	G	Three Phase, URD Line Ext., 315 Ocean Blvd., Hampton	364, 365, 366,367,369	986	90	(4,840)	(3,764)	9,336	18,986			207,130	101
21	2021	Distribution	Specific	191058	DRBE	NG	Circuit 13W2, Install Reclosers, Various Locations, Newton	365	(50,921)	56,882	-	5,961	250,000				799,818	101
22	2021	General	Specific	191060	GPBE	NG	Construction - New DOC Facility	390	1,199,094	-	-	1,199,094	15,931,474				15,500,000	106
23	2021	Distribution	Specific	191071	SPBE	NG	Kingston - Modifications & Additions	362	4,469	-	-	4,469	56,290				56,290	101
24	2021	Distribution	Blanket	200100	BABC	NG	T&D Improvements	362,364,365,366,367,369, 371,373	70,697	138,304	(1,085)	207,916	598,940	1,107,500	1,408,500		1,088,981	101 / 106
25	2021	Distribution	Blanket	200101	BBBC	G	New Customer Additions	364, 365, 369	63,060	7,414	(72)	70,402	152,038	493,400			380,094	101 / 106
26	2021	Distribution	Blanket	200102	BCBC	NG	Outdoor Lighting	371, 373	1,703	1,156	(525)	2,335	49,541	150,380			96,196	101
27	2021	Distribution	Blanket	200103	BDBC	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	109,200	18,044	(6)	127,238	276,829	625,000	775,785		615,397	101
28	2021	Distribution	Blanket	200104	BEBE	NG	Billable Work	362,364,365,366,367,369, 371,373	22,975	26,868	(74)	49,769	90,666	220,000	291,069		188,888	101 / 106
29	2021	Distribution	Blanket	200105	BFBC	NG	Transformer Company/Conversion	368	(31,468)	33,642	-	2,173	50,437	310,000	406,130		84,062	101
30	2021	Distribution	Blanket	200106	BGBC	G	Transformers Customer Requirements	368	6,640	-	-	6,640	333,632	881,000	1,163,177		821,176	101
31	2021	Distribution	Blanket	200107	BIBC	G	Meter Blanket Customer Requirements	371	(84,083)	85,210	-	1,127	466,553				466,553	101
32	2021	Distribution	Blanket	200108	BHBC	NG	Meter Blanket Company Requirements	371	7,812	-	-	7,812	174,888				174,888	101
33	2021	Distribution	Specific	200110	DPBC	NG	Distribution Pole Replacement	364,365,366,367,369, 371,373	0	163,828	(2,077)	161,751	646,838	1,476,465			646,838	101
34	2021	Software	Specific	200113	GSC	NG	UES - Software Licenses	303	301,371	-	-	301,371	1,950,000	2,445,000			650,000	106
35	2021	General	Specific	200117	EBBC	NG	Lab Equipment - Normal Additions and Replacements	395	1,083	-	-	1,083	7,000				7,000	101
36	2021	Distribution	Specific	200124	DPBC	NG	Conversion in Downtown Concord - Part 2	366,367	424,394	89,221	(636)	512,979	721,847				721,847	101
37	2021	General	Specific	200126	EAEC	NG	Purchase and Replace Hot Line Tools	394	(549)	-	-	(549)	3,500				3,500	101
38	2021	General	Specific	200127	EAEC	NG	Tools, Shop & Garage - Normal Additions and Replacements	394	549	-	-	549	14,000	20,500			14,000	101
39	2021	General	Specific	200130	EAEC	NG	Normal Additions and Replacements - Tools and Equipment - Substation	394	650	-	-	650	10,000				10,000	101
40	2021	Distribution	Specific	200132	SPBC	NG	Substation Stone Installation at W Portsmouth and Bow Bog S/S	361	10,321	-	-	10,321	56,008				56,008	101
41	2021	Software	Specific	200134	GSC	NG	2020 IT Infrastructure Budget	303	60,270	-	-	60,270	1,389,451	1,748,027			1,389,451	101
42	2021	Software	Specific	200135	GSC	NG	2020 Customer Facing Enhancements	303	51,895	-	-	51,895	874,202				874,202	101
43	2021	Software	Specific	200136	GSC	NG	Metersense Upgrade 2020	303	2,052	-	-	2,052	15,850				15,850	101
44	2021	Software	Specific	200137	GSC	NG	2020 Interface Enhancements	303	4,700	-	-	4,700	216,313				216,313	101
45	2021	Software	Specific	200138	GSC	NG	Regulatory Work Blanket	303	11,061	-	-	11,061	47,244				39,804	101
46	2021	Software	Specific	200140	GSC	NG	2020 General Software Enhancements	303	1,697	-	-	1,697	50,000				50,000	101
47	2021	Software	Specific	200141	GSC	NG	Reporting Blanket	303	3,096	-	-	3,096	125,000				125,000	101
48	2021	Software	Specific	200144	GSC	NG	DevOps Implementation Project	303	96,038	-	-	96,038	232,500	289,500			232,500	106
49	2021	Distribution	Specific	200148	DBBC	NG	Relocate EL Infrastructure for Pedestrian Bridge-250 Pleasant St. Concord	364, 365, 366,367,369	369	-	-	369	-				99,765	101
50	2021	Distribution	Specific	200149	DBBC	G	Single Phase URD Line Ext. Hamilton Ct. Bow-Billable	364, 365, 366,367,369	464	-	-	464	54,154				99,765	101
51	2021	Distribution	Specific	200150	DBBC	G	Three Phase URD Line Ext. 1912 Dover Rd, Epsom -Billable	364, 365, 366,367,369	20,145	-	-	20,145	50,062				99,765	101
52	2021	Distribution	Specific	200155	DRBC	NG	Knox Rd., Bow - Pole 56 - Install Fuse Saver	365	82	27	-	109	20,448				287,491	101
53	2021	Distribution	Specific	200156	DRBC	NG	Main Street, Chichester - Pole 168 - Install Viper Recloser	365	87,957	23,046	-	111,003	115,308				287,491	101
54	2021	Distribution	Specific	200157	DPBC	NG	37X1 Tap Pole Replacement	364,365,366,367,369, 371,373	129,985	32,614	-	162,598	220,530				220,530	101
55	2021	Distribution	Specific	200159	DRBC	NG	Install Viper Recloser on Regional Dr - 8X5	365	96,830	32,277	-	129,106	112,412				287,491	101
56	2021	Distribution	Specific	200160	DRBC	NG	Install Viper Recloser on Pleasant St - 6X3	365	96,037	-	-	96,037	106,482				287,491	101
57	2021	Software	Specific	200167	GSC	NG	Power Plan Upgrade	303	20,485	-	-	20,485	459,678				320,000	101
58	2021	Distribution	Specific	200172	DBBC	G	Single Phase URD Line Ext 35 Howards Ln, Epsom-Billable	364, 365, 366,367,369	4,724	-	-	4,724	10,736				99,865	101
59	2021	Distribution	Specific	200173	DBBC	G	Replace Pole to accommodate Primary URD Riser-1 Minuteman Way, Concord-Billable	364, 365, 366,367,369	(11,466)	-	-	(11,466)	19,481	18,830			99,765	101
60	2021	Distribution	Specific	200174	SPBC	NG	Bow Junction - Transformer High-Side Protection	362	186,771	2,214	-	188,986	253,554				253,554	101
61	2021	Distribution	Specific	200175	DBBC	G	Single Phase URD Line Extension Welch Rd, Canterbury-Billable	364, 365, 366,367,369	(6,504)	-	-	(6,504)	15,295				99,765	106
62	2021	Distribution	Specific	200178	DPBC	NG	Extend Brown Hill Rd, Bow - 22W3	364, 365	13,073	3,268	-	16,341	231,524				177,682	101
63	2021	Distribution	Specific	200179	DBBC	G	3 PH URD Line Extension Primary 10 Dover Rd, Chichester	364, 365, 366,367,369	498	-	-	498	23,085				99,765	101
64	2021	Distribution	Specific	200183	DABC	G	Single Phase OH Line Ext. 190 Manchester St, Concord-Billable	364,365, 369	3,559									

DE 21-030
Settlement Attachment 03
Page 2 of 3

Line	Year	Plant Type	Project Type	Auth	Growth (G)		Project Name	Plant Accounts	Install	Cost of		Plant In Service	Original Authorization	First Revision Authorization	Second Revision Authorization	Budget	Plant Account
					Budget #	Non-Growth (NG)				Removal	Salvage						
79	2021	Distribution	Blanket	201006	BGBE	G	Transformers Customer Requirements	368	33,086	-	-	33,086	369,101	1,120,800		1,118,488	101
80	2021	Distribution	Blanket	201007	BIBE	G	Meter Blanket Customer Requirements	371	(106,657)	106,657	-	0	567,207			567,207	101
81	2021	Distribution	Specific	201009	DPBE	NG	Distribution Pole Replacements	364,365,366,367,369, 371,373	25,435	218,191	(564)	243,062	1,071,612	1,416,613		1,071,613	101
82	2021	Distribution	Specific	201010	DPBE	NG	Circuit 22X1: Install Regulator Colby Road, Danville	365	1,370	136	-	1,506	45,170			45,170	101
83	2021	General	Specific	201013	EBBE	NG	Lab Equipment - Normal Additions and Replacements	395	6,559	-	-	6,559	7,000			7,000	101
84	2021	General	Specific	201015	EAEE	NG	Tools, Shop & Garage - Normal Additions and Replacements	394	3,330	-	-	3,330	14,500			14,500	101
85	2021	General	Specific	201017	EAEE	NG	Purchase and Replace Hot Line Tools	394	6,056	-	-	6,056	4,500			4,500	101
86	2021	General	Specific	201018	EAEE	NG	Purchase and Replace Tools for New Truck #25	394	22,986	-	-	22,986	7,000			7,000	101 / 106
87	2021	General	Specific	201025	EAEE	NG	Normal Additions and Replacements- Tools and Equipment Substation	394	1,449	-	-	1,449	10,000			10,000	101
88	2021	Distribution	Specific	201026	SPBE	NG	Substation Stone Installation, Various Locations	361	14,964	-	-	14,964	36,131			36,131	101
89	2021	Distribution	Specific	201040	DRBE	NG	Install Reclosers on the 3354 & 3343 Sub T Lines at Willow Road Tap	365	198,394	-	-	198,394	240,000			323,594	101
90	2021	Distribution	Specific	201041	DPBE	NG	Replace Four (4) H- Structures on the 3350 Sub-Transmission Line	364	(0)	53,548	-	53,548	461,125			461,126	101
91	2021	Distribution	Specific	201062	DBBE	G	Single Phase, URD Line Ext., off Timberswamp Rd., Hampton	364, 365, 366,367,369	130,921	-	-	130,921	129,580			240,968	101
92	2021	Distribution	Specific	201067	DBBE	G	Three Phase, URD Line Ext., 152 Drinkwater Rd., Kensington	364, 365, 366,367,369	22,593	1,782	-	24,375	34,995			240,968	101
93	2021	Distribution	Specific	201068	DPBE	NG	Circuit 58X1 - Convert Main Street, Plaistow	364, 365	275,797	53,132	(53)	328,875	425,000			373,726	101
94	2021	Distribution	Specific	201069	DBBE	G	Three Phase, URD Line Ext., 431-435 Ocean Blvd., Hampton	364, 365, 366,367,369	31,359	1,220	(229)	32,349	29,339			240,968	101
95	2021	Distribution	Specific	201073	DBBE	G	Three Phase, URD Line Ext., 601 Lafayette Rd., Seabrook	364, 365, 366,367,369	35,330	10,656	-	45,986	63,899			240,968	101
96	2021	Distribution	Specific	201074	DBBE	G	Three Phase, URD Line Ext., 89 Holland Way, Exeter	364, 365, 366,367,369	3,285	-	-	3,285	27,219			240,968	101
97	2021	Distribution	Specific	201075	DABE	NG	Relocation of Poles, 601 Lafayette Rd., Seabrook15X1	364,365, 369	(5,659)	6,015	(279)	77	-			29,427	101
98	2021	Distribution	Specific	201077	DPBE	NG	Town of Exeter, Sidewalk Installations, Relocate Poles	364, 365	77,824	-	-	77,824	85,000			72,275	101
99	2021	Distribution	Specific	201082	DBBE	G	Single Phase, URD Line Ext., 219 Hilldale Ave., South Hampton	364, 365, 366,367,369	17,942	-	-	17,942	29,453			240,968	101
100	2021	Distribution	Specific	201088	DPNE	NG	Replace Damaged 18X1R2 Recloser, Timberswamp Rd., Hampton	365	57,379	4,223	(65)	61,537	65,000			-	101
101	2021	Distribution	Specific	201093	DBBE	G	Single Phase, URD Line Ext., 25 Depot Rd., Hampton Falls	364, 365, 366,367,369	505	-	-	505	12,829			240,968	101
102	2021	Distribution	Specific	201094	DBBE	G	Three Phase, URD Line Ext., 537 Ocean Blvd., Hampton	364, 365, 366,367,369	19,260	-	-	19,260	20,116			240,968	101
103	2021	Distribution	Blanket	210100	BABC	NG	T&D Improvements	362,364,365,366,367,369, 371,373	957,177	102,879	(128)	1,059,928	583,397	1,375,500		1,166,794	101 / 106
104	2021	Distribution	Blanket	210101	BBBC	G	New Customer Additions	364, 365, 369	511,431	25,740	-	537,171	180,782	470,400		401,738	101 / 106
105	2021	Distribution	Blanket	210102	BCBC	NG	Outdoor Lighting	371, 373	97,274	8,329	(4,563)	101,040	56,876	116,200		103,410	101 / 106
106	2021	Distribution	Blanket	210103	BDBC	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	863,521	70,680	-	934,202	298,595	816,100		663,545	101 / 106
107	2021	Distribution	Blanket	210104	BEBC	NG	Billable Work	362,364,365,366,367,369, 371,373	281,673	29,383	-	311,056	107,016	272,600		214,031	101 / 106
108	2021	Distribution	Blanket	210105	BFBC	NG	Transformer Company/Conversion	368	51,572	-	-	51,572	86,600			88,611	106
109	2021	Distribution	Blanket	210106	BGBC	G	Transformers Customer Requirements	368	1,297,233	-	-	1,297,233	335,868	880,300		746,373	106
110	2021	Distribution	Blanket	210107	BIBC	G	Meter Blanket Customer Requirements	371	255,950	-	-	255,950	405,171			405,171	106
111	2021	Distribution	Blanket	210108	BHBC	NG	Meter Blanket Company Requirements	371	109,648	-	-	109,648	176,203			176,203	106
112	2021	Distribution	Specific	210109	SPBC	NG	Replace 13W2 Circuit Position Regulators	362	88,132	-	-	88,132	264,346			264,346	106
113	2021	Distribution	Specific	210110	DPBC	NG	Distribution Pole Replacement	364,365,366,367,369, 371,373	956,424	-	-	956,424	685,200	1,043,865		685,200	106
114	2021	Software	Specific	210113	GSC	NG	2021 Infrastructure PC & Network	303	308,923	-	-	308,923	925,252	1,085,252		855,252	106
115	2021	Distribution	Specific	210114	DBBC	G	Three Phase OH to URD Line Ext 51 Antrim St, Concord Billable	364, 365, 366,367,369	9,050	-	-	9,050	37,948			203,057	101
116	2021	Distribution	Specific	210115	DPBC	NG	37 Line - Reconductor Penacook to Maccoy St Tap	364, 365	858,692	-	-	858,692	1,041,622			1,041,622	106
117	2021	Distribution	Specific	210116	DBBC	G	Three Phase OH/UG Line Extension 830 N Pembroke Rd, Concord	364, 365, 366,367,369	38,076	-	-	38,076	42,792			203,057	101
118	2021	General	Specific	210117	EAEC	NG	Purchase and Replace Rubber Goods	394	1,045	-	-	1,045	6,000			6,000	106
119	2021	General	Specific	210118	EAEC	NG	Purchase and Replace Hot Line Tools	394	4,312	-	-	4,312	4,000			4,000	101
120	2021	General	Specific	210119	EAEC	NG	Tools, Shop & Garage - Normal Additions and Replacements	394	14,154	-	-	14,154	14,500			14,500	101
121	2021	General	Specific	210120	GPBC	NG	Normal Improvements to Capital Facility	390	21,162	-	-	21,162	18,000			18,000	106
122	2021	General	Specific	210121	EDEC	NG	Office Furn & Equip - Normal Replacement & Additions	391	2,630	-	-	2,630	3,000			3,000	106
123	2021	Distribution	Specific	210122	SPBC	NG	Replace Fence Sections at Langdon, Boscawen and Penacook S/S	362	26,154	-	-	26,154	68,664			68,664	106
124	2021	General	Specific	210123	EAEC	NG	Normal Additions and Replacements - Tools and Equipment - Substation	394	11,781	-	-	11,781	12,000			12,000	101
125	2021	General	Specific	210124	EAEC	NG	Purchase OMICRON ARCO Recloser Test Set	395	30,607	-	-	30,607	31,800			31,800	101
126	2021	Distribution	Specific	210129	SPBC	NG	Iron Works 22W1 Control Replacement	362	13,251	2,886	-	16,137	34,159			34,159	101
127	2021	Distribution	Specific	210130	DPBC	NG	Porcelain Cutout Replacements	364, 365	497,474	5,038	-	502,512	223,010	490,500		223,010	101
128	2021	General	Specific	210131	EAEC	NG	Normal additions & replacement - tools & equipment Metering	394	2,932	-	-	2,932	7,000			7,000	106
129	2021	General	Specific	210132	EBBC	NG	Lab Equipment - Normal Additions and Replacements	395	1,000	-	-	1,000	7,000			7,000	106
130	2021	General	Specific	210135	EAEC	NG	Purchase Omicron Power Factor Test Set	395	85,038	-	-	85,038	85,038			77,000	101
131	2021	Software	Specific	210136	GSC	NG	2021 Customer Facing Enhancements	303	173,635	-	-	173,635	1,067,465			1,067,465	106
132	2021	Software	Specific	210137	GSC	NG	2021 Cyber Security Enhancements	303	9,797	-	-	9,797	45,000			45,000	106
133	2021	Distribution	Specific	210140	DRBC	NG	Installer Viper Recloser and Switches	365	91,211	-	-	91,211	136,014			460,939	106
134	2021	Software	Specific	210141	GSC	NG	2021 Reporting Blanket	303	49,901	-	-	49,901	100,000			100,000	106
135	2021	Software	Specific	210142	GSC	NG	2021 General Software Enhancements	303	23,798	-	-	23,798	75,000			75,000	106
136	2021	Distribution	Specific	210143	DRBC	NG	Install Fuse Saver - West Portsmouth St., Concord	365	7,378	-	-	7,378	13,369			460,939	101
137	2021	Distribution	Specific	210144	DRBC	NG	Instal (3) Fuse Savers - Rocky Point Dr., Bow	365	12,373	4,113	-	16,486	40,327			460,939	101
138	2021	Distribution	Specific	210145	DRBC	NG	Install Fuse Saver - Old Turnpike Rd., Salisbury	365	15,369	3,742	-	19,110	29,519			460,939	101
139	2021	Distribution	Specific	210146	DRBC	NG	Install Fuse Saver - Borough Rd., Canterbury	365	12,285	3,421	-	15,706	22,291			460,939	101
140	2021	Distribution	Specific	210148	DRBC	NG	Install Fuse Saver - Elm Street, Penacook	365	14,316	3,952	-	18,268	19,900			460,939	101
141	2021	Software	Specific	210150	GSC	NG	WebOps Modernization	303	25,974	-	-	25,974	200,000			200,000	106
142	2021	Distribution	Specific	210152	DEBC	NG	Hooksett Turnpike Rd., Concord - Bridge Replacement	364,365	36,679	7,304	-	43,983	43,154	51,504		78,378	101
143	2021	Distribution	Specific	210155	SPNC	NG	Replace 35kV Bus and 375J4 Insulators	362	29,171	7,279	-	36,450	36,430			-	101
144	2021	Distribution	Specific	210156	DEBC	NG	Birchdale Rd, Concord - Pole Relocations for Bridge Replacement	364,365	26,237	7,162	-	33,399	72,744			78,378	106
145	2021	Distribution	Specific	210157	DPBC	NG	Perform Cable Injection on Cambridge Dr. Canterbury	365	42,050	979	-	43,029	28,500	43,030		28,404	101
146	2021	Distribution	Specific	210158	DPBC	NG	Cable Injection - 129 Fisherville Rd, Concord	365	48,793	1,795	-	50,588	55,250			75,229	106
147	2021	Distribution	Specific	210159	DPBC	NG	Perform Cable Injection Fairfield St. Concord	365	77,596	407	-	78,003	143,500			169,738	101
148	2021	General	Specific	210164	EANC	NG	Purchase Power Monitoring Equipment	394	18,554	-	-	18,554	20,000			-	101
149	2021	Distribution	Specific	210166	DABC	G	Single Phase OH Line Ext. 8 Knowlton Rd, Boscawen-Billable	364,365, 369	12,378	-	-	12,378	12,533			29,709	101
150	2021	Distribution	Specific	210167	DBBC	NG	Battle St, Webster - Replace (2) Poles for TDS Additional Height	364,365	7,419	730	-	8,150	10,113			13,365	101
151	2021	Distribution	Specific	210168	DBBC	G	Three Phase OH/URD Line Ext 95 Village St, Penacook Billable	364, 365, 366,367,369	47,182	-	-	47,182	70,577			203,057	106
152	2021	Distribution	Specific	210169	DBBC	G	Three Phase URD Primary to a Padmount Transformer 578 B River Rd, Bow -Billable	364, 365, 366,367,369	31,391	-	-	31,391	27,985			203,057	106
153																	

DE 21-030
Settlement Attachment 03
Page 3 of 3

Line	Year	Plant Type	Project Type	Auth	Growth (G)		Project Name	Plant Accounts	Install	Cost of			Plant In Service	Original Authorization	First Revision Authorization	Second Revision Authorization	Budget	Plant Account
					Budget #	Non-Growth (NG)				Removal	Salvage	Service						
159	2021	Distribution	Specific	210183	DPNC	NG	Snow Event Dec 5th and Dec 6th 2020	364, 365	125,015	16,306	-	141,321	142,000				-	101
160	2021	Distribution	Specific	210184	DABC	G	Single Phase OH Line Ext Short Falls Rd, Chichester -Billable	364,365, 369	5,767	-	-	5,767	11,215				29,709	101
161	2021	Distribution	Specific	210185	DABC	G	Single Phase OH Line Extension 58 Knowlton Rd, Boscawen-Billable	364,365, 369	4,717	-	-	4,717	7,863				29,709	101
162	2021	Distribution	Specific	210198	DPBC	NG	Replace 33 Line Structure	364, 365	30,995	-	-	30,995	48,350				160,499	101
163	2021	Distribution	Specific	210205	DBBC	NG	Install New Splice Pedestal 21 John Hardy Way, Chichester	364, 365, 366,367,369	(2,156)	-	-	(2,156)	-				203,057	106
164	2021	Distribution	Blanket	211000	BABE	NG	T&D Improvements	362,364,365,366,367,369, 371,373	1,189,822	113,989	(1,314)	1,302,498	706,953	1,606,710			1,606,711	101 / 106
165	2021	Distribution	Blanket	211001	BBBE	G	New Customer Additions	364, 365, 369	748,260	28,215	(650)	775,825	217,464	695,600	1,009,000		494,236	101 / 106
166	2021	Distribution	Blanket	211002	BCBE	NG	Outdoor Lighting	371, 373	122,126	13,451	(21,397)	114,181	73,283	137,800			149,558	101 / 106
167	2021	Distribution	Blanket	211003	BDBE	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	877,070	80,031	(282)	956,820	323,323	940,000			646,645	101 / 106
168	2021	Distribution	Blanket	211004	BEBE	NG	Billable Work	362,364,365,366,367,369, 371,373	324,752	50,317	(2,175)	372,894	222,633	523,700			454,353	101 / 106
169	2021	Distribution	Blanket	211005	BFBE	NG	Transformer Company/Conversion	368	335,805	-	-	335,805	66,811	300,000	485,000		66,811	106
170	2021	Distribution	Blanket	211006	BGBE	G	Transformers Customer Requirements	368	1,672,700	-	-	1,672,700	399,123	1,300,000	1,947,700		1,108,673	106
171	2021	Distribution	Blanket	211007	BHBE	G	Meter Blanket Customer Requirements	371	304,594	-	-	304,594	531,536				531,536	106
172	2021	Distribution	Blanket	211008	BIBE	G	Meter Blanket Customer Requirements	371	103,170	-	-	103,170	353,861				353,861	106
173	2021	Distribution	Specific	211010	DPBE	NG	Distribution Pole Replacements	364,365,366,367,369, 371,373	1,671,645	-	-	1,671,645	865,971	1,688,000			865,971	106
174	2021	Distribution	Specific	211012	DPBE	NG	23X1 – Install Stepdowns and Add Primary on New Amesbury Rd/Highland Rd, S. Hampton	365, 368	184,436	38,106	-	222,541	140,000	195,000			96,763	101
175	2021	Distribution	Specific	211013	DPBE	NG	Circuit 6W1 - Convert Jewell St. South Hampton to 8 kV	364, 365	413,782	86,496	(63)	500,215	391,838	500,000			391,838	101
176	2021	Distribution	Specific	211014	DEBE	NG	State of NH Highway Lighting Removals, Exeter, Stratham, Hampton	364,365	(27,896)	25,933	(201)	(2,164)	-				210,862	101
177	2021	General	Specific	211015	EAEE	NG	Tools, Shop & Garage – Normal Additions and Replacements	394	21,782	-	-	21,782	14,500	22,500			14,500	106
178	2021	General	Specific	211016	EAEE	NG	Purchase and Replace Rubber Goods	394	6,186	-	-	6,186	6,000				6,000	106
179	2021	General	Specific	211020	GPBE	NG	Normal Improvements to Seacoast DOC Facilities	390	11,900	-	-	11,900	7,500				7,500	106
180	2021	General	Specific	211022	EAEE	NG	Normal Additions and Replacements- Tools and Equipment Substation	394	10,756	-	-	10,756	12,000				12,000	101
181	2021	Distribution	Specific	211023	SPBE	NG	Substation Stone Installation, Various Locations	361	50,145	-	-	50,145	49,295				49,295	101
182	2021	General	Specific	211025	GPBE	NG	Plaistow Garage Improvements	390	31,500	-	-	31,500	27,000				27,000	101
183	2021	Distribution	Specific	211026	SPBE	NG	High Street Substation, Hampton - Replace 17W1 & 17W2 Relays	362	50,313	2,616	-	52,929	52,094				52,094	101
184	2021	General	Specific	211030	EAEE	NG	Normal additions & replacement - tools & equipment Meter and Services	394	3,322	-	-	3,322	7,000				7,000	106
185	2021	General	Specific	211031	EBBE	NG	Lab Equipment - Normal Additions and Replacements	395	10,514	-	-	10,514	7,000				7,000	106
186	2021	Distribution	Specific	211032	DBBE	G	Single Phase, URD Line Ext., off Pine St., Newton - Zena Lane	364, 365, 366,367,369	13,013	-	-	13,013	8,872				397,458	101
187	2021	Distribution	Specific	211036	DBBE	G	Three Phase, URD Line Ext., Willey Creek Rd., Exeter - Building C	364, 365, 366,367,369	14,659	-	-	14,659	13,008				397,458	101
188	2021	Distribution	Specific	211038	DABE	G	Upgrade to Three Phase Service, Relocation of Poles, L St., Hampton	364,365, 369	6,647	8,848	-	15,495	15,145				56,186	101
189	2021	Distribution	Specific	211039	DCBE	NG	Removal of Street Lights to Accommodate New LED Light Fixture Installations, Town of Kingston	373	(3,638)	3,729	(121)	(30)	-				-	101
190	2021	Distribution	Specific	211042	DBBE	G	Single Phase, URD Line Ext., Maplevale Rd., East Kingston	364, 365, 366,367,369	13,854	-	-	13,854	17,327				397,458	101
191	2021	Distribution	Specific	211045	DPNE	NG	Replace Neutral along Sweet Hill Rd., Plaistow	365	87,036	15,516	-	102,552	105,000				-	101
192	2021	Distribution	Specific	211046	DABE	G	Three Phase, O/H Service, 12 Olde Rd., Danville	364,365, 369	12,232	-	-	12,232	10,801				56,186	101
193	2021	Distribution	Specific	211047	DBBE	G	Three Phase, URD Line Ext., 88 Plaistow Rd., Plaistow	364, 365, 366,367,369	27,330	-	-	27,330	28,461				397,458	106
194	2021	Distribution	Specific	211048	DPNE	NG	Replace Structure 2070 on the 3350 Sub-Transmission Line, Seabrook	364, 356	60,279	12,070	-	72,349	66,000				-	101
195	2021	Distribution	Specific	211049	DBBE	G	Single Phase, URD Line Ext., Springfield Dr., Hampstead	364, 365, 366,367,369	14,075	-	-	14,075	12,201				397,458	101
196	2021	Distribution	Specific	211052	DPNE	NG	Circuit 6W1 - Convert Main Ave. South Hampton to 8 kV	364, 365	282,973	44,563	(23)	327,514	350,000				-	101
197	2021	Distribution	Specific	211057	DBBE	G	Three Phase, URD Line Ext., 5 Mckay Dr., Exeter	364, 365, 366,367,369	12,041	-	-	12,041	5,683				397,458	106
198	2022	Distribution	Blanket	221003	BDBE	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	152	-	-	152	-				947,064	106
Grand Total									23,467,010	2,615,322	(48,115)	26,034,218						

Capital Additions

Growth	5,709,228.51
Non-Growth	17,757,781.89
Total Additions	23,467,010.40

Capital Additions Percentage Split

Growth	24%
Non-Growth	76%
Total	100%

DE 21-030
Settlement Attachment 04
Page 1 of 7

**Unitil Energy Systems, Inc.
Step 2 2022 Capital Budget
Growth vs Non-Growth Percentage**

Description	2022 Budget
Capital Non-Growth	\$ 8,752,566
Seacoast Non-Growth	14,925,971
USC Allocable Non-Growth	3,059,485
Total UES Non-Growth	\$ 26,738,022
Capital Growth	\$ 2,371,177
Seacoast Growth	3,897,592
USC Allocable Growth	-
Total UES Growth	\$ 6,268,769
Total UES	\$ 33,006,791
Percent Non-Growth	81.0%
Percent Growth	19.0%
Total	100.0%

Capital Budget 2022 UES Capital

		Non-Growth (NG)	
Code #	Blankets:Electric	Growth (G)	2022
BAB	0 T&D Improvements	NG	1,409,198
BAC	T&D Improvements, Carryover	NG	33,005
BBB	New Customer Additions	G	498,339
BBC	New Customer Additions, Carryover	G	38,303
BCB	Outdoor Lighting	NG	109,761
BCC	Outdoor Lighting, Carryover	NG	4,570
BDB	Emergency & Storm Restoration	NG	746,960
BDC	Emergency & Storm Restoration, Carryover	NG	12,691
BEB	Billable work	NG	243,675
BEC	Billable work, Carryover	NG	9,271
BFB	Transformers Company/Conversions	NG	238,073
BFC	Transformers Company/Conversions, Carryover	NG	0
BGB	Transformer Customer Requirements	G	794,202
BGC	Transformer Customer Requirements, Carryover	G	80,558
BHB	Meters Company Requirements	NG	241,710
BHC	Meters Company Requirements, Carryover	NG	45,338
BIB	Meters Customer Requirements	G	483,872
BIC	Meters Customer Requirements, Carryover	G	96,526
Sub-Totals:			5,086,052
Code #	Communications:Electric		2022
ECE	1 Two Way Radio Replacements	NG	5,000
ECE	2 Field Area Network (Grid Mod)	NG	350,000 Grid Mod
Sub-Totals:			355,000
Code #	Distribution:Electric		2022
DAB	Overhead Line Extensions	G	33,711
DAC	Overhead Line Extensions, Carryover	G	5,958
DBB	Underground Line Extensions	G	240,597
DBC	Underground Line Extensions, Carryover	G	39,111
DCB	Street Light Projects	NG	4,435
DCC	Street Light Projects, Carryover	NG	707
DDB	Telephone Company Requests	NG	18,892
DDC	Telephone Company Requests, Carryover	NG	1,728
DEB	Highway Projects	NG	86,330
DEC	Highway Projects, Carryover	NG	11,436
DPB	1 Distribution Pole Replacement	NG	749,651
DPB	2 Transfer Load from 24H1 to 8H1	NG	69,591
DPB	3 Replace Direct Buried Cable - Profile Ave	NG	37,243
DPB	4 VVO Implementation - Gulf St. year 1	NG	212,064 Grid Mod
DPB	5 2H2 - Install Regulator on Rumford St	NG	30,986
DPB	6 Electric Vehicle Make Ready Program	G	60,000
DPC	1 38 Line Spacer Reconductoring	NG	250,147
DPC	2 38 Line River Crossing Replacement	NG	283,773
DPC	3 Replace 33 Line Structure	NG	156,563
DPC	4 36 Line River Crossing Replacement	NG	289,360
DRB	Reliabilty Projects	NG	715,980
DRC	1 Circuit 4W4 Install Recloser	NG	4,901
DRC	2 Circuit 6X3 Install Recloser	NG	4,901
DRC	3 Circuit 8X3 Install Recloser	NG	4,901
Sub-Totals:			3,312,966
Code #	Tools, Shop, Garage:Electric		2022
EAE	1 Purchase and Replace Rubber Goods	NG	6,000
EAE	2 Purchase and Replace Hot Line Tools	NG	4,000
EAE	3 Tools, Shop & Garage - Normal Additions and Replacements	NG	14,500
EAE	4 Normal additions & replacement - tools & equipment Metering	NG	7,000

DE 21-030
Settlement Attachment 04

Page 3 of 7

EAE	5	Normal Additions and Replacements - Tools and Equipment - Substation	NG	12,000
EAE	6	Purchase Oil Filter Unit	NG	56,000
EAE	7	Purchase Spider pulling rope system	NG	15,000
EAE	8	Purchase Mag Drill for steel poles	NG	3,000
EAE	9	Purchase M18 Force Logic 750 MCM Dieless Crimper Kit	NG	4,500
EAE	10	Purchase tools for new Bucket trk # 22	NG	6,000
			Sub-Totals:	<u>128,000</u>
Code #	Laboratory:General			2022
EBB	1	Lab Equipment - Normal Additions and Replacements	NG	7,000
			Sub-Totals:	<u>7,000</u>
Code #	Office:Electric			2022
EDE	1	Office Furniture & Equipment-Normal Additions and Replacements	NG	3,500
			Sub-Totals:	<u>3,500</u>
Code #	Structures:General			2022
GPB	1	Normal Improvements to Capital Facility	NG	18,000
GPB	2	Loading Dock OH Doors & Dock Leveler Replacement	NG	28,000
GPB	3	Building Intrusion Detection System Installation	NG	50,000
GPB	4	Capital Fire Alarm System	NG	100,000
GPB	5	Electric Vehicle Charging Stations – Capital	NG	40,000
GPB	6	McGuire Street Road Improvements	NG	100,000
			Sub-Totals:	<u>336,000</u>
Code #	Substation:Electric			2022
SPB	1	Substation Yard Improvements	NG	120,003
SPB	2	Iron Works Road - SCADA RTU Additions	NG	19,526
SPB	3	West Portsmouth Street - Replace SCADA RTU	NG	107,507
SPB	4	Bridge Street - 13 kV Additions and 4 kV Removals	NG	1,116,528
SPB	5	Penacook - Transformer High-Side Protection	NG	117,001
SPB	10	Iron Works Road - Replace 22W3 Control	NG	38,799
SPC	1	Garvins - Replace SCADA RTU	NG	92,949
SPC	2	Terrill Park - Replace SCADA RTU and Upgrade Equipment	NG	94,191
SPC	3	Langdon Avenue - Replace SCADA RTU	NG	42,130
SPC	4	Replace 13W2 Circuit Position Regulators	NG	14,702
SPC	5	Rebuild Bow Bog Substation	NG	131,889
			Sub-Totals:	<u>1,895,225</u>
UES Capital Grand Total:				<u>11,123,743</u>

Capital Budget 2022 UES Seacoast

		Non-Growth (NG)	
Code	#	Blankets:Electric	2022
BAB		T&D Improvements	1,635,426
BAC		T&D Improvements, Carryover	84,763
BBB		New Customer Additions	720,335
BBC		New Customer Additions, Carryover	20,737
BCB		Outdoor Lighting	128,934
BCC		Outdoor Lighting, Carryover	8,628
BDB		Emergency & Storm Restoration	947,064
BDC		Emergency & Storm Restoration, Carryover	37,403
BEB		Billable work	481,810
BEC		Billable work, Carryover	0
BFB		Transformers Company/Conversions	342,550
BFC		Transformers Company/Conversions, Carryover	29,250
BGB		Transformer Customer Requirements	1,258,572
BGC		Transformer Customer Requirements, Carryover	138,939
BHB		Meters Company Requirements	501,955
BHC		Meters Company Requirements, Carryover	58,501
BIB		Meters Customer Requirements	666,411
BIC		Meters Customer Requirements, Carryover	176,964
Sub-Totals:			7,238,242
Code	#	Communications:Electric	2022
ECE	1	Two Way Radio Replacements	3,000
ECE	2	Install AMI Collection Equipment at 58X1 Tap	37,713
Sub-Totals:			40,713
Code	#	Distribution:Electric	2022
DAB		Overhead Line Extensions	62,617
DAC		Overhead Line Extensions, Carryover	26,127
DBB		Underground Line Extensions	389,992
DBC		Underground Line Extensions, Carryover	316,898
DEB		Highway Projects	306,068
DPB	1	Distribution Pole Replacements	1,230,790
DPB	3	Circuit 27X1 – Re-conductor Drinkwater Rd, Hampton Falls	119,498
DPB	4	Circuit 6W1: Install Voltage Regulator on North Rd., East Kingston	62,568
DPB	5	Circuit 6W1: Install Voltage Regulator on South Rd, South Hampton	67,555
DPB	6	Circuit 54X1: Install Voltage Regulator on Main St. Newton	64,630
DPB	7	3342 & 3353 Lines - Replace Crossarms, Hampton	210,838
DPB	8	2H1 - Convert to 34.5 kV and Transfer to 2X2, Hampton	755,495
DPB	9	VVO Implementation - Winnaunnet Rd Tap 46X1, Hampton	14,625 Grid Mod
DPB	10	Electric Vehicle Make Ready Program	120,000
DPB	13	Porcelain Cutout Replacements, Various Locations	247,079
DPC	1	Distribution Pole Replacements, Carryover	17,419
DPC	2	Circuit 56X1 - Convert Route 125, Kingston	133,722
DPC	3	Reconstruct the 3348/50 Sub-Transmission Lines	5,143,667
DPC	4	Arc Hazard Mitigation - 27X1 - Trundlebed Road, Kensington	106,868
DPC	5	Arc Hazard Mitigation - 56X1 - Newton Junction Road, Kingston	101,216
DRB	1	Circuit 51X1 – Install Sectionalizers on Winnicut Rd, Stratham	22,306
DRB	3	Circuit 21W1 – Install FuseSaver on East Rd, Atkinson	10,585
DRB	5	Circuits 15X1 and 59X1 – Install Reclosers and Implement Distribution Automation, Seabrook	217,175
DRC		Reliability Projects, Carryover	36,127
Sub-Totals:			9,783,865

DE 21-030
Settlement Attachment 04

Code	#	Tools, Shop, Garage:Electric		2022
EAE	1	Tools, Shop & Garage – Normal Additions and Replacements	NG	14,700
EAE	2	Purchase and Replace Rubber Goods	NG	6,100
EAE	3	Purchase and Replace Hot Line Tools	NG	4,700
EAE	4	Normal additions & replacement - tools & equipment Meter and Services	NG	7,000
EAE	5	Normal Additions and Replacements- Tools and Equipment Substation	NG	12,000
EAE	6	Purchase Pulling Rope System	NG	15,000
EAE	7	Purchase and Replace Tools for New Truck #2	NG	7,500
EAE	8	Purchase Toolng for New Bucket Truck #29	NG	8,000
EAE	9	Purchase Hydraulic Tamper	NG	4,500
EAE	10	Purchase Split Barrel for Pole Setting	NG	4,000
			Sub-Totals:	83,500
Code	#	Laboratory:General		2022
EBB	1	Lab Equipment - Normal Additions and Replacements	NG	7,000
			Sub-Totals:	7,000
Code	#	Office:Electric		2022
EDE	1	Office Furniture & Equipment – Normal Additions and Replacements	NG	3,500
			Sub-Totals:	3,500
Code	#	Structures:General		2022
GPB	1	Normal Improvements to Seacoast DOC Facility	NG	12,000
GPB	2	Normal Improvements to Plaistow Garage	NG	3,000
GPB	3	Install Roofing/Cover over Pea Stone Storage Area	NG	6,000
GPC	1	Sale of Kensington DOC Facility, Carryover	NG	25,000
			Sub-Totals:	46,000
Code	#	Substation:Electric		2022
SPB	2	Replace Exeter Substation Transformers	NG	390,000
SPB	3	OCB Replacement Project: Guinea - Replace 3342 Breaker	NG	349,584
SPB	5	Timberlane - Replace 13W1 Control	NG	42,238
SPB	7	Guinea Road Tap - Replace 47X1 Control	NG	42,238
SPC	1	Rebuild Mill Lane Tap	NG	718,101
SPC	2	Replace Remaining Multi-Drop Telephone Landline Services	NG	28,814
SPC	3	Guinea Substation, Hampton - Install Time Keeping System	NG	10,969
SPC	4	Munt Hill Substation - Replace 28X1 Recloser	NG	38,799
			Sub-Totals:	1,620,743
UES Seacoast Grand Total:				18,823,563

2022 Capital Budget • Unitil Service Corp
Unitil Service Corp Allocation to Unitil Energy Systems, Inc.

Code	Item	2022	Allocation	Non-Growth (NG) Growth (G)	UES Allocations 2022	
GOF01	Furniture & Equipment Normal Replacements - Hamp & CSC	7,500	All	NG	1,875	
GOF02	Furniture Replacement – Hampton Dng/Mtg Rm	25,500	All	NG	6,375	
		33,000			8,250	
GSC02	2022 General Software Enhancements	100,000	All	NG	25,000	
GSC03	Web Ops Modernization	100,000	All	NG	25,000	
GSC04	Flexi Upgrade	75,000	All	NG	18,750	
GSC05	2022 Reporting Blanket	60,000	All	NG	15,000	
GSC06	2022 Regulatory Work Blanket	35,750	All	NG	8,938	
GSC07	2022 CIS Enhancements Blanket	100,000	All	NG	25,000	
GSC08	Data Sharing: Community Aggregation Module	200,000	All	NG	50,000	Grid Mod
GSC09	Endpoint and Meter Validation in MDS	9,500	All	NG	2,375	
GSC10	MV-90xi Upgrade V6.0 to 7.X 2022	45,000	All	NG	11,250	
GSC11	Command Center Upgrade to Cellular, C/O	20,000	All	NG	5,000	
GSC12	Create new Electric Estimating Model	59,500	Electric	NG	41,055	
GSC13	TOU and Advanced Rate Design Implementation	427,360	Electric	NG	294,878	
GSC14	Replace and Upgrade Gas SCADA Master. C/O	60,000	Gas	NG	-	
GSC15	ADP Modules - Data Cloud, Time Off and Time Entry, Carryover	131,000	All	NG	32,750	
GSC16	AMI Command Center Upgrade - 2022	87,500	All	NG	21,875	
GSC17	Advanced Distribution Management System (ADMS) - Grid Mod	850,000	Electric	NG	586,500	Grid Mod
GSC18	Utility Bill Redesign	171,575	All	NG	42,894	
GSC19	Data Sharing: Unitil Core Platform Design, C/O	600,000	All	NG	150,000	Grid Mod
GSC20	Metersense Upgrade 2022	66,300	All	NG	16,575	
GSC21	TOU Rates- Design, Build, and Test System Functionality, C/O	60,000	Electric	NG	41,400	
GSC22	enQuesta Ver. 6.0 Upgrade Year 1 of 2	3,664,831	All	NG	916,208	
GSC23	GTI / Pxio VR Training Project Year 2	115,000	Gas	NG	-	
GSC24	Ring Central Social Media Integration	43,500	All	NG	10,875	
GSC25	IRestore Portal Upgrade	30,000	Electric	NG	20,700	
GSC27	Generator Interconnection Database	353,750	Electric	NG	244,088	
GSC28	Metersense professional services package	10,000	All	NG	2,500	
GSC29	Locusview Mobile Upgrade to V3	275,000	Gas	NG	-	
GSC30	FCS Upgrade	18,000	All	NG	4,500	
GSC31	Data Sharing: Behind the Meter Module	105,000	All	NG	26,250	Grid Mod
GSC32	Modernize GTRAC & CSI- Carry Over	36,000	Gas	NG	-	
GSC56	FCS Upgrade, C/O	20,000	All	NG	5,000	
		7,929,566			2,644,360	
GPC02	2022 Infrastructure PC and Network	1,322,500	All	NG	330,625	
GPC04	Gas SCADA Communications Upgrade, C/O	100,000	Gas	NG	-	
		1,422,500			330,625	
GPB01	Normal Improvements- Hampton	25,000	All	NG	6,250	
GPB02	Normal Improvements - Call Center	12,000	All	NG	3,000	
GPB05	Backflow Preventer Replacement	13,000	All	NG	3,250	
GPB07	Smoke Exhaust Fan - Hampton	12,000	All	NG	3,000	
GPB09	Humidifiers & Controls Replacement - Call Center	13,000	All	NG	3,250	
GPB11	HVAC Infrastructure Replacements - Hampton	190,000	All	NG	47,500	
GPB13	Electric Vehicle Charging Stations – Hampton	40,000	All	NG	10,000	
		305,000			76,250	
		9,690,066		UES Total	3,059,485	

**Unitil Service Company
Allocations**

Allocations

	UES	FG&E			NU			GSG
	Electric	Gas	Electric	Total	Gas-ME	Gas-NH	Total	Gas
NH Divisions Only					57%	43%		
Gas Only		20%			43%	32%		5%
Electric Only	69%		31%					
All	25%	13%	12%	25%	27%	20%	47%	3%

DE 21-030
Settlement Attachment 05
Page 1 of 9

Unitil Energy Systems, Inc.
Decoupling
Target Distribution Revenues

Distribution Revenues	Effective April 1, 2022	Effective June 1, 2022	Effective June 1, 2023
Test Year Distribution Revenues	\$ 58,058,225	\$ 64,383,693	\$ 65,761,024
Permanent Rate Increase	6,325,468	-	-
Distribution Revenues	<u>\$ 64,383,693</u>	<u>\$ 64,383,693</u>	<u>\$ 65,761,024</u>
Step Increase (Illustrative)	-	1,377,331	2,528,253
Target Distribution Revenues	<u>\$ 64,383,693</u>	<u>\$ 65,761,024</u>	<u>\$ 68,289,278</u>

Less: Street lighting	Effective April 1, 2022	Effective June 1, 2022	Effective June 1, 2023
Test Year Distribution Revenues	\$ 1,823,495	\$ 1,823,840	\$ 1,823,840
Rate Increase	345	-	-
Distribution Revenues	<u>\$ 1,823,840</u>	<u>\$ 1,823,840</u>	<u>\$ 1,823,840</u>
Step Increase	-	-	-
Target Distribution Revenues	<u>\$ 1,823,840</u>	<u>\$ 1,823,840</u>	<u>\$ 1,823,840</u>

Distribution Revenues For Decoupling	Effective April 1, 2022	Effective June 1, 2022	Effective June 1, 2023
Test Year Distribution Revenues	\$ 56,234,730	\$ 62,559,853	\$ 63,937,184
Rate Increase	6,325,123	-	-
Distribution Revenues	<u>\$ 62,559,853</u>	<u>\$ 62,559,853</u>	<u>\$ 63,937,184</u>
Step Increase	-	1,377,331	2,528,253
Target Distribution Revenues	<u>\$ 62,559,853</u>	<u>\$ 63,937,184</u>	<u>\$ 66,465,437</u>

**Unitil Energy Systems, Inc.
Decoupling
Target Revenues by Class**

Distribution Revenues ⁽¹⁾ April 1, 2022-March 31, 2023	Residential		Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL ⁽²⁾		
Test Year Distribution Revenues	\$ 31,581,996	\$ 16,655,236	\$ 87,374	\$ 173,710	\$ 7,736,414	\$ 1,823,495	\$ 58,058,225	
Rate Increase	4,303,178	1,370,331	7,178	14,258	630,178	345	6,325,468	
Distribution Revenues ⁽³⁾	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693	
Add: Step Increase	-	-	-	-	-	-	-	
Target Distribution Revenues	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693	

Distribution Revenues ⁽¹⁾ June 1, 2022-May 31, 2023	Residential		Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL		
Distribution Revenues	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693	
Add: Step Increase (Illustrative)	790,056	396,855	2,082	4,138	184,201	-	1,377,331	
Target Distribution Revenues (Estimate)	\$ 36,675,230	\$ 18,422,421	\$ 96,634	\$ 192,106	\$ 8,550,793	\$ 1,823,840	\$ 65,761,024	

Distribution Revenues ⁽¹⁾ June 1, 2023-May 31, 2024	Residential		Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL		
Distribution Revenues	\$ 36,675,230	\$ 18,422,421	\$ 96,634	\$ 192,106	\$ 8,550,793	\$ 1,823,840	\$ 65,761,024	
Add: Step Increase (Illustrative)	1,450,240	728,474	3,821	7,596	338,122	-	2,528,253	
Target Distribution Revenues (Estimate)	\$ 38,125,470	\$ 19,150,895	\$ 100,455	\$ 199,702	\$ 8,888,915	\$ 1,823,840	\$ 68,289,278	

Notes:

- (1) Excludes Other Operating Revenues
- (2) Outdoor Lighting is excluded from Decoupling
- (3) Refer to Settlement Agreement Attachment 7

Unitil Energy Systems, Inc.
Decoupling
Target Revenue Per Customer (April 1, 2022 - May 31, 2022)

Effective April 1, 2022-May 31, 2022 Target Distribution Revenues	Residential	Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL	
April	2,708,776	1,321,404	7,891	14,971	676,557	152,723	4,882,321
May	2,636,196	1,319,610	7,769	11,518	679,424	152,038	4,806,554
June	3,002,874	1,541,140	7,766	10,124	721,719	152,547	5,436,170
July	3,458,505	1,636,991	7,799	12,724	740,378	152,541	6,008,938
August	3,648,049	1,683,506	7,800	14,476	753,186	152,485	6,259,503
September	3,102,088	1,631,975	7,782	12,429	725,158	151,956	5,631,389
October	2,512,801	1,542,092	7,672	8,767	695,031	150,741	4,917,104
November	2,633,609	1,452,383	7,681	12,134	675,935	150,293	4,932,035
December	3,074,208	1,434,203	7,853	18,467	663,457	149,533	5,347,720
January	3,189,719	1,487,299	8,259	25,670	679,362	153,514	5,543,822
February	2,994,081	1,481,815	8,148	24,459	675,565	152,720	5,336,789
March	2,924,268	1,493,148	8,133	22,228	680,821	152,748	5,281,346
12ME March	\$ 35,885,174	\$ 18,025,567	\$ 94,552	\$ 187,968	\$ 8,366,592	\$ 1,823,840	\$ 64,383,693

Effective April 1, 2022-May 31, 2022 Test Year Bills	Residential	Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL	
April	67,032	10,472	380	258	167	1,552	79,861
May	68,175	10,506	379	256	168	1,551	81,035
June	68,499	10,629	378	258	168	1,550	81,482
July	68,707	10,621	379	258	168	1,549	81,682
August	68,629	10,663	377	256	169	1,548	81,642
September	69,456	10,707	377	257	168	1,546	82,511
October	68,246	10,628	379	257	168	1,546	81,224
November	67,875	10,548	375	255	168	1,543	80,764
December	67,567	10,520	372	252	167	1,542	80,420
January	67,012	10,479	382	262	166	1,553	79,854
February	66,947	10,469	382	260	166	1,557	79,781
March	67,134	10,470	383	260	167	1,555	79,969
12ME March	815,280	126,712	4,543	3,089	2,010	18,592	970,226

Effective April 1, 2022-May 31, 2022 Monthly Revenue Per Customer	Residential	Regular General			Large General
	D	G2	G2 - kWh Meter	QRWH	G1
April	\$ 40.41	\$ 126.18	\$ 20.76	\$ 58.03	\$ 4,051.24
May	\$ 38.67	\$ 125.61	\$ 20.50	\$ 44.99	\$ 4,044.19
June	\$ 43.84	\$ 144.99	\$ 20.55	\$ 39.24	\$ 4,295.94
July	\$ 50.34	\$ 154.13	\$ 20.58	\$ 49.32	\$ 4,407.01
August	\$ 53.16	\$ 157.89	\$ 20.69	\$ 56.55	\$ 4,456.72
September	\$ 44.66	\$ 152.42	\$ 20.64	\$ 48.36	\$ 4,316.42
October	\$ 36.82	\$ 145.10	\$ 20.24	\$ 34.11	\$ 4,137.09
November	\$ 38.80	\$ 137.69	\$ 20.48	\$ 47.58	\$ 4,023.43
December	\$ 45.50	\$ 136.33	\$ 21.11	\$ 73.28	\$ 3,972.80
January	\$ 47.60	\$ 141.93	\$ 21.62	\$ 97.98	\$ 4,092.54
February	\$ 44.72	\$ 141.54	\$ 21.33	\$ 94.07	\$ 4,069.67
March	\$ 43.56	\$ 142.61	\$ 21.23	\$ 85.49	\$ 4,076.77

Unitil Energy Systems, Inc.
Decoupling
Target Revenue Per Customer (June 1, 2022 - May 31, 2023)

Effective June 1, 2022-May 31, 2023 Target Distribution Revenues (Step 1)	Residential	Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL	
June	\$ 3,068,986	\$ 1,575,070	\$ 7,937	\$ 10,347	\$ 737,608	\$ 152,547	\$ 5,552,496
July	3,534,648	1,673,032	7,971	13,004	756,679	152,541	6,137,874
August	3,728,366	1,720,571	7,972	14,795	769,768	152,485	6,393,956
September	3,170,385	1,667,905	7,954	12,702	741,124	151,956	5,752,026
October	2,568,123	1,576,043	7,841	8,960	710,333	150,741	5,022,042
November	2,691,591	1,484,359	7,850	12,401	690,817	150,293	5,037,311
December	3,141,890	1,465,778	8,026	18,874	678,064	149,533	5,462,165
January	3,259,945	1,520,043	8,441	26,235	694,319	153,514	5,662,496
February	3,059,999	1,514,439	8,327	24,998	690,438	152,720	5,450,922
March	2,988,649	1,526,022	8,312	22,718	695,810	152,748	5,394,258
April	2,768,413	1,350,496	8,064	15,301	691,452	152,723	4,986,449
May	2,694,235	1,348,663	7,940	11,771	694,382	152,038	4,909,029
12ME May	\$ 36,675,230	\$ 18,422,421	\$ 96,634	\$ 192,106	\$ 8,550,793	\$ 1,823,840	\$ 65,761,024

Effective June 1, 2022-May 31, 2023 Test Year Bills	Residential	Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL	
June	68,499	10,629	378	258	168	1,550	81,482
July	68,707	10,621	379	258	168	1,549	81,682
August	68,629	10,663	377	256	169	1,548	81,642
September	69,456	10,707	377	257	168	1,546	82,511
October	68,246	10,628	379	257	168	1,546	81,224
November	67,875	10,548	375	255	168	1,543	80,764
December	67,567	10,520	372	252	167	1,542	80,420
January	67,012	10,479	382	262	166	1,553	79,854
February	66,947	10,469	382	260	166	1,557	79,781
March	67,134	10,470	383	260	167	1,555	79,969
April	67,032	10,472	380	258	167	1,552	79,861
May	68,175	10,506	379	256	168	1,551	81,035
12ME May	815,280	126,712	4,543	3,089	2,010	18,592	970,226

Effective June 1, 2022-May 31, 2023 Monthly Revenue Per Customer	Residential	Regular General			Large General
	D	G2	G2 - kWh Meter	QRWH	G1
June	\$ 44.80	\$ 148.19	\$ 21.00	\$ 40.11	\$ 4,390.52
July	\$ 51.45	\$ 157.52	\$ 21.03	\$ 50.40	\$ 4,504.04
August	\$ 54.33	\$ 161.36	\$ 21.14	\$ 57.79	\$ 4,554.84
September	\$ 45.65	\$ 155.78	\$ 21.10	\$ 49.42	\$ 4,411.45
October	\$ 37.63	\$ 148.29	\$ 20.69	\$ 34.86	\$ 4,228.17
November	\$ 39.66	\$ 140.72	\$ 20.93	\$ 48.63	\$ 4,112.01
December	\$ 46.50	\$ 139.33	\$ 21.57	\$ 74.90	\$ 4,060.26
January	\$ 48.65	\$ 145.06	\$ 22.10	\$ 100.13	\$ 4,182.64
February	\$ 45.71	\$ 144.66	\$ 21.80	\$ 96.15	\$ 4,159.27
March	\$ 44.52	\$ 145.75	\$ 21.70	\$ 87.38	\$ 4,166.53
April	\$ 41.30	\$ 128.96	\$ 21.22	\$ 59.30	\$ 4,140.43
May	\$ 39.52	\$ 128.37	\$ 20.95	\$ 45.98	\$ 4,133.23

Unitil Energy Systems, Inc.
Decoupling
Target Revenue Per Customer (June 1, 2023 - May 31, 2024)

Effective June 1, 2023-May 31, 2024 Target Distribution Revenues (Step 2)	Residential	Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL	
June	\$ 3,190,342	\$ 1,637,352	\$ 8,251	\$ 10,756	\$ 766,775	\$ 152,723	\$ 5,766,200
July	3,674,418	1,739,188	8,286	13,518	786,600	152,038	6,374,048
August	3,875,796	1,788,607	8,287	15,380	800,207	152,547	6,640,823
September	3,295,751	1,733,859	8,268	13,204	770,430	152,541	5,974,053
October	2,669,674	1,638,364	8,151	9,315	738,422	152,485	5,216,411
November	2,798,024	1,543,054	8,161	12,891	718,134	151,956	5,232,221
December	3,266,129	1,523,739	8,343	19,620	704,876	150,741	5,673,449
January	3,388,852	1,580,150	8,775	27,273	721,774	150,293	5,877,116
February	3,181,000	1,574,325	8,657	25,986	717,740	149,533	5,657,241
March	3,106,828	1,586,365	8,641	23,616	723,324	153,514	5,602,288
April	2,877,884	1,403,898	8,383	15,906	718,794	152,720	5,177,585
May	2,800,773	1,401,993	8,254	12,237	721,840	152,748	5,097,843
12ME May	\$ 38,125,470	\$ 19,150,895	\$ 100,455	\$ 199,702	\$ 8,888,915	\$ 1,823,840	\$ 68,289,278

Effective June 1, 2023-May 31, 2024 Test Year Bills	Residential	Regular General			Large General	Lighting	Total
	D	G2	G2 - kWh Meter	QRWH	G1	OL	
June	68,499	10,629	378	258	168	1,550	81,482
July	68,707	10,621	379	258	168	1,549	81,682
August	68,629	10,663	377	256	169	1,548	81,642
September	69,456	10,707	377	257	168	1,546	82,511
October	68,246	10,628	379	257	168	1,546	81,224
November	67,875	10,548	375	255	168	1,543	80,764
December	67,567	10,520	372	252	167	1,542	80,420
January	67,012	10,479	382	262	166	1,553	79,854
February	66,947	10,469	382	260	166	1,557	79,781
March	67,134	10,470	383	260	167	1,555	79,969
April	67,032	10,472	380	258	167	1,552	79,861
May	68,175	10,506	379	256	168	1,551	81,035
12ME May	815,280	126,712	4,543	3,089	2,010	18,592	970,226

Effective June 1, 2023-May 31, 2024 Monthly Revenue Per Customer	Residential	Regular General			Large General
	D	G2	G2 - kWh Meter	QRWH	G1
June	\$ 46.57	\$ 154.05	\$ 21.83	\$ 41.69	\$ 4,564.14
July	\$ 53.48	\$ 163.75	\$ 21.86	\$ 52.40	\$ 4,682.14
August	\$ 56.47	\$ 167.74	\$ 21.98	\$ 60.08	\$ 4,734.95
September	\$ 47.45	\$ 161.94	\$ 21.93	\$ 51.38	\$ 4,585.89
October	\$ 39.12	\$ 154.16	\$ 21.51	\$ 36.24	\$ 4,395.37
November	\$ 41.22	\$ 146.28	\$ 21.76	\$ 50.55	\$ 4,274.61
December	\$ 48.34	\$ 144.84	\$ 22.43	\$ 77.86	\$ 4,220.82
January	\$ 50.57	\$ 150.79	\$ 22.97	\$ 104.09	\$ 4,348.04
February	\$ 47.52	\$ 150.38	\$ 22.66	\$ 99.95	\$ 4,323.73
March	\$ 46.28	\$ 151.52	\$ 22.56	\$ 90.83	\$ 4,331.28
April	\$ 42.93	\$ 134.06	\$ 22.06	\$ 61.65	\$ 4,304.15
May	\$ 41.08	\$ 133.45	\$ 21.78	\$ 47.80	\$ 4,296.66

**Unitil Energy Systems, Inc.
Monthly Revenue at April 1, 2022 Rates**

Line No.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Residential - D													
2	Test Year Consumers	67,012	66,947	67,134	67,032	68,175	68,499	68,707	68,629	69,456	68,246	67,875	67,567	815,280
3	Test Year kWh	47,877,662	43,447,320	41,788,394	36,919,734	34,845,155	43,074,211	53,371,480	57,715,834	44,979,721	32,009,393	34,896,989	45,042,699	515,968,592
4														
5	April 1, 2022 Rates													
6	Customer Charge	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	\$16.22	
7	Energy Charge	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	\$0.04392	
8														
9	Revenue													
10	Customer Charge	\$1,086,932	\$1,085,874	\$1,088,921	\$1,087,262	\$1,105,797	\$1,111,055	\$1,114,429	\$1,113,170	\$1,126,579	\$1,106,948	\$1,100,934	\$1,095,932	\$13,223,834
11	Energy Charge	\$2,102,787	\$1,908,206	\$1,835,346	\$1,621,515	\$1,530,399	\$1,891,819	\$2,344,075	\$2,534,879	\$1,975,509	\$1,405,853	\$1,532,676	\$1,978,275	\$22,661,341
12	Total Revenue	<u>\$3,189,719</u>	<u>\$2,994,081</u>	<u>\$2,924,268</u>	<u>\$2,708,776</u>	<u>\$2,636,196</u>	<u>\$3,002,874</u>	<u>\$3,458,505</u>	<u>\$3,648,049</u>	<u>\$3,102,088</u>	<u>\$2,512,801</u>	<u>\$2,633,609</u>	<u>\$3,074,208</u>	<u>\$35,885,174</u>
13														
14														
15	Small General Service - G2 kWh													
16	Test Year Consumers	382	382	383	380	379	378	379	377	377	379	375	372	4,543
17	Test Year kWh	49,142	44,733	43,401	35,971	31,861	32,502	33,066	34,562	33,864	28,015	31,317	40,310	438,744
18														
19	April 1, 2022 Rates													
20	Customer Charge	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	\$18.38	
21	Energy Charge	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	\$0.02519	
22														
23	Revenue													
24	Customer Charge	\$7,021	\$7,021	\$7,040	\$6,984	\$6,966	\$6,948	\$6,966	\$6,929	\$6,929	\$6,966	\$6,893	\$6,837	\$83,500
25	Energy Charge	\$1,238	\$1,127	\$1,093	\$906	\$803	\$819	\$833	\$871	\$853	\$706	\$789	\$1,015	\$11,052
26	Total Revenue	<u>\$8,259</u>	<u>\$8,148</u>	<u>\$8,133</u>	<u>\$7,891</u>	<u>\$7,769</u>	<u>\$7,766</u>	<u>\$7,799</u>	<u>\$7,800</u>	<u>\$7,782</u>	<u>\$7,672</u>	<u>\$7,681</u>	<u>\$7,853</u>	<u>\$94,552</u>
27														
28														
29	Small General Service - G2 QR WH /SH													
30	Test Year Consumers	262	260	260	258	256	258	258	256	257	257	255	252	3,089
31	Test Year kWh	656,472	622,649	559,298	353,793	256,299	216,185	289,997	340,290	281,883	177,928	274,066	454,719	4,483,579
32														
33	April 1, 2022 Rates													
34	Customer Charge	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	\$9.73	
35	Energy Charge	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	\$0.03522	
36														
37	Revenue													
38	Customer Charge	\$2,549	\$2,530	\$2,530	\$2,510	\$2,491	\$2,510	\$2,510	\$2,491	\$2,501	\$2,501	\$2,481	\$2,452	\$30,056
39	Energy Charge	\$23,121	\$21,930	\$19,698	\$12,461	\$9,027	\$7,614	\$10,214	\$11,985	\$9,928	\$6,267	\$9,653	\$16,015	157,912
40	Total Revenue	<u>\$25,670</u>	<u>\$24,459</u>	<u>\$22,228</u>	<u>\$14,971</u>	<u>\$11,518</u>	<u>\$10,124</u>	<u>\$12,724</u>	<u>\$14,476</u>	<u>\$12,429</u>	<u>\$8,767</u>	<u>\$12,134</u>	<u>\$18,467</u>	<u>\$187,968</u>
41														

Unitil Energy Systems, Inc.
Monthly Revenue at April 1, 2022 Rates

Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
42														
43	Small General Service - G2 Demand													
44	Test Year Consumers	10,479	10,469	10,470	10,472	10,506	10,629	10,621	10,663	10,707	10,628	10,548	10,520	126,712
45	Test Year kW	101,780	101,342	102,389	87,511	87,319	106,029	114,306	118,215	113,730	106,201	98,603	97,109	1,234,532
46	Test Year kWh	29,121,178	28,684,028	28,061,068	21,033,411	20,197,196	25,493,967	29,616,140	30,665,177	28,590,103	22,317,914	22,648,750	25,705,566	312,134,498
47														
48	April 1, 2022 Rates													
49	Customer Charge	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19	\$29.19
50	Demand Charge	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62	\$11.62
51	Energy Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
52														
53	Revenue													
54	Customer Charge	\$305,882	\$305,590	\$305,617	\$305,678	\$306,670	\$310,261	\$310,025	\$311,248	\$312,535	\$310,231	\$307,908	\$307,079	\$3,698,724
55	Demand Charge	\$1,182,685	\$1,177,592	\$1,189,758	\$1,016,874	\$1,014,650	\$1,232,051	\$1,328,240	\$1,373,654	\$1,321,540	\$1,234,051	\$1,145,762	\$1,128,407	\$14,345,264
56	Energy Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	Total Revenue	\$1,488,567	\$1,483,182	\$1,495,374	\$1,322,552	\$1,321,320	\$1,542,312	\$1,638,265	\$1,684,902	\$1,634,075	\$1,544,282	\$1,453,670	\$1,435,485	\$18,043,988
58														
59														
60	Large General Service - G1													
61	Test Year Consumers - Secondary	133	133	134	134	135	135	135	136	135	135	135	135	1,615
62	Test Year Consumers - Primary	33	33	33	33	33	33	33	33	33	33	33	32	395
63	Test Year kVA	81,206	80,761	81,372	80,864	81,179	86,341	88,631	90,184	86,802	83,069	80,708	79,165	1,000,283
64	Test Year kWh	27,162,976	27,360,368	27,375,056	23,199,379	23,230,381	27,500,834	29,386,736	29,935,971	29,722,799	24,642,676	24,432,498	25,817,785	319,767,459
65														
66	April 1, 2022 Rates													
67	Customer Charge - Secondary	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18	\$162.18
68	Customer Charge - Primary	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49	\$86.49
69	Demand Charge	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23	\$8.23
70	Energy Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
71														
72	Revenue													
73	Customer Charges	\$24,424	\$24,424	\$24,586	\$24,586	\$24,748	\$24,748	\$24,748	\$24,911	\$24,748	\$24,748	\$24,748	\$24,662	\$296,084
74	Demand Charge	\$668,326	\$664,662	\$669,693	\$665,513	\$668,102	\$710,590	\$729,434	\$742,217	\$714,381	\$683,661	\$664,224	\$651,527	\$8,232,332
75	Energy Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Total Revenue	\$692,750	\$689,086	\$694,279	\$690,099	\$692,851	\$735,338	\$754,182	\$767,127	\$739,130	\$708,410	\$688,973	\$676,189	\$8,528,416
77														

Unitil Energy Systems, Inc.
Monthly Revenue at April 1, 2022 Rates

Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
78														
79	Transformer Ownership													
80	G1-kVA													
81	26,778	27,043	26,917	27,086	26,855	27,239	27,609	27,883	27,943	26,757	26,075	25,464	323,647	
82														
83	April 1, 2022 Rates													
84	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)		
85														
86	Revenue													
87	(\$13,389)	(\$13,522)	(\$13,458)	(\$13,543)	(\$13,427)	(\$13,620)	(\$13,804)	(\$13,941)	(\$13,971)	(\$13,378)	(\$13,037)	(\$12,732)	(\$161,824)	
88	(\$13,389)	(\$13,522)	(\$13,458)	(\$13,543)	(\$13,427)	(\$13,620)	(\$13,804)	(\$13,941)	(\$13,971)	(\$13,378)	(\$13,037)	(\$12,732)	(\$161,824)	
89														
90														
91	Transformer Ownership													
92	G2-kW													
93	2,536	2,733	4,452	2,297	3,421	2,344	2,548	2,792	4,200	4,380	2,575	2,565	36,843	
94														
95	April 1, 2022 Rates													
96	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)		
97														
98	Revenue													
99	(\$1,268)	(\$1,366)	(\$2,226)	(\$1,148)	(\$1,711)	(\$1,172)	(\$1,274)	(\$1,396)	(\$2,100)	(\$2,190)	(\$1,288)	(\$1,283)	(\$18,421)	
100	(\$1,268)	(\$1,366)	(\$2,226)	(\$1,148)	(\$1,711)	(\$1,172)	(\$1,274)	(\$1,396)	(\$2,100)	(\$2,190)	(\$1,288)	(\$1,283)	(\$18,421)	
101														
102														
103	Summary													
104		# Custs	Test Year										Calculated Rev.	
105	Residential - D	815,280											515,968,592	\$35,885,174
106	Small General Service - G2 kWh	4,543											438,744	\$94,552
107	Small General Service - G2 QR WH /SH	3,089											4,483,579	\$187,968
108	Small General Service - G2 Demand	126,712	1,234,532										312,134,498	\$18,043,988
109	Large General Service - G1	1,615		1,000,283									319,767,459	\$8,528,416
110	Transformer Ownership		36,843	323,647										(\$180,245)
111	Street Lighting	Luminaires	108,600										7,625,729	\$1,823,840
112	Total		1,059,839	1,271,375	1,323,931	1,160,418,601								\$64,383,693

DE 21-030
Settlement Attachment 05
Page 9 of 9

UES
April 1, 2022 Rates

	<u>Class</u>		<u>Distribution Charge</u>
1	D	Customer Charge	\$16.22
2			
3		All 250 kWh	\$0.04392
4			
5	G2	Customer Charge	\$29.19
6			
7		All kW	\$11.62
8			
9		All kWh	\$0.00000
10			
11	G2 - kWh meter	Customer Charge	\$18.38
12			
13		All kWh	\$0.02519
14			
15	G2 - Quick Recovery Water	Customer Charge	\$9.73
16	Heat and/or Space Heat		
17		All kWh	\$0.03522
18			
19	G1	Customer Charge Secondary	\$162.18
20		Customer Charge Primary	\$86.49
21			
22		All kVA	\$8.23
23			
24		All kWh	\$0.00000

Unitil Energy Systems, Inc.
DE 21-030
NHPUC Staff Set 1 Data Requests

Date Request Received: 04/23/21

Date of Response: 04/30/21

Request No. Staff 1-9

Witness: Christopher Goulding / Daniel Nawazeski

REQUEST:

Reference Testimony of Goulding and Nawazeski at Bates 128 – 129 regarding the regarding the transition of Lost Revenue Recovery as part of the Systems Benefit Charge to Decoupling. Table 4 provides timing details relating to proposed changes including those for Temporary rates. Does the same proposal apply to lost base revenue (LBR) related to Net Metering currently collected through the Company's External Delivery Charge (EDC)?

RESPONSE:

Yes, a similar transition methodology would apply to net metering displaced revenue recovery, although the timing of cash recovery would be different because the displaced revenue recovery related to net metering is recovered as part of the External Delivery Charge ("EDC") and net metering displaced revenue cash recovery is lagged by a year.

The current EDC that is effective August 1, 2020 through July 31, 2021 is recovering the actual 2019 net metering displaced revenue, the EDC effective August 1, 2021 through July 31, 2022 would recover the 2020 net metering displaced revenue, the EDC effective August 1, 2022 through July 31, 2023 would recover the 2021 net metering displaced revenue, and the EDC effective August 1, 2023 through July 31, 2024 would recover the 2022 net metering displaced revenue.

The table below provides the timing details related to recovery of the net metering displaced revenue via the EDC assuming the transition to decoupling occurs on April 1, 2022 as proposed.

Unitil Energy Systems, Inc.
DE 21-030
NHPUC Staff Set 1 Data Requests

Date Request Received: 04/23/21
Request No. Staff 1-9

Date of Response: 04/30/21
Witness: Christopher Goulding / Daniel Nawazeski

2021 Displaced Revenue (Recovered in EDC effective August 1, 2022)	
2015 to 2019 Installed On-Site Generation	January 1, 2021 to May 31, 2021
2020 Installed On-Site Generation	January 1, 2021 to May 31, 2021
2020 Installed On-Site Generation*	June 1, 2021 to December 31, 2021
2021 Installed On-Site Generation	January 1, 2021 to December 31, 2021
2022 Displaced Revenue (Recovered in EDC effective August 1, 2023)	
2020 Installed On-Site Generation*	January 1, 2022 to March 31, 2022
2021 Installed On-Site Generation	January 1, 2022 to March 31, 2022
2022 Installed On-Site Generation	January 1, 2022 to March 31, 2022
*Accounting for the 2020 installed date (for example, if on-site generation was installed in January 15 2020, the portion of the annual displaced kWh following the date of the installation served to lower the test year billing units and only 15 days of displaced revenue would be included in the calculation)	

The table below provides the timing details related to accruing net metering displaced revenues and the transition to decoupling.

June 1, 2021 (Temporary Rates Effective)			
Stop accruing net metering displaced revenue associated with the 2015 to 2019 On-Site Generation			
Continue accruing net metering displaced revenue associated with the 2020 On-Site Generation*			
Continue accruing net metering displaced revenue associated with the 2021 On-Site Generation			
January 1, 2022 to March 31, 2022			
Continue accruing net metering displaced revenue associated with the 2020 On-Site Generation*			
Continue accruing net metering displaced revenue associated with the 2021 On-Site Generation			
Continue accruing net metering displaced revenue associated with the 2022 On-Site Generation			
April 1, 2022 (Permanent Rates Effective - Begin Decoupling)			
Stop accruing net metering displaced revenue associated with the 2020 On-Site Generation*			
Stop accruing net metering displaced revenue associated with the 2021 On-Site Generation			
Stop accruing net metering displaced revenue associated with the 2022 On-Site Generation			
*Taking into account timing of the date of installation for the 2020 On-Site Generation			

**Unitil NH - Electric Division
12 Months Ended December 31, 2020**

**DE 21-030
Settlement Attachment 7
Page 1 of 1**

**Settlement Revenues
Settlement Revenue Apportionment**

	Total Company⁽¹⁾	D - Domestic Delivery Service	G2 - Regular General Service	G1 - Large General Service	Outdoor Lighting
1 Current Margin Revenue	58,056,553	31,580,284	16,916,360	7,736,414	1,823,495
2 Revenue to Cost Ratio Under Current Rates	0.83	0.64	1.27	1.33	1.32
3 Parity Ratio	1.00	0.77	1.53	1.61	1.59
4 Settlement: Domestic Class Increase of 125% of System Average					
5 Domestic 125% of system average increase		125%	75%	75%	0%
6 Revenue Increase	6,326,330	4,301,567	1,389,362	635,401	0
7 Total revenue at 125% system average for Domestic	64,382,883	35,881,850	18,305,722	8,371,815	1,823,495
8 Percent Increase	10.90%	13.62%	8.21%	8.21%	0.00%
9 Illustrative Step 1 Increase:					
10 Revenue Increase	1,377,331	789,989	403,026	184,317	0
11 Total Revenue including illustrative Step 1 increase	65,760,214	36,671,839	18,708,748	8,556,132	1,823,495
12 Percent Increase	2.14%	2.20%	2.20%	2.20%	0.00%
13 Illustrative Step 2 Increase:					
14 Revenue Increase	2,528,253	1,450,117	739,801	338,336	0
15 Total Revenue including illustrative Step 2 increase	68,288,467	38,121,956	19,448,549	8,894,468	1,823,495
16 Percent Increase	3.84%	3.95%	3.95%	3.95%	0.00%

Notes:

(1) Amounts in Attachment 5 are off due to rounding of rates

Unitil Energy Systems, Inc.
Domestic Delivery Service
Schedule TOU-D
For Illustrative Purposes Only

	Summer		Ratios		Winter		Ratios				
	Volumetric Rates (1)	Ratios to Current Rate	Applied to April 1, 2022 Rates	Applied to April 1, 2022 Rates	Volumetric Rates (1)	Ratios to Current Rate	Applied to April 1, 2022 Rates	Applied to April 1, 2022 Rates			
	June 1 - Nov 30				Dec 1 - May 31						
1 Customer Charge:			\$	16.22			\$	16.22			
2											
3		<i>Current Dist. Chg.</i>	0.03558	<i>4/1/22 Dist. Chg</i>	\$	0.04392	0.03558	\$	0.04392		
4 Distribution Charge:											
5 Off Peak kWh (8 pm - 6 am, and weekends/holidays)	\$	0.03138	0.88	\$	0.03874	\$	0.03060	0.86	\$	0.03777	
6 Mid Peak kWh (6 am -3 pm, M-F)	\$	0.04433	1.25	\$	0.05472	\$	0.04195	1.18	\$	0.05178	
7 On Peak kWh (3 pm - 8 pm, M-F)	\$	0.04004	1.13	\$	0.04943	\$	0.03619	1.02	\$	0.04467	
8											
9	\$	0.03224	<i>8/1/20 Trans Chg excl reconciliation and interest</i>	\$	0.03265	<i>8/1/21 Trans Chg</i>	\$	0.03224	\$	0.03265	
10 External Delivery Charge- Transmission:											
11 Off Peak kWh (8 pm - 6 am, and weekends/holidays)	\$	-		\$	-	\$	0.00172	0.05	\$	0.00174	
12 Mid Peak kWh (6 am -3 pm, M-F)	\$	0.02070	0.64	\$	0.02096	\$	0.00370	0.11	\$	0.00375	
13 On Peak kWh (3 pm - 8 pm, M-F)	\$	0.13961	4.33	\$	0.14139	\$	0.16208	5.03	\$	0.16414	
14 All hours kWh - reconciliation and interest	\$	0.00408		\$	(0.00152)	\$	0.00408		\$	(0.00152)	
15											
16	\$	0.07011	<i>6/1/20 and 12/1/20 DS Chg with annual RPS</i>	\$	0.07091	<i>6/1/21 DS Chg.</i>	\$	0.09291	<i>12/1/21 DS Chg.</i>	\$	0.17518
17 Default Service Charge:											
18 Off Peak kWh (8 pm - 6 am, and weekends/holidays)	\$	0.05885	0.84	\$	0.05952	\$	0.05833	0.63	\$	0.10998	
19 Mid Peak kWh (6 am -3 pm, M-F)	\$	0.07266	1.23	\$	0.08755	\$	0.05943	1.02	\$	0.17848	
20 On Peak kWh (3 pm - 8 pm, M-F)	\$	0.26801	4.55	\$	0.32293	\$	0.07151	1.23	\$	0.21476	
21											
22 External Delivery Charge - non Transmission (\$/kWh)				\$	(0.00135)				\$	(0.00135)	
23 Stranded Cost Charge (\$/kWh)				\$	(0.00002)				\$	(0.00002)	
24 System Benefits Charge (\$/kWh)				\$	0.00597				\$	0.00597	
25 Storm Recovery Adjustment Factor (\$/kWh)				\$	0.00047				\$	0.00047	
26											
27 Total kWh Charges:											
28 Off Peak kWh (8 pm - 6 am, and weekends/holidays)				\$	0.09826				\$	0.14949	
29 Mid Peak kWh (6 am -3 pm, M-F)				\$	0.16323				\$	0.23401	
30 On Peak kWh (3 pm - 8 pm, M-F)				\$	0.51374				\$	0.42358	
31 All hours kWh				\$	0.00355				\$	0.00355	
32											
33 (1) Time Of Use Rates - See DE 20-170 Exhibit 24 Revised, Attachment A Illustrative Rates											

UNITIL ENERGY SYSTEMS, INC.
12 Months Ended December 31, 2020
Settlement Rate Design (no changes to Customer Charges)

Row	Description	Units	Actual Bill Units	Actual Rates & Revenue		Proposed Bill Units	Proposed Rates & Revenue		Difference Over Actual		Rounding	
				Rate	Revenue		Rate	Revenue	Amount	%	Amount	%
A	B	C	D	E	F	G	H	I	J	K	L	M
1	Domestic											
2	Customer Charge		815,280	\$16.22	\$ 13,223,834	815,280	\$16.22	\$ 13,223,834	\$ -	0.0%		
3	Energy Charge	kWh	515,968,592	\$ 0.03558	\$ 18,358,163	515,968,592	\$ 0.04392	\$ 22,661,341	\$ 4,303,178	23.4%		
4	Subtotal: Domestic				\$ 31,581,996			\$ 35,885,174				
5	Total Schedule D				\$ 31,581,996			\$ 35,885,174	\$ 4,303,178	13.6%	\$ 1,612	0.004%
6	G2 - kWh											
7	Customer Charge		4,543	\$18.38	\$ 83,500	4,543	\$18.38	\$ 83,500	\$ -	0.0%		
8	Energy Charge	kWh	438,744	\$ 0.00883	\$ 3,874	438,744	\$ 0.02519	\$ 11,052	\$ 7,178	185.3%		
9	Subtotal G2 kWh				\$ 87,374			\$ 94,552	\$ 7,178	8.2%		
10	G2 QR WH /SH											
11	Customer Charge		3,089	\$9.73	\$ 30,056	3,089	\$9.73	\$ 30,056	\$ -	0.0%		
12	Energy Charge	kWh	4,483,579	\$ 0.03204	\$ 143,654	4,483,579	\$ 0.03522	\$ 157,912	\$ 14,258	9.9%		
13	Subtotal G2 QR WH/SH		7,632		\$ 173,710	7,632		\$ 187,968	\$ 14,258	8.2%		
14	G2 Demand											
15	Customer Charge		126,712	\$ 29.19	\$ 3,698,724	126,712	\$ 29.19	\$ 3,698,724	\$ -	0.0%		
16	Demand Charge	kW	1,234,532	\$ 10.51	\$ 12,974,933	1,234,532	\$ 11.62	\$ 14,345,264	\$ 1,370,331	10.6%		
17	Transformer Ownership credit	kW	36,843	\$ (0.50)	\$ (18,421)	36,843	\$ (0.50)	\$ (18,421)	\$ -	0.0%		
18	Energy Charge	kWh	312,134,498	\$ -	\$ -	312,134,498	\$ -	\$ -	\$ -	0.0%		
19	Subtotal G2 Demand				\$ 16,655,236			\$ 18,025,567	\$ 1,370,331	8.2%		
20	Total G2				\$ 16,916,320			\$ 18,308,087	\$ 1,391,766	8.2%	\$ 2,404	0.013%
21	G1											
22	Customer Charge											
23	Secondary		1,615	\$ 162.18	\$ 261,921	1,615	\$ 162.18	\$ 261,921	\$ -	0.0%		
24	Primary		395	\$ 86.49	\$ 34,164	395	\$ 86.49	\$ 34,164	\$ -	0.0%		
25	Subtotal: Customer Charge				\$ 296,084			\$ 296,084	\$ -	0.0%		
26	Demand Charge	kVA	1,000,283	\$ 7.60	\$ 7,602,153	1,000,283	\$ 8.23	\$ 8,232,332	\$ 630,178	8.3%		
27	Energy Charge	kWh	319,767,459	\$ -	\$ -	319,767,459	\$ -	\$ -	\$ -	0.0%		
28	Transformer Ownership credit	kVA	323,647	\$ (0.50)	\$ (161,824)	323,647	\$ (0.50)	\$ (161,824)	\$ -	0.0%		
29	Total G1				\$ 7,736,414			\$ 8,366,592	\$ 630,178	8.1%	\$ (5,223)	-0.062%
30	OL											
31	100W Mercury Vapor Street		13,919	\$ 13.28	\$ 184,842	13,919	\$ 13.73	\$ 191,071	\$ 6,230	3.4%		
32	175W Mercury Vapor Street		793	\$ 15.75	\$ 12,493	793	\$ 15.73	\$ 12,481	\$ (12)	-0.1%		
33	250W Mercury Vapor Street		771	\$ 17.85	\$ 13,754	771	\$ 17.25	\$ 13,294	\$ (459)	-3.3%		
34	400W Mercury Vapor Street		1,298	\$ 21.25	\$ 27,584	1,298	\$ 17.25	\$ 22,397	\$ (5,187)	-18.8%		
35	1000W Mercury Vapor Street		24	\$ 42.19	\$ 1,013	24	\$ 24.78	\$ 595	\$ (418)	-41.3%		
36	250W Mercury Vapor Flood		665	\$ 19.02	\$ 12,652	665	\$ 18.25	\$ 12,143	\$ (509)	-4.0%		
37	400W Mercury Vapor Flood		901	\$ 22.75	\$ 20,505	901	\$ 21.57	\$ 19,445	\$ (1,060)	-5.2%		
38	1000W Mercury Vapor Flood		144	\$ 37.70	\$ 5,429	144	\$ 25.29	\$ 3,641	\$ (1,787)	-32.9%		
39	100W Mercury Vapor Power Bracket		3,894	\$ 13.41	\$ 52,213	3,894	\$ 13.44	\$ 52,339	\$ 126	0.2%		
40	175W Mercury Vapor Power Bracket		557	\$ 14.87	\$ 8,277	557	\$ 14.65	\$ 8,154	\$ (123)	-1.5%		
41	50W Sodium Vapor Street		35,908	\$ 13.52	\$ 485,479	35,908	\$ 13.73	\$ 492,933	\$ 7,453	1.5%		
42	100W Sodium Vapor Street		1,309	\$ 15.22	\$ 19,930	1,309	\$ 15.73	\$ 20,604	\$ 674	3.4%		
43	150W Sodium Vapor Street		3,906	\$ 15.28	\$ 59,691	3,906	\$ 17.25	\$ 67,402	\$ 7,711	12.9%		
44	250W Sodium Vapor Street		12,893	\$ 19.14	\$ 246,776	12,893	\$ 19.53	\$ 251,813	\$ 5,037	2.0%		

UNITIL ENERGY SYSTEMS, INC.
12 Months Ended December 31, 2020
Settlement Rate Design (no changes to Customer Charges)

Row	Description	Units	Actual Bill Units	Actual Rates & Revenue		Proposed Bill Units	Proposed Rates & Revenue		Difference Over Actual		Rounding	
				Rate	Revenue		Rate	Revenue	Amount	%	Amount	%
				E	F		G	H	I	J	K	L
45	400W Sodium Vapor Street		2,711	\$ 24.13	\$ 65,421	2,711	\$ 24.78	\$ 67,195	\$ 1,774	2.7%		
46	1000W Sodium Vapor Street		1,606	\$ 41.66	\$ 66,885	1,606	\$ 42.51	\$ 68,250	\$ 1,365	2.0%		
47	150W Sodium Vapor Flood		2,690	\$ 17.61	\$ 47,379	2,690	\$ 18.25	\$ 49,114	\$ 1,734	3.7%		
48	250W Sodium Vapor Flood		3,790	\$ 20.76	\$ 78,671	3,790	\$ 21.57	\$ 81,756	\$ 3,084	3.9%		
49	400W Sodium Vapor Flood		4,857	\$ 23.58	\$ 114,525	4,857	\$ 25.29	\$ 122,818	\$ 8,293	7.2%		
50	1000W Sodium Vapor Flood		2,467	\$ 42.03	\$ 103,675	2,467	\$ 42.89	\$ 105,791	\$ 2,116	2.0%		
51	50W Sodium Vapor Power Bracket		1,387	\$ 12.51	\$ 17,355	1,387	\$ 13.44	\$ 18,649	\$ 1,294	7.5%		
52	100W Sodium Vapor Power Bracket		904	\$ 14.04	\$ 12,691	904	\$ 14.65	\$ 13,242	\$ 551	4.3%		
53	175W Metal Halide Street		1	\$ 19.91	\$ 20	1	\$ 17.25	\$ 17	\$ (3)	-13.3%		
54	250W Metal Halide Street		0	\$ 21.65	\$ -	0	Discontinued					
55	400W Metal Halide Street		0	\$ 22.45	\$ -	0	Discontinued					
56	175W Metal Halide Flood		0	\$ 23.00	\$ -	0	Discontinued					
57	250W Metal Halide Flood		0	\$ 24.83	\$ -	0	Discontinued					
58	400W Metal Halide Flood		0	\$ 24.88	\$ -	0	Discontinued					
59	175W Metal Halide Power Bracket		0	\$ 18.63	\$ -	0	Discontinued					
60	250W Metal Halide Power Bracket		0	\$ 19.81	\$ -	0	Discontinued					
61	400W Metal Halide Power Bracket		0	\$ 21.17	\$ -	0	Discontinued					
62	1000W Metal Halide Flood (Contracts)		535	\$ 32.22	\$ 17,222	535	\$ 25.29	\$ 13,516	\$ (3,705)	-21.5%		
63	LED											
64	42W 3780 K LED Area Light Fixture		0	\$ 13.16	\$ -	0	Discontinued					
65	57W 5130K LED Area Light Fixture		0	\$ 13.21	\$ -	0	Discontinued					
66	25W 2500K LED Cobra Head Fixture		0	\$ 13.11	\$ -	0	Discontinued					
67	88W 8800K LED Cobra Head Fixture		0	\$ 13.30	\$ -	0	Discontinued					
68	108W 10800K LED Cobra Head Fixture		0	\$ 13.36	\$ -	0	Discontinued					
69	193W 19300K LED Cobra Head Fixture		0	\$ 13.62	\$ -	0	Discontinued					
70	123W 11070K LED Flood Light Fixture		0	\$ 13.41	\$ -	0	Discontinued					
71	227W 20340K LED Flood Light Fixture		0	\$ 13.62	\$ -	0	Discontinued					
72	365W 32850K LED Flood Light Fixture		0	\$ 13.93	\$ -	0	Discontinued					
73	Company Paid LED Fixture											
74	STREETLIGHT LED 30W						\$ 13.73					
75	STREETLIGHT LED 50W						\$ 15.73					
76	STREETLIGHT LED 100W						\$ 17.25					
77	STREETLIGHT LED 120W						\$ 19.53					
78	STREETLIGHT LED 140W						\$ 24.78					
79	STREETLIGHT LED 260W						\$ 42.51					
80	YARDLIGHT LED 35W						\$ 13.44					
81	YARDLIGHT LED 47W						\$ 14.65					
82	FLOODLIGHT LED 70W						\$ 18.25					
83	FLOODLIGHT LED 90W						\$ 21.57					
84	FLOODLIGHT LED 110W						\$ 25.29					
85	FLOODLIGHT LED 370W						\$ 42.89					
86	Customer Paid LED Fixture											
87	STREETLIGHT LED 30W						\$ 9.71					
88	STREETLIGHT LED 50W						\$ 11.92					
89	STREETLIGHT LED 100W						\$ 12.48					
90	STREETLIGHT LED 120W						\$ 14.76					
91	STREETLIGHT LED 140W						\$ 17.83					
92	STREETLIGHT LED 260W						\$ 33.56					
93	YARDLIGHT LED 35W						\$ 7.00					
94	YARDLIGHT LED 47W						\$ 8.21					
95	FLOODLIGHT LED 70W						\$ 11.24					
96	FLOODLIGHT LED 90W						\$ 14.56					
97	FLOODLIGHT LED 110W						\$ 17.36					
98	FLOODLIGHT LED 370W						\$ 27.00					
99	Special Agreement Customer Installed LED		10,671	per contracts	\$ 140,376	10,671	per contracts	\$ 106,541	\$ (33,835)	-24.1%		
100	Pole Charges				\$ 8,639			\$ 8,639	\$ -	0.0%		
101	Total OL				\$ 1,823,495			\$ 1,823,840	\$ 345	0.0%	\$ 345	0.019%
102	Total System				\$ 58,058,225			\$ 64,383,693	\$ 6,325,468	10.9%	\$ (862)	-0.001%

Unitil Energy Systems, Inc.
Class Average Bill Impacts
Proposed Rates vs. Current Rates
(\$000)

(A) <u>Class of Service</u>	(B) <u>Effect of Proposed Change</u>	(C) <u>Average Number of Customers</u>	(D) <u>Total Revenue Under Present Rates</u>	(E) <u>Proposed Distribution Change</u>	(F) <u>Total Revenue Under Proposed Rates</u>	(G) <u>Proposed Change Revenue</u>	(H) <u>Percent Change Revenue</u>
Domestic D	Increase	67,940	\$142,629	\$2,322	\$144,951	\$2,322	1.6%
General Service - G2	Increase	10,559	\$77,163	\$172	\$77,334	\$172	0.2%
G2 - kWh Meter	Increase	379	\$172	\$5	\$178	\$5	3.2%
G2 - Quick Recovery Water Heat and/or Space Heat	Decrease	257	\$1,043	-\$3	\$1,040	(\$3)	(0.3%)
Subtotal G2	Increase	11,195	\$78,378	\$174	\$78,552	\$174	0.2%
Large General Service G1	Decrease	168	\$51,714	-\$598	\$51,116	(\$598)	(1.2%)
Outdoor Lighting OL	Decrease	1,549	\$3,293	-\$29	\$3,264	(\$29)	(0.9%)
Total	Increase	80,852	\$276,014	\$1,869	\$277,883	\$1,869	0.7%

(D) Present rates including delivery and default service rates effective December 1, 2021. Assumes all customers take default energy service.

G1 default service rate of \$0.09749 (avg Dec '21 - Jan '22) used for G1.

(E) Total amount differs from revenue deficiency (\$6,326,330) due to amount already included in temporary rates (\$4,451,667) and rounding in temporary and permanent rates (\$5203).

(F) Column D + Column E.

(G) Column F - Column D

(H) Column G / Column D

**Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Rates
Impact on D Rate Customers**

Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
0-100	7.6%	38	\$25.63	\$25.80	\$0.17	0.7%
101-200	8.2%	154	\$54.75	\$55.44	\$0.69	1.3%
201-300	10.4%	252	\$79.38	\$80.51	\$1.13	1.4%
301-400	11.2%	351	\$104.18	\$105.76	\$1.58	1.5%
401-500	10.8%	450	\$129.09	\$131.11	\$2.03	1.6%
501-750	21.6%	617	\$170.86	\$173.64	\$2.77	1.6%
750-1,000	13.0%	864	\$232.91	\$236.80	\$3.89	1.7%
1,000-1,500	11.2%	1,201	\$317.46	\$322.87	\$5.41	1.7%
1,501-2,000	3.6%	1,707	\$444.44	\$452.13	\$7.68	1.7%
2,001-3,500	2.0%	2,447	\$629.99	\$641.00	\$11.01	1.7%
3,501-5,000	0.2%	4,021	\$1,024.81	\$1,042.91	\$18.10	1.8%
5,000+	0.0%	6,632	\$1,679.57	\$1,709.41	\$29.84	1.8%
600 kWh bill		600	\$166.70	\$169.40	\$2.70	1.6%

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:		Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:	
Customer Charge	\$16.22	Customer Charge	\$16.22
	<u>All kWh</u>		<u>All kWh</u>
Distribution Charge	\$0.03942	Distribution Charge	\$0.04392
External Delivery Charge	\$0.02978	External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)	Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597	System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047	Storm Recovery Adjustment Factor	\$0.00047
Fixed Default Service Charge	<u>\$0.17518</u>	Fixed Default Service Charge	<u>\$0.17518</u>
TOTAL	\$0.25080	TOTAL	\$0.25530

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G2 Rate Customers								
Average Load Factor	kW Range	Percentage Bills	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
17%	0-1.0	26.9%	1.0	125	\$63.77	\$64.40	\$0.62	1.0%
28%	1.1-2	10.6%	1.5	308	\$104.60	\$105.07	\$0.47	0.5%
24%	2.1-3	7.4%	2.5	438	\$140.58	\$141.70	\$1.12	0.8%
24%	3.1-4	6.5%	3.5	625	\$187.59	\$189.11	\$1.52	0.8%
25%	4.1-5	5.9%	4.5	821	\$236.17	\$238.06	\$1.89	0.8%
24%	5.1-6	5.4%	5.5	965	\$274.38	\$276.82	\$2.44	0.9%
24%	6.1-7	4.2%	6.5	1,141	\$319.00	\$321.87	\$2.87	0.9%
25%	7.1-8	3.6%	7.5	1,351	\$370.30	\$373.49	\$3.19	0.9%
26%	8.1-9	3.0%	8.5	1,622	\$433.35	\$436.59	\$3.24	0.7%
27%	9.1-10	2.6%	9.5	1,872	\$492.36	\$495.76	\$3.40	0.7%
28%	10.1-12	4.2%	11.0	2,219	\$574.86	\$578.54	\$3.68	0.6%
29%	12.1-14	2.9%	13.0	2,800	\$708.61	\$712.30	\$3.68	0.5%
31%	14.1-16	2.4%	15.0	3,390	\$844.05	\$847.70	\$3.65	0.4%
33%	16.1-18	1.8%	17.0	4,048	\$992.77	\$996.11	\$3.34	0.3%
33%	18.1-20	1.4%	19.0	4,598	\$1,120.32	\$1,123.78	\$3.45	0.3%
34%	20.1-22.5	1.4%	21.3	5,309	\$1,281.84	\$1,285.06	\$3.22	0.3%
35%	22.6-25	1.2%	23.7	6,017	\$1,444.79	\$1,448.02	\$3.23	0.2%
37%	25.1-30	1.6%	27.4	7,335	\$1,739.32	\$1,741.60	\$2.28	0.1%
40%	30.1-35	1.1%	32.5	9,376	\$2,187.98	\$2,188.02	\$0.04	0.0%
40%	35.1-40	0.9%	37.5	11,085	\$2,572.45	\$2,571.55	(\$0.90)	0.0%
40%	40.1-45	0.7%	42.5	12,531	\$2,904.85	\$2,903.88	(\$0.97)	0.0%
43%	45.1-50	0.6%	47.5	14,838	\$3,404.74	\$3,400.49	(\$4.25)	-0.1%
42%	50.1-60	0.9%	54.8	16,705	\$3,843.18	\$3,839.85	(\$3.34)	-0.1%
43%	60.1-70	0.7%	64.8	20,391	\$4,663.19	\$4,656.83	(\$6.36)	-0.1%
44%	70.1-80	0.5%	75.2	24,069	\$5,485.36	\$5,476.42	(\$8.94)	-0.2%
44%	80.1-90	0.4%	84.7	27,000	\$6,153.37	\$6,143.70	(\$9.66)	-0.2%
41%	90.1-100	0.3%	94.4	28,369	\$6,520.66	\$6,516.50	(\$4.16)	-0.1%
45%	100.1-120	0.4%	109.2	35,732	\$8,103.99	\$8,088.04	(\$15.95)	-0.2%
45%	120.1-140	0.2%	129.0	42,752	\$9,672.53	\$9,651.56	(\$20.97)	-0.2%
43%	140.1-160	0.1%	149.1	46,963	\$10,699.82	\$10,684.96	(\$14.86)	-0.1%
40%	160.1-200	0.1%	175.7	51,679	\$11,893.44	\$11,889.98	(\$3.45)	0.0%
26%	200.1+	0.0%	348.8	66,522	\$16,589.87	\$16,721.54	\$131.67	0.8%

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:		Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:	
Customer Charge	\$29.19	Customer Charge	\$29.19
	<u>All kW</u>		<u>All kW</u>
Distribution Charge	\$10.51	Distribution Charge	\$11.62
Stranded Cost Charge	\$0.00	Stranded Cost Charge	\$0.00
TOTAL	\$10.51	TOTAL	\$11.62
	<u>kWh</u>		<u>kWh</u>
Distribution Charge	\$0.00384	Distribution Charge	\$0.00000
External Delivery Charge	\$0.02978	External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)	Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597	System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047	Storm Recovery Adjustment Factor	\$0.00047
Fixed Default Service Charge	\$0.15381	Fixed Default Service Charge	\$0.15381
TOTAL	\$0.19385	TOTAL	\$0.19001

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G2 - kWh meter Rate Customers							
Range Monthly kWh	Percentage Bills	Average Monthly kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference	
0-50	58.8%	18	\$22.07	\$22.29	\$0.23	1.0%	
51-100	16.6%	71	\$32.78	\$33.67	\$0.89	2.7%	
101-200	13.3%	146	\$47.99	\$49.82	\$1.83	3.8%	
201-300	4.8%	243	\$67.54	\$70.58	\$3.04	4.5%	
301-400	2.3%	346	\$88.53	\$92.86	\$4.33	4.9%	
401-500	1.3%	452	\$110.00	\$115.66	\$5.66	5.1%	
501-600	1.1%	543	\$128.43	\$135.22	\$6.80	5.3%	
601-700	0.6%	639	\$147.85	\$155.85	\$8.00	5.4%	
701-800	0.3%	742	\$168.73	\$178.02	\$9.29	5.5%	
801-1,000	0.3%	890	\$198.67	\$209.81	\$11.14	5.6%	
1,000+	0.7%	2,084	\$440.73	\$466.82	\$26.09	5.9%	

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:		Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:	
Customer Charge	\$18.38	Customer Charge	\$18.38
	<u>All kWh</u>		<u>All kWh</u>
Distribution Charge	\$0.01267	Distribution Charge	\$0.02519
External Delivery Charge	\$0.02978	External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)	Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597	System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047	Storm Recovery Adjustment Factor	\$0.00047
Fixed Default Service Charge	<u>\$0.15381</u>	Fixed Default Service Charge	<u>\$0.15381</u>
TOTAL	\$0.20268	TOTAL	\$0.21520

Unitil Energy Systems, Inc.							
Typical Bill Impacts as a Result of Proposed Rates							
Impact on G2 - QRWH and SH Rate Customers							
Range Monthly kWh	Percentage Bills	Average kWh	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference	
0-250	41.9%	79	\$27.61	\$27.56	(\$0.05)	-0.2%	
251-500	13.0%	365	\$92.26	\$92.02	(\$0.24)	-0.3%	
501-750	8.0%	624	\$150.73	\$150.32	(\$0.41)	-0.3%	
751-1,000	5.5%	869	\$205.92	\$205.34	(\$0.57)	-0.3%	
1,001-2,000	12.5%	1,415	\$329.41	\$328.48	(\$0.93)	-0.3%	
2,001-3,000	7.1%	2,448	\$562.67	\$561.05	(\$1.62)	-0.3%	
3,001-4,000	3.5%	3,453	\$789.67	\$787.39	(\$2.28)	-0.3%	
4,001-5,000	2.3%	4,506	\$1,027.63	\$1,024.66	(\$2.97)	-0.3%	
5,001-6,000	1.0%	5,516	\$1,255.64	\$1,252.00	(\$3.64)	-0.3%	
6,001-7,000	0.9%	6,474	\$1,472.23	\$1,467.96	(\$4.27)	-0.3%	
7,001-8,000	0.9%	7,429	\$1,687.91	\$1,683.01	(\$4.90)	-0.3%	
8,001-9,000	0.4%	8,471	\$1,923.15	\$1,917.56	(\$5.59)	-0.3%	
9,001-10,000	0.5%	9,612	\$2,181.03	\$2,174.69	(\$6.34)	-0.3%	
10,001+	2.6%	18,764	\$4,248.32	\$4,235.94	(\$12.38)	-0.3%	

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:		Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:	
Customer Charge	\$9.73	Customer Charge	\$9.73
	<u>All kWh</u>		<u>All kWh</u>
Distribution Charge	\$0.03588	Distribution Charge	\$0.03522
External Delivery Charge	\$0.02978	External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)	Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597	System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047	Storm Recovery Adjustment Factor	\$0.00047
Fixed Default Service Charge	<u>\$0.15381</u>	Fixed Default Service Charge	<u>\$0.15381</u>
TOTAL	\$0.22589	TOTAL	\$0.22523

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
1	32.0%	291	67,950		Yes	\$11,573.56	\$11,495.97	(\$77.59)	-0.7%
2	40.1%	158	46,305	1	Yes	\$7,429.42	\$7,352.95	(\$76.47)	-1.0%
3	20.3%	489	72,292		Yes	\$13,574.34	\$13,604.63	\$30.29	0.2%
4	15.5%	567	64,125			\$13,287.96	\$13,398.72	\$110.76	0.8%
5	16.8%	193	23,717		Yes	\$4,795.77	\$4,826.43	\$30.65	0.6%
6	33.2%	288	69,841	1	Yes	\$11,502.52	\$11,417.41	(\$85.11)	-0.7%
7	40.1%	290	84,900			\$14,040.77	\$13,897.31	(\$143.46)	-1.0%
8	24.8%	316	57,185			\$10,432.17	\$10,411.97	(\$20.20)	-0.2%
9	49.2%	186	66,885	1	Yes	\$10,395.69	\$10,258.85	(\$136.84)	-1.3%
10	29.4%	673	144,575	1	Yes	\$24,257.03	\$24,128.67	(\$128.36)	-0.5%
11	57.5%	450	189,070			\$29,585.36	\$29,142.86	(\$442.50)	-1.5%
12	44.0%	322	103,375			\$16,826.61	\$16,632.51	(\$194.09)	-1.2%
13	36.9%	451	121,500			\$20,300.56	\$20,118.21	(\$182.36)	-0.9%
14	52.9%	318	123,050			\$19,504.96	\$19,233.03	(\$271.93)	-1.4%
15	42.0%	291	89,400			\$14,672.00	\$14,512.29	(\$159.71)	-1.1%
16	23.2%	459	77,850			\$14,355.01	\$14,345.05	(\$9.96)	-0.1%
17	53.7%	716	280,803	1	Yes	\$42,916.05	\$42,301.50	(\$614.55)	-1.4%
18	70.0%	538	275,100			\$42,086.75	\$41,369.41	(\$717.34)	-1.7%
19	66.9%	1,432	699,283	2	Yes	\$102,707.48	\$100,987.09	(\$1,720.39)	-1.7%
20	26.6%	640	124,101	1	Yes	\$21,265.88	\$21,194.01	(\$71.87)	-0.3%
21	50.9%	254	94,302	1	Yes	\$14,562.93	\$14,364.80	(\$198.14)	-1.4%
22	21.6%	228	35,933	1	Yes	\$6,517.78	\$6,523.49	\$5.70	0.1%
23	55.0%	495	198,707			\$31,251.67	\$30,800.44	(\$451.24)	-1.4%
24	57.4%	420	175,773			\$27,525.82	\$27,115.24	(\$410.57)	-1.5%
25	35.7%	293	76,309	1	Yes	\$12,409.30	\$12,302.96	(\$106.34)	-0.9%
26	62.3%	558	254,016	2	Yes	\$37,623.46	\$37,021.57	(\$601.89)	-1.6%
27	49.8%	692	251,233		Yes	\$39,625.37	\$39,096.41	(\$528.97)	-1.3%
28	34.1%	379	94,439	1	Yes	\$15,455.06	\$15,333.93	(\$121.13)	-0.8%
29	14.6%	274	29,187		Yes	\$6,123.93	\$6,184.68	\$60.75	1.0%
30	42.8%	179	55,967			\$9,221.32	\$9,119.32	(\$102.01)	-1.1%
31	21.9%	468	74,603	1	Yes	\$13,394.93	\$13,402.88	\$7.95	0.1%
32	25.4%	392	72,567			\$13,121.22	\$13,089.50	(\$31.72)	-0.2%
33	37.9%	218	60,330			\$10,114.71	\$10,020.26	(\$94.45)	-0.9%
34	54.1%	2,781	1,099,095	2	Yes	\$165,005.25	\$162,622.87	(\$2,382.39)	-1.4%
35	45.5%	277	91,980			\$14,915.36	\$14,736.50	(\$178.86)	-1.2%
36	58.4%	561	238,900			\$37,277.90	\$36,713.64	(\$564.26)	-1.5%
37	57.5%	429	180,133	2	Yes	\$26,934.72	\$26,528.23	(\$406.49)	-1.5%
38	36.9%	342	92,233			\$15,448.00	\$15,309.43	(\$138.57)	-0.9%
39	22.2%	382	62,000		Yes	\$11,400.29	\$11,402.79	\$2.50	0.0%
40	32.6%	227	53,960			\$9,305.08	\$9,240.60	(\$64.48)	-0.7%
41	69.3%	2,259	1,143,565	2	Yes	\$167,334.76	\$164,470.59	(\$2,864.17)	-1.7%
42	61.5%	1,286	577,482	2	Yes	\$85,538.62	\$84,180.50	(\$1,358.12)	-1.6%
43	62.8%	2,917	1,336,786	2		\$198,894.97	\$195,714.90	(\$3,180.07)	-1.6%
44	36.1%	498	131,232	1	Yes	\$21,239.56	\$21,053.23	(\$186.33)	-0.9%
45	25.4%	431	79,983			\$14,437.13	\$14,401.46	(\$35.67)	-0.2%
46	53.6%	1,072	419,655	2	Yes	\$63,125.46	\$62,222.03	(\$903.43)	-1.4%
47	65.3%	644	307,000			\$47,276.39	\$46,503.07	(\$773.32)	-1.6%
48	51.5%	159	59,867			\$9,605.50	\$9,475.90	(\$129.60)	-1.3%
49	25.0%	133	24,333			\$4,521.57	\$4,512.09	(\$9.48)	-0.2%
50	22.6%	246	40,675			\$7,628.22	\$7,627.21	(\$1.01)	0.0%
51	22.0%	397	63,750			\$11,943.12	\$11,948.11	\$5.00	0.0%
52	16.5%	372	44,875			\$9,159.14	\$9,221.02	\$61.88	0.7%
53	57.7%	762	320,917			\$50,090.19	\$49,338.02	(\$752.17)	-1.5%
54	40.5%	183	54,200			\$9,009.13	\$8,916.46	(\$92.67)	-1.0%
55	53.2%	695	270,150			\$42,599.94	\$42,000.58	(\$599.36)	-1.4%
56	48.6%	199	70,633			\$11,389.54	\$11,243.74	(\$145.80)	-1.3%

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:		Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:	
Customer Charge - Secondary	\$162.18	Customer Charge - Secondary	\$162.18
Customer Charge - Primary	\$86.49	Customer Charge - Primary	\$86.49
	<u>All kVA</u>		<u>All kVA</u>
Distribution Charge	\$7.60	Distribution Charge	\$8.23
Stranded Cost Charge	\$0.00	Stranded Cost Charge	\$0.00
TOTAL	\$7.60	TOTAL	\$8.23
	<u>All kWh</u>		<u>All kWh</u>
Distribution Charge	\$0.00384	Distribution Charge	\$0.00000
External Delivery Charge	\$0.02978	External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)	Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597	System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047	Storm Recovery Adjustment Factor	\$0.00047
Avg Dec 21-Jan 22 Default Service Chrg	\$0.09749	March 2021 Default Service Charge	\$0.09749
TOTAL	\$0.13753	TOTAL	\$0.13369
High Voltage Discount 1 for 4-13.8 kV	2.0%	High Voltage Discount 1 for 4-13.8 kV	2.0%
High Voltage Discount 2 for 34.5 kV	3.5%	High Voltage Discount 2 for 34.5 kV	3.5%
Transformer Ownership Credit \$/kVA	\$0.50	Transformer Ownership Credit \$/kVA	\$0.50

Unitil Energy Systems, Inc.									
Typical Bill Impacts as a Result of Proposed Rates									
Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
57	48.2%	243	85,567			\$13,777.98	\$13,602.58	(\$175.40)	-1.3%
58	51.0%	315	117,293			\$18,689.24	\$18,437.43	(\$251.81)	-1.3%
59	33.1%	333	80,643			\$13,786.58	\$13,686.93	(\$99.65)	-0.7%
60	31.4%	389	89,200			\$15,388.92	\$15,291.68	(\$97.24)	-0.6%
61	45.3%	325	107,333			\$17,392.02	\$17,184.47	(\$207.55)	-1.2%
62	23.2%	1,393	236,250		Yes	\$42,540.39	\$42,510.47	(\$29.93)	-0.1%
63	21.5%	482	75,480			\$14,204.37	\$14,218.04	\$13.67	0.1%
64	41.2%	297	89,533			\$14,735.69	\$14,579.22	(\$156.47)	-1.1%
65	47.8%	259	90,500			\$14,578.44	\$14,394.20	(\$184.23)	-1.3%
66	41.3%	154	46,583			\$7,742.04	\$7,660.41	(\$81.62)	-1.1%
67	7.5%	373	20,342			\$5,792.61	\$5,949.32	\$156.72	2.7%
68	44.8%	355	115,887			\$18,795.03	\$18,573.43	(\$221.61)	-1.2%
69	55.6%	520	211,000			\$33,129.72	\$32,646.80	(\$482.91)	-1.5%
70	32.0%	372	86,900			\$14,942.07	\$14,842.84	(\$99.23)	-0.7%
71	51.4%	280	105,200			\$16,761.44	\$16,534.13	(\$227.31)	-1.4%
72	48.5%	465	164,567			\$26,329.73	\$25,990.80	(\$338.93)	-1.3%
73	54.1%	409	161,410			\$25,467.59	\$25,105.30	(\$362.29)	-1.4%
74	38.3%	166	46,470			\$7,817.21	\$7,743.54	(\$73.67)	-0.9%
75	76.1%	476	264,430			\$40,149.12	\$39,433.78	(\$715.34)	-1.8%
76	55.2%	354	142,383			\$22,430.76	\$22,106.71	(\$324.05)	-1.4%
77	49.6%	252	91,333			\$14,641.87	\$14,450.20	(\$191.68)	-1.3%
78	33.0%	212	51,093			\$8,800.18	\$8,737.54	(\$62.64)	-0.7%
79	51.3%	328	122,880			\$19,555.55	\$19,290.41	(\$265.15)	-1.4%
80	58.8%	678	291,100			\$45,351.74	\$44,661.20	(\$690.54)	-1.5%
81	12.5%	681	62,090			\$13,875.35	\$14,065.81	\$190.47	1.4%
82	33.0%	192	46,390			\$8,005.01	\$7,948.13	(\$56.88)	-0.7%
83	52.5%	249	95,583			\$15,202.06	\$14,992.04	(\$210.01)	-1.4%
84	12.6%	838	76,750			\$17,082.86	\$17,315.79	\$232.93	1.4%
85	61.7%	257	115,933			\$18,062.73	\$17,779.71	(\$283.02)	-1.6%
86	17.5%	633	80,900			\$16,100.55	\$16,188.80	\$88.25	0.5%
87	4.7%	180	6,192	2		\$2,225.47	\$2,311.71	\$86.24	3.9%
88	21.1%	241	37,150			\$7,103.34	\$7,112.54	\$9.20	0.1%
89	60.6%	489	216,067			\$33,590.62	\$33,068.69	(\$521.93)	-1.6%
90	56.2%	1,044	428,000			\$66,956.38	\$65,970.33	(\$986.05)	-1.5%
91	26.8%	360	70,500			\$12,594.05	\$12,550.13	(\$43.92)	-0.3%
92	17.5%	321	41,007			\$8,244.72	\$8,289.76	\$45.04	0.5%
93	39.4%	311	89,520			\$14,839.05	\$14,691.35	(\$147.70)	-1.0%
94	67.4%	501	246,680			\$37,896.25	\$37,264.68	(\$631.57)	-1.7%
95	25.8%	222	41,900			\$7,613.60	\$7,592.70	(\$20.89)	-0.3%
96	64.7%	354	167,040			\$25,822.30	\$25,403.61	(\$418.69)	-1.6%
97	42.0%	297	91,080			\$14,944.73	\$14,782.02	(\$162.71)	-1.1%
98	20.0%	230	33,520			\$6,517.72	\$6,533.69	\$15.98	0.2%
99	11.0%	250	20,064			\$4,818.67	\$4,898.88	\$80.21	1.7%
100	21.8%	228	36,187			\$6,870.91	\$6,875.52	\$4.61	0.1%
101	47.6%	476	165,320			\$26,517.76	\$26,182.94	(\$334.82)	-1.3%
102	55.4%	356	143,928			\$22,661.06	\$22,332.56	(\$328.50)	-1.4%
103	37.7%	381	104,773	2	Yes	\$16,599.08	\$16,442.20	(\$156.88)	-0.9%
104	34.6%	376	94,929	1	Yes	\$15,494.32	\$15,368.96	(\$125.35)	-0.8%
105	70.3%	321	164,820			\$25,270.68	\$24,840.10	(\$430.58)	-1.7%
106	33.7%	258	63,456			\$10,846.98	\$10,765.59	(\$81.39)	-0.8%
107	19.7%	271	39,008			\$7,585.60	\$7,606.46	\$20.86	0.3%
108	54.3%	257	102,032			\$16,151.45	\$15,921.86	(\$229.59)	-1.4%
109	42.3%	239	73,700			\$12,112.70	\$11,980.11	(\$132.59)	-1.1%
110	48.6%	770	273,155	2	Yes	\$41,613.78	\$41,069.65	(\$544.13)	-1.3%
111	37.3%	295	80,320			\$13,450.21	\$13,327.60	(\$122.61)	-0.9%
112	40.2%	368	107,900			\$17,797.45	\$17,614.87	(\$182.58)	-1.0%

Unitil Energy Systems, Inc.		Unitil Energy Systems, Inc.	
Rates - Effective 1/1/2022:		Rates - Proposed 4/1/2022:	
Customer Charge - Secondary	\$162.18	Customer Charge - Secondary	\$162.18
Customer Charge - Primary	\$86.49	Customer Charge - Primary	\$86.49
	All kVA		All kVA
Distribution Charge	\$7.60	Distribution Charge	\$8.23
Stranded Cost Charge	\$0.00	Stranded Cost Charge	\$0.00
TOTAL	\$7.60	TOTAL	\$8.23
	All kWh		All kWh
Distribution Charge	\$0.00384	Distribution Charge	\$0.00000
External Delivery Charge	\$0.02978	External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)	Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597	System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047	Storm Recovery Adjustment Factor	\$0.00047
March 2021 Default Service Charge	\$0.09749	March 2021 Default Service Charge	\$0.09749
TOTAL	\$0.13753	TOTAL	\$0.13369
High Voltage Discount 1 for 4-13.8 kV	2.0%	High Voltage Discount 1 for 4-13.8 kV	2.0%
High Voltage Discount 2 for 34.5 kV	3.5%	High Voltage Discount 2 for 34.5 kV	3.5%
Transformer Ownership Credit \$/kVA	\$0.50	Transformer Ownership Credit \$/kVA	\$0.50

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates Impact on G1 Rate Customers									
Customer	Load Factor	Average Monthly kVA	Average kWh	Voltage Discount Tier	Transformer Ownership Credit	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
113	51.3%	264	99,073	2	Yes	\$15,046.06	\$14,839.62	(\$206.44)	-1.4%
114	30.6%	339	75,583			\$13,130.58	\$13,053.66	(\$76.92)	-0.6%
115	61.0%	677	301,440			\$46,764.61	\$46,033.61	(\$731.00)	-1.6%
116	74.4%	405	219,800			\$33,466.17	\$32,877.03	(\$589.14)	-1.8%
117	61.5%	217	97,536			\$15,227.34	\$14,989.67	(\$237.68)	-1.6%
118	28.4%	352	73,100			\$12,893.10	\$12,834.35	(\$58.76)	-0.5%
119	48.2%	453	159,340			\$25,520.53	\$25,194.18	(\$326.35)	-1.3%
120	43.9%	346	110,840			\$18,037.13	\$17,829.61	(\$207.52)	-1.2%
121	51.2%	684	255,424	2		\$39,002.04	\$38,471.40	(\$530.64)	-1.4%
122	40.9%	249	74,387			\$12,287.07	\$12,158.47	(\$128.60)	-1.0%
123	20.1%	236	34,573			\$6,707.67	\$6,723.35	\$15.67	0.2%
124	9.8%	606	43,345	2	Yes	\$9,989.96	\$10,197.67	\$207.70	2.1%
125	18.9%	312	43,030			\$8,448.89	\$8,480.01	\$31.13	0.4%
126	60.0%	639	279,650			\$43,475.80	\$42,804.27	(\$671.54)	-1.5%
127	52.4%	2,025	774,292	2	Yes	\$116,720.60	\$115,082.35	(\$1,638.25)	-1.4%
128	61.2%	2,222	991,779	2	Yes	\$146,933.88	\$144,609.43	(\$2,324.45)	-1.6%
129	42.8%	137	42,708			\$7,074.84	\$6,996.97	(\$77.87)	-1.1%
130	48.5%	206	72,800			\$11,737.18	\$11,587.17	(\$150.00)	-1.3%
131	27.1%	308	60,960			\$10,885.73	\$10,845.60	(\$40.14)	-0.4%
132	32.2%	174	41,024			\$7,129.71	\$7,082.06	(\$47.65)	-0.7%
133	48.5%	1,145	405,120			\$64,583.06	\$63,748.97	(\$834.09)	-1.3%
134	16.0%	249	29,000			\$6,040.67	\$6,085.99	\$45.32	0.8%
135	48.6%	431	152,940			\$24,474.09	\$24,158.53	(\$315.55)	-1.3%
136	31.7%	483	111,872			\$19,220.95	\$19,095.84	(\$125.11)	-0.7%
137	44.2%	242	78,120			\$12,747.19	\$12,599.83	(\$147.36)	-1.2%
138	61.1%	543	242,600			\$37,657.37	\$37,068.17	(\$589.19)	-1.6%
139	48.8%	941	335,067			\$53,397.02	\$52,703.32	(\$693.70)	-1.3%
140	80.1%	152	89,145			\$13,581.10	\$13,334.84	(\$246.26)	-1.8%
141	54.2%	427	168,907			\$26,635.97	\$26,256.29	(\$379.69)	-1.4%
142	36.7%	319	85,493			\$14,343.21	\$14,215.78	(\$127.43)	-0.9%
143	26.8%	637	124,693			\$22,154.10	\$22,076.72	(\$77.38)	-0.3%
144	55.0%	424	170,000			\$26,762.65	\$26,376.81	(\$385.85)	-1.4%
145	45.1%	355	116,783			\$18,921.33	\$18,696.53	(\$224.80)	-1.2%
146	25.7%	401	75,167			\$13,549.48	\$13,513.64	(\$35.84)	-0.3%
147	58.8%	477	204,500			\$31,909.29	\$31,424.27	(\$485.02)	-1.5%
148	27.0%	849	167,400			\$29,636.60	\$29,528.61	(\$107.99)	-0.4%
149	70.7%	1,008	519,800			\$79,308.03	\$77,946.79	(\$1,361.24)	-1.7%
150	55.6%	457	185,400			\$29,132.05	\$28,707.91	(\$424.14)	-1.5%
151	42.1%	144	44,240			\$7,340.46	\$7,261.27	(\$79.20)	-1.1%
152	6.3%	310	14,317			\$4,490.32	\$4,630.90	\$140.59	3.1%
153	61.1%	885	394,833			\$61,193.35	\$60,235.04	(\$958.30)	-1.6%
154	51.7%	511	192,725			\$30,548.72	\$30,130.37	(\$418.34)	-1.4%
155	45.8%	562	187,767			\$30,255.28	\$29,888.18	(\$367.10)	-1.2%
156	26.2%	318	60,750			\$10,930.70	\$10,897.49	(\$33.21)	-0.3%
157	48.6%	610	216,075			\$34,511.30	\$34,065.57	(\$445.73)	-1.3%
158	10.9%	492	39,030			\$9,270.06	\$9,430.22	\$160.16	1.7%
159	68.6%	1,016	508,947	2	Yes	\$74,596.65	\$73,328.68	(\$1,267.98)	-1.7%
160	36.0%	78	20,350			\$3,549.98	\$3,520.67	(\$29.31)	-0.8%
161	3.4%	3,066	75,994	2		\$32,657.74	\$34,240.07	\$1,582.34	4.8%
162	3.9%	255	7,292			\$3,103.00	\$3,235.65	\$132.65	4.3%
163	58.2%	225	95,529			\$15,009.57	\$14,784.44	(\$225.13)	-1.5%
164	58.8%	295	126,875			\$19,856.72	\$19,555.65	(\$301.07)	-1.5%
165	42.2%	181	55,800			\$9,211.45	\$9,111.16	(\$100.28)	-1.1%
166	2.3%	745	12,588	1	Yes	\$6,964.05	\$7,376.40	\$412.34	5.9%
167	34.5%	381	95,900			\$16,245.58	\$16,117.24	(\$128.34)	-0.8%

Unitil Energy Systems, Inc. Rates - Effective 1/1/2022:		Unitil Energy Systems, Inc. Rates - Proposed 4/1/2022:	
Customer Charge - Secondary	\$162.18	Customer Charge - Secondary	\$162.18
Customer Charge - Primary	\$86.49	Customer Charge - Primary	\$86.49
	<u>All kVA</u>		<u>All kVA</u>
Distribution Charge	\$7.60	Distribution Charge	\$8.23
Stranded Cost Charge	\$0.00	Stranded Cost Charge	\$0.00
TOTAL	\$7.60	TOTAL	\$8.23
	<u>All kWh</u>		<u>All kWh</u>
Distribution Charge	\$0.00384	Distribution Charge	\$0.00000
External Delivery Charge	\$0.02978	External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)	Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597	System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047	Storm Recovery Adjustment Factor	\$0.00047
March 2021 Default Service Charge	\$0.09749	March 2021 Default Service Charge	\$0.09749
TOTAL	\$0.13753	TOTAL	\$0.13369
High Voltage Discount 1 for 4-13.8 kV	2.0%	High Voltage Discount 1 for 4-13.8 kV	2.0%
High Voltage Discount 2 for 34.5 kV	3.5%	High Voltage Discount 2 for 34.5 kV	3.5%
Transformer Ownership Credit \$/kVA	\$0.50	Transformer Ownership Credit \$/kVA	\$0.50

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Rates
Impact on Tariffed OL Rate Customers

	Nominal Watts	Lumens	Type	Current Average Monthly kWh	Percentage of Lights	Total Bill Using Rates Effective 1/1/22	Total Bill Using Rates Proposed 4/1/22	Total Difference	% Total Difference
Mercury Vapor:									
1	100	3,500	ST	43	14.2%	\$21.62	\$21.90	\$0.28	1.3%
2	175	7,000	ST	71	0.8%	\$29.51	\$29.22	(\$0.29)	-1.0%
3	250	11,000	ST	100	0.8%	\$37.24	\$36.25	(\$0.98)	-2.6%
4	400	20,000	ST	157	1.3%	\$51.68	\$47.08	(\$4.60)	-8.9%
5	1,000	60,000	ST	372	0.0%	\$114.30	\$95.46	(\$18.84)	-16.5%
6	250	11,000	FL	100	0.7%	\$38.41	\$37.25	(\$1.15)	-3.0%
7	400	20,000	FL	157	0.9%	\$53.18	\$51.40	(\$1.78)	-3.4%
8	1,000	60,000	FL	380	0.1%	\$111.36	\$97.49	(\$13.87)	-12.5%
9	100	3,500	PB	48	4.0%	\$22.71	\$22.56	(\$0.15)	-0.7%
10	175	7000	PB	71	0.6%	\$28.63	\$28.14	(\$0.49)	-1.7%
High Pressure Sodium:									
11	50	4,000	ST	23	36.7%	\$17.98	\$18.10	\$0.12	0.7%
12	100	9,500	ST	48	1.3%	\$24.52	\$24.85	\$0.33	1.3%
13	150	16,000	ST	65	4.0%	\$27.88	\$29.60	\$1.72	6.2%
14	250	30,000	ST	102	13.2%	\$38.91	\$38.91	(\$0.00)	0.0%
15	400	50,000	ST	161	2.8%	\$55.34	\$55.37	\$0.03	0.1%
16	1,000	140,000	ST	380	1.6%	\$115.32	\$114.71	(\$0.61)	-0.5%
17	150	16,000	FL	65	2.7%	\$30.21	\$30.60	\$0.39	1.3%
18	250	30,000	FL	102	3.9%	\$40.53	\$40.95	\$0.42	1.0%
19	400	50,000	FL	161	5.0%	\$54.79	\$55.88	\$1.09	2.0%
20	1,000	140,000	FL	380	2.5%	\$115.69	\$115.09	(\$0.60)	-0.5%
21	50	4,000	PB	23	1.4%	\$16.97	\$17.81	\$0.84	5.0%
22	100	9,500	PB	48	0.9%	\$23.34	\$23.77	\$0.43	1.8%
Metal Halide									
23	175	8,800	ST	74	0.0%	\$34.25	\$31.31	(\$2.94)	-8.6%
24	250	13,500	ST	102	0.0%	\$41.42	discontinued	NA	NA
25	400	23,500	ST	158	0.0%	\$53.08	discontinued	NA	NA
26	175	8,800	FL	74	0.0%	\$37.34	discontinued	NA	NA
27	250	13,500	FL	102	0.0%	\$44.60	discontinued	NA	NA
28	400	23,500	FL	158	0.0%	\$55.51	discontinued	NA	NA
29	1,000	86,000	FL	374	0.5%	\$104.72	\$96.35	(\$8.37)	-8.0%
30	175	8,800	PB	74	0.0%	\$32.97	discontinued	NA	NA
31	250	13,500	PB	102	0.0%	\$39.58	discontinued	NA	NA
32	400	23,500	PB	158	0.0%	\$51.80	discontinued	NA	NA
LED									
33	42	3,600	AL	15	0.0%	\$16.07	discontinued	NA	NA
34	57	5,200	AL	20	0.0%	\$17.09	discontinued	NA	NA
35	25	3,000	ST	9	0.0%	\$14.85	discontinued	NA	NA
36	88	8,300	ST	30	0.0%	\$19.12	discontinued	NA	NA
37	108	11,500	ST	37	0.0%	\$20.53	discontinued	NA	NA
38	193	21,000	ST	67	0.0%	\$26.61	discontinued	NA	NA
39	123	12,180	FL	43	0.0%	\$21.75	discontinued	NA	NA
40	194	25,700	FL	67	0.0%	\$26.61	discontinued	NA	NA
41	297	38,100	FL	103	0.0%	\$33.90	discontinued	NA	NA

Unitil Energy Systems, Inc.
Rates - Effective 1/1/2022:

Customer Charge	\$0.00
All kWh	
Distribution Charge	\$0.00384
External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047
Fixed Default Service Charge	<u>\$0.15381</u>
TOTAL	\$0.19385

Unitil Energy Systems, Inc.
Rates - Proposed 4/1/2022:

Customer Charge	\$0.00
All kWh	
Distribution Charge	\$0.00000
External Delivery Charge	\$0.02978
Stranded Cost Charge	(\$0.00002)
System Benefits Charge	\$0.00597
Storm Recovery Adjustment Factor	\$0.00047
Fixed Default Service Charge	<u>\$0.15381</u>
TOTAL	\$0.19001

Luminaire Charges:

	Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.
1	\$13.28	\$13.52	\$19.91	\$13.16
2	\$15.75	\$15.22	\$21.65	\$13.21
3	\$17.85	\$15.28	\$22.45	\$13.11
4	\$21.25	\$19.14	\$23.00	\$13.30
5	\$42.19	\$24.13	\$24.83	\$13.36
6	\$19.02	\$41.66	\$24.88	\$13.62
7	\$22.75	\$17.61	\$32.22	\$13.41
8	\$37.70	\$20.76	\$18.63	\$13.62
9	\$13.41	\$23.58	\$19.81	\$13.93
10	\$14.87	\$42.03	\$21.17	
		\$12.51		
		\$14.04		

Luminaire Charges:

	Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.
1	\$13.73	\$13.73	\$17.25	discontinued
2	\$15.73	\$15.73	discontinued	discontinued
3	\$17.25	\$17.25	discontinued	discontinued
4	\$17.25	\$19.53	discontinued	discontinued
5	\$24.78	\$24.78	discontinued	discontinued
6	\$18.25	\$42.51	discontinued	discontinued
7	\$21.57	\$18.25	\$25.29	discontinued
8	\$25.29	\$21.57	discontinued	discontinued
9	\$13.44	\$25.29	discontinued	discontinued
10	\$14.65	\$42.89	discontinued	discontinued
		\$13.44		
		\$14.65		

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

Fifth Revised Page 1
Issued in lieu of Fourth Revised Page 1

TABLE OF CONTENTS TO TARIFF NO. 3

	Page No.
Table of Contents	1
Index to Terms and Conditions for Distribution Service	2
Index to Terms and Conditions for Competitive Suppliers	3
Summary of Rates	4
Summary of Low-Income Electric Assistance Program Discounts	6
Service Area	7
Terms and Conditions for Distribution Service	8
Terms and Conditions for Competitive Suppliers	32
Delivery Service Rate Schedules	
Domestic Schedule D	47
General Schedule G	51
Outdoor Lighting Schedule OL	59
Light Emitting Diode Outdoor Lighting Schedule LED	63-C
Other Delivery Service Rate Components	
Stranded Cost Charges	64
External Delivery Charge	66
System Benefits Charge	68
Storm Recovery Adjustment Factor	69
Revenue Decoupling Adjustment Clause	69-B
Energy Service Rate Schedules	
Default Service	70
Other Rate Schedules	
Rates Applicable to Qualifying Facilities	76
Load Response Program	79
Renewable Source Option	108
Standard Contracts	
Trading Partner Agreement	80
Energy Efficiency Loan Program	110

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Effective: April 1, 2022

Issued by: Robert B. Hevert
Sr. Vice President

000174

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

Fiftieth Revised Page 4
Superseding Forty-Ninth Revised Page 4

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****	Total Delivery Charges
D	Customer Charge	\$16.22						(1)	\$16.22
	All kWh	\$0.04392	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.08012
G2	Customer Charge	\$29.19							\$29.19
	All kW	\$11.62				\$0.00			\$11.62
	All kWh	\$0.00000	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.03620
G2 - kWh meter	Customer Charge	\$18.38							\$18.38
	All kWh	\$0.02519	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.06139
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$9.73							\$9.73
	All kWh	\$0.03522	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.07142
G1	Customer Charge	\$162.18	Secondary Voltage						\$162.18
	Customer Charge	\$86.49	Primary Voltage						\$86.49
	All kVA	\$8.23				\$0.00			\$8.23
	All kWh	\$0.00000	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.03620
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 \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

* Authorized by NHPUC Order No. _____ in Case No. DE 21-030, dated _____
 ** Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021
 *** Authorized by NHPUC Secretarial Letter in Case No. DE 18-036, dated April 13, 2021
 **** Authorized by NHPUC Order No. 26,556 in Case No. DE 20-092, dated December 14, 2021

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

Fiftieth Revised Page 5
Superseding Forty-Ninth Revised Page 5

SUMMARY OF DELIVERY SERVICE RATES (continued)

Class	Distribution Charge*	Non-Transmission	Transmission		Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Total Delivery Charges
		External Delivery Charge**	External Delivery Charge**	External Delivery Charge**				
OL								
All kWh	\$0.00000	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.03620

Luminaire Charges

Category	Lamp Size	Lumens (Approx.)	All-Night Service	Midnight Service	Description	Price Per Luminaire	
	Nominal Watts		Monthly kWh	Monthly kWh		Per Mo.	Per Year
Company	100	3,500	43	20	Mercury Vapor Street	\$13.73	\$164.76
Company	175	7,000	71	33	Mercury Vapor Street	\$15.73	\$188.76
Company	250	11,000	100	46	Mercury Vapor Street	\$17.25	\$207.00
Company	400	20,000	157	73	Mercury Vapor Street	\$17.25	\$207.00
Company	1,000	60,000	372	173	Mercury Vapor Street	\$24.78	\$297.36
Company	250	11,000	100	46	Mercury Vapor Flood	\$18.25	\$219.00
Company	400	20,000	157	73	Mercury Vapor Flood	\$21.57	\$258.84
Company	1,000	60,000	380	176	Mercury Vapor Flood	\$25.29	\$303.48
Company	100	3,500	48	22	Mercury Vapor Power Bracket	\$13.44	\$161.28
Company	175	7,000	71	33	Mercury Vapor Power Bracket	\$14.65	\$175.80
Company	50	4,000	23	11	Sodium Vapor Street	\$13.73	\$164.76
Company	100	9,500	48	22	Sodium Vapor Street	\$15.73	\$188.76
Company	150	16,000	65	30	Sodium Vapor Street	\$17.25	\$207.00
Company	250	30,000	102	47	Sodium Vapor Street	\$19.53	\$234.36
Company	400	50,000	161	75	Sodium Vapor Street	\$24.78	\$297.36
Company	1,000	140,000	380	176	Sodium Vapor Street	\$42.51	\$510.12
Company	150	16,000	65	30	Sodium Vapor Flood	\$18.25	\$219.00
Company	250	30,000	102	47	Sodium Vapor Flood	\$21.57	\$258.84
Company	400	50,000	161	75	Sodium Vapor Flood	\$25.29	\$303.48
Company	1,000	140,000	380	176	Sodium Vapor Flood	\$42.89	\$514.68
Company	50	4,000	23	11	Sodium Vapor Power Bracket	\$13.44	\$161.28
Company	100	9,500	48	22	Sodium Vapor Power Bracket	\$14.65	\$175.80
Company	175	8,800	74	34	Metal Halide Street	\$17.25	\$207.00
Company	1,000	86,000	374	174	Metal Halide Flood	\$25.29	\$303.48
Company	35	3,000	12	6	LED Area Light Fixture	\$13.44	\$161.28
Company	47	4,000	16	7	LED Area Light Fixture	\$14.65	\$175.80
Company	30	3,300	10	5	LED Street Light Fixture	\$13.73	\$164.76
Company	50	5,000	17	8	LED Street Light Fixture	\$15.73	\$188.76
Company	100	11,000	35	16	LED Street Light Fixture	\$17.25	\$207.00
Company	120	18,000	42	19	LED Street Light Fixture	\$19.53	\$234.36
Company	140	18,000	48	22	LED Street Light Fixture	\$24.78	\$297.36
Company	260	31,000	90	42	LED Street Light Fixture	\$42.51	\$510.12
Company	70	10,000	24	11	LED Flood Light Fixture	\$18.25	\$219.00
Company	90	10,000	31	14	LED Flood Light Fixture	\$21.57	\$258.84
Company	110	15,000	38	18	LED Flood Light Fixture	\$25.29	\$303.48
Company	370	46,000	128	59	LED Flood Light Fixture	\$42.89	\$514.68
Customer Paid	35	3,000	12	6	LED Area Light Fixture	\$7.00	\$84.00
Customer Paid	47	4,000	16	7	LED Area Light Fixture	\$8.21	\$98.52
Customer Paid	30	3,300	10	5	LED Street Light Fixture	\$9.71	\$116.52
Customer Paid	50	5,000	17	8	LED Street Light Fixture	\$11.92	\$143.04
Customer Paid	100	11,000	35	16	LED Street Light Fixture	\$12.48	\$149.76
Customer Paid	120	18,000	42	19	LED Street Light Fixture	\$14.76	\$177.12
Customer Paid	140	18,000	48	22	LED Street Light Fixture	\$17.83	\$213.96
Customer Paid	260	31,000	90	42	LED Street Light Fixture	\$33.56	\$402.72
Customer Paid	70	10,000	24	11	LED Flood Light Fixture	\$11.24	\$134.88
Customer Paid	90	10,000	31	14	LED Flood Light Fixture	\$14.56	\$174.72
Customer Paid	110	15,000	38	18	LED Flood Light Fixture	\$17.36	\$208.32
Customer Paid	370	46,000	128	59	LED Flood Light Fixture	\$27.00	\$324.00

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

* Authorized by NHPUC Order No. _____ in Case No. DE 21-030, dated _____
 ** Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021
 *** Authorized by NHPUC Secretarial Letter in Case No. DE 18-036, dated April 13, 2021
 **** Authorized by NHPUC Order No. 26,556 in Case No. DE 20-092, dated December 14, 2021

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

Seventy-Second Revised Page 6
Superseding Seventy-First Revised Page 6

**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									
				Apr 2022-May 2022 (1)	Dec 2021-May 2022 (2)	Dec-21 (3)	Jan-22 (3)	Feb-22 (3)	Mar-22 (3)	Apr-22 (3)	May-22 (3)				
1 (4)	N/A	N/A													
2	151 (FPG) - 60 (SMI)	8%	Customer Charge	(\$1.30)											
			First 750 kWh	(\$0.00641)		(\$0.01401)	(\$0.01644)	(\$0.01949)	(\$0.01882)	(\$0.01232)	(\$0.00619)	(\$0.00698)			
			Excess 750 kWh	\$0.00000		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
3	126 (FPG) - 150 (FPG)	22%	Customer Charge	(\$3.57)											
			First 750 kWh	(\$0.01763)		(\$0.03854)	(\$0.04520)	(\$0.05360)	(\$0.05176)	(\$0.03388)	(\$0.01703)	(\$0.01918)			
			Excess 750 kWh	\$0.00000		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	101 (FPG) - 125 (FPG)	36%	Customer Charge	(\$5.84)											
			First 750 kWh	(\$0.02884)		(\$0.06306)	(\$0.07397)	(\$0.08770)	(\$0.08470)	(\$0.05544)	(\$0.02786)	(\$0.03139)			
			Excess 750 kWh	\$0.00000		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
5	76 (FPG) - 100 (FPG)	52%	Customer Charge	(\$8.43)											
			First 750 kWh	(\$0.04166)		(\$0.09109)	(\$0.10684)	(\$0.12668)	(\$0.12234)	(\$0.08007)	(\$0.04024)	(\$0.04534)			
			Excess 750 kWh	\$0.00000		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
6	0 - 75 (FPG)	76%	Customer Charge	(\$12.33)											
			First 750 kWh	(\$0.06089)		(\$0.13314)	(\$0.15616)	(\$0.18515)	(\$0.17881)	(\$0.11703)	(\$0.05882)	(\$0.06627)			
			Excess 750 kWh	\$0.00000		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$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 July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

* Authorized by NHPUC Order No. _____ in Case No. DE 21-030, dated _____
** Authorized by NHPUC Order No. 26,532 in Case No. DE 21-041, dated October 8, 2021

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

- L. “Payment Agent” shall mean any third-party authorized by a Customer to receive and pay the bills rendered by the Company for service under this Tariff.
- M. “Rate Schedule” shall mean the Rate Schedules included as part of this Tariff.
- N. “Tariff” shall mean this Delivery Service Tariff and all Rate Schedules, appendices and exhibits to such Tariff.
- O. “Terms and Conditions” shall mean these Terms and Conditions for Distribution Service.

II. DISTRIBUTION SERVICES

1. Rates and Tariffs

A. Schedule of Rates

The Company furnishes its various services under tariffs and/or contracts (“Schedule of Rates”) promulgated in accordance with the provisions of the applicable rules of the New Hampshire Public Utilities Commission and the laws of the State of New Hampshire. Such Schedule of Rates, which includes these Terms and Conditions for Distribution Service, is available for public inspection during normal business hours at the business offices of the Company, on Unitil.com, and at the offices of the Commission.

B. Amendments; Conflicts

The Schedule of Rates may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided by Commission rules and regulations. When effective, all such revisions, amendments, supplements, or replacements will appropriately supersede the existing Schedule of Rates. If there is a conflict between the express terms of any Rate Schedule or contract approved by the Commission and these Terms and Conditions, the express terms of the Rate Schedule or contract shall govern.

C. Modification by Company

No agent or employee of the Company is authorized to modify any provision or rate contained in the Schedule of Rates or to bind the Company to perform in any manner contrary thereto. Any modification to the Schedule of Rates or any promise contrary thereto shall be in writing, duly executed by an authorized officer of the Company, subject in all cases to applicable statutes and to the orders and regulations of the Commission, and available for public inspection during normal business hours at the business offices of the Company and at the offices of the Commission.

Authorized by NHPUC Order No. _____ in Case No. DE 21-030 dated _____.

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Issued By: Robert B. Hevert
Sr. Vice President

000178

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

Second Revised Page 13
Issued in lieu of First Revised Page 13

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

(10) Selection of Supplier by a Customer:

Any Customer requesting or receiving Delivery Service under this Tariff is responsible for selecting or changing a Supplier. The Company shall process a change in or initiation of Generation Service within two business days of receiving a valid Electronic Enrollment from a Supplier. The Supplier must satisfy all the applicable requirements of this Tariff and the Commission's rules prior to the commencement of Generation Service. The date of change in, or initiation of, Generation Service shall commence upon the next meter reading date for the customer provided the Company receives and successfully processes the Electronic Enrollment at least two business days prior to the regularly scheduled meter reading cycle date for the Customer.

(11) Termination of Generation Service

To terminate Generation Service from a particular Supplier, a Customer may either have the Supplier of record send to the Company a "Supplier Drops Customer" transaction, in accordance with the Terms and Conditions for Energy Service Providers section of this Tariff, or request Generation Service from an alternative Supplier. Generation Service from the Supplier of record shall terminate on the next meter read date provided the Company has received either a valid "Supplier Drops Customer" notice from the Supplier of record or a valid Electronic Enrollment from a new Supplier at least two business days prior to the regularly scheduled meter read date.

E. Term of Customer's Obligation to Company

Each Customer shall be liable for service taken until such time as the Customer requests termination of Distribution Service and a final meter reading is recorded by the Company. The bill rendered by the Company based on such final meter reading shall be payable upon receipt. In the event that the Customer of Record hinders the Company's access to the meter or fails to give notice of termination of Distribution Service to the Company, the Customer of Record shall continue to be liable for service provided until the Company either disconnects the meter or a new party becomes a Customer of the Company at such service location. The Customer shall be liable for all costs incurred by the Company when the Customer prevents access to the Company's equipment. If the customer is a tenant, they will need to contact their landlord to provide access. If the landlord refuses pursuant to NHPUC 1203.10(c) the landlord will be responsible for all charges from the date of notice given by the customer or the date that the meter is disconnected or a new tenant takes over service whichever is first.

3. Security Deposits

A. Non-Residential Accounts

To protect against loss, or before rendering or restoring service under Section 6, the Company will require a deposit from all non-residential Customers in accordance with NHPUC 1203.03. The maximum amount of any security deposit required shall not exceed two times the average monthly bill or \$10.00, whichever is greater. The

Authorized by NHPUC Order No. _____ in Case No. DE 21-030 dated _____.

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

Second Revised Page 14
Issued in lieu of First Revised Page 14

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

Company may refuse to render service to all non-residential Customers for failure to make a deposit, in accordance with NHPUC 1203.03.

B. Residential Accounts

- (1) New Residential Service: Pursuant to the provisions of NHPUC 1203.03(a), the Company may require a security deposit on a new residential account when:
 - (a) When the Customer has an undisputed overdue balance, incurred within the last three (3) years, on a prior account with the utility or any similar type of utility.
 - (b) When any utility has successfully obtained a judgment against the Customer during the past two (2) years for non-payment of a delinquent account for utility service.
 - (c) When the utility has disconnected the Customer's service within the last three (3) years because the Customer interfered with, or diverted, the service of the utility situated on or about the Customer's premises.
 - (d) When the customer is unable to provide satisfactory evidence to the utility that he or she intends to remain at the location for which service is being requested for a period of 12 consecutive months, unless he or she provides satisfactory evidence that he or she has not been delinquent in his or her similar utility service accounts for a period of 12 months, in which case no deposit shall be required.
- (2) Existing Residential Service: Pursuant to the provisions of NHPUC 1203.03(e), the Company may require a deposit on an existing residential account when:
 - (a) The Customer has received four (4) disconnect notices for non-payment within a twelve (12) month period.
 - (b) The service has been disconnected for non-payment or a delinquent account.
 - (c) The Customer interfered with or diverted the service of the Company situated on or delivered on or about the Customer's premises.
 - (d) The Customer has filed for bankruptcy and included the Company as a creditor under the filing and the filing has been accepted. Any such deposit requirement shall be in accordance with 11 U.S.C. §366.
- (3) If the Company requires a security deposit, the Company shall inform the Customer, orally and in writing, of the option to provide a third party guarantee in lieu of a deposit pursuant to the provisions of NHPUC 1203.03.
- (4) The Company shall not require a residential deposit or furnish a guarantee as a condition of new or continued service based on the customer's income, home ownership, residential location, race, color, creed, sex, gender identity, sexual orientation, marital status, age with the exception of unemancipated minors,

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000180

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

Second Revised Page 15
Issued in lieu of First Revised Page 15

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

national origin, or disability and shall make such requirement only in accordance with NHPUC 1203.03.

- (5) The Company may refuse to render service to any residential Customers for failure to make a deposit, in accordance NHPUC 1203.03.

C. Termination of Service

The Company may terminate a Customer's Distribution Service if a security deposit, authorized by Sections 3.A and 3.B, above, is not made in accordance with the provisions outlined in NHPUC 1203.03 and 1204.00.

D. Refund of Deposit: Interest

Interest shall be paid on cash deposits from the date of deposit at the rate prescribed by the New Hampshire Public Utilities Commission. When a deposit has been held longer than twelve (12) months, interest shall be paid to the Customer or credited to the Customer's current bill not less than annually. Deposits plus accrued interest thereon, less any amount due the Company, will be refunded within sixty (60) days of termination of service or when satisfactory credit relations have been established over at least twelve (12) consecutive months for a residential Customer and twenty-four (24) consecutive months for a non-residential Customer.

4. Service Supplied

A. Customer Delivery Point and Metering Installation

- (1) Except as noted herein, the Company shall furnish and install, at locations it designates, one or more meters for the purpose of measuring the electricity delivered. The Company may at any time change any meter it installed. Except as specifically provided by a given rate, all rates in the Schedule of Rates are predicated on service to a Customer at a single Customer Delivery Point and metering installation. Where service is supplied to an account at more than one delivery point or metering installation, each single point of delivery or metering installation shall be considered to be a separate account for purposes of applying the Schedule of Rates, except (a) if a Customer is served through multiple Customer Delivery Points or metering installations for the Company's own convenience; or (b) if otherwise approved by the Commission, or (c) if the Customer applies to the Company and the use is found to comply with the availability clauses in the Schedule of Rates.

Any new or renovated domestic structure with more than one (1) dwelling unit will be metered separately and each meter will be billed as an individual Customer (NHRSA 155.D and Section 505.1 NH Energy Code). Where a business enterprise, occupation or institution occupies more than one unit or space, each unit or space will be metered separately and considered a distinct Customer, unless the Customer furnishes, owns, and maintains the necessary distribution circuits by which to connect the units.

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Sr. Vice President

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

Second Revised Page 17
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TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

5. Billing and Metering

A. Billing Period Defined

The basis of all charges is the billing period, defined as the time period between two consecutive regular monthly meter readings or estimates of such monthly meter readings. The standard billing period is thirty (30) days. Bills for Distribution Service will be rendered monthly.

B. Bills; Time of Payment

Unless otherwise specified, bills of the Company are payable upon receipt and may be paid online at Unitil.com, via the automated phone system, with a Customer Service Representative or with any authorized collector or agent. Bills shall be deemed paid when valid payment is received by the Company. Bills shall be deemed rendered and other notices duly given when delivered personally to the Customer or three (3) days following the date of mailing to the mailing address, or to the premises supplied, or the last known address of the Customer. The telephone number of the Company's Customer Service Center shall appear on each residential bill rendered by the Company. A statement that customers should call the NHPUC's Consumers Affairs Division for further assistance after first attempting to resolve any dispute with the Company or Competitive Supplier should also be included on each residential bill. Customer payment responsibilities with Competitive Suppliers shall be governed by the particular Customer/Competitive Supplier contract.

C. Past Due Bills

Unless otherwise stated in a Rate Schedule, each bill for Distribution Service shall be due by the date included on the bill, generally twenty-five (25) days from the bill date. Bills paid after the due date will be subject to interest charges in accordance with NHPUC 1203.08 and Section 5.E below.

D. Failure of Payment Agent to Remit Payment

A customer who has elected to use a Payment Agent shall be treated in the same manner as other Customers in the Company's application of the applicable statutes, rules and regulations of the Commission and the terms and conditions of this Tariff, notwithstanding any failure of the Payment Agent to remit payment to the Company. The Customer shall be solely responsible for all amounts due, including, but not limited to, any late payment charges.

E. Interest on Past Due Accounts

Unless otherwise stated in a Rate Schedule, bills for which valid payment has not been received within twenty-five (25) days from the bill date shall be considered past due and accrue interest on any unpaid balance, including any outstanding interest charges.

Such interest rate shall be determined in accordance with NHPUC 1203.08. Such interest charge shall be paid from the date thereof until the date of payment.

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Sr. Vice President

000182

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

Second Revised Page 18
Issued in lieu of First Revised Page 18

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

F. Billing for Generation Service

The Company shall provide a single bill, reflecting unbundled charges for electric service, to Customers who receive Default Service.

The Company shall offer two billing service options to Competitive Suppliers providing Generation Service to Customers: A) Standard Bill Service; and B) Consolidated Bill Service, as set forth in the Terms and Conditions for Competitive Suppliers, Section III.6.A. and III.6.B. The Competitive Supplier shall inform the Distribution Company of the selected billing option, in accordance with the rules and procedures set forth in the EDI Working Group Report.

G. Generation Source

The Company shall reasonably accommodate a change from Default Service or Generation Service to a new Competitive Supplier in accordance with the rules as developed by the EDI working group.

H. Actual Meter Readings; Estimates

The Company shall make an actual meter reading at least every third billing period. If a meter is not scheduled to be read in a particular month, or if the Company is unable to read the meter when scheduled, or if the meter for any reason fails to register the correct amount of electricity supplied or the correct demand of any Customer for a period of time, the Company shall make a reasonable estimate of the consumption of electricity during those months when the meter is not read or is not registering properly, based on available data, and such estimated bills shall be payable as rendered.

I. Optional Customer Meter Readings

Any Customer who would otherwise receive an estimated bill pursuant to Section 5.H, above, may elect to receive a bill based on a Customer meter reading by reading his/her meter on the date prescribed by the Company.

J. Constant Use Installation

The Company may calculate rather than meter the kilowatt demand and kilowatt-hours used by any installation for which the demand and hours-use are definitely known.

K. Determination of Customer's Demand

Where a rate requires determination of maximum demand, it shall be determined by measurement or estimated as provided by the rate or where applicable by the provisions of the following paragraphs of this section.

- (1) When measured, the demand shall be based upon the greatest rate of taking service during a fifteen (15) minute interval except that it may be based upon a shorter interval when of an instantaneous or widely fluctuating character.
- (2) When the nature of the load served is of an intermittent, instantaneous or widely fluctuating character such as to render demand meter readings of doubtful value as compared to the actual capacity requirements, the demand may be determined

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Sr. Vice President

000183

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

Second Revised Page 19
Issued in lieu of First Revised Page 19

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

on the basis of a time interval less than that specified, or on the basis of the minimum transformer capacity necessary to render the service, or the minimum load limiting device rating necessary to permit continuous uninterrupted service. In all such instances, the Company will document the basis of demand determination.

L. Access to Meters

A properly identified and authorized representative of the Company shall have the right to gain access at all reasonable times and intervals for the purpose of reading, installing, examining, testing, repairing, replacing, or removing the Company's meters, meter reading devices, wires, or other electrical equipment and appliances, or of discontinuing service, in accordance with the applicable laws of the State of New Hampshire, rules and regulations of the Commission, and Company policy in effect from time to time, and the Customer or Landlord/Owner of the building shall not prevent or hinder the Company's access.

M. Diversions and Meter Tampering

If a Customer receives unmetered service as the result of any tampering with the meter or other Company equipment, the Company shall take appropriate corrective action including, but not limited to, making changes in the meter or other equipment and rebilling the Customer. The Customer may be held responsible to the Company for the receipt of Distribution Service not registered on the meter.

N. Returned Check Fee

The Company may assess a returned check fee pursuant to Section 10, below, to any Customer whose check made payable to the Company is dishonored by any bank when presented for payment by the Company. Receipt of a check or payment instrument that is subsequently dishonored shall not be considered valid payment.

O. Collection of Taxes

The Company shall collect all sales, excise, or other taxes imposed by governmental authorities with respect to the delivery of electricity. The Customer shall be responsible for identifying and requesting any exemption from the collection of the tax by filing appropriate documentation with the Company.

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Sr. Vice President

000184

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

- (1) *Simultaneous purchase and sale* is an arrangement whereby a QF's entire output is considered to be sold to the utility, while power used internally by the QF is considered to be simultaneously purchased from the Company through Default Service or from a Competitive Supplier.
- (2) *Net purchases or sale* is an arrangement whereby output of a QF is considered to be used to the extent needed for the QF's internal needs, while any additional power needed by the QF is purchased from the Company through Default Service or from a Competitive Supplier, or any surplus power generated by the QF is sold to the Company as surplus.
- (3) *Internal use only* is an arrangement whereby output of the QF is used entirely for internal needs. The Customer's meter is detented, to stop the meter from going backwards in case of any inadvertent flow into the Company's System.

G. Inspection of Customer's Premises

The Company reserves the right to make an inspection of the Customer's premises before rendering service in order to see that its rules are complied with. Neither by inspection or non-rejection of service, nor in any other way, does the Company give any warranty, express or implied, as to the adequacy, safety or other characteristics of any structures, equipment, wiring, appliances or devices which utilize electricity and are owned, installed or maintained by the Customer or leased by the Customer from third parties.

8. Company's Installation

A. Information and Requirements for Distribution Service

Upon request, the Company shall furnish to any person detailed information on the method and manner of making service connections. Such detailed information may include a copy of the Company's Information and Requirements Booklet, a description of the service available, connections necessary between the Company's facilities and the Customer's premises, location of entrance facilities and metering equipment, and Customer and Company responsibilities for installation of facilities.

B. Interference with Company Property

All meters, services, and other electric equipment owned by the Company, regardless of location, shall be and will remain the property of the Company; and no one other than an employee or authorized agent of the Company shall be permitted to remove, operate, or maintain such property. The Customer shall not interfere with or alter the meter, seals or other property used in connection with the rendering of service or permit the same to be done by any person other than the authorized agents or employees of the Company. The Customer shall be responsible for all damage to or loss of such property unless occasioned by circumstances beyond the Customer's control. Such property shall be installed at points most convenient for the Company's access and service and in conformance with public regulations in force from time to time. The costs of relocating such property shall be borne by the Customer when done at the Customer's request, for

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Unitil Energy Systems, Inc.

Fourth Revised Page 24
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TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

(2) Access to Company Equipment: The Company shall have free and safe access to its equipment located on the Customer's premises at all times, including but not limited to subsurface structures, above ground enclosures, and pad mounted equipment, and the Customer shall authorize and/or obtain his landlord's permission for such access. If the Company is denied free access to said property, the equipment shall be relocated or removed at the Customer's expense. Ornamental shrubs and/or other types of vegetation may be removed by the Company in order to access its equipment, and such removal shall be done at the customer's expense. The Customer shall not knowingly permit access to Company's equipment except by authorized employees of the Company.

9. Company Liability

A. Emergency Interruption of Service

Whenever the Company reasonably believes the integrity of the Company's system or the supply of electricity to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company, may in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage, and such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect. The Company will use reasonable efforts under the circumstances to overcome the cause of such curtailment, interruption, or reduction and to resume full performance.

B. Planned Interruption of Service

The Company may, in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage for the purposes of planned maintenance, installation or replacement. When such curtailment is necessary, the Company shall conduct such work at a time causing the minimum inconvenience to customers consistent with the circumstances. The Company shall, if practical, notify customers in advance that might be seriously affected by interruptions to service. The Company will provide notice to any customer of whom it is previously aware who would encounter a potentially life-threatening situation as a result of the planned interruptions. A potentially life-threatening situation for this purpose shall include life support equipment or other potentially life-threatening medical situations. Such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect.

C. Non-Performance Due to Force Majeure

The Company shall be excused from performing under the Schedule of Rates and shall not be liable in damages or otherwise if and to the extent that it shall be unable to do so or prevented from doing so by statute or regulation or by action of any court or public authority having or purporting to have jurisdiction in the premises, or by loss, diminution, or impairment of electrical service from its generating plants or suppliers or the systems of others with which it is interconnected, or by a break or fault in its transmission or distribution system; failure or improper operation of transformers, switches, or other equipment necessary for electric distribution, or by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor difficulty, act of God, or public enemy,

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000186

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Unitil Energy Systems, Inc.

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DOMESTIC DELIVERY SERVICE
SCHEDULE D (continued)

CHARACTER OF SERVICE

Electricity will normally be delivered at 120/240 volts using three wire, single phase service. In some areas service may be 120/208 volts, three wire, single phase.

DELIVERY SERVICE CHARGES - MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE 21-030.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge:	\$16.22 per meter
Distribution Charge:	4.392¢ per kWh

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, shall be the Customer Charge.

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000187

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Unitil Energy Systems, Inc.

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DOMESTIC DELIVERY SERVICE
SCHEDULE D (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

LOW INCOME ENERGY ASSISTANCE PROGRAM

Customers taking service under this rate may be eligible to receive discounts under the statewide low-income electric assistance program ("LI-EAP") authorized by the New Hampshire Public Utilities Commission. Eligibility for the LI-EAP shall be determined by the Community Action Agencies. Customers participating in the LI-EAP will continue to take service under this rate, but will receive a discount as provided under this Tariff as applicable.

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000188

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Unitil Energy Systems, Inc.

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GENERAL DELIVERY SERVICE
SCHEDULE G

AVAILABILITY

Service is available under this Schedule to non-domestic Customers for all general purposes and includes the operation of single phase motors having such characteristics and so operated as not to impair service to other Customers. Single phase motors exceeding five (5) horsepower will be allowed only upon approval by the Company in each instance. Unmetered traffic and flashing signal lights existing immediately prior to the effective date of this Schedule shall also be billed under this Schedule.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

CHARACTER OF SERVICE

Electric service of the following description is available, depending upon the location of the Customer: (1) 120/240 volts, single phase, three wire; (2) 120/208 volts, single phase, three wire; (3) 208Y/120 volts, three phase, four wire; (4) 480Y/277 volts, three phase, four wire; (5) 4160 volts, three phase, four wire or such higher primary distribution voltage as may be available, the voltage to be designated by the Company.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE 21-030.

Large General Service Schedule G1: for any industrial or commercial Customer with its average use consistently equal to or in excess of two hundred (200) kilovolt-amperes of demand and/or generally greater than or equal to one-hundred thousand (100,000) kilowatt-hours per month.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge:	Secondary Voltage	\$162.18 per meter
	Primary Voltage	\$86.49 per meter
Distribution Charges:	\$8.23 per kVA	
	0.000¢ per kWh	

Regular General Service Schedule G2: for any industrial or commercial Customer with its average use consistently below two-hundred (200) kilovolt-amperes of demand and/or generally less than one-hundred thousand (100,000) kilowatt-hours per month.

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000189

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Unitil Energy Systems, Inc.

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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

DISTRIBUTION CHARGES - MONTHLY

Customer Charge:	\$29.19 per meter
Distribution Charges:	\$11.62 per kW 0.000¢ per kWh

Regular General Service Schedule G2 kWh meter: Service is available under this Schedule only to Customers at locations which were receiving service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. New Customers at existing locations and new locations shall not be eligible for this rate, but the Company will install a demand meter and the location shall be served under Schedule G2. Customers who have installed distributed generation shall not be eligible for this rate but shall be served under Schedule G2.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge:	\$18.38 per meter
Distribution Charge:	2.519¢ per kWh

Uncontrolled (Quick Recovery) Water Heating: Uncontrolled (Quick Recovery) Water Heating is available under this Schedule at those locations which were receiving uncontrolled (Quick Recovery) water heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule.

For those locations which qualify under the preceding paragraph, uncontrolled quick recovery water heating service is available under this Schedule if the Customer has installed and in regular operation throughout the entire year an electric water heater of the quick recovery type, equipped with two thermostatically operated heating elements, each with a rating of no more than 4,500 watts, so connected and interlocked that they cannot operate simultaneously and if the water heater supplies the Customer's entire water heating requirements, all electricity supplied thereto under this provision will be metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

Customer Charge:	\$9.73 per meter
Distribution Charge:	3.522¢ per kWh

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000190

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

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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

Space Heating: Space Heating is available under this Schedule at those locations which were receiving space heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. Customers who qualify for service under this Schedule for five (5) kilowatts or more of permanently-installed space heating equipment under this provision may elect to have such service metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

Customer Charge:	\$9.73 per meter
Distribution Charge:	3.522¢ per kWh

DETERMINATION OF DEMAND

Large General Service Schedule G1

For the purpose of demand billing under the Large General Service Schedule G1, metered demands shall be measured as the highest 15-minute integrated kilovolt-ampere (kVA) demand determined during the current month for which the bill is rendered. The monthly billing demand charge shall be based upon this metered demand except that it shall not be less than 80% of the highest demand in any of the immediately preceding eleven months, and in no event shall such demand be taken or considered as being less than 50 kVA.

Regular General Service Schedule G2

The metered demand used for billing shall be the maximum fifteen-minute kilowatt (kW) demand determined during the current month, but in no case less than one kW or the minimum available demand capacity specified by an agreement between the Customer and the Company. The billing demand shall be taken in 0.1 kW intervals, and those demands falling between the intervals shall be billed on the next lower 0.1 kW.

If the Customer's average use is consistently equal to or in excess of two-hundred (200) kilovolt-ampere (kVA) of demand and/or is generally greater than one-hundred thousand (100,000) kilowatt-hours per month, as measured by the Company, the Customer may be placed on rate G1.

The Company reserves the right to install kilovolt-ampere meters, and in such case the monthly demand shall not be less than 90% of the measured kVA.

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000191

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Unitil Energy Systems, Inc.

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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

METERING

The Company may at its option meter at the Customer's utilization voltage or on the high tension side of the transformer through which service is furnished.

In the latter case, or if the Customer's utilization voltage requires no transformation, and if the Company meters service at 4,160 volts or over, a compensating deduction of 2.0% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. If the Company meters service at 34,500 volts or over, a compensating deduction of 3.5% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. Demands for these purposes will be as determined under the Determination of Demand provision of this Schedule.

CREDIT FOR TRANSFORMER OWNERSHIP

If the Customer furnishes all transformers which may be required so that the Company is not required to furnish any transformers, there will be credited, against the amount established under the Determination of Demand and Metering provisions of this Schedule, 50 cents for each kilowatt of monthly billing demand, or 50 cents for each kilovolt-ampere of monthly billing demand.

MINIMUM CHARGE

The Minimum Charge per month or fraction thereof will be as follows:

Large General Service Schedule G1:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand and/or demand ratchet as defined under the Determination of Demand provision of this Schedule.

Regular General Service Rates G2:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand as defined under the Determination of Demand provision of this Schedule.

G2 kWh meter, Uncontrolled (Quick Recovery) Water Heating, and Space Heating:

The Minimum Charge per month shall be the Customer Charge for each type of service installed.

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000192

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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

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000193

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

Fourth Revised Page 58
Issued in lieu of Third Revised Page 58

GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

determined be less than a) the capacity installed by the Company on a network system, b) 80% of the kilovolt-ampere rating of the transformers installed for supplying service to the Customer, or c) 80% of the Customer's total electrical requirements, as determined by the Company.

(d) Minimum Charge

An amount equal to the total of the Customer Charge and the Distribution Demand Charge as provided for Customers taking standard delivery service under this Schedule.

(e) Parallel Operation

The Customer shall at no time operate any other source of electricity supply in parallel with the service furnished by the Company except with the written consent of the Company.

(f) Term of Contract

The initial term of service hereunder shall not be less than five years unless the Customer discontinues Customer's other source of electrical power and takes all Customer's delivery service requirements from the Company.

(g) Auxiliary Energy Supply

Energy supply for Auxiliary Service is available from the Company via Default Service pursuant to Schedule DS as amended from time to time, and may be available from Competitive Suppliers.

(h) Special Provision

If the Customer is supplied from transformers also supplying other Customers, the Company may require the Customer to install a service or main switch or circuit breaker as specified by the Company.

TARIFF PROVISIONS

The Company's complete Tariff where not inconsistent with any specific provisions hereof, is a part of this rate.

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Unitil Energy Systems, Inc.

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OUTDOOR LIGHTING SERVICE SCHEDULE OL

AVAILABILITY

This Schedule is available to governmental bodies and private Customers for unmetered outdoor lighting service supplied from the Company's existing overhead conductors with lighting fixtures mounted on existing poles. Mercury Vapor lighting fixtures will be unavailable at new locations after December 1, 2002. Starting January 1, 2023, the Company will no longer offer sodium vapor and metal halide luminaires. From that date on, as these legacy fixtures need replacement, they will be replaced with light emitting diode ("LED") fixtures, and there will be no special charges to the customer for this replacement. If, however, a customer requests a conversion of a legacy fixture, or multiple fixtures, to LED service in advance of its actual need, requirement for replacement, or Company planned servicing, the Company may require the customer to pay all or a portion of the costs of the conversions as specified under SPECIAL PROVISIONS parts d. and e. below. Conversions are also contingent upon the availability of Company personnel and/or other resources necessary to perform the conversion.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

LIMITATIONS ON AVAILABILITY

The availability of this rate to any Customer is contingent upon the availability to the Company of personnel and/or other resources necessary to perform the conversion of existing fixtures in accordance with the time schedule specified in the Service Agreement.

CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled. The Company will furnish and maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate. All lighting fixtures will be group relamped in accordance with the lamp manufacturer's suggested schedule. At relamping time the fixture will be maintained in accordance with the fixture manufacturer's suggested procedures.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below.

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OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

DISTRIBUTION CHARGES: LUMINAIRE – MONTHLY

Distribution Charge: 0.000¢ per kWh

<u>Lamp Size</u>		<u>Description of Luminaire</u>	<u>Luminaire Price per Month</u>	<u>All-Night Service</u>	<u>Midnight Service</u>
<u>Nominal Watts</u>	<u>Lumens Approx.</u>			<u>Option Luminaire Monthly kWh</u>	<u>Option Luminaire Monthly kWh</u>
100	3,500	Mercury Vapor Street	\$13.73	43	20
175	7,000	Mercury Vapor Street	\$15.73	71	33
250	11,000	Mercury Vapor Street	\$17.25	100	46
400	20,000	Mercury Vapor Street	\$17.25	157	73
1,000*	60,000	Mercury Vapor Street	\$24.78	372	173
250	11,000	Mercury Vapor Flood	\$18.25	100	46
400	20,000	Mercury Vapor Flood	\$21.57	157	73
1,000	60,000	Mercury Vapor Flood	\$25.29	380	176
100	3,500	Mercury Vapor Power Bracket	\$13.44	48	22
175	7,000	Mercury Vapor Power Bracket	\$14.65	71	33
50	4,000	Sodium Vapor Street	\$13.73	23	11
100	9,500	Sodium Vapor Street	\$15.73	48	22
150	16,000	Sodium Vapor Street	\$17.25	65	30
250	30,000	Sodium Vapor Street	\$19.53	102	47
400	50,000	Sodium Vapor Street	\$24.78	161	75
1,000*	140,000	Sodium Vapor Street	\$42.51	380	176
150	16,000	Sodium Vapor Flood	\$18.25	65	30
250	30,000	Sodium Vapor Flood	\$21.57	102	47
400	50,000	Sodium Vapor Flood	\$25.29	161	75
1,000	140,000	Sodium Vapor Flood	\$42.89	380	176
50	4,000	Sodium Vapor Power Bracket	\$13.44	23	11
100	9,500	Sodium Vapor Power Bracket	\$14.65	48	22
175	8,800	Metal Halide Street	\$17.25	74	34
1,000	86,000	Metal Halide Flood	\$25.29	374	174
35	3,000	LED Area Light Fixture	\$13.44	12	6
47	4,000	LED Area Light Fixture	\$14.65	16	8
30	3,300	LED Street Fixture	\$13.73	10	5
50	5,000	LED Street Fixture	\$15.73	17	8
100	11,000	LED Street Fixture	\$17.25	35	16
120	18,000	LED Street Fixture	\$19.53	42	19
140	18,000	LED Street Fixture	\$24.78	48	23
260	31,000	LED Street Fixture	\$42.51	90	42
70	10,000	LED Flood Light Fixture	\$18.25	24	11
90	10,000	LED Flood Light Fixture	\$21.57	31	14
110	15,000	LED Flood Light Fixture	\$25.29	38	18
370	46,000	LED Flood Light Fixture	\$42.89	128	60

* 1,000 Watt Mercury Vapor Street and 1,000 Watt Sodium Vapor Street are no longer available. Flood lights are available with brackets and ballasts as specified by the Company.

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

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Unitil Energy Systems, Inc.

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OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

MONTHLY KWH PER LUMINAIRE

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

OTHER FIXTURES AND EQUIPMENT

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

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OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

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OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

SPECIAL PROVISIONS

(a) Hours of Operation

Approximate hours of operation under the all-night service option will be from one-quarter hour after sunset to one-quarter hour before sunrise. Annual burn hours of 4150 are estimated for billing kWh purposes for the all-night service option. Approximate hours of operation under the midnight service option will be from one-quarter hour after sunset to midnight. Annual burn hours of 1,930 are estimated for billing kWh purposes for the midnight service option.

(b) Lamp Replacement

The Company shall replace defective lamps as promptly as possible during regular working hours, after having been advised as to the need of such replacement by the Customer.

(c) Change of Location

The Company will, at the expense to the Customer, change the location of such fixtures as the Customer may order.

(d) Change/Removal of Fixture

The Company will change the type of lighting fixture at the Customer's request, but may require the Customer to reimburse the Company for all or part of the depreciated cost of the retired equipment including installation and cost of removal, less any salvage value thereon.

(e) Conversion to LED

If a Customer requests multiple conversions of fixtures from Mercury Vapor to LED, or from High Pressure Sodium to LED, the Company may, in addition to the provisions of section (d) above, require the Customer to pay all or a portion of the costs of the conversions, including labor, material, traffic control, and overheads. Conversions to High Pressure Sodium or Metal Halide are no longer offered.

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Third Revised Page 63-D
Superseding Second Revised Page 63-D

LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE
SCHEDULE LED (continued)

compatible with existing line voltage, brackets and photoelectric controls, and must require no special tools or training to install and maintain.

Customers who are replacing existing fixtures with these LED technologies are responsible for the cost of removal and installation. Customers may choose to have this work completed by the Company or may opt to hire and pay a private line contractor to perform the work. Any private contractor shall have all the requisite training, certifications and insurance to safely perform the required installations, and shall be licensed by the State and accepted by the Company. Prior to commencement of work, the municipality must provide written certification of the qualifications to the Company. Contractors shall coordinate the installation work with the Company and submit a work plan subject to approval by the Company. The Customer shall bear all expenses related to the use of such labor, including any expenses arising from damage to the Company's electrical system caused by the contractor's actions.

SERVICE AGREEMENT

The Customer shall sign a Service Agreement governing the contribution for the remaining unexpired life of the existing street lighting fixtures and brackets, the contribution for the installed cost of the new fixtures and brackets, and the cost of removal and conversion of existing fixtures.

CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled. The Customer will furnish the equipment and the Company shall maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below.

DISTRIBUTION CHARGES: LED LUMINAIRES – MONTHLY

Distribution Charge: 0.000¢ per kWh

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**LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE
SCHEDULE LED (continued)**

<u>Lamp Size</u>		<u>Description of Luminaire</u>	<u>Luminaire Price per Month</u>	<u>All-Night Service</u>	<u>Midnight Service</u>
<u>Nominal Watts</u>	<u>Lumens Approx.</u>			<u>Option Luminaire Monthly kWh</u>	<u>Option Luminaire Monthly kWh</u>
35	3,000	LED Area Light Fixture	\$7.00	12	6
47	4,000	LED Area Light Fixture	\$8.21	16	8
30	3,300	LED Street Fixture	\$9.71	10	5
50	5,000	LED Street Fixture	\$11.92	17	8
100	11,000	LED Street Fixture	\$12.48	35	16
120	18,000	LED Street Fixture	\$14.76	42	19
140	18,000	LED Street Fixture	\$17.83	48	23
260	31,000	LED Street Fixture	\$33.56	90	42
70	10,000	LED Flood Light Fixture	\$11.24	24	11
90	10,000	LED Flood Light Fixture	\$14.56	31	14
110	15,000	LED Flood Light Fixture	\$17.36	38	18
370	46,000	LED Flood Light Fixture	\$27.00	128	60

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

MONTHLY KWH PER LUMINAIRE

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

OTHER LED FIXTURES AND LED EQUIPMENT

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

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LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE
SCHEDULE LED (continued)

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

MAINTENANCE

The Company shall exercise reasonable diligence to insure that all lamps are burning and shall make replacements promptly when notified of outages. However, the Company shall not be required to perform any replacements or maintenance except during regular working hours. The Company will be responsible for correcting UES system voltage problems at no charge to the Customer. When the Company responds to a report of a non-working fixture not related to voltage, the Customer will be assessed a per-fixture per-visit charge to replace photoelectric

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EXTERNAL DELIVERY CHARGE
SCHEDULE EDC

The External Delivery Charge ("EDC"), as specified on Calculation of the External Delivery Charge, shall be billed by the Company to all customers taking Delivery Service from the Company. The purpose of the EDC is to recover, on a fully reconciling basis, the costs billed to the Company by Other Transmission Providers as well as third party costs billed to the Company for energy and transmission related services and other costs approved by the Commission as specified herein. For purposes of this Schedule, "Other Transmission Provider" shall be defined as any transmission provider and other regional transmission and/or operating entities, such as NEPOOL, a regional transmission group, an ISO, and their successors, or other such body with the oversight of regional transmission, in the event that any of these entities are authorized to bill the Company directly for their services.

The EDC shall include the following charges, except that third party costs associated with Default Service shall be included in the Default Service Charge: 1) charges billed to the Company by Other Transmission Providers as well as any charges relating to the stability of the transmission system which the Company is authorized to recover by order of the regulatory agency having jurisdiction over such charges, 2) transmission-based assessments or fees billed by or through regulatory agencies, 3) costs billed by third parties for load estimation and reconciliation and data and information services necessary for allocation and reporting of supplier loads, and for reporting to, and receiving data from, ISO New England, 4) legal and consulting outside service charges related to the Company's transmission and energy obligations and responsibilities, including legal and regulatory activities associated with the independent system operator ("ISO"), New England Power Pool ("NEPOOL"), regional transmission organization ("RTO") and Federal Energy Regulatory Commission ("FERC"), and Commission approved special assessments charged to the Company due to the expenses of experts employed by the Department of Energy and the Office of Consumer Advocate pursuant to the provisions of RSA 363:28,III. 5) the costs of Administrative Service Charges billed to the Company by Unitil Power Corp. under the FERC-approved Amended Unitil System Agreement, 6) Effective July 1, 2014, in accordance with RSA 363-A:6, amounts above or below the total Department Of Energy Assessment, less amounts charged to base distribution and Default Service, 7) cash working capital associated with Other Flow-Through Operating Expenses, and 8) prudently incurred costs, as approved by the Commission, associated with the alternative net metering tariff approved in Docket DE 16-576, including: net metering credits; meters installed and related data management; independent monitoring services, bi-directional and production meters installed and related data management systems and processes; pilot programs; studies; and data collection, maintenance and dissemination.

In addition, the EDC shall include the calendar year over- or under-collection from the Company's Vegetation Management Program, Storm Resiliency Program and Reliability Enhancement Program, including third party reimbursements. The over- or under- collection shall be credited or charged to the EDC on May 1 of the following year, or, with approval of the Commission, the Company may credit unspent amounts to future Vegetation Management Program expenditures. Per DE 21-069, the EDC shall include the reconciliation of the prior year's local property tax recovery included in distribution rates and the actual property tax expense for the calendar year. The over- or under-recovery associated with the reconciliation shall be charged or credited to the EDC on January 1 of the following calendar year. The EDC shall also include a charge for the recovery of displaced distribution revenue associated with net metering from 2013 and subsequent years until such time as the Revenue Decoupling Adjustment Clause takes effect.

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EXTERNAL DELIVERY CHARGE
SCHEDULE EDC

As approved in DE 21-030, the EDC shall include the over- or under-collection of the Arrearage Management Program costs, including both program costs and personnel costs, compared to the level included in distribution rates, and for the three year period beginning August 1, 2022, the EDC shall include the return of Excess Accumulated Deferred Income Tax from 2018-2020 totaling \$2,644,590. Lastly, the EDC shall recover (1) deferred Matter Communications (formerly Calypso) storm charges per DE 21-030, (2) Electric Vehicle ("EV") rebate costs, (3) EV and Time of Use marketing, communications, and education plan costs, (4) wheeling revenue received by the Company, (5) rate case expenses allowed by the Commission in DE 21-030, (6) the recoupment of revenues representing the difference between distribution revenue at temporary rates and permanent rates over the 10-month period June, 1, 2021 through March 31, 2022, and (7) COVID-19 related costs relating to waived late payment fees from calendar year 2020.

The EDC shall be established annually based on a forecast of includable costs, and shall also include a full reconciliation with interest for any over- or under-recoveries occurring in prior year(s). Interest shall be calculated at the prime rate, with said prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. The Company may file to change the EDC at any time should significant over- or under-recoveries occur or be expected to occur. In addition, the Company's annual filing shall breakdown the EDC into two components (transmission and non-transmission) for purposes of billing under the alternative net metering tariff that became effective September 1, 2017.

Any adjustment to the EDC shall be in accordance with a notice filed with the Commission setting forth the amount of the proposed charge and the amount of the increase or decrease. The notice shall further specify the effective date of such charge, which shall not be earlier than forty-five days after the filing of the notice, or such other date as the Commission may authorize. The annual adjustment to the EDC shall be derived in the same manner as that provided by Calculation of the External Delivery Charge.

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

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REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC

1.0 PURPOSE

The purpose of the Revenue Decoupling Adjustment Clause (“RDAC”) is to establish procedures that allow the Company to adjust, on an annual basis, rates for distribution service that reconcile Actual Base Revenues per Customer with Authorized Base Revenues per Customer.

2.0 EFFECTIVE DATE

The Revenue Decoupling Adjustment Factors (“RDAF”) shall be effective on the first day of the Adjustment Period, as defined in Section 4.0.

3.0 APPLICABILITY

The RDAF shall apply to the Company’s Domestic Delivery Service (Schedule D) and General Delivery Service (Schedule G), as determined in accordance with the provisions of this Tariff.

4.0 DEFINITIONS

The following definitions shall apply throughout the Tariff:

1. Actual Base Revenues is the revenue collected for a Customer Class through the Company’s customer charge and distribution charges plus the change in unbilled revenues. This excludes revenues collected through the RDAF.
2. Actual Number of Customers is the number of customers for the applicable customer class. Actual Number of Customers shall be based on the monthly equivalent bills for a customer class. As provided for in DE 21-030, with respect to the RiverWoods’ metering conversion, the Company will add back the number of residential customers lost and remove the number of G2 customers added as part of this decoupling calculation as the conversions occur.
3. Actual Base Revenues per Customer is Actual Base Revenues divided by the Actual Number of Customers for a Customer Class.

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REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

4. Adjustment Period is the 12-month period for which the RDAF will be applied for each applicable customer class. The first Adjustment Period shall be the twelve-month period from August 1, 2023 to July 31, 2024. Each subsequent Adjustment Period shall be the twelve months August 1 through July 31.
5. Authorized Base Revenues is the base revenues for a Customer Class as authorized by the Commission in the Company's most recent base rate case or other proceedings that result in an adjustment to base rates, or as adjusted by Commission order. This includes revenues authorized to be recovered through the Company's customer charge and distribution charges. This also includes any step revenue increases authorized by the Commission, but excludes revenues authorized to be recovered from the RDAF.
6. Authorized Base Revenues per Customer is the Authorized Base Revenues divided by the Authorized Number of Customers for a customer class.
7. Authorized Number of Customers is the number of customers in the test year for the applicable Customer Class as used in the rate design in the Company's most recent base rate case or as adjusted by Commission order.
8. Customer Class is the group of customers taking service under the same Rate Schedule and defined as follows: Domestic Delivery Service (Schedule D), Regular General Service (Schedule G2), Regular General Service (Schedule G2 kWh meter), Regular General Service (Schedule G2 Quick Recovery Water Heating and Space Heating), and Large General Service (Schedule G1).
9. Customer Group is the group of customers for purposes of calculating the Revenue Decoupling Adjustment amounts, defined as 1) Schedule D, Domestic, 2) Schedule G, Regular General Service G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating, 3) Schedule G, Large General Service G1.
10. Measurement Period is the 12-month period in which the Company will measure variances between actual base revenues per customer and authorized base revenues per customer for each customer class. The first Measurement Period shall be the twelve-month period from April 1, 2022 to March 31, 2023. Each subsequent Measurement Period shall be the twelve months April 1 through March 31.

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REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

11. Revenue Decoupling Adjustment ("RDA") is the cumulative monthly revenue variances, carrying costs and reconciliation amount for the Measurement Period. The RDA forms the basis for RDAF.

5.0 CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR

i. Description of RDAF Calculation

For each month within the Measurement Period, the Company shall calculate the variance between Actual Revenue per Customer and Authorized Revenue per Customer, for each Customer Class as defined in Section 4.0. The revenue per customer variance will be multiplied by the Actual Number of Customers per class, to determine the monthly Customer Class revenue variance. The revenue variance will be recorded in a deferral account with carrying costs accrued monthly at Prime rate with said Prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. On or before June 1 following the end of each Measurement Period, the Company will file for implementation of the RDAF, starting the first day of the Adjustment Period. The sum of the monthly RDA at the end of Measurement Period will form the basis for the RDAF calculation. The RDA, including reconciliation amount and carrying costs, shall be reconciled for the three Customer Groups. The RDAF is calculated as a dollar per kWh charge or credit based on the total for each Customer Group divided by the projected kWh sales for each Customer Group over the Adjustment Period. The RDAF shall be applied to customer bills during the Adjustment Period.

ii. RDAF Calculation

1. Monthly Revenue Variance (MRV)

$$MRV_i^{CC} = (ARPC_i^{CC} - AURPC_i^{CC}) \times ACUST_i^{CC}$$

Where:

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Issued by: Robert B. Hevert
Sr. Vice President

REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

$ACUST_i^{CC}$: Actual number of customers for month i for applicable Customer Class.

$ARPC_i^{CC}$: Actual Base Revenue Per Customer for month i for applicable Customer Class, derived as:

$$ARPC_i^{CC} = \frac{\text{Actual Month } i \text{ Revenue for Customer Class}}{\text{Actual Month } i \text{ Bills for Customer Class}}$$

$AURPC_i^{CG}$: Authorized Base Revenue Per Customer for month i for applicable Customer Class, derived as:

$$AURPC_i^{CG} = \frac{\text{Authorized Month } i \text{ Revenue for Customer Class}}{\text{Authorized Month } i \text{ Bills for Customer Class}}$$

CC : The Customer Classes as defined in Section 4.0.

i : The twelve Months of the Measurement Period (April through March).

2. Revenue Decoupling Adjustment (RDA)

$$RDA^{CG} = \sum_{i=1}^{12} MRV_i^{CG} + \text{CarryingCosts}_i^{CG} + REC_p^{CG}$$

Where:

CG : The Customer Groups as defined in Section 4.0.

$\text{CarryingCosts}_i^{CG}$: Carrying Costs on the deferral account balance calculated at Prime rate for month i for applicable Customer Group.

REC_p^{CG} : RDAC Reconciliation Balance from prior period p as defined in Section 7.0.

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

First Revised Page 69-F
Issued in Lieu of Original Page 69-F

REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

3. RDA subject to Adjustment Cap

$$IF: |RDA^{CG}| > RDC^{CG}$$
$$THEN: RDA^{CG} = RDC^{CG}$$
$$AND: REC_C^{CG} = RDA^{CG} - RDC^{CG}$$

Where:

- $|RDA^{CG}|$: Absolute Value of RDA for each customer group.
- RDC^{CG} : The Revenue Decoupling Cap that equals three (3.0) percent of distribution revenues for each Customer Group over the relevant Measurement Period(s).
- REC_C^{CG} : RDAC Reconciliation Balance for current period as defined in Section 7.0.

4. RDAF Calculation

$$RDAF^{CG} = -1 \times \frac{RDA^{CG}}{FS^{CG}}$$

Where:

- FS^{CG} : The forecasted kWh Sales for the Adjustment Period for the applicable customer group.

6.0 Application of the RDAF to Customer Bills

The RDAF (\$ per kWh) shall be rounded to the nearest one one-thousandths of a cent per kWh. The RDAF will be applied to the monthly billed sales for each customer during the applicable Adjustment Period.

7.0 RDAC Reconciliation

The deferred balance shall contain the accumulated difference between the authorized RDA for the Adjustment Period determined in accordance with Section 4.0, and actual revenues received by the Company through application of the RDAF to customer bills in

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Sr. Vice President

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

First Revised Page 69-G
Issued in Lieu of Original Page 69-G

REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

the Adjustment Period. Carrying costs shall be calculated on the average monthly balance of the deferred balance using the Prime rate.

8.0 Revenue Decoupling Adjustment Cap

The RDA for the Adjustment Period, determined in accordance with Section 5.0, may not exceed three (3.0%) percent of actual distribution revenues for each Customer Group over the relevant Measurement Period(s). The Revenue Decoupling Adjustment Cap is applicable to both over- and under-recoveries. To the extent that the application of the RDA cap results in a RDA that is less than that calculated in accordance with Section 5.0, the difference shall be deferred and included in the RDAC Reconciliation for recovery in the subsequent Adjustment Period. Carrying costs shall be calculated on the average monthly balance using the Prime rate.

9.0 Information to be Filed with the Commission

Information pertaining to the RDAC will be filed annually on or before June 1 with the Commission consistent with the filing requirements of all costs and revenue information included in the Tariff. Such information shall include:

1. Calculation of monthly revenue variances for each Customer Class.
2. Determination of Revenue Decoupling Adjustment for the upcoming Adjustment Period.
3. Calculation of the Revenue Decoupling Adjustment Factors for each Customer Group, to be utilized in the upcoming Adjustment Period. If distribution rates change during the Measurement Period, the monthly revenue per customer for the remaining months of the Measurement Period will be revised and filed with the Commission.

Authorized by NHPUC Order No. _____ in Case No. DE 21-030 dated _____

Issued: February 11, 2022
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Issued by: Robert B. Hevert
Sr. Vice President

NHPUC No. 3 - ELECTRICITY DELIVERY

Unitil Energy Systems, Inc.

SUPPLEMENT NO. 2

TARIFF FOR

ELECTRIC DELIVERY SERVICE

IN THE STATE OF NEW HAMPSHIRE

Authorized by NHPUC Order No. _____ in Case No. DE 21-030, dated _____

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Sr. Vice President

000211

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

Supplement No. 2
Eighth Revised Page 1
Superseding Seventh Revised Page 1

SUPPLEMENT NO. 2
TEMPORARY RATES

This Schedule has been deleted.

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Sr. Vice President

000212

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Unitil Energy Systems, Inc.

~~Third~~Fifth Revised Page 1
Issued in lieu of ~~Second~~Fourth Revised Page 1

TABLE OF CONTENTS TO TARIFF NO. 3

	Page No.
Table of Contents	1
Index to Terms and Conditions for Distribution Service	2
Index to Terms and Conditions for Competitive Suppliers	3
Summary of Rates	4
Summary of Low-Income Electric Assistance Program Discounts	6
Service Area	7
Terms and Conditions for Distribution Service	8
Terms and Conditions for Competitive Suppliers	32
Delivery Service Rate Schedules	
Domestic Schedule D	47
General Schedule G	51
Outdoor Lighting Schedule OL	59
Light Emitting Diode Outdoor Lighting Schedule LED	63-C
Other Delivery Service Rate Components	
Stranded Cost Charges	64
External Delivery Charge	66
System Benefits Charge	68
Storm Recovery Adjustment Factor	69
<u>Revenue Decoupling Adjustment Clause</u>	<u>69-B</u>
Energy Service Rate Schedules	
Default Service	70
Other Rate Schedules	
Rates Applicable to Qualifying Facilities	76
Load Response Program	79
Renewable Source Option	108
Standard Contracts	
Trading Partner Agreement	80
Energy Efficiency Loan Program	110

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~~2017~~_____.

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Sr. Vice President

000213

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

Forty-Ninth Revised Page 4
Fiftieth Revised Page 4
Superseding Forty-Eighth Revised Page 4
Ninth Revised Page 4

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*	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****	Total Delivery Charges	Total Delivery Charges
D	Customer Charge	\$16.22	\$16.22						(1)	\$16.22	\$16.22
	All kWh	\$0.03942	\$0.04392	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.07562	\$0.08012
G2	Customer Charge	\$29.19	\$29.19							\$29.19	\$29.19
	All kW	\$10.51	\$11.62				\$0.00			\$10.51	\$11.62
	All kWh	\$0.00384	\$0.00000	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.04004	\$0.03620
G2 - kWh meter	Customer Charge	\$18.38	\$18.38							\$18.38	\$18.38
	All kWh	\$0.01267	\$0.02519	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.04887	\$0.06139
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$9.73	\$9.73							\$9.73	\$9.73
	All kWh	\$0.03588	\$0.03522	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.07208	\$0.07142
G1	Customer Charge	\$162.18	\$162.18							\$162.18	\$162.18
	Customer Charge	\$86.49	\$86.49							\$86.49	\$86.49
	All kVA	\$7.60	\$8.23				\$0.00			\$7.60	\$8.23
	All kWh	\$0.00384	\$0.00000	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.04004	\$0.03620
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 \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

* Authorized by NHPUC Order No. ~~26,484~~ in Case No. DE 21-030, dated ~~May 27, 2021~~
 ** Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021
 *** Authorized by NHPUC Secretarial Letter in Case No. DE 18-036, dated April 13, 2021
 **** Authorized by NHPUC Order No. 26,556 in Case No. DE 20-092, dated December 14, 2021

Issued: ~~December 15, 2021~~ February 11, 2022
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 Sr. Vice President

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

Forty-Ninth Revised Page 5
Fiftieth Revised Page 5
Superseding Forty-Eighth Revised Page 5

SUMMARY OF DELIVERY SERVICE RATES (continued)

Class	Distribution Charge*	Non-Transmission	Transmission	External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Total Delivery Charges	
		External Delivery Charge**	External Delivery Charge**						
OL									
All kWh	\$0.00384 \$0.00000	(\$0.00135)	\$0.03113	\$0.02978	(\$0.00002)	\$0.00047	\$0.00597	\$0.04004 \$0.03620	
<i>Luminaire Charges</i>									
Category	Lamp Size Nominal Watts	Lumens (Approx.)	All-Night Service Monthly kWh	Midnight Service Monthly kWh	Description	Price Per Luminaire Per Mo.	Per Mo.	Per Year	Per Year
Company	100	3,500	43	20	Mercury Vapor Street	\$13.28	\$13.73	\$159.36	\$164.76
Company	175	7,000	71	33	Mercury Vapor Street	\$15.75	\$15.73	\$189.00	\$188.76
Company	250	11,000	100	46	Mercury Vapor Street	\$17.85	\$17.25	\$214.20	\$207.00
Company	400	20,000	157	73	Mercury Vapor Street	\$21.25	\$17.25	\$255.00	\$207.00
Company	1,000	60,000	372	173	Mercury Vapor Street	\$42.19	\$24.78	\$506.28	\$297.36
Company	250	11,000	100	46	Mercury Vapor Flood	\$19.02	\$18.25	\$228.24	\$219.00
Company	400	20,000	157	73	Mercury Vapor Flood	\$22.75	\$21.57	\$273.00	\$258.84
Company	1,000	60,000	380	176	Mercury Vapor Flood	\$37.70	\$25.29	\$452.40	\$303.48
Company	100	3,500	48	22	Mercury Vapor Power Bracket	\$13.41	\$13.44	\$160.92	\$161.28
Company	175	7,000	71	33	Mercury Vapor Power Bracket	\$14.87	\$14.65	\$178.44	\$175.80
Company	50	4,000	23	11	Sodium Vapor Street	\$13.52	\$13.73	\$162.24	\$164.76
Company	100	9,500	48	22	Sodium Vapor Street	\$15.22	\$15.73	\$182.64	\$188.76
Company	150	16,000	65	30	Sodium Vapor Street	\$15.28	\$17.25	\$183.36	\$207.00
Company	250	30,000	102	47	Sodium Vapor Street	\$19.14	\$19.53	\$229.68	\$234.36
Company	400	50,000	161	75	Sodium Vapor Street	\$24.13	\$24.78	\$289.56	\$297.36
Company	1,000	140,000	380	176	Sodium Vapor Street	\$41.66	\$42.51	\$499.92	\$510.12
Company	150	16,000	65	30	Sodium Vapor Flood	\$17.61	\$18.25	\$211.32	\$219.00
Company	250	30,000	102	47	Sodium Vapor Flood	\$20.76	\$21.57	\$249.12	\$258.84
Company	400	50,000	161	75	Sodium Vapor Flood	\$23.58	\$25.29	\$282.96	\$303.48
Company	1,000	140,000	380	176	Sodium Vapor Flood	\$42.03	\$42.89	\$504.36	\$514.68
Company	50	4,000	23	11	Sodium Vapor Power Bracket	\$12.51	\$13.44	\$150.12	\$161.28
Company	100	9,500	48	22	Sodium Vapor Power Bracket	\$14.04	\$14.65	\$168.48	\$175.80
Company	175	8,800	74	34	Metal Halide Street	\$19.91	\$17.25	\$238.92	\$207.00
Company	250	13,500	102	47	Metal Halide Street	\$21.65		\$259.80	
Company	400	23,500	158	73	Metal Halide Street	\$22.45		\$269.40	
Company	175	8,800	74	34	Metal Halide Flood	\$23.00		\$276.00	
Company	250	13,500	102	47	Metal Halide Flood	\$24.83		\$297.96	
Company	400	23,500	158	73	Metal Halide Flood	\$24.88		\$298.56	
Company	1,000	86,000	374	174	Metal Halide Flood	\$32.22	\$25.29	\$386.64	\$303.48
Company	175	8,800	74	34	Metal Halide Power Bracket	\$18.63		\$223.56	
Company	250	13,500	102	47	Metal Halide Power Bracket	\$19.81		\$237.72	
Company	400	23,500	158	73	Metal Halide Power Bracket	\$21.17		\$254.04	
Company	4235	3,6003,000	1512	76	LED Area Light Fixture	\$13.16	\$13.44	\$157.92	\$161.28
Company	5747	5,2004,000	2016	97	LED Area Light Fixture	\$13.21	\$14.65	\$158.52	\$175.80
Company	2530	3,0003,300	910	45	ED-Cobra-Head Street Light Fixture	\$13.11	\$13.73	\$157.32	\$164.76
Company	8850	8,3005,000	3017	148	ED-Cobra-Head Street Light Fixture	\$13.30	\$15.73	\$159.60	\$188.76
Company	108100	11,50011,000	3735	1716	ED-Cobra-Head Street Light Fixture	\$13.36	\$17.25	\$160.32	\$207.00
Company	120	18,000	42	19	LED Street Light Fixture		\$19.53		\$234.36
Company	193140	21,00018,000	6748	3122	ED-Cobra-Head Street Light Fixture	\$13.62	\$24.78	\$163.44	\$297.36
Company	260	31,000	90	42	LED Street Light Fixture		\$42.51		\$510.12
Company	12370	12,18010,000	4324	2011	LED Flood Light Fixture	\$13.41	\$18.25	\$160.92	\$219.00
Company	90	10,000	31	14	LED Flood Light Fixture		\$21.57		\$258.84
Company	194110	25,70015,000	6738	3118	LED Flood Light Fixture	\$13.62	\$25.29	\$163.44	\$303.48
Company	297370	38,10046,000	103128	4859	LED Flood Light Fixture	\$13.93	\$42.89	\$167.16	\$514.68
Customer Paid	35	3,000	12	6	LED Area Light Fixture		\$7.00		\$84.00
Customer Paid	47	4,000	16	7	LED Area Light Fixture		\$8.21		\$98.52
Customer Paid	30	3,300	10	5	LED Street Light Fixture		\$9.71		\$116.52
Customer Paid	50	5,000	17	8	LED Street Light Fixture		\$11.92		\$143.04
Customer Paid	100	11,000	35	16	LED Street Light Fixture		\$12.48		\$149.76
Customer Paid	120	18,000	42	19	LED Street Light Fixture		\$14.76		\$177.12
Customer Paid	140	18,000	48	22	LED Street Light Fixture		\$17.83		\$213.96
Customer Paid	260	31,000	90	42	LED Street Light Fixture		\$33.56		\$402.72
Customer Paid	70	10,000	24	11	LED Flood Light Fixture		\$11.24		\$134.88
Customer Paid	90	10,000	31	14	LED Flood Light Fixture		\$14.56		\$174.72
Customer Paid	110	15,000	38	18	LED Flood Light Fixture		\$17.36		\$208.32
Customer Paid	370	46,000	128	59	LED Flood Light Fixture		\$27.00		\$324.00

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

* Authorized by NHPUC Order No. 26,484 in Case No. DE 21-030, dated May 27, 2021
 ** Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021
 *** Authorized by NHPUC Secretarial Letter in Case No. DE 18-036, dated April 13, 2021
 **** Authorized by NHPUC Order No. 26,556 in Case No. DE 20-092, dated December 14, 2021

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

Seventy-First~~Second~~ Revised Page 6
Superseding ~~Seventieth~~~~Seventy-First~~ Revised Page 6

**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 Delivery Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only												
				Jan 2022-Jun 2022 (1)	April-May 2022 (1)	Dec 2021-Jun 2022 (2)	Dec-21 (3)	Jan-22 (3)	Feb-22 (3)	Mar-22 (3)	Apr-22 (3)	May-22 (3)							
1 (4)	N/A	N/A																	
2	151 (FPG) - 60 (SMI)	8%	Customer Charge	(\$1.30)	(\$1.30)														
			First 750 kWh	(\$0.00605)	(\$0.00641)														
			Excess 750 kWh	\$0.00000	\$0.00000														
3	126 (FPG) - 150 (FPG)	22%	Customer Charge	(\$3.57)	(\$3.57)														
			First 750 kWh	(\$0.01664)	(\$0.01763)														
			Excess 750 kWh	\$0.00000	\$0.00000														
4	101 (FPG) - 125 (FPG)	36%	Customer Charge	(\$5.84)	(\$5.84)														
			First 750 kWh	(\$0.02722)	(\$0.02884)														
			Excess 750 kWh	\$0.00000	\$0.00000														
5	76 (FPG) - 100 (FPG)	52%	Customer Charge	(\$8.43)	(\$8.43)														
			First 750 kWh	(\$0.03932)	(\$0.04166)														
			Excess 750 kWh	\$0.00000	\$0.00000														
6	0 - 75 (FPG)	76%	Customer Charge	(\$12.33)	(\$12.33)														
			First 750 kWh	(\$0.05747)	(\$0.06089)														
			Excess 750 kWh	\$0.00000	\$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 July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

* Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121030, dated July 29, 2021

** Authorized by NHPUC Order No. 26,55626,532 in Case No. DE 20-09221-041, dated December 14, 2021 October 8, 2021

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Sr. Vice President
000216

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

~~Original~~Second Revised Page 9
Issued in lieu of First Revised Page 9

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

- L. “Payment Agent” shall mean any third-party authorized by a Customer to receive and pay the bills rendered by the Company for service under this Tariff.
- M. “Rate Schedule” shall mean the Rate Schedules included as part of this Tariff.
- N. “Tariff” shall mean this Delivery Service Tariff and all Rate Schedules, appendices and exhibits to such Tariff.
- O. “Terms and Conditions” shall mean these Terms and Conditions for Distribution Service.

II. DISTRIBUTION SERVICES

1. Rates and Tariffs

A. Schedule of Rates

The Company furnishes its various services under tariffs and/or contracts (“Schedule of Rates”) promulgated in accordance with the provisions of the applicable rules of the New Hampshire Public Utilities Commission and the laws of the State of New Hampshire. Such Schedule of Rates, which includes these Terms and Conditions for Distribution Service, is available for public inspection during normal business hours at the business offices of the Company, on Unitil.com, and at the offices of the Commission.

B. Amendments; Conflicts

The Schedule of Rates may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided by Commission rules and regulations. When effective, all such revisions, amendments, supplements, or replacements will appropriately supersede the existing Schedule of Rates. If there is a conflict between the express terms of any Rate Schedule or contract approved by the Commission and these Terms and Conditions, the express terms of the Rate Schedule or contract shall govern.

C. Modification by Company

No agent or employee of the Company is authorized to modify any provision or rate contained in the Schedule of Rates or to bind the Company to perform in any manner contrary thereto. Any modification to the Schedule of Rates or any promise contrary thereto shall be in writing, duly executed by an authorized officer of the Company, subject in all cases to applicable statutes and to the orders and regulations of the Commission, and available for public inspection during normal business hours at the business offices of the Company and at the offices of the Commission.

Authorized by NHPUC Order No. _____ in Case No. DE 21-030 dated _____.
Issued: ~~October 20, 2006~~February 11, 2022 Issued By: ~~Mark H. Collin~~Robert B. Hevert
Effective: ~~November 1, 2006~~April 1, 2022 TreasurerSr. Vice President

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

~~Original~~ Second Revised Page 13
Issued in lieu of First Revised Page 13

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

(10) Selection of Supplier by a Customer:

Any Customer requesting or receiving Delivery Service under this Tariff is responsible for selecting or changing a Supplier. The Company shall process a change in or initiation of Generation Service within two business days of receiving a valid Electronic Enrollment from a Supplier. The Supplier must satisfy all the applicable requirements of this Tariff and the Commission's rules prior to the commencement of Generation Service. The date of change in, or initiation of, Generation Service shall commence upon the next meter reading date for the customer provided the Company receives and successfully processes the Electronic Enrollment at least two business days prior to the regularly scheduled meter reading cycle date for the Customer.

(11) Termination of Generation Service

To terminate Generation Service from a particular Supplier, a Customer may either have the Supplier of record send to the Company a "Supplier Drops Customer" transaction, in accordance with the Terms and Conditions for Energy Service Providers section of this Tariff, or request Generation Service from an alternative Supplier. Generation Service from the Supplier of record shall terminate on the next meter read date provided the Company has received either a valid "Supplier Drops Customer" notice from the Supplier of record or a valid Electronic Enrollment from a new Supplier at least two business days prior to the regularly scheduled meter read date.

E. Term of Customer's Obligation to Company

Each Customer shall be liable for service taken until such time as the Customer requests termination of Distribution Service and a final meter reading is recorded by the Company. The bill rendered by the Company based on such final meter reading shall be payable upon receipt. In the event that the Customer of Record hinders the Company's access to the meter or fails to give notice of termination of Distribution Service to the Company, the Customer of Record shall continue to be liable for service provided until the Company either disconnects the meter or a new party becomes a Customer of the Company at such service location. The Customer shall be liable for all costs incurred by the Company when the Customer prevents access to the Company's equipment. If the customer is a tenant, they will need to contact their landlord to provide access. If the landlord refuses, pursuant to NHPUC 1203.10(c) the landlord will be responsible for all charges from the date of notice given by the customer or the date that the meter is disconnected or a new tenant takes over service whichever is first.

3. Security Deposits

A. Non-Residential Accounts

To protect against loss, or before rendering or restoring service under Section 6, the Company will require a deposit from all non-residential Customers in accordance with NHPUC 1203.03. The maximum amount of any security deposit required shall not exceed ~~two times the average monthly bill the estimated charge for Distribution Service for a period of two (2) high use months (the highest use month will not be used to determine the amount of the deposit)~~ or \$10.00, whichever is greater. ~~For Customers who are receiving Default Service, the estimated charge for a period of two (2) high use months for these services will~~

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~~Treasurer~~ Sr. Vice President

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

~~Original~~Second Revised Page 14
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TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

~~be added to the estimated charge for Distribution Service as determined above, when calculating the amount of the security deposit required.~~ The Company may refuse to render service to all non-residential Customers for failure to make a deposit, in accordance with NHPUC 1203.03.

B. Residential Accounts

- (1) New Residential Service: Pursuant to the provisions of NHPUC 1203.03(a), the Company may require a security deposit on a new residential account when:

~~Service will be temporary, seasonal or transient, however, if the Customer has not been delinquent in his accounts for Distribution Service for a period of six (6) months, no deposit may be required.~~

- (a) ~~When~~ When the Customer has an undisputed overdue balance, incurred within the last three (3) years, on a prior ~~Distribution Service account which remains unpaid within thirty (30) days prior to application for a similar type of service account with the utility or any similar type of utility.~~

- (b) When any ~~distribution company~~ utility has successfully obtained a judgment against the Customer during the past two (2) years for non-payment of a delinquent account for utility service.

- (c) When ~~any similar type~~ the utility has disconnected the Customer's service within the last three (3) years because the Customer interfered with, or diverted, the service of the ~~utility company~~ situated on or about the Customer's premises.

- (d) When the customer is unable to provide satisfactory evidence to the utility that he or she intends to remain at the location for which service is being requested for a period of 12 consecutive months, unless he or she provides satisfactory evidence that he or she has not been delinquent in his or her similar utility service accounts for a period of 12 months, in which case no deposit shall be required.

- (2) Existing Residential Service: Pursuant to the provisions of NHPUC 1203.03(e), the Company may require a deposit on an existing residential account when:

- (a) The Customer has received four (4) disconnect notices for non-payment within a twelve (12) month period.

- (b) The service has been disconnected for non-payment or a delinquent account.

- (c) The Customer interfered with or diverted the service of the Company situated on or delivered on or about the Customer's premises.

- (d) The Customer has filed for bankruptcy and included the Company as a creditor under the filing and the filing has been accepted. Any such deposit requirement shall be in accordance with 11 U.S.C. §366.

- (3) If the Company requires a security deposit, the Company shall inform the Customer, orally and in writing, of the option to provide a third party guarantee in lieu of a deposit pursuant to the provisions of NHPUC 1203.03.

- (4) The Company shall not require a residential deposit or furnish a guarantee as a condition of new or continued service based on the customer's income, home Authorized by NHPUC Order No. _____ in Case No. DE 21-030 dated _____.

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

~~Original~~Second Revised Page 15
Issued in lieu of First Revised Page 15

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

ownership, residential location, race, color, creed, sex, gender identity, sexual orientation, marital status, age with the exception of unemancipated minors, national origin, or disability and shall make such requirement only in accordance with NHPUC 1203.03.

- (5) The Company may refuse to render service to any residential Customers for failure to make a deposit, in accordance NHPUC 1203.03.

C. Termination of Service

The Company may terminate a Customer's Distribution Service if a security deposit, authorized by Sections 3.A and 3.B, above, is not made in accordance with the provisions outlined in NHPUC 1203.03 and 1204.00.

D. Refund of Deposit; Interest

Interest shall be paid on cash deposits from the date of deposit at the rate prescribed by the New Hampshire Public Utilities Commission. When a deposit has been held longer than twelve (12) months, interest shall be paid to the Customer or credited to the Customer's current bill not less than annually. Deposits plus accrued interest thereon, less any amount due the Company, will be refunded within sixty (60) days of termination of service or when satisfactory credit relations have been established over at least twelve (12) consecutive months for a residential Customer and twenty-four (24) consecutive months for a non-residential Customer.

4. Service Supplied

A. Customer Delivery Point and Metering Installation

- (1) Except as noted herein, the Company shall furnish and install, at locations it designates, one or more meters for the purpose of measuring the electricity delivered. The Company may at any time change any meter it installed. Except as specifically provided by a given rate, all rates in the Schedule of Rates are predicated on service to a Customer at a single Customer Delivery Point and metering installation. Where service is supplied to an account at more than one delivery point or metering installation, each single point of delivery or metering installation shall be considered to be a separate account for purposes of applying the Schedule of Rates, except (a) if a Customer is served through multiple Customer Delivery Points or metering installations for the Company's own convenience; or (b) if otherwise approved by the Commission, or (c) if the Customer applies to the Company and the use is found to comply with the availability clauses in the Schedule of Rates.
- (2) Any new or renovated domestic structure with more than one (1) dwelling unit will be metered separately and each meter will be billed as an individual Customer (NHRSA 155.D and Section 505.1 NH Energy Code). Where a business enterprise, occupation or institution occupies more than one unit or space, each unit or space will be metered separately and considered a distinct Customer, unless the Customer furnishes, owns, and maintains the necessary distribution circuits by which to connect the units.

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

~~Original~~ Second Revised Page 17
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TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

5. Billing and Metering

A. Billing Period Defined

The basis of all charges is the billing period, defined as the time period between two consecutive regular monthly meter readings or estimates of such monthly meter readings. The standard billing period is thirty (30) days. Bills for Distribution Service will be rendered monthly.

B. Bills; Time of Payment

Unless otherwise specified, bills of the Company are payable upon receipt and may be paid online at Unitil.com, via the automated phone system, with a Customer Service Representative or with at any business office of the Company or at any authorized collector or agent. Bills shall be deemed paid when valid payment is received by the Company at any of these identified payment locations. Bills shall be deemed rendered and other notices duly given when delivered personally to the Customer or three (3) days following the date of mailing to the mailing address, or to the premises supplied, or the last known address of the Customer. The telephone number of the Company's Customer Service Center ~~or Competitive Supplier if applicable~~ shall appear on each residential bill rendered by the Company. A statement that customers should call the NHPUC's Consumers Affairs Division for further assistance after first attempting to resolve any dispute with the Company or Competitive Supplier should also be included on each residential bill. Customer payment responsibilities with Competitive Suppliers shall be governed by the particular Customer/Competitive Supplier contract.

C. Past Due Bills

Unless otherwise stated in a Rate Schedule, each bill for Distribution Service shall be due by the date included on the bill, generally twenty-five (25) days from the bill date, postmarked on the bill. Bills paid after the due date will be subject to interest charges in accordance with NHPUC 1203.08 and Section 5.E below.

D. Failure of Payment Agent to Remit Payment

A customer who has elected to use a Payment Agent shall be treated in the same manner as other Customers in the Company's application of the applicable statutes, rules and regulations of the Commission and the terms and conditions of this Tariff, notwithstanding any failure of the Payment Agent to remit payment to the Company, ~~or any failure of the Payment Agent to forward to the Customer any Company notices, bill inserts or other written correspondence.~~ The Customer shall be solely responsible for all amounts due, including, but not limited to, any late payment charges.

E. Interest on Past Due Accounts

Unless otherwise stated in a Rate Schedule, bills for which valid payment has not been received within twenty-five (25) days from the postmark bill date shall be considered past due and accrue interest on any unpaid balance, including any outstanding interest charges.

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

~~Original~~ Second Revised Page 18
Issued in lieu of First Revised Page 18

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

Such interest rate shall be determined in accordance with NHPUC 1203.08. Such interest charge shall be paid from the date thereof until the date of payment.

F. Billing for Generation Service

The Company shall provide a single bill, reflecting unbundled charges for electric service, to Customers who receive Default Service.

The Company shall offer two billing service options to Competitive Suppliers providing Generation Service to Customers: A) Standard Bill Service; and B) Consolidated Bill Service, as set forth in the Terms and Conditions for Competitive Suppliers, Section III.6.A. and III.6.B. The Competitive Supplier shall inform the Distribution Company of the selected billing option, in accordance with the rules and procedures set forth in the EDI Working Group Report.

G. Generation Source

The Company shall reasonably accommodate a change from Default Service or Generation Service to a new Competitive Supplier in accordance with the rules as developed by the EDI working group.

H. Actual Meter Readings; Estimates

The Company shall make an actual meter reading at least every third billing period. If a meter is not scheduled to be read in a particular month, or if the Company is unable to read the meter when scheduled, or if the meter for any reason fails to register the correct amount of electricity supplied or the correct demand of any Customer for a period of time, the Company shall make a reasonable estimate of the consumption of electricity during those months when the meter is not read or is not registering properly, based on available data, and such estimated bills shall be payable as rendered.

I. Optional Customer Meter Readings

Any Customer who would otherwise receive an estimated bill pursuant to Section 5.H, above, may elect to receive a bill based on a Customer meter reading by reading his/her meter on the date prescribed by the Company, ~~and completing and returning a postcard, furnished by the Company, within the prescribed time.~~

J. Constant Use Installation

The Company may calculate rather than meter the kilowatt demand and kilowatt-hours used by any installation for which the demand and hours-use are definitely known.

K. Determination of Customer's Demand

Where a rate requires determination of maximum demand, it shall be determined by measurement or estimated as provided by the rate or where applicable by the provisions of the following paragraphs of this section.

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

~~Original~~Second Revised Page 19
Issued in lieu of First Revised Page 19

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

- (1) When measured, the demand shall be based upon the greatest rate of taking service during a fifteen (15) minute interval except that it may be based upon a shorter interval when of an instantaneous or widely fluctuating character.
- (2) When the nature of the load served is of an intermittent, instantaneous or widely fluctuating character such as to render demand meter readings of doubtful value as compared to the actual capacity requirements, the demand may be determined on the basis of a time interval less than that specified, or on the basis of the minimum transformer capacity necessary to render the service, or the minimum load limiting device rating necessary to permit continuous uninterrupted service. In all such instances, the Company will document the basis of demand determination.

L. Access to Meters

A properly identified and authorized representative of the Company shall have the right to gain access at all reasonable times and intervals for the purpose of reading, installing, examining, testing, repairing, replacing, or removing the Company's meters, meter reading devices, wires, or other electrical equipment and appliances, or of discontinuing service, in accordance with the applicable laws of the State of New Hampshire, rules and regulations of the Commission, and Company policy in effect from time to time, and the Customer or Landlord/Owner of the building shall not prevent or hinder the Company's access.

M. Diversions and Meter Tampering

If a Customer receives unmetered service as the result of any tampering with the meter or other Company equipment, the Company shall take appropriate corrective action including, but not limited to, making changes in the meter or other equipment and rebilling the Customer. The Customer may be held responsible to the Company for the receipt of Distribution Service not registered on the meter.

N. Returned Check Fee

The Company may assess a returned check fee pursuant to Section 10, below, to any Customer whose check made payable to the Company is dishonored by any bank when presented for payment by the Company. Receipt of a check or payment instrument that is subsequently dishonored shall not be considered valid payment.

O. Collection of Taxes

The Company shall collect all sales, excise, or other taxes imposed by governmental authorities with respect to the delivery of electricity. The Customer shall be responsible for identifying and requesting any exemption from the collection of the tax by filing appropriate documentation with the Company.

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

~~Original~~Second Revised Page 22
Issued in lieu of First Revised Page 22

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

- (1) *Simultaneous purchase and sale* is an arrangement whereby a QF's entire output is considered to be sold to the utility, while power used internally by the QF is considered to be simultaneously purchased from the Company through Default Service or from a Competitive Supplier.
- (2) *Net purchases or sale* is an arrangement whereby output of a QF is considered to be used to the extent needed for the QF's internal needs, while any additional power needed by the QF is purchased from the Company through Default Service or from a Competitive Supplier, or any surplus power generated by the QF is sold to the Company as surplus.
- (3) *Internal use only* is an arrangement whereby output of the QF is used entirely for internal needs. The Customer's meter is ~~dentated~~detented, to stop the meter from going backwards in case of any inadvertent flow into the Company's System.

G. Inspection of Customer's Premises

The Company reserves the right to make an inspection of the Customer's premises before rendering service in order to see that its rules are complied with. Neither by inspection or non-rejection of service, nor in any other way, does the Company give any warranty, express or implied, as to the adequacy, safety or other characteristics of any structures, equipment, wiring, appliances or devices which utilize electricity and are owned, installed or maintained by the Customer or leased by the Customer from third parties.

8. Company's Installation

A. Information and Requirements for Distribution Service

Upon request, the Company shall furnish to any person detailed information on the method and manner of making service connections. Such detailed information may include a copy of the Company's Information and Requirements Booklet, a description of the service available, connections necessary between the Company's facilities and the Customer's premises, location of entrance facilities and metering equipment, and Customer and Company responsibilities for installation of facilities.

B. Interference with Company Property

All meters, services, and other electric equipment owned by the Company, regardless of location, shall be and will remain the property of the Company; and no one other than an employee or authorized agent of the Company shall be permitted to remove, operate, or maintain such property. The Customer shall not interfere with or alter the meter, seals or other property used in connection with the rendering of service or permit the same to be done by any person other than the authorized agents or employees of the Company. The Customer shall be responsible for all damage to or loss of such property unless occasioned by circumstances beyond the Customer's control. Such property shall be installed at points most convenient for the Company's access and service and in conformance with public regulations in force from time to time. The costs of relocating such property shall be borne by the Customer when done at the Customer's request, for

Authorized by NHPUC Order No. _____ in Case No. DE 21-030 dated _____.
Issued: ~~October 20, 2006~~February 11, 2022 Issued By: ~~Mark H. Collin~~Robert B. Hevert
~~Treasurer~~Sr. Vice President
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NHPUC No. 3 – Electricity Delivery
Unitil Energy Systems, Inc.

~~Second~~~~Fourth~~ Revised Page 24
Issued in lieu of ~~First~~~~Third~~ Revised Page 24

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)

(2) Access to Company Equipment: The Company shall have free and safe access to its equipment located on the Customer's premises at all times, including but not limited to subsurface structures, above ground enclosures, and pad mounted equipment, and the Customer shall authorize and/or obtain his landlord's permission for such access. If the Company is denied free access to said property, the equipment shall be relocated or removed at the Customer's expense. Ornamental shrubs and/or other types of vegetation may be removed by the Company in order to access its equipment, and such removal shall be done at the customer's expense. The Customer shall not knowingly permit access to Company's equipment except by authorized employees of the Company.

9. Company Liability

A. Emergency Interruption of Service

Whenever the Company reasonably believes the integrity of the Company's system or the supply of electricity to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company, may in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage, and such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect. The Company will use reasonable efforts under the circumstances to overcome the cause of such curtailment, interruption, or reduction and to resume full performance.

B. Planned Interruption of Service

The Company may, in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage for the purposes of planned maintenance, installation or replacement. When such curtailment is necessary, the Company shall conduct such work at a time causing the minimum inconvenience to customers consistent with the circumstances. The Company shall, if practical, notify customers in advance that might be seriously ~~effected~~ **affected** by interruptions to service. The Company will provide notice to any customer of whom it is previously aware who would encounter a potentially life-threatening situation as a result of the planned interruptions. A potentially life-threatening situation for this purpose shall include life support equipment or other potentially life-threatening medical situations. Such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect.

C. Non-Performance Due to Force Majeure

The Company shall be excused from performing under the Schedule of Rates and shall not be liable in damages or otherwise if and to the extent that it shall be unable to do so or prevented from doing so by statute or regulation or by action of any court or public authority having or purporting to have jurisdiction in the premises, or by loss, diminution, or impairment of electrical service from its generating plants or suppliers or the systems of others with which it is interconnected, or by a break or fault in its transmission or distribution system; failure or improper operation of transformers, switches, or other equipment necessary for electric distribution, or by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor difficulty, act of God, or public enemy,

Authorized by NHPUC Order No. ~~26,007~~ in Case No. DE ~~16-38421-030~~ dated ~~April 20, 2017~~.

Issued: ~~May 5, 2017~~ February 11, 2022
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Sr. Vice President

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

~~Thirteenth~~Fifteenth Revised Page 48
Issued in lieu of ~~Twelfth~~Fourteenth Revised Page 48

DOMESTIC DELIVERY SERVICE
SCHEDULE D (continued)

CHARACTER OF SERVICE

Electricity will normally be delivered at 120/240 volts using three wire, single phase service. In some areas service may be 120/208 volts, ~~single phase, three wire,~~ single phase.

DELIVERY SERVICE CHARGES - MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE ~~16-38421-030.~~

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$16.22 per meter

Distribution Charge: ~~3.5584.392~~¢ per kWh

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, shall be the Customer Charge.

Authorized by NHPUC Order No. ~~26,236~~ in Case No. DE ~~19-04321-030~~ dated ~~April 22, 2019~~.

Issued: ~~April 30, 2019~~February 11, 2022
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000226

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

~~Seventh~~Ninth Revised Page 49
~~Superseding Sixth~~Issued in lieu of Eighth Revised Page 49

DOMESTIC DELIVERY SERVICE
SCHEDULE D (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

LOW INCOME ENERGY ASSISTANCE PROGRAM

Customers taking service under this rate may be eligible to receive discounts under the statewide low-income electric assistance program ("LI-EAP") authorized by the New Hampshire Public Utilities Commission. Eligibility for the LI-EAP shall be determined by the Community Action Agencies. Customers participating in the LI-EAP will continue to take service under this rate, but will receive a discount as provided under this Tariff as applicable.

Authorized by NHPUC ~~Secretarial Letter Order No. _____~~ in DE ~~18-181~~21-030 dated ~~December 31, 2018~~ _____.

Issued: ~~November 27, 2018~~February 11, 2022
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000227

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

~~Twelfth~~Fourteenth Revised Page 51
Issued in lieu of ~~Eleventh~~Thirteenth Revised Page 51

GENERAL DELIVERY SERVICE
SCHEDULE G

AVAILABILITY

Service is available under this Schedule to non-domestic Customers for all general purposes and includes the operation of single phase motors having such characteristics and so operated as not to impair service to other Customers. Single phase motors exceeding five (5) horsepower will be allowed only upon approval by the Company in each instance. Unmetered traffic and flashing signal lights existing immediately prior to the effective date of this Schedule shall also be billed under this Schedule.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

CHARACTER OF SERVICE

Electric service of the following description is available, depending upon the location of the Customer: (1) 120/240 volts, single phase, three wire; (2) 120/208 volts, single phase, three wire; (3) 208Y/120 volts, three phase, four wire; (4) 480Y/277 volts, three phase, four wire; (5) 4160 volts, three phase, four wire or such higher primary distribution voltage as may be available, the voltage to be designated by the Company.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE ~~16-38421-030~~.

Large General Service Schedule G1: for any industrial or commercial Customer with its average use consistently equal to or in excess of two hundred (200) kilovolt-amperes of demand and/or generally greater than or equal to one-hundred thousand (100,000) kilowatt-hours per month.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge:	Secondary Voltage	\$162.18 per meter
	Primary Voltage	\$86.49 per meter
Distribution Charges:		\$ 7.608 <u>.23</u> per kVA
		0.000¢ per kWh

Regular General Service Schedule G2: for any industrial or commercial Customer with its average use consistently below two-hundred (200) kilovolt-amperes of demand and/or generally less than one-hundred thousand (100,000) kilowatt-hours per month.

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

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Issued in lieu of ~~Twelfth~~Fourteenth Revised Page 52

GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$29.19 per meter

Distribution Charges: ~~\$10.51~~11.62 per kW
0.000¢ per kWh

Regular General Service Schedule G2 kWh meter: Service is available under this Schedule only to Customers at locations which were receiving service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. New Customers at existing locations and new locations shall not be eligible for this rate, but the Company will install a demand meter and the location shall be served under Schedule G2. Customers who have installed distributed generation shall not be eligible for this rate but shall be served under Schedule G2.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$18.38 per meter

Distribution Charge: ~~0.8832~~2.519¢ per kWh

Uncontrolled (Quick Recovery) Water Heating: Uncontrolled (Quick Recovery) Water Heating is available under this Schedule at those locations which were receiving uncontrolled (Quick Recovery) water heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule.

For those locations which qualify under the preceding paragraph, uncontrolled quick recovery water heating service is available under this Schedule if the Customer has installed and in regular operation throughout the entire year an electric water heater of the quick recovery type, equipped with two thermostatically operated heating elements, each with a rating of no more than 4,500 watts, so connected and interlocked that they cannot operate simultaneously and if the water heater supplies the Customer's entire water heating requirements, all electricity supplied thereto under this provision will be metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$9.73 per meter

Distribution Charge: ~~3.2043~~5.522¢ per kWh

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

~~Thirteenth~~Fifteenth Revised Page 53
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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

Space Heating: Space Heating is available under this Schedule at those locations which were receiving space heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. Customers who qualify for service under this Schedule for five (5) kilowatts or more of permanently-installed space heating equipment under this provision may elect to have such service metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$9.73 per meter

Distribution Charge: ~~3.2043.522~~¢ per kWh

DETERMINATION OF DEMAND

Large General Service Schedule G1

For the purpose of demand billing under the Large General Service Schedule G1, metered demands shall be measured as the highest 15-minute integrated kilovolt-ampere (kVA) demand determined during the current month for which the bill is rendered. The monthly billing demand charge shall be based upon this metered demand except that it shall not be less than 80% of the highest demand in any of the immediately preceding eleven months, and in no event shall such demand be taken or considered as being less than 50 kVA.

Regular General Service Schedule G2

The metered demand used for billing shall be the maximum fifteen-minute kilowatt (kW) demand determined during the current month, but in no case less than one kW or the minimum available demand capacity specified by an agreement between the Customer and the Company. The billing demand shall be taken in 0.1 kW intervals, and those demands falling between the intervals shall be billed on the next lower 0.1 kW.

If the Customer's average use is consistently equal to or in excess of two-hundred (200) kilovolt-ampere (kVA) of demand and/or is generally greater than one-hundred thousand (100,000) kilowatt-hours per month, as measured by the Company, the Customer may be placed on rate G1.

The Company reserves the right to install kilovolt-ampere meters, and in such case the monthly demand shall not be less than 90% of the measured kVA.

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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

METERING

The Company may at its option meter at the Customer's utilization voltage or on the high tension side of the transformer through which service is furnished.

In the latter case, or if the Customer's utilization voltage requires no transformation, and if the Company meters service at 4,160 volts or over, a compensating deduction of 2.0% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. If the Company meters service at 34,500 volts or over, a compensating deduction of 3.5% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. Demands for these purposes will be as determined under the Determination of Demand provision of this Schedule.

CREDIT FOR TRANSFORMER OWNERSHIP

If the Customer furnishes all transformers which may be required so that the Company is not required to furnish any transformers, there will be credited, against the amount established under the Determination of Demand and Metering provisions of this Schedule, 50 cents for each kilowatt of monthly billing demand, or 50 cents for each kilovolt-ampere of monthly billing demand.

MINIMUM CHARGE

The Minimum Charge per month or fraction thereof will be as follows:

Large General Service Schedule G1:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand and/or demand ratchet as defined under the Determination of Demand provision of this Schedule.

Regular General Service Rates G2:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand as defined under the Determination of Demand provision of this Schedule.

G2 kWh meter, Uncontrolled (Quick Recovery) Water Heating, and Space Heating:

The Minimum Charge per month shall be the Customer Charge for each type of service installed.

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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

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GENERAL DELIVERY SERVICE
SCHEDULE G (continued)

determined be less than a) the capacity installed by the Company on a network system, ~~or b)~~ 80% of the kilovolt-ampere rating of the transformers installed for supplying service to the Customer, or c) 80% of the Customer's total electrical requirements, as determined by the Company.

(d) Minimum Charge

An amount equal to the total of the Customer Charge and the Distribution Demand Charge as provided for Customers taking standard delivery service under this Schedule.

(e) Parallel Operation

The Customer shall at no time operate any other source of electricity supply in parallel with the service furnished by the Company except with the written consent of the Company.

(f) Term of Contract

The initial term of service hereunder shall not be less than five years unless the Customer discontinues Customer's other source of electrical power and takes all Customer's delivery service requirements from the Company.

(g) Auxiliary Energy Supply

Energy supply for Auxiliary Service is available from the Company via Default Service pursuant to Schedule DS as amended from time to time, and may be available from Competitive Suppliers.

(h) Special Provision

If the Customer is supplied from transformers also supplying other Customers, the Company may require the Customer to install a service or main switch or circuit breaker as specified by the Company.

TARIFF PROVISIONS

The Company's complete Tariff where not inconsistent with any specific provisions hereof, is a part of this rate.

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OUTDOOR LIGHTING SERVICE SCHEDULE OL

AVAILABILITY

This Schedule is available to governmental bodies and private Customers for unmetered outdoor lighting service supplied from the Company's existing overhead conductors with lighting fixtures mounted on existing poles. Mercury Vapor lighting fixtures will be unavailable at new locations after December 1, 2002. Starting January 1, 2023, the Company will no longer offer sodium vapor and metal halide luminaires. From that date on, as these legacy fixtures need replacement, they will be replaced with light emitting diode ("LED") fixtures, and there will be no special charges to the customer for this replacement. If, however, a customer requests a conversion of a legacy fixture, or multiple fixtures, to LED service in advance of its actual need, requirement for replacement, or Company planned servicing, the Company may require the customer to pay all or a portion of the costs of the conversions as specified under SPECIAL PROVISIONS parts d. and e. below. Conversions are also contingent upon the availability of Company personnel and/or other resources necessary to perform the conversion.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

LIMITATIONS ON AVAILABILITY

The availability of this rate to any Customer is contingent upon the availability to the Company of personnel and/or other resources necessary to perform the conversion of existing fixtures in accordance with the time schedule specified in the Service Agreement.

CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled. The Company will furnish and maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate. All lighting fixtures will be group relamped in accordance with the lamp manufacturer's suggested schedule. At relamping time the fixture will be maintained in accordance with the fixture manufacturer's suggested procedures.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. ~~The Distribution Charges are subject to annual adjustment as approved in DE 16-384.~~

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OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

DISTRIBUTION CHARGES: LUMINAIRE – MONTHLY

Distribution Charge: 0.000¢ per kWh

<u>Lamp Size</u>		<u>Description of Luminaire</u>	<u>Luminaire Price per Month</u>	<u>All-Night Service</u>	<u>Midnight Service</u>
<u>Nominal Watts</u>	<u>Lumens Approx.</u>			<u>Option Luminaire Monthly kWh</u>	<u>Option Luminaire Monthly kWh</u>
100	3,500	Mercury Vapor Street	\$13.28 <u>13.73</u>	43	20
175	7,000	Mercury Vapor Street	\$15.75 <u>15.73</u>	71	33
250	11,000	Mercury Vapor Street	\$17.85 <u>17.25</u>	100	46
400	20,000	Mercury Vapor Street	\$21.25 <u>17.25</u>	157	73
1,000*	60,000	Mercury Vapor Street	\$42.19 <u>24.78</u>	372	173
250	11,000	Mercury Vapor Flood	\$19.02 <u>18.25</u>	100	46
400	20,000	Mercury Vapor Flood	\$22.75 <u>21.57</u>	157	73
1,000	60,000	Mercury Vapor Flood	\$37.70 <u>25.29</u>	380	176
100	3,500	Mercury Vapor Power Bracket	\$13.41 <u>13.44</u>	48	22
175	7,000	Mercury Vapor Power Bracket	\$14.87 <u>14.65</u>	71	33
50	4,000	Sodium Vapor Street	\$13.52 <u>13.73</u>	23	11
100	9,500	Sodium Vapor Street	\$15.22 <u>15.73</u>	48	22
150	16,000	Sodium Vapor Street	\$15.28 <u>17.25</u>	65	30
250	30,000	Sodium Vapor Street	\$19.14 <u>19.53</u>	102	47

DISTRIBUTION CHARGES: LUMINAIRE – MONTHLY (cont.)

<u>Lamp Size</u>		<u>Description of Luminaire</u>	<u>Luminaire Price per Month</u>	<u>All-Night Service</u>	<u>Midnight Service</u>
<u>Nominal Watts</u>	<u>Lumens Approx.</u>			<u>Option Luminaire Monthly kWh</u>	<u>Option Luminaire Monthly kWh</u>
400	50,000	Sodium Vapor Street	\$24.13 <u>24.78</u>	161	75
1,000*	140,000	Sodium Vapor Street	\$41.66 <u>42.51</u>	380	176
150	16,000	Sodium Vapor Flood	\$17.61 <u>18.25</u>	65	30
250	30,000	Sodium Vapor Flood	\$20.76 <u>21.57</u>	102	47
400	50,000	Sodium Vapor Flood	\$23.58 <u>25.29</u>	161	75
1,000	140,000	Sodium Vapor Flood	\$42.03 <u>42.89</u>	380	176
50	4,000	Sodium Vapor Power Bracket	\$12.51 <u>13.44</u>	23	11
100	9,500	Sodium Vapor Power Bracket	\$14.04 <u>14.65</u>	48	22
175	8,800	Metal Halide Street	\$19.91 <u>17.25</u>	74	34
250	13,500	Metal Halide Street	\$21.65	102	47
400	23,500	Metal Halide Street	\$22.45	158	73
175	8,800	Metal Halide Flood	\$23.00	74	34
250	13,500	Metal Halide Flood	\$24.83	102	47
400	23,500	Metal Halide Flood	\$24.88	158	73
1,000	86,000	Metal Halide Flood	\$32.22 <u>25.29</u>	374	174
175	8,800	Metal Halide Power Bracket	\$18.63	74	34
250	13,500	Metal Halide Power Bracket	\$19.81	102	47
400	23,500	Metal Halide Power Bracket	\$21.17	158	73
35	3,000	LED Area Light Fixture	\$13.44	12	6
47	4,000	LED Area Light Fixture	\$14.65	16	7
30	3,300	LED Street Fixture	\$13.73	10	5
50	5,000	LED Street Fixture	\$15.73	17	8
100	11,000	LED Street Fixture	\$17.25	35	16
120	18,000	LED Street Fixture	\$19.53	42	19
140	18,000	LED Street Fixture	\$24.78	48	22
260	31,000	LED Street Fixture	\$42.51	90	42

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~~Fifth~~Seventh Revised Page 61
~~Superseding Fourth~~Issued in lieu of Sixth Revised Page 61

OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

<u>70</u>	<u>10,000</u>	<u>LED Flood Light Fixture</u>	<u>\$18.25</u>	<u>24</u>	<u>11</u>
<u>90</u>	<u>10,000</u>	<u>LED Flood Light Fixture</u>	<u>\$21.57</u>	<u>31</u>	<u>14</u>
<u>110</u>	<u>15,000</u>	<u>LED Flood Light Fixture</u>	<u>\$25.29</u>	<u>38</u>	<u>18</u>
<u>370</u>	<u>46,000</u>	<u>LED Flood Light Fixture</u>	<u>\$42.89</u>	<u>128</u>	<u>59</u>

* 1,000 Watt Mercury Vapor Street and 1,000 Watt Sodium Vapor Street are no longer available. Flood lights are available with brackets and ballasts as specified by the Company.

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

MONTHLY KWH PER LUMINAIRE

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

OTHER FIXTURES AND EQUIPMENT

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

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OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

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OUTDOOR LIGHTING SERVICE
SCHEDULE OL (continued)

SPECIAL PROVISIONS

(a) Hours of Operation

Approximate hours of operation under the all-night service option will be from one-quarter hour after sunset to one-quarter hour before sunrise. Annual burn hours of 4150 are estimated for billing kWh purposes for the all-night service option. Approximate hours of operation under the midnight service option will be from one-quarter hour after sunset to midnight. Annual burn hours of 1,930 are estimated for billing kWh purposes for the midnight service option.

(b) Lamp Replacement

The Company shall replace defective lamps as promptly as possible during regular working hours, after having been advised as to the need of such replacement by the Customer.

(c) Change of Location

The Company will, at the expense to the Customer, change the location of such fixtures as the Customer may order.

(d) Change/Removal of Fixture

The Company will change the type of lighting fixture at the Customer's request, but may require the Customer to reimburse the Company for all or part of the depreciated cost of the retired equipment including installation and cost of removal, less any salvage value thereon.

(e) Conversion to ~~LED~~HPS or Metal Halide

If a Customer requests multiple conversions of fixtures from Mercury Vapor to ~~LED~~^{High Pressure Sodium, Mercury Vapor to Metal Halide}, or from High Pressure Sodium to ~~LED~~^{Metal Halide}, the Company may, in addition to the provisions of section (d) above, require the Customer to pay all or a portion of the costs of the conversions, including labor, material, traffic control, and overheads. ~~Conversions to High Pressure Sodium or Metal Halide are no longer offered.~~

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Superseding ~~First~~Second Revised Page 63-D

LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE
SCHEDULE LED (continued)

compatible with existing line voltage, brackets and photoelectric controls, and must require no special tools or training to install and maintain.

Customers who are replacing existing fixtures with these LED technologies are responsible for the cost of removal and installation. Customers may choose to have this work completed by the Company or may opt to hire and pay a private line contractor to perform the work. Any private contractor shall have all the requisite training, certifications and insurance to safely perform the required installations, and shall be licensed by the State and accepted by the Company. Prior to commencement of work, the municipality must provide written certification of the qualifications to the Company. Contractors shall coordinate the installation work with the Company and submit a work plan subject to approval by the Company. The Customer shall bear all expenses related to the use of such labor, including any expenses arising from damage to the Company's electrical system caused by the contractor's actions.

SERVICE AGREEMENT

The Customer shall sign a Service Agreement governing the contribution for the remaining unexpired life of the existing street lighting fixtures and brackets, the contribution for the installed cost of the new fixtures and brackets, and the cost of removal and conversion of existing fixtures.

CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled. The Customer will furnish the equipment and the Company shall maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. ~~The Distribution Charges are subject to annual adjustment as approved in DE 16-384.~~

DISTRIBUTION CHARGES: LED LUMINAIRES – MONTHLY

Distribution Charge: 0.000¢ per kWh

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LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE
SCHEDULE LED (continued)

Lamp Size		Description of Luminaire	Luminaire Price per Month	All-Night Service	Midnight Service
Nominal Watts	Lumens Approx.			Option Luminaire Monthly kWh	Option Luminaire Monthly kWh
4235	3,600 ^{3,000}	LED Area Light Fixture	\$13.167.00	1512	76
5747	5,200 ^{4,000}	LED Area Light Fixture	\$13.218.21	2016	97
2530	3,000 ^{3,300}	LED Cobra Head Street Fixture	\$13.119.71	910	45
8850	8,300 ^{5,000}	LED Cobra Head Street Fixture	\$13.3011.92	3017	148
108100	11,500 ^{11,000}	LED Cobra Head Street Fixture	\$13.3612.48	3735	1716
120	18,000	LED Street Fixture	\$14.76	42	19
193140	21,000 ^{18,000}	LED Cobra Head Street Fixture	\$13.6217.83	6748	3122
260	31,000	LED Street Fixture	\$33.56	90	42
12370	12,180 ^{10,000}	LED Flood Light Fixture	\$13.4111.24	4324	2011
90	10,000	LED Flood Light Fixture	\$14.56	31	14
194110	25,700 ^{15,000}	LED Flood Light Fixture	\$13.6217.36	6738	3118
297370	38,100 ^{46,000}	LED Flood Light Fixture	\$13.9327.00	103128	4859

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

MONTHLY KWH PER LUMINAIRE

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

OTHER LED FIXTURES AND LED EQUIPMENT

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

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LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE
SCHEDULE LED (continued)

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

MAINTENANCE

The Company shall exercise reasonable diligence to insure that all lamps are burning and shall make replacements promptly when notified of outages. However, the Company shall not be required to perform any replacements or maintenance except during regular working hours. The Company will be responsible for correcting UES system voltage problems at no charge to the Customer. When the Company responds to a report of a non-working fixture not related to voltage, the Customer will be assessed a per-fixture per-visit charge to replace photoelectric

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~~Sixteenth-Seventeenth~~ Revised Page 66
~~Issued in Lieu of Fifteenth~~Superseding Sixteenth
Revised Page 66

EXTERNAL DELIVERY CHARGE SCHEDULE EDC

The External Delivery Charge ("EDC"), as specified on Calculation of the External Delivery Charge, shall be billed by the Company to all customers taking Delivery Service from the Company. The purpose of the EDC is to recover, on a fully reconciling basis, the costs billed to the Company by Other Transmission Providers as well as third party costs billed to the Company for energy and transmission related services and other costs approved by the Commission as specified herein. For purposes of this Schedule, "Other Transmission Provider" shall be defined as any transmission provider and other regional transmission and/or operating entities, such as NEPOOL, a regional transmission group, an ISO, and their successors, or other such body with the oversight of regional transmission, in the event that any of these entities are authorized to bill the Company directly for their services.

The EDC shall include the following charges, except that third party costs associated with Default Service shall be included in the Default Service Charge: 1) charges billed to the Company by Other Transmission Providers as well as any charges relating to the stability of the transmission system which the Company is authorized to recover by order of the regulatory agency having jurisdiction over such charges, 2) transmission-based assessments or fees billed by or through regulatory agencies, 3) costs billed by third parties for load estimation and reconciliation and data and information services necessary for allocation and reporting of supplier loads, and for reporting to, and receiving data from, ISO New England, 4) legal and consulting outside service charges related to the Company's transmission and energy obligations and responsibilities, including legal and regulatory activities associated with the independent system operator ("ISO"), New England Power Pool ("NEPOOL"), regional transmission organization ("RTO") and Federal Energy Regulatory Commission ("FERC"), and Commission approved special assessments charged to the Company due to the expenses of experts employed by the Department of Energy and the Office of Consumer Advocate pursuant to the provisions of RSA 363:28,III. 5) the costs of Administrative Service Charges billed to the Company by Unitil Power Corp. under the FERC-approved Amended Unitil System Agreement, 6) Effective July 1, 2014, in accordance with RSA 363-A:6, amounts above or below the total Department Of Energy ~~NHPUC~~ Assessment, less amounts charged to base distribution and Default Service, ~~and~~ 7) cash working capital associated with Other Flow-Through Operating Expenses, ~~and~~ 8) prudently incurred costs, as approved by the Commission, associated with the alternative net metering tariff approved in Docket DE 16-576, including: net metering credits; meters installed and related data management; independent monitoring services, bi-directional and production meters installed and related data management systems and processes; pilot programs; studies; and data collection, maintenance and dissemination.

-In addition, the EDC shall include the calendar year over- or under-collection from the Company's Vegetation Management Program, Storm Resiliency Program and Reliability Enhancement Program, including third party reimbursements. The over- or under- collection shall be credited or charged to the EDC on May 1 of the following year, or, with approval of the Commission, the Company may credit unspent amounts to future Vegetation Management Program expenditures. Per DE 21-069, the EDC shall include the reconciliation of the prior year's local property tax recovery included in distribution rates and the actual property tax expense for the calendar year. The over- or under-recovery associated with the reconciliation shall be charged or credited to the EDC on January 1 of the following calendar year. The EDC shall also include a charge for the recovery of displaced distribution revenue associated with net metering ~~from~~for 2013 and subsequent years until such time as the Revenue Decoupling Adjustment Clause takes effect. ~~Lastly, the EDC shall include the prudently incurred costs, as approved by the Commission, associated with the alternative net metering tariff approved in Docket DE 16-576, including: net metering credits; meters installed and related data management; independent monitoring services, bi directional and production meters installed and related data management systems and processes; pilot programs; studies; and data collection, maintenance and dissemination.~~ For purposes of this Schedule, "Other Transmission Provider" shall be defined as any transmission provider and other regional transmission and/or operating entities, such as NEPOOL, a

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Sr. Vice President

000242

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

First Revised Page 66A
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EXTERNAL DELIVERY CHARGE
SCHEDULE EDC

~~regional transmission group (“RTG”), an ISO, and their successors, or other such body with the oversight of regional transmission, in the event that any of these entities are authorized to bill the Company directly for their services.~~

As approved in DE 21-030, the EDC shall include the over- or under-collection of the Arrearage Management Program costs, including both program costs and personnel costs, compared to the level included in distribution rates, and for the three year period beginning August 1, 2022, the EDC shall include the return of Excess Accumulated Deferred Income Tax from 2018-2020 totaling \$2,644,590. Lastly, the EDC shall recover (1) deferred Matter Communications (formerly Calypso) storm charges per DE 21-030, (2) Electric Vehicle (“EV”) rebate costs, (3) EV and Time of Use marketing, communications, and education plan costs, (4) wheeling revenue received by the Company, (5) rate case expenses allowed by the Commission in DE 21-030, (6) the recoupment of revenues representing the difference between distribution revenue at temporary rates and permanent rates over the 10-month period June, 1, 2021 through March 31, 2022, and (7) COVID-19 related costs relating to waived late payment fees from calendar year 2020.

The EDC shall be established annually based on a forecast of includable costs, and shall also include a full reconciliation with interest for any over- or under-recoveries occurring in prior year(s). Interest shall be calculated at the prime rate, with said prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. The Company may file to change the EDC at any time should significant over- or under-recoveries occur or be expected to occur. In addition, the Company’s annual filing shall breakdown the EDC into two components (transmission and non-transmission) for purposes of billing under the alternative net metering tariff that became effective September 1, 2017.

Any adjustment to the EDC shall be in accordance with a notice filed with the Commission setting forth the amount of the proposed charge and the amount of the increase or decrease. The notice shall further specify the effective date of such charge, which shall not be earlier than forty-five days after the filing of the notice, or such other date as the Commission may authorize. The annual adjustment to the EDC shall be derived in the same manner as that provided by Calculation of the External Delivery Charge.

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

First Revised Page 69-B
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REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC

1.0 PURPOSE

The purpose of the Revenue Decoupling Adjustment Clause (“RDAC”) is to establish procedures that allow the Company to adjust, on an annual basis, rates for distribution service that reconcile Actual Base Revenues per Customer with Authorized Base Revenues per Customer.

2.0 EFFECTIVE DATE

The Revenue Decoupling Adjustment Factors (“RDAF”) shall be effective on the first day of the Adjustment Period, as defined in Section 4.0.

3.0 APPLICABILITY

The RDAF shall apply to the Company’s Domestic Delivery Service (Schedule D) and General Delivery Service (Schedule G), as determined in accordance with the provisions of this Tariff.

4.0 DEFINITIONS

The following definitions shall apply throughout the Tariff:

1. Actual Base Revenues is the revenue collected for a Customer Class through the Company’s customer charge and distribution charges plus the change in unbilled revenues. This excludes revenues collected through the RDAF.
2. Actual Number of Customers is the number of customers for the applicable customer class. Actual Number of Customers shall be based on the monthly equivalent bills for a customer class. As provided for in DE 21-030, with respect to the RiverWoods’ metering conversion, the Company will add back the number of residential customers lost and remove the number of G2 customers added as part of this decoupling calculation as the conversions occur.
3. Actual Base Revenues per Customer is Actual Base Revenues divided by the Actual Number of Customers for a Customer Class.

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

First Revised Page 69-C
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REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

4. Adjustment Period is the 12-month period for which the RDAF will be applied for each applicable customer class. The first Adjustment Period shall be the twelve-month period from August 1, 2023 to July 31, 2024. Each subsequent Adjustment Period shall be the twelve months August 1 through July 31.
5. Authorized Base Revenues is the base revenues for a Customer Class as authorized by the Commission in the Company's most recent base rate case or other proceedings that result in an adjustment to base rates, or as adjusted by Commission order. This includes revenues authorized to be recovered through the Company's customer charge and distribution charges. This also includes any step revenue increases authorized by the Commission, but excludes revenues authorized to be recovered from the RDAF.
6. Authorized Base Revenues per Customer is the Authorized Base Revenues divided by the Authorized Number of Customers for a customer class.
7. Authorized Number of Customers is the number of customers in the test year for the applicable Customer Class as used in the rate design in the Company's most recent base rate case or as adjusted by Commission order.
8. Customer Class is the group of customers taking service under the same Rate Schedule and defined as follows: Domestic Delivery Service (Schedule D), Regular General Service (Schedule G2), Regular General Service (Schedule G2 kWh meter), Regular General Service (Schedule G2 Quick Recovery Water Heating and Space Heating), and Large General Service (Schedule G1).
9. Customer Group is the group of customers for purposes of calculating the Revenue Decoupling Adjustment amounts, defined as 1) Schedule D, Domestic, 2) Schedule G, Regular General Service G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating, 3) Schedule G, Large General Service G1.
10. Measurement Period is the 12-month period in which the Company will measure variances between actual base revenues per customer and authorized base revenues per customer for each customer class. The first Measurement Period shall be the twelve-month period from April 1, 2022 to March 31, 2023. Each subsequent Measurement Period shall be the twelve months April 1 through March 31.

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

First Revised Page 69-D
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REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

11. Revenue Decoupling Adjustment ("RDA") is the cumulative monthly revenue variances, carrying costs and reconciliation amount for the Measurement Period. The RDA forms the basis for RDAF.

5.0 CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR

i. Description of RDAF Calculation

For each month within the Measurement Period, the Company shall calculate the variance between Actual Revenue per Customer and Authorized Revenue per Customer, for each Customer Class as defined in Section 4.0. The revenue per customer variance will be multiplied by the Actual Number of Customers per class, to determine the monthly Customer Class revenue variance. The revenue variance will be recorded in a deferral account with carrying costs accrued monthly at Prime rate with said Prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. On or before June 1 following the end of each Measurement Period, the Company will file for implementation of the RDAF, starting the first day of the Adjustment Period. The sum of the monthly RDA at the end of Measurement Period will form the basis for the RDAF calculation. The RDA, including reconciliation amount and carrying costs, shall be reconciled for the three Customer Groups. The RDAF is calculated as a dollar per kWh charge or credit based on the total for each Customer Group divided by the projected kWh sales for each Customer Group over the Adjustment Period. The RDAF shall be applied to customer bills during the Adjustment Period.

ii. RDAF Calculation

1. Monthly Revenue Variance (MRV)

$$MRV_i^{CC} = (ARPC_i^{CC} - AURPC_i^{CC}) \times ACUST_i^{CC}$$

Where:

Authorized by NHPUC Order No. _____ in Case No. DE 21-030 dated _____

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Sr. Vice President

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

First Revised Page 69-E
Issued in Lieu of Original Page 69-E

REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

$ACUST_i^{CC}$: Actual number of customers for month i for applicable Customer Class.

$ARPC_i^{CC}$: Actual Base Revenue Per Customer for month i for applicable Customer Class, derived as:

$$ARPC_i^{CC} = \frac{\text{Actual Month } i \text{ Revenue for Customer Class}}{\text{Actual Month } i \text{ Bills for Customer Class}}$$

$AURPC_i^{CC}$: Authorized Base Revenue Per Customer for month i for applicable Customer Class, derived as:

$$AURPC_i^{CC} = \frac{\text{Authorized Month } i \text{ Revenue for Customer Class}}{\text{Authorized Month } i \text{ Bills for Customer Class}}$$

CC : The Customer Classes as defined in Section 4.0.

i : The twelve Months of the Measurement Period (April through March).

2. Revenue Decoupling Adjustment (RDA)

$$RDA^{CG} = \sum_{i=1}^{12} MRV_i^{CG} + \text{CarryingCosts}_i^{CG} + REC_p^{CG}$$

Where:

CG : The Customer Groups as defined in Section 4.0.

$\text{CarryingCosts}_i^{CG}$: Carrying Costs on the deferral account balance calculated at Prime rate for month i for applicable Customer Group.

REC_p^{CG} : RDAC Reconciliation Balance from prior period p as defined in Section 7.0.

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Sr. Vice President

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

First Revised Page 69-F
Issued in Lieu of Original Page 69-F

REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

3. RDA subject to Adjustment Cap

$$IF: |RDA^{CG}| > RDC^{CG}$$

$$THEN: RDA^{CG} = RDC^{CG}$$

$$AND: REC_C^{CG} = RDA^{CG} - RDC^{CG}$$

Where:

$|RDA^{CG}|$: Absolute Value of RDA for each customer group.

RDC^{CG} : The Revenue Decoupling Cap that equals three (3.0) percent of distribution revenues for each Customer Group over the relevant Measurement Period(s).

REC_C^{CG} : RDAC Reconciliation Balance for current period as defined in Section 7.0.

4. RDAF Calculation

$$RDAF^{CG} = -1 \times \frac{RDA^{CG}}{FS^{CG}}$$

Where:

FS^{CG} : The forecasted kWh Sales for the Adjustment Period for the applicable customer group.

6.0 Application of the RDAF to Customer Bills

The RDAF (\$ per kWh) shall be rounded to the nearest one one-thousandths of a cent per kWh. The RDAF will be applied to the monthly billed sales for each customer during the applicable Adjustment Period.

7.0 RDAC Reconciliation

The deferred balance shall contain the accumulated difference between the authorized RDA for the Adjustment Period determined in accordance with Section 4.0, and actual revenues received by the Company through application of the RDAF to customer bills in

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

First Revised Page 69-G
Issued in Lieu of Original Page 69-G

REVENUE DECOUPLING ADJUSTMENT CLAUSE
SCHEDULE RDAC (continued)

the Adjustment Period. Carrying costs shall be calculated on the average monthly balance of the deferred balance using the Prime rate.

8.0 Revenue Decoupling Adjustment Cap

The RDA for the Adjustment Period, determined in accordance with Section 5.0, may not exceed three (3.0%) percent of actual distribution revenues for each Customer Group over the relevant Measurement Period(s). The Revenue Decoupling Adjustment Cap is applicable to both over- and under-recoveries. To the extent that the application of the RDA cap results in a RDA that is less than that calculated in accordance with Section 5.0, the difference shall be deferred and included in the RDAC Reconciliation for recovery in the subsequent Adjustment Period. Carrying costs shall be calculated on the average monthly balance using the Prime rate.

9.0 Information to be Filed with the Commission

Information pertaining to the RDAC will be filed annually on or before June 1 with the Commission consistent with the filing requirements of all costs and revenue information included in the Tariff. Such information shall include:

1. Calculation of monthly revenue variances for each Customer Class.
2. Determination of Revenue Decoupling Adjustment for the upcoming Adjustment Period.
3. Calculation of the Revenue Decoupling Adjustment Factors for each Customer Group, to be utilized in the upcoming Adjustment Period. If distribution rates change during the Measurement Period, the monthly revenue per customer for the remaining months of the Measurement Period will be revised and filed with the Commission.

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Sr. Vice President

NHPUC No. 3 - ELECTRICITY DELIVERY

Unitil Energy Systems, Inc.

SUPPLEMENT NO. 2

TARIFF FOR

ELECTRIC DELIVERY SERVICE

IN THE STATE OF NEW HAMPSHIRE

Authorized by NHPUC Order No. ~~26,484~~ _____ in Case No. DE 21-030, dated ~~May 27,~~
~~2021~~ _____

Issued: ~~June 2, 2021~~ February 11, 2022

Effective: ~~June 1, 2021~~ April 1, 2022

Issued by: Robert B. Hevert

Sr. Vice President

000250

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

Supplement No. 2

~~Seventh~~Eighth Revised Page 1
~~Issued in lieu of Sixth~~Superseding Seventh
Revised Page 1

SUPPLEMENT NO. 2
TEMPORARY RATES

~~A temporary rate distribution charge of \$0.00384 per kilowatt hour shall be billed by the Company to all customers taking Delivery Service from the Company. This Schedule has been deleted.~~

Authorized by NHPUC Order No. ~~26,484~~ _____ in Case No. DE 21-030, dated ~~May 27,~~
~~2021~~ _____

Issued: ~~June 2, 2021~~February 11, 2022
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Issued by: Robert B. Hevert
Sr. Vice President
000251

Unitil Energy Systems, Inc.

Arrearage Management Program (“AMP”) – Annual Reporting Metrics

1. Number of customer accounts verified financial hardship.
 - The total number of customers who are verified financial hardship as of the end of a month.
2. Number of customers and total number of EAP customers enrolled in the program.
 - The total number of customers enrolled in the AMP as of the end of a month and the total number of customers enrolled in the AMP at month end that are EAP customers
3. Number of customers who successfully completed the program.
 - The number of customers who have completed the program during the month.
4. Number of customers dropped from the program.
 - The number of customers removed from the program for missed payments and all other reasons during the month.
5. Number of customers who re-enroll in the program after being dropped.
6. Number of customers who newly enroll in the program after successful completion.
7. Total dollar amount of arrearages forgiven.
 - The total amount of dollars forgiven by month.
8. Average dollar amount per participating customer of arrearages forgiven.
 - The average dollar amount of arrears forgiven for customers who received forgiveness during a month.
9. Comparison of disconnections for EAP customers before and after program start.

DE 21-030
Settlement Attachment 13
Page 2 of 3

- The number of 2021 EAP residential customers disconnected and eligible for disconnection by month, and the number of EAP residential customers disconnected and eligible for disconnection after the program starts.
10. Comparison of lead-lag before and after program start.
 - The comparison of the number of days revenue outstanding for EAP customers compared to residential customers, excluding EAP. The calculation for lead-lag before the program start shall be based on 2021.
 11. Comparison of bills behind for EAP customers before and after program start.
 - The average amount of delinquency in dollars and days aged in 2021 compared to months after the program starts.
 12. Quantification of impact of program on disconnections and customer service before and after program start.
 - The number of disconnections per month, and customer satisfaction metrics.
 13. Quantification of impact of program on reconnections.
 - The number of credit reconnects.
 14. Quantification of impact of program on uncollectible.
 - The 12-month rolling Net Write-Off as a Percent of Revenue lagged 6 months. This indicates the percentage of revenue that is written off less any recoveries.
 15. The dollar amounts of bills for current service by month.
 - The total budget amount billed to the AMP customers during a month.
 16. The dollar amounts of actual receipts from customers by month.

DE 21-030
Settlement Attachment 13
Page 3 of 3

- The total amount of payments made by the AMP customers during a month.
17. The number of accounts receiving a bill by month.
- The number of accounts on the AMP sent a bill during a month.
18. The number of accounts making a payment by month.
- The number of accounts on the AMP that made any amount of payment during a month.
19. The number of accounts that are either one or two payments behind on the AMP.
20. The dollars of AMP budget arrears of customers that are either one or two payments behind on the program.
21. The average arrears of AMP accounts with arrears (other than their pre-AMP arrears) by month.
- The average AMP budget arrears for customers that are one or two payments behind on the program, which is calculated by dividing the dollars of AMP budget arrears of customers that are either one or two payments behind on the program by the number of accounts that are either one or two payments behind on the AMP.
22. The total of the pre-AMP arrears (arrears to be forgiven).
23. The number of accounts with a \$0 balance by month.
- The number of accounts that are current on the AMP, where the owed balance is less than or equal to the current bill.

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION
ACCUAL RATES AND GENERAL PLANT RESERVE AMORTIZATION

DE 21-030
Settlement Attachment 14
Page 1 of 2

LINE NO.	DESCRIPTION	SETTLED DEPRECIATION RATES ⁽¹⁾
1	Intangible Plant	
2	301-Organization	N/A
3	303-Misc Intangible Plant	N/A
4	Total Intangible Plant	N/A
5	Other Production Plant:	
6	343-Movers	10.00%
7	Total Other Production Plant	10.00%
8	Distribution Plant	
9	360-Land & Land Rights	N/A
10	361-Structures & Improvements	2.36%
11	362-Station Equipment	2.86%
12	364-Poles, Towers & Fixtures	3.60%
13	365-Overhead Conductors & Devices	3.66%
14	366-Underground Conduit	2.09%
15	367-Underground Conductors & Devices	2.73%
16	368.0-Line Transformers	2.75%
17	368.1-Line Transformer Installations	2.50%
18	369-Services	3.75%
19	370.0-Meters	4.93%
20	370.1-Meter Installations	5.00%
21	371-Installations On Customer Premises	7.33%
22	373-Street Lighting & Signal Systems	5.50%
23	Total Distribution Plant	3.41%
24	General Plant	
25	389-General & Misc. Structure ⁽¹⁾	N/A
26	390-Structures ⁽¹⁾	1.82%
27	391.1-Office Furniture & Equipment	5.95%
28	391.3-Computer Equipment	N/A
29	392-Transportation Equip	N/A
30	393-Stores Equip	1.75%
31	394-Tools, Shop & Garage Eq	3.39%
32	395-Laboratory Equipment	2.97%
33	397-Communication Equip	4.34%
34	398-Miscellaneous Equip	0.93%
35	Total General Plant	2.63%
36	Total Plant in Service	3.35%
37	<u>General Plant Reserve Adjustment For Amortization ⁽²⁾</u>	
38	390-Structures	(173)
39	391.1-Office Furniture & Equipment	66,592
40	391.3-Computer Equipment	(869)
41	393-Stores Equip	923
42	394-Tools, Shop & Garage Eq	23,424
43	395-Laboratory Equipment	380
44	397-Communication Equip	(153)
45	398-Miscellaneous Equip	(609)
46	Total Reserve Adjustment for Amortization	89,515

Notes

(1) Refer to DOE 5-12 Attachment 2

(2) Refer to testimony and schedules of Mr. Allis

**UNITIL ENERGY SYSTEMS, INC.
AMORTIZATION OF THEORETICAL
DEPRECIATION RESERVE IMBALANCE**

**DE 21-030
Settlement Attachment 14
Page 2 of 2**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Depreciation Reserve Imbalance ⁽¹⁾	\$ (7,652,721)
2	Recovery Period	<u>6 years</u>
3	Annual Recovery	\$ (1,275,454)

Notes

(1) Refer to DOE 5-12 Attachment 1

**UNITIL ENERGY SYSTEMS, INC.
RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM
COSTS REFLECTED IN BASE RATES**

LINE NO.	(1) DESCRIPTION	(2) Amount in Rates ⁽¹⁾
1	Cycle Prune	\$ 1,746,507
2	Hazard Tree Mitigation	840,000
3	Forestry Reliability Work	115,360
4	Mid-Cycle Review	25,603
5	Police / Flagger	619,515
6	Core Work	154,500
7	VM Planning	-
8	Distribution Total	3,501,485
9	Test Year Third Party Reimbursements	(989,500)
10	Net Distribution Total	2,511,985
11	Sub-T	620,069
12	Substation Spraying	13,431
13	VM Staff	364,491
14	Program Vegetation Management Program Total	3,509,976
15	Reliability Enhancement Program	300,000
16	Total VMP & REP Expense in Base Rates - O&M	3,809,976
17	Storm Resiliency Program ⁽²⁾	1,465,690
18	Total VMP, REP & SRP Expense in Base Rates - O&M	\$ 5,275,666

Notes

(1) Per DE 20-183 filing made on February 17, 2021

(2) Storm Resiliency Program will be reduced to \$1,081,000 effective January 1, 2023