

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Total</u>
Power Supply Charge							
Residential Class							
1 Reconciliation	<u>(\$17,345)</u>	<u>(\$16,162)</u>	<u>(\$13,775)</u>	<u>(\$12,559)</u>	<u>(\$14,468)</u>	<u>(\$18,388)</u>	<u>(\$92,697)</u>
2 Total Costs	<u>\$5,917,807</u>	<u>\$3,518,812</u>	<u>\$2,430,232</u>	<u>\$2,130,018</u>	<u>\$2,533,205</u>	<u>\$4,076,722</u>	<u>\$20,606,795</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	<u>\$5,900,461</u>	<u>\$3,502,650</u>	<u>\$2,416,457</u>	<u>\$2,117,459</u>	<u>\$2,518,737</u>	<u>\$4,058,334</u>	<u>\$20,514,098</u>
4 kWh Purchases	<u>40,275,037</u>	<u>37,528,905</u>	<u>31,984,747</u>	<u>29,161,637</u>	<u>33,594,519</u>	<u>42,695,501</u>	<u>215,240,346</u>
5 Total, Before Losses (L.3 / L.4)	<u>\$0.14650</u>	<u>\$0.09333</u>	<u>\$0.07555</u>	<u>\$0.07261</u>	<u>\$0.07497</u>	<u>\$0.09505</u>	<u>\$0.09531</u>
6 Losses	<u>6.40%</u>						
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	<u>\$0.15588</u>	<u>\$0.09931</u>	<u>\$0.08039</u>	<u>\$0.07726</u>	<u>\$0.07977</u>	<u>\$0.10114</u>	
Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							<u>\$0.10141</u>
G2 and OL Class							
9 Reconciliation	<u>(\$6,023)</u>	<u>(\$5,882)</u>	<u>(\$5,294)</u>	<u>(\$5,156)</u>	<u>(\$5,741)</u>	<u>(\$6,591)</u>	<u>(\$34,686)</u>
10 Total Costs	<u>\$1,989,614</u>	<u>\$1,230,582</u>	<u>\$871,797</u>	<u>\$813,446</u>	<u>\$934,540</u>	<u>\$1,356,592</u>	<u>\$7,196,571</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	<u>\$1,983,592</u>	<u>\$1,224,701</u>	<u>\$866,503</u>	<u>\$808,290</u>	<u>\$928,798</u>	<u>\$1,350,000</u>	<u>\$7,161,884</u>
12 kWh Purchases	<u>13,985,282</u>	<u>13,657,550</u>	<u>12,292,516</u>	<u>11,972,691</u>	<u>13,332,417</u>	<u>15,305,606</u>	<u>80,546,062</u>
13 Total, Before Losses (L.11 / L.12)	<u>\$0.14183</u>	<u>\$0.08967</u>	<u>\$0.07049</u>	<u>\$0.06751</u>	<u>\$0.06966</u>	<u>\$0.08820</u>	<u>\$0.08892</u>
14 Losses	<u>6.40%</u>						
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	<u>\$0.15091</u>	<u>\$0.09541</u>	<u>\$0.07500</u>	<u>\$0.07183</u>	<u>\$0.07412</u>	<u>\$0.09385</u>	
Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							<u>\$0.09461</u>

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	<u>(\$142,564)</u>	<u>(\$134,488)</u>	<u>(\$116,334)</u>	<u>(\$108,077)</u>	<u>(\$123,296)</u>	<u>(\$152,393)</u>	<u>(\$777,152)</u>
18 Total Costs	<u>\$437,016</u>	<u>\$412,261</u>	<u>\$356,617</u>	<u>\$331,306</u>	<u>\$377,959</u>	<u>\$467,146</u>	<u>\$2,382,304</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	<u>\$294,452</u>	<u>\$277,773</u>	<u>\$240,282</u>	<u>\$223,229</u>	<u>\$254,663</u>	<u>\$314,754</u>	<u>\$1,605,153</u>
20 kWh Purchases	<u>54,260,319</u>	<u>51,186,456</u>	<u>44,277,262</u>	<u>41,134,329</u>	<u>46,926,936</u>	<u>58,001,107</u>	<u>295,786,409</u>
21 Total, Before Losses (L.19 / L.20)	<u>\$0.00543</u>						
22 Losses	<u>6.40%</u>						
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	<u>\$0.00577</u>	<u>\$0.00577</u>	<u>\$0.00577</u>	<u>\$0.00577</u>	<u>\$0.00577</u>	<u>\$0.00577</u>	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							<u>\$0.00577</u>

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	<u>\$0.16165</u>	<u>\$0.10508</u>	<u>\$0.08616</u>	<u>\$0.08303</u>	<u>\$0.08554</u>	<u>\$0.10691</u>	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							<u>\$0.10718</u>
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	<u>\$0.15668</u>	<u>\$0.10118</u>	<u>\$0.08077</u>	<u>\$0.07760</u>	<u>\$0.07989</u>	<u>\$0.09962</u>	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							<u>\$0.10038</u>

Authorized by NHPUC Order No. 26,850 in Case No. DE 23-054, dated June 16, 2023

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-GI Class Default Service:

	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Total</u>
Power Supply Charge							
Residential Class							
1 Reconciliation	(\$19,941)	(\$15,246)	(\$13,127)	(\$13,416)	(\$16,360)	(\$17,704)	(\$95,794)
2 Total Costs	\$4,120,618	\$2,429,209	\$1,930,249	\$2,990,008	\$7,267,251	\$10,329,264	\$29,066,599
3 Reconciliation plus Total Costs (L.1 + L.2)	\$4,100,677	\$2,413,963	\$1,917,122	\$2,976,592	\$7,250,891	\$10,311,560	\$28,970,806
4 kWh Purchases	<u>\$0,578,799</u>	<u>38,669,999</u>	<u>33,295,172</u>	<u>34,028,402</u>	<u>41,494,756</u>	<u>44,905,298</u>	<u>242,972,424</u>
5 Total, Before Losses (L.3 / L.4)	\$0.08108	\$0.06242	\$0.05758	\$0.08747	\$0.17474	\$0.22963	\$0.11923
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
Total Retail Rate – Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08626	\$0.06642	\$0.06126	\$0.09307	\$0.18593	\$0.24433	
Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.12687
G2 and OL Class							
9 Reconciliation	(\$7,354)	(\$6,184)	(\$5,735)	(\$5,430)	(\$6,123)	(\$6,335)	(\$37,161)
10 Total Costs	\$1,385,959	\$900,398	\$798,925	\$1,264,771	\$2,732,996	\$3,781,424	\$10,864,475
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,378,606	\$894,214	\$793,191	\$1,259,341	\$2,726,874	\$3,775,089	\$10,827,314
12 kWh Purchases	<u>18,648,718</u>	<u>15,683,934</u>	<u>14,543,408</u>	<u>13,771,759</u>	<u>15,526,924</u>	<u>16,065,648</u>	<u>94,240,391</u>
13 Total, Before Losses (L.11 / L.12)	\$0.07392	\$0.05701	\$0.05454	\$0.09144	\$0.17562	\$0.23498	\$0.11489
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
Total Retail Rate – G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.07866	\$0.06066	\$0.05803	\$0.09730	\$0.18686	\$0.25002	
Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.12224

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$166,522)	(\$130,744)	(\$115,072)	(\$114,980)	(\$137,162)	(\$146,661)	(\$811,141)
18 Total Costs	<u>\$533,768</u>	<u>\$419,093</u>	<u>\$368,860</u>	<u>\$368,560</u>	<u>\$439,657</u>	<u>\$489,170</u>	<u>\$2,619,108</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$367,246	\$288,348	\$253,788	\$253,580	\$302,496	\$342,509	\$1,807,967
20 kWh Purchases	<u>69,227,517</u>	<u>54,353,933</u>	<u>47,838,579</u>	<u>47,800,160</u>	<u>57,021,680</u>	<u>60,970,945</u>	<u>337,212,815</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00530	\$0.00531	\$0.00531	\$0.00531	\$0.00530	\$0.00562	\$0.00536
22 Losses	<u>6.40%</u>						
23 Total Retail Rate – Variable RPS Charge (L.21 * (1+L.22))	\$0.00564	\$0.00564	\$0.00564	\$0.00564	\$0.00564	\$0.00598	
24 Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))							\$0.00570

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)	\$0.09190	\$0.07206	\$0.06690	\$0.09871	\$0.19157	\$0.25031	
26 Total Retail Rate – Residential Fixed Default Service Charge (L.8+L.24)							\$0.13257
27 Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.08430	\$0.06630	\$0.06367	\$0.10294	\$0.19250	\$0.25600	
28 Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.12794

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Total</u>
Power Supply Charge							
1 Reconciliation							<u>\$310,521</u>
2 Total Costs excl. wholesale supplier charge							<u>\$30,622</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							<u>\$341,143</u>
4 kWh Purchases							<u>21,542,492</u>
5 Total, Before Losses (L.3 / L.4)							<u>\$0.01584</u>
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	<u>\$0.01656</u>						
8a Wholesale Supplier Charge	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	
9 Total Retail Rate - Power Supply Charge (L.7 + L. 8)	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	
Renewable Portfolio Standard (RPS) Charge							
10 Reconciliation	<u>(\$5,290)</u>	<u>(\$5,141)</u>	<u>(\$5,019)</u>	<u>(\$5,009)</u>	<u>(\$5,557)</u>	<u>(\$6,110)</u>	<u>(\$32,125)</u>
11 Total Costs	<u>\$29,033</u>	<u>\$28,214</u>	<u>\$27,546</u>	<u>\$27,491</u>	<u>\$30,496</u>	<u>\$33,531</u>	<u>\$176,312</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	<u>\$23,743</u>	<u>\$23,073</u>	<u>\$22,527</u>	<u>\$22,482</u>	<u>\$24,940</u>	<u>\$27,422</u>	<u>\$144,188</u>
13 kWh Purchases	<u>3,547,362</u>	<u>3,447,307</u>	<u>3,365,668</u>	<u>3,359,007</u>	<u>3,726,160</u>	<u>4,096,989</u>	<u>21,542,492</u>
14 Total, Before Losses (L.12 / L.13)	<u>\$0.00669</u>	<u>\$0.00669</u>	<u>\$0.00669</u>	<u>\$0.00669</u>	<u>\$0.00669</u>	<u>\$0.00669</u>	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	<u>\$0.00700</u>	<u>\$0.00700</u>	<u>\$0.00700</u>	<u>\$0.00700</u>	<u>\$0.00700</u>	<u>\$0.00700</u>	
TOTAL DEFAULT SERVICE CHARGE							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	<u>MARKET</u>	

Authorized by NHPUC Order No. ~~26,850~~ in Case No. DE 23-054, dated ~~June 16, 2023~~

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1-Class Default Service:	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							\$316,931
2 Total Costs excl. wholesale supplier charge							<u>\$29,500</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$346,431
4 kWh Purchases							<u>25,734,051</u>
5 Total, Before Losses (L.3 / L.4)							\$0.01346
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate – Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate – Power Supply Charge (L.7 + L. 8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	(\$6,418)	(\$5,605)	(\$5,376)	(\$4,876)	(\$5,237)	(\$5,276)	(\$32,787)
11 Total Costs	<u>\$39,468</u>	<u>\$34,468</u>	<u>\$33,062</u>	<u>\$29,986</u>	<u>\$32,206</u>	<u>\$33,763</u>	<u>\$202,953</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$33,050	\$28,864	\$27,686	\$25,110	\$26,969	\$28,487	\$170,167
13 kWh Purchases	<u>5,037,119</u>	<u>4,399,055</u>	<u>4,219,547</u>	<u>3,826,925</u>	<u>4,110,325</u>	<u>4,141,079</u>	25,734,051
14 Total, Before Losses (L.12 / L.13)	\$0.00656	\$0.00656	\$0.00656	\$0.00656	\$0.00656	\$0.00688	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate – RPS Charge (L.14 * (1+L.15))	\$0.00686	\$0.00686	\$0.00686	\$0.00686	\$0.00686	\$0.00719	
<i>TOTAL DEFAULT SERVICE CHARGE</i>							
17 Total Retail Rate – Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

	<u>Feb-24</u> <u>Estimated</u>	<u>Mar-24</u> <u>Estimated</u>	<u>Apr-24</u> <u>Estimated</u>	<u>May-24</u> <u>Estimated</u>	<u>Jun-24</u> <u>Estimated</u>	<u>Jul-24</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	(\$17,345)	(\$16,162)	(\$13,775)	(\$12,559)	(\$14,468)	(\$18,388)	(\$92,697)
2 Total Costs (Page 2)	<u>\$5,917,807</u>	<u>\$3,518,812</u>	<u>\$2,430,232</u>	<u>\$2,130,018</u>	<u>\$2,533,205</u>	<u>\$4,076,722</u>	<u>\$20,606,795</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$5,900,461	\$3,502,650	\$2,416,457	\$2,117,459	\$2,518,737	\$4,058,334	\$20,514,098
4 kWh Purchases	<u>40,275,037</u>	<u>37,528,905</u>	<u>31,984,747</u>	<u>29,161,637</u>	<u>33,594,519</u>	<u>42,695,501</u>	<u>215,240,346</u>
5 Total, Before Losses (L.3 / L.4)	\$0.14650	\$0.09333	\$0.07555	\$0.07261	\$0.07497	\$0.09505	\$0.09531
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.15588	\$0.09931	\$0.08039	\$0.07726	\$0.07977	\$0.10114	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.10141
<u>G2 and OL Class</u>							
9 Reconciliation (1)	(\$6,023)	(\$5,882)	(\$5,294)	(\$5,156)	(\$5,741)	(\$6,591)	(\$34,686)
10 Total Costs (Page 2)	<u>\$1,989,614</u>	<u>\$1,230,582</u>	<u>\$871,797</u>	<u>\$813,446</u>	<u>\$934,540</u>	<u>\$1,356,592</u>	<u>\$7,196,571</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,983,592	\$1,224,701	\$866,503	\$808,290	\$928,798	\$1,350,000	\$7,161,884
12 kWh Purchases	<u>13,985,282</u>	<u>13,657,550</u>	<u>12,292,516</u>	<u>11,972,691</u>	<u>13,332,417</u>	<u>15,305,606</u>	<u>80,546,062</u>
13 Total, Before Losses (L.11 / L.12)	\$0.14183	\$0.08967	\$0.07049	\$0.06751	\$0.06966	\$0.08820	\$0.08892
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.15091	\$0.09541	\$0.07500	\$0.07183	\$0.07412	\$0.09385	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.09461

(1) As filed in DE 23-054 (June 9, 2023). Power Supply Charge balance as of April 30, 2023, as adjusted, allocated between rate periods (August 2023-January2024 and February-July 2024) and rate classes (Residential and G2/OL), and then to each month, February through July 2024, on equal per kWh basis.

Rate period: August 2023-January2024			Reconciliation <u>per period</u>
Rate period: February-July 2024			(\$132,955)
Total			(\$127,383)
			(\$260,338)
		February-July 2024	
Residential class		February-July 2024	Reconciliation
G2 and OL class		<u>kWh purchases</u>	<u>by class</u>
Total	000170	215,240,346	72.77%
		<u>80,546,062</u>	27.23%
		295,786,409	(\$92,697)
			(\$34,686)
			(\$127,383)

Redacted

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

Schedule LSM-2
Page 2 of 2

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Non-G1 Class (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement ((a+b+c)*d)	Prime Rate (3)	Supply Related Working Capital (e * f)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Feb-24		\$552	4.74%		8.50%			\$3,088	\$0	\$0	\$776				\$7,907,421
Mar-24		\$504	4.74%		8.50%			\$3,088	\$0	\$0	\$776				\$4,749,395
Apr-24		\$475	4.74%		8.50%			\$3,088	\$0	\$0	\$776				\$3,302,029
May-24		\$411	4.74%		8.50%			\$3,088	\$0	\$0	\$776				\$2,943,463
Jun-24		\$382	4.74%		8.50%			\$3,088	\$0	\$0	\$776				\$3,467,745
Jul-24		\$436	4.74%		8.50%			\$3,088	\$0	\$0	\$776				\$5,433,313
Total		\$2,761						\$18,527	\$0	\$0	\$4,655				\$27,803,366

Total Costs Allocated to the Residential Class and the G2/OL Class

Non-G1 Class (Residential) DS Supplier Charges (col. a)	Allocation of Remaining Costs (col. o) to Residential Class (4)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (4)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Feb-24		\$5,917,807			\$1,989,614
Mar-24		\$3,518,812			\$1,230,562
Apr-24		\$2,430,232			\$871,797
May-24		\$2,130,018			\$813,446
Jun-24		\$2,533,205			\$934,540
Jul-24		\$4,076,722			\$1,356,592
Total		\$20,606,795			\$7,196,571

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
- (2) Number of days lag equals 17.30. Calculated using revenue lag of 56.39 days less cost lead of 39.09 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 23-054 filed June 9, 2023.
- (3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".
- (4) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

	Estimated kWh Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases
Feb-24	40,275,037	13,985,282	54,260,319	74.2%	25.8%
Mar-24	37,528,905	13,657,550	51,186,456	73.3%	26.7%
Apr-24	31,984,747	12,292,516	44,277,262	72.2%	27.8%
May-24	29,161,637	11,972,691	41,134,329	70.9%	29.1%
Jun-24	33,594,519	13,332,417	46,926,936	71.6%	28.4%
Jul-24	42,695,501	15,305,606	58,001,107	73.6%	26.4%
Total	215,240,346	80,546,062	295,786,409		

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

Schedule LSM-3
 Page 1 of 2

	<u>Feb-24</u> <u>Estimated</u>	<u>Mar-24</u> <u>Estimated</u>	<u>Apr-24</u> <u>Estimated</u>	<u>May-24</u> <u>Estimated</u>	<u>Jun-24</u> <u>Estimated</u>	<u>Jul-24</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$142,564)	(\$134,488)	(\$116,334)	(\$108,077)	(\$123,296)	(\$152,393)	(\$777,152)
2 Total Costs (Page 2)	<u>\$437,016</u>	<u>\$412,261</u>	<u>\$356,617</u>	<u>\$331,306</u>	<u>\$377,959</u>	<u>\$467,146</u>	<u>\$2,382,304</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$294,452	\$277,773	\$240,282	\$223,229	\$254,663	\$314,754	\$1,605,153
4 kWh Purchases	<u>54,260,319</u>	<u>51,186,456</u>	<u>44,277,262</u>	<u>41,134,329</u>	<u>46,926,936</u>	<u>58,001,107</u>	<u>295,786,409</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00543	\$0.00543	\$0.00543	\$0.00543	\$0.00543	\$0.00543	\$0.00543
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00577	\$0.00577	\$0.00577	\$0.00577	\$0.00577	\$0.00577	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00577

(1) As filed in DE 23-054 (June 9, 2023). Renewable Portfolio Standard Charge balance as of April 30, 2023, as adjusted, allocated between rate periods (August 2023-January 2024 and February-July 2024) and then to each month on equal per kWh basis.

Reconciliation amount for August 2023-January 2024	(\$811,141)
Reconciliation amount for February-July 2024	<u>(\$777,152)</u>
Total	(\$1,588,293)

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (3)	(e) Supply Related Working Capital (c * d)	
Feb-24	\$464,637	(69.94%)	(\$324,953)	8.50%	(\$27,621)	\$437,016
Mar-24	\$438,317	(69.94%)	(\$306,546)	8.50%	(\$26,056)	\$412,261
Apr-24	\$379,156	(69.94%)	(\$265,170)	8.50%	(\$22,539)	\$356,617
May-24	\$352,245	(69.94%)	(\$246,350)	8.50%	(\$20,940)	\$331,306
Jun-24	\$401,847	(69.94%)	(\$281,040)	8.50%	(\$23,888)	\$377,959
Jul-24	<u>\$496,672</u>	(69.94%)	<u>(\$347,357)</u>	8.50%	<u>(\$29,525)</u>	<u>\$467,146</u>
Total	\$2,532,875		(\$1,771,416)		(\$150,570)	\$2,382,304

(1) Schedule JMP-4.

(2) Number of days lag equals (255.27). Calculated using revenue lag of 56.39 days less cost lead of 311.66 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 23-054 filed June 9, 2023.

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

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

	Total for February-July 2024
1 Reconciliation (1)	\$310,521
2 Total Costs excl. wholesale supplier charge (Page 2)	<u>\$30,622</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$341,143
4 kWh Purchases	<u>21,542,492</u>
5 Total, Before Losses (L.3 / L.4)	\$0.01584
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.01656

(1) As filed in DE 23-054 (June 9, 2023). Power Supply Charge balance as of April 30, 2023, as adjusted, allocated between rate periods (August 2023-January 2024 and February-July 2024) on equal per kWh basis.

Reconciliation amount for August 2023-January 2024	\$316,931
Reconciliation amount for February-July 2024	<u>\$310,521</u>
Total	\$627,452

(2) The total G1 Power Supply Charge will equal the sum of Line 7 plus a wholesale supplier charge which shall be determined at the end of each month. The wholesale supply charges will be determined as the sum of the average ISO-New England real time hourly locational marginal prices for the New Hampshire load zone, weighted by the wholesale hourly kWh volumes of the Company's G1 Default Service customers, and charges for capacity, ancillary services, and other supplier costs established through a competitive bidding process.

<i>Calculation of Working Capital</i>											
<i>Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate (4)	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Feb-24	\$33	0.96%	\$3,659	8.50%	\$311	\$0	\$4,816	\$0	\$0	\$58	\$5,217
Mar-24	\$33	0.96%	\$2,252	8.50%	\$191	\$0	\$4,816	\$0	\$0	\$58	\$5,098
Apr-24	\$32	0.96%	\$1,754	8.50%	\$149	\$0	\$4,816	\$0	\$0	\$58	\$5,054
May-24	\$31	0.96%	\$1,680	8.50%	\$143	\$0	\$4,816	\$0	\$0	\$58	\$5,047
Jun-24	\$31	0.96%	\$1,930	8.50%	\$164	\$0	\$4,816	\$0	\$0	\$58	\$5,068
Jul-24	<u>\$35</u>	0.96%	\$2,694	8.50%	<u>\$229</u>	<u>\$0</u>	<u>\$4,816</u>	<u>\$0</u>	<u>\$0</u>	<u>\$58</u>	<u>\$5,137</u>
Total	\$195				\$1,187	\$0	\$28,894	\$0	\$0	\$345	\$30,622

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

(2) Number of days lag equals 3.51. Calculated using revenue lag of 42.67 days less cost lead of 39.16 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 23-054 filed June 9, 2023.

(3) The working capital requirement equals the supplier charge plus GIS Support payment times the number of days lag divided by 365. As the G1 class supplier charge is not determined using a contract price, estimates of the G1 class power supply costs were calculated based on the forecasted G1 class kWh purchases and an estimated price per kWh. The estimated price per kWh was determined by comparing a historical relationship between G1 and Non-G1 class supplier pricing and then applying that relationship to the current average Non-G1 supplier price per kWh. Actual working capital will be determined using the actual supplier charges in each month.

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

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

Schedule LSM-5
Page 1 of 2

	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Total
	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$5,290)	(\$5,141)	(\$5,019)	(\$5,009)	(\$5,557)	(\$6,110)	(\$32,125)
2 Total Costs (Page 2)	<u>\$29,033</u>	<u>\$28,214</u>	<u>\$27,546</u>	<u>\$27,491</u>	<u>\$30,496</u>	<u>\$33,531</u>	<u>\$176,312</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$23,743	\$23,073	\$22,527	\$22,482	\$24,940	\$27,422	\$144,188
4 kWh Purchases	<u>3,547,362</u>	<u>3,447,307</u>	<u>3,365,668</u>	<u>3,359,007</u>	<u>3,726,160</u>	<u>4,096,989</u>	21,542,492
5 Total, Before Losses (L.3 / L.4)	\$0.00669	\$0.00669	\$0.00669	\$0.00669	\$0.00669	\$0.00669	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00700	\$0.00700	\$0.00700	\$0.00700	\$0.00700	\$0.00700	

(1) As filed in DE 23-054 (June 9, 2023). Renewable Portfolio Standard Charge balance as of April 30, 2023, as adjusted, allocated between rate periods (August 2023-January 2024 and February-July 2024) and then to each month on equal per kWh basis.

Reconciliation amount for August 2023-January 2024	(\$32,787)
Reconciliation amount for February-July 2024	<u>(\$32,125)</u>
Total	(\$64,911)

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (3)	(e) Supply Related Working Capital (c * d)	
Feb-24	\$30,916	(71.65%)	(\$22,153)	8.50%	(\$1,883)	\$29,033
Mar-24	\$30,044	(71.65%)	(\$21,528)	8.50%	(\$1,830)	\$28,214
Apr-24	\$29,332	(71.65%)	(\$21,018)	8.50%	(\$1,787)	\$27,546
May-24	\$29,274	(71.65%)	(\$20,977)	8.50%	(\$1,783)	\$27,491
Jun-24	\$32,474	(71.65%)	(\$23,269)	8.50%	(\$1,978)	\$30,496
Jul-24	<u>\$35,706</u>	(71.65%)	(\$25,585)	8.50%	<u>(\$2,175)</u>	<u>\$33,531</u>
Total	\$187,747				(\$11,435)	\$176,312

(1) Schedule JMP-4.

(2) Number of days lag equals (261.54). Calculated using revenue lag of 42.67 days less cost lead of 304.21 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 23-054 filed June 9, 2023.

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

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

		<u>G1 Class</u>	<u>Non-G1 Class</u>	<u>Total</u>	Notes:
Energy Contracts Department:					
1	Average Cost of Labor per Hour	\$63.52	\$63.52	\$63.52	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>249.4</u>	<u>150.6</u>	<u>400.0</u>	
3	Cost of Labor	\$15,842	\$9,566	\$25,408	
4	Overhead (Line 3 * Overhead rate)	<u>\$15,367</u>	<u>\$9,279</u>	<u>\$24,646</u>	2
5	Total Labor and Overhead Cost	<u>\$31,209</u>	<u>\$18,845</u>	<u>\$50,054</u>	
Regulatory Services Department:					
1	Average Cost of Labor per Hour	\$69.72	\$69.72	\$69.72	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>88.0</u>	<u>35.0</u>	<u>123.0</u>	
3	Cost of Labor	\$6,135	\$2,440	\$8,576	
4	Overhead (Line 3 * Overhead rate)	<u>\$5,951</u>	<u>\$2,367</u>	<u>\$8,318</u>	2
5	Total Labor and Overhead Cost	<u>\$12,087</u>	<u>\$4,807</u>	<u>\$16,894</u>	
Accounts Payable Department:					
1	Average Cost of Labor per Hour	\$33.91	\$33.91	\$33.91	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$203	\$203	\$407	
4	Overhead (Line 3 * Overhead rate)	<u>\$197</u>	<u>\$197</u>	<u>\$395</u>	2
5	Total Labor and Overhead Cost	<u>\$401</u>	<u>\$401</u>	<u>\$802</u>	
General Accounting Department:					
1	Average Cost of Labor per Hour	\$52.41	\$52.41	\$52.41	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$314	\$314	\$629	
4	Overhead (Line 3 * Overhead rate)	<u>\$305</u>	<u>\$305</u>	<u>\$610</u>	2
5	Total Labor and Overhead Cost	<u>\$619</u>	<u>\$619</u>	<u>\$1,239</u>	
Finance Department:					
1	Average Cost of Labor per Hour	\$44.98	\$44.98	\$44.98	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>26.0</u>	<u>26.0</u>	<u>52.0</u>	
3	Cost of Labor	\$1,169	\$1,169	\$2,339	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,134</u>	<u>\$1,134</u>	<u>\$2,269</u>	2
5	Total Labor and Overhead Cost	<u>\$2,304</u>	<u>\$2,304</u>	<u>\$4,608</u>	
Communications Department:					
1	Average Cost of Labor per Hour	\$57.63	\$57.63	\$57.63	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>60.0</u>	<u>60.0</u>	<u>120.0</u>	
3	Cost of Labor	\$3,458	\$3,458	\$6,916	
4	Overhead (Line 3 * Overhead rate)	<u>\$3,354</u>	<u>\$3,354</u>	<u>\$6,708</u>	2
5	Total Labor and Overhead Cost	<u>\$6,812</u>	<u>\$6,812</u>	<u>\$13,624</u>	
Customer Energy Solutions (formerly Business Development) Department:					
1	Average Cost of Labor per Hour	\$54.46	\$54.46	\$54.46	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>8.0</u>	<u>0.0</u>	<u>8.0</u>	
3	Cost of Labor	\$436	\$0	\$436	
4	Overhead (Line 3 * Overhead rate)	<u>\$423</u>	<u>\$0</u>	<u>\$423</u>	2
5	Total Labor and Overhead Cost	<u>\$858</u>	<u>\$0</u>	<u>\$858</u>	
Information Systems Department:					
1	Average Cost of Labor per Hour	\$53.71	\$53.71	\$53.71	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>3.6</u>	<u>1.4</u>	<u>5.0</u>	
3	Cost of Labor	\$193	\$75	\$269	
4	Overhead (Line 3 * Overhead rate)	<u>\$188</u>	<u>\$73</u>	<u>\$260</u>	2
5	Total Labor and Overhead Cost	<u>\$381</u>	<u>\$148</u>	<u>\$529</u>	
Customer Service Department:					
1	Average Cost of Labor per Hour	\$32.97	\$32.97	\$32.97	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>48.0</u>	<u>48.0</u>	<u>96.0</u>	
3	Cost of Labor	\$1,583	\$1,583	\$3,166	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,535</u>	<u>\$1,535</u>	<u>\$3,070</u>	2
5	Total Labor and Overhead Cost	<u>\$3,118</u>	<u>\$3,118</u>	<u>\$6,236</u>	
TOTAL ANNUAL COST		<u>\$57,788</u>	<u>\$37,054</u>	<u>\$94,842</u>	

Notes:

- 1) See Schedule LSM-6, Page 2 of 2.
- 2) Based on Unitil Service Corp. overhead rate of 97% (2022 average rate).

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

<u>Department</u> (a)	<u>Full Time Equivalent</u> (b)	<u>Annualized Base Labor (1)</u> (c)	<u>Open Positions</u> (d)	<u>Open Positions (2)</u> (e)	<u>Total Positions</u> (b) + (d) = (f)	<u>Total Salaries</u> (c) + (e) = (g)	<u>Avg Hrly Labor Cost (3)</u> (g) ÷ (f) ÷ 2080 = (h)
Energy Supply (formerly Energy Contracts)	10.0	\$1,321,307	0.0	\$0	10.00	\$1,321,307	\$63.52
Regulatory / Legal	11.0	\$1,665,365	1.0	\$74,755	12.00	\$1,740,120	\$69.72
Accounts Payable	5.0	\$352,656	0.0	\$0	5.00	\$352,656	\$33.91
General Accounting	16.0	\$1,803,774	2.0	\$158,591	18.00	\$1,962,365	\$52.41
Finance	7.0	\$654,861	0.0	\$0	7.00	\$654,861	\$44.98
Communications	10.0	\$1,198,741	0.0	\$0	10.00	\$1,198,741	\$57.63
Customer Energy Solutions (formerly Business Services)	25.0	\$2,768,004	3.0	\$403,652	28.00	\$3,171,656	\$54.46
Information Technology	29.0	\$3,237,827	1.0	\$113,740	30.00	\$3,351,567	\$53.71
Customer Service	73.0	\$5,060,366	2.0	\$83,712	75.00	\$5,144,078	\$32.97

(1) Annualized salaries of active employees as of November 1, 2023

(2) Salary range 90% of midpoint of open positions as of November 1, 2023

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

Unitil Energy Systems, Inc.
Domestic Delivery Service
Schedule TOU-D and TOU-EV-D Rate Development
Effective February 1, 2024

	Summer		for effect Jun-Jul 2024		Winter		for effect Feb-May 2024	
	Volumetric Rates (1) June 1 - Nov 30	Ratios to Current Rate	Ratios Applied to February 1, 2024 Rates		Volumetric Rates (1) Dec 1 - May 31	Ratios to Current Rate	Ratios Applied to February 1, 2024 Rates	
1 Customer Charge (TOU-EV-D):			\$	5.26	\$		\$	5.26
2 Customer Charge (TOU-D):			\$	16.22	\$		\$	16.22
3	<i>5/1/22 Dist. Chg.</i>	<i>0.03558</i>	<i>6/1/23 Dist. Chg</i>	<i>\$ 0.04612</i>	<i>0.03558</i>	<i>6/1/23 Dist. Chg</i>	<i>\$ 0.04612</i>	
4 Distribution Charge:								
5 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	0.03138	0.88	\$ 0.04068	\$	0.03060	0.86	\$ 0.03966
6 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.04433	1.25	\$ 0.05746	\$	0.04195	1.18	\$ 0.05438
7 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$	0.04004	1.13	\$ 0.05190	\$	0.03619	1.02	\$ 0.04691
8								
9	<i>8/1/20 Trans Chg excl reconciliation and interest</i>	<i>\$ 0.03224</i>	<i>8/1/23 Trans Chg</i>	<i>\$ 0.03449</i>	<i>\$ 0.03224</i>	<i>8/1/23 Trans Chg</i>	<i>\$ 0.03449</i>	
10 External Delivery Charge- Transmission:								
11 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	-		\$ -	\$	0.00172	0.05	\$ 0.00184
12 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.02070	0.64	\$ 0.02214	\$	0.00370	0.11	\$ 0.00396
13 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$	0.13961	4.33	\$ 0.14935	\$	0.16208	5.03	\$ 0.17339
14 All hours kWh - reconciliation and interest	\$	0.00408		\$ (0.00359)	\$	0.00408		\$ (0.00359)
15								
16	<i>6/1/20 and 12/1/20 DS Chg with annual RPS</i>	<i>\$ 0.07011</i>	<i>2/1/24 DS Chg.</i>	<i>\$ 0.10718</i>	<i>\$ 0.09291</i>	<i>2/1/24 DS Chg.</i>	<i>\$ 0.10718</i>	
17 Default Service Charge:								
18 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	0.05885	0.84	\$ 0.08997	\$	0.05833	0.63	\$ 0.06729
19 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.07266	1.04	\$ 0.11108	\$	0.05943	0.64	\$ 0.06856
20 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$	0.26801	3.82	\$ 0.40972	\$	0.07151	0.77	\$ 0.08249

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

Unitil Energy Systems, Inc.
Schedule TOU-D and TOU-EV-D
Comparison of Rates and Ratios from Exh. 24 Revised Attachment A
and February 1, 2024 Rates and Ratios

	Summer				Winter				
	Volumetric Rates		February 1, 2024		Volumetric Rates		February 1, 2024		
	Exh.24 Revised Attachment A	Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak	Exh.24 Revised Attachment A	Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak	
1									
2									
3									
4	Distribution Charge:								
5	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.03138	70.8%	\$ 0.04068	70.8%	\$ 0.03060	72.9%	\$ 0.03966	72.9%
6	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.04433	100.0%	\$ 0.05746	100.0%	\$ 0.04195	100.0%	\$ 0.05438	100.0%
7	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.04004	90.3%	\$ 0.05190	90.3%	\$ 0.03619	86.3%	\$ 0.04691	86.3%
8									
9									
10	External Delivery Charge- Transmission:								
11	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ -	0.0%	\$ -	0.0%	\$ 0.00172	46.5%	\$ 0.00184	46.5%
12	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.02070	100.0%	\$ 0.02214	100.0%	\$ 0.00370	100.0%	\$ 0.00396	100.0%
13	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.13961	674.4%	\$ 0.14935	674.6%	\$ 0.16208	4380.5%	\$ 0.17339	4378.5%
14									
15									
16									
17	Default Service Charge:								
18	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$ 0.05885	81.0%	\$ 0.08997	81.0%	\$ 0.05833	98.1%	\$ 0.06729	98.1%
19	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$ 0.07266	100.0%	\$ 0.11108	100.0%	\$ 0.05943	100.0%	\$ 0.06856	100.0%
20	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$ 0.26801	368.9%	\$ 0.40972	368.9%	\$ 0.07151	120.3%	\$ 0.08249	120.3%
21									
22	Note: Small variances in ratios due to rounding.								

Unitil Energy Systems, Inc.
General Domestic Delivery Service
Schedule TOU-EV-G2 Rate Development
Effective February 1, 2024

	Summer		for effect Jun-Jul 2024		Winter		for effect Feb-May 2024	
	Volumetric		Ratios		Volumetric		Ratios	
	Rates (1)	Ratios to	Applied to	Applied to	Rates (1)	Ratios to	Applied to	
	June 1 - Nov 30	Current Rate	February 1, 2024	February 1, 2024	Dec 1 - May 31	Current Rate	February 1, 2024	Rates
1 Customer Charge:			\$	29.19		\$	29.19	
2 Distribution Demand Charge (half 5/1/22 rate):	\$	5.26	6/1/23 Dist.Chg	\$	6.07	6/1/23 Dist.Chg	\$	6.07
3								
4		5/1/22 Dist. Chg. (remaining half)	\$	0.02046	6/1/23 Dist.Chg	\$	0.02362	6/1/23 Dist.Chg
5 Distribution Energy Charge:			\$	0.02046	\$	0.02046	6/1/23 Dist.Chg	\$
6 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	0.02033	0.99	\$	0.02346	\$	0.01900	0.93
7 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.01944	0.95	\$	0.02244	\$	0.01862	0.91
8 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$	0.02802	1.37	\$	0.03234	\$	0.02355	1.15
9								
10		8/1/20 Trans Chg excl reconciliation and interest	\$	0.03224	8/1/23 Trans Chg	\$	0.03449	8/1/23 Trans Chg
11 External Delivery Charge- Transmission:			\$	0.03449	\$	0.03224	8/1/23 Trans Chg	\$
12 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	-		\$	-	\$	0.00185	0.06
13 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.01579	0.49	\$	0.01689	\$	0.00285	0.09
14 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$	0.16990	5.27	\$	0.18176	\$	0.18339	5.69
15 All hours kWh - reconciliation and interest	\$	0.00408		\$	(0.00359)	\$	0.00408	
16								
17		6/1/20 and 12/1/20 DS Chg with annual RPS	\$	0.05897	2/1/24 DS Chg.	\$	0.10038	2/1/24 DS Chg.
18 Default Service Charge:			\$	0.10038	\$	0.08678	2/1/24 DS Chg.	\$
19 Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	0.04919	0.83	\$	0.08373	\$	0.05390	0.62
20 Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.06216	1.05	\$	0.10581	\$	0.05620	0.65
21 On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)	\$	0.25774	4.37	\$	0.43873	\$	0.06809	0.78

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

Unitil Energy Systems, Inc.
Schedule TOU-EV-G2
Comparison of Rates and Ratios from Exh. 24 Revised Attachment A
and February 1, 2024 Rates and Ratios

	Summer				Winter								
	Volumetric		February 1, 2024		Volumetric		February 1, 2024						
	Exh.24 Revised	Ratio to	Volumetric	Ratio to	Exh.24 Revised	Ratio to	Volumetric	Ratio to					
	Attachment A	Mid-Peak	Rates	Mid-Peak	Attachment A	Mid-Peak	Rates	Mid-Peak					
1													
2													
3													
4													
5	Distribution Energy Charge:	\$	0.02033	104.6%	\$	0.02346	104.5%	\$	0.01900	102.0%	\$	0.02193	102.0%
6	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	0.01944	100.0%	\$	0.02244	100.0%	\$	0.01862	100.0%	\$	0.02149	100.0%
7	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.02802	144.1%	\$	0.03234	144.1%	\$	0.02355	126.5%	\$	0.02718	126.5%
8	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)												
9													
10													
11	External Delivery Charge- Transmission:	\$	-	0.0%	\$	-	0.0%	\$	0.00185	64.9%	\$	0.00198	64.9%
12	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	0.01579	100.0%	\$	0.01689	100.0%	\$	0.00285	100.0%	\$	0.00305	100.0%
13	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.16990	1076.0%	\$	0.18176	1076.1%	\$	0.18339	6434.7%	\$	0.19619	6432.5%
14	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)												
15													
16													
17													
18	Default Service Charge:	\$	0.04919	79.1%	\$	0.08373	79.1%	\$	0.05390	95.9%	\$	0.06235	95.9%
19	Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)	\$	0.06216	100.0%	\$	0.10581	100.0%	\$	0.05620	100.0%	\$	0.06501	100.0%
20	Mid Peak kWh (M-F 6 am -3 pm excluding weekday holidays)	\$	0.25774	414.6%	\$	0.43873	414.6%	\$	0.06809	121.2%	\$	0.07876	121.2%
21	On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)												
22													
23	Note: Small variances in ratios due to rounding.												

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

Residential Rate D 650 kWh Bill

	12/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.98	\$29.98	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$29.16	\$29.16	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.07)	(\$0.07)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$4.55	\$4.55	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00186	\$0.00186	\$0.00000	\$1.21	\$1.21	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.13257</u>	<u>\$0.10718</u>	<u>(\$0.02539)</u>	<u>\$86.17</u>	<u>\$69.67</u>	<u>(\$16.50)</u>	<u>(19.2%)</u>	<u>(9.9%)</u>
Total kWh Charges	\$0.23231	\$0.20692	(\$0.02539)					
Total Bill				\$167.22	\$150.72	(\$16.50)	(9.9%)	(9.9%)

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

	12/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Total kW Charges	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$125.61	\$125.61	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.28)	(\$0.28)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$19.60	\$19.60	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10038</u>	<u>(\$0.02756)</u>	<u>\$358.23</u>	<u>\$281.06</u>	<u>(\$77.17)</u>	<u>(21.5%)</u>	<u>(11.6%)</u>
Total kWh Charges	\$0.17968	\$0.15212	(\$0.02756)	\$503.10	\$425.94	(\$77.17)	(15.3%)	(11.6%)
Total Bill				\$665.72	\$588.56	(\$77.17)	(11.6%)	(11.6%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill								
	12/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03669	\$0.03669	\$0.00000	\$60.91	\$60.91	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$74.47	\$74.47	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.17)	(\$0.17)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$11.62	\$11.62	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.03)	(\$0.03)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10038</u>	<u>(\$0.02756)</u>	<u>\$212.38</u>	<u>\$166.63</u>	<u>(\$45.75)</u>	<u>(21.5%)</u>	<u>(12.4%)</u>
Total kWh Charges	\$0.21637	\$0.18881	(\$0.02756)	\$359.17	\$313.42	(\$45.75)	(12.7%)	(12.4%)
Total Bill				\$368.90	\$323.15	(\$45.75)	(12.4%)	(12.4%)

Regular General G2 kWh Meter 115 kWh Typical Bill								
	12/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	\$3.76	\$3.76	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$5.16	\$5.16	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$0.81	\$0.81	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.00)	(\$0.00)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10038</u>	<u>(\$0.02756)</u>	<u>\$14.71</u>	<u>\$11.54</u>	<u>(\$3.17)</u>	<u>(21.5%)</u>	<u>(7.4%)</u>
Total kWh Charges	\$0.21238	\$0.18482	(\$0.02756)	\$24.42	\$21.25	(\$3.17)	(13.0%)	(7.4%)
Total Bill				\$42.80	\$39.63	(\$3.17)	(7.4%)	(7.4%)

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

Residential Rate D 640 kWh Bill - Mean Use*

	12/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.52	\$29.52	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$28.71	\$28.71	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$4.48	\$4.48	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00186	\$0.00186	\$0.00000	\$1.19	\$1.19	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.13257</u>	<u>\$0.10718</u>	<u>(\$0.02539)</u>	<u>\$84.84</u>	<u>\$68.60</u>	<u>(\$16.25)</u>	<u>(19.2%)</u>	<u>(9.9%)</u>
Total kWh Charges	\$0.23231	\$0.20692	(\$0.02539)					
Total Bill				\$164.90	\$148.65	(\$16.25)	(9.9%)	(9.9%)

Residential Rate D 505 kWh Bill - Median Use*

	12/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$23.29	\$23.29	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$22.65	\$22.65	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.05)	(\$0.05)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$3.54	\$3.54	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00186	\$0.00186	\$0.00000					
Default Service Charge	<u>\$0.13257</u>	<u>\$0.10718</u>	<u>(\$0.02539)</u>	<u>\$66.95</u>	<u>\$54.13</u>	<u>(\$12.82)</u>	<u>(19.2%)</u>	<u>(9.7%)</u>
Total kWh Charges	\$0.23231	\$0.20692	(\$0.02539)					
Total Bill				\$132.60	\$119.78	(\$12.82)	(9.7%)	(9.7%)

* Based on billing period January through December 2022.

Unitil Energy Systems, Inc.
Average Class Impacts
Due to Proposed Default Service Rate Changes Effective February 1, 2024

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	815,280	515,968,592	n/a	(\$13,100,443)	\$133,088,497	\$119,988,055	(\$13,100,443)	(9.8%)
General Service	134,344	317,056,821	1,234,532	(\$8,738,086)	\$75,916,353	\$67,178,267	(\$8,738,086)	(11.5%)
Outdoor Lighting	108,601	7,625,729	n/a	(\$210,165)	\$3,228,058	\$3,017,893	(\$210,165)	(6.5%)
Total	1,058,224	840,651,142		(\$22,048,694)	\$212,232,908	\$190,184,215	(\$22,048,694)	(10.4%)

(B), (C), (D) Test year billing determinants in DE 21-030.

(E) Difference in proposed rate and current rate, times the billing determinants shown in Column (C).

(F) Based on current rates times billing determinants shown in Columns (B), (C) and (D).

(G) Sum of Columns (E) and (F)

(H) Column (G) minus Column (F)

(I) Column (H) divided by Column (F)

Unitil Energy Systems, Inc.
Typical Bill Impacts - December 1, 2023 vs. February 1, 2024
Due to Changes in the Default Service Charge
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 12/1/2023</u>	<u>Total Bill Using Rates 2/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$45.26	\$42.09	(\$3.17)	(7.0%)
150	\$51.07	\$47.26	(\$3.81)	(7.5%)
200	\$62.68	\$57.60	(\$5.08)	(8.1%)
250	\$74.30	\$67.95	(\$6.35)	(8.5%)
300	\$85.91	\$78.30	(\$7.62)	(8.9%)
350	\$97.53	\$88.64	(\$8.89)	(9.1%)
400	\$109.14	\$98.99	(\$10.16)	(9.3%)
450	\$120.76	\$109.33	(\$11.43)	(9.5%)
500	\$132.38	\$119.68	(\$12.70)	(9.6%)
525	\$138.18	\$124.85	(\$13.33)	(9.6%)
550	\$143.99	\$130.03	(\$13.96)	(9.7%)
575	\$149.80	\$135.20	(\$14.60)	(9.7%)
600	\$155.61	\$140.37	(\$15.23)	(9.8%)
625	\$161.41	\$145.55	(\$15.87)	(9.8%)
650	\$167.22	\$150.72	(\$16.50)	(9.9%)
675	\$173.03	\$155.89	(\$17.14)	(9.9%)
700	\$178.84	\$161.06	(\$17.77)	(9.9%)
725	\$184.64	\$166.24	(\$18.41)	(10.0%)
750	\$190.45	\$171.41	(\$19.04)	(10.0%)
775	\$196.26	\$176.58	(\$19.68)	(10.0%)
825	\$207.88	\$186.93	(\$20.95)	(10.1%)
925	\$231.11	\$207.62	(\$23.49)	(10.2%)
1,000	\$248.53	\$223.14	(\$25.39)	(10.2%)
1,250	\$306.61	\$274.87	(\$31.74)	(10.4%)
1,500	\$364.69	\$326.60	(\$38.09)	(10.4%)
2,000	\$480.84	\$430.06	(\$50.78)	(10.6%)
3,500	\$829.31	\$740.44	(\$88.87)	(10.7%)
5,000	\$1,177.77	\$1,050.82	(\$126.95)	(10.8%)

	<u>Rates - Effective December 1, 2023</u>	<u>Rates - Proposed February 1, 2024</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge:	\$0.04612	\$0.04612	\$0.00000
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00186	\$0.00186	\$0.00000
Default Service Charge	<u>\$0.13257</u>	<u>\$0.10718</u>	<u>(\$0.02539)</u>
TOTAL	\$0.23231	\$0.20692	(\$0.02539)

Unitil Energy Systems, Inc.
Typical Bill Impacts - December 1, 2023 vs. February 1, 2024
Due to Changes in the Default Service Charge
Impact on G2 Rate Customers

<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 12/1/2023</u>	<u>Total Bill Using Rates 2/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$221.01	\$200.89	(\$20.12)	(9.10%)
20%	10	1,460	\$412.82	\$372.59	(\$40.24)	(9.75%)
20%	15	2,190	\$604.64	\$544.28	(\$60.36)	(9.98%)
20%	25	3,650	\$988.27	\$887.68	(\$100.59)	(10.18%)
20%	50	7,300	\$1,947.35	\$1,746.17	(\$201.19)	(10.33%)
20%	75	10,950	\$2,906.44	\$2,604.65	(\$301.78)	(10.38%)
20%	100	14,600	\$3,865.52	\$3,463.14	(\$402.38)	(10.41%)
20%	150	21,900	\$5,783.68	\$5,180.12	(\$603.56)	(10.44%)
36%	5	1,314	\$325.94	\$289.73	(\$36.21)	(11.11%)
36%	10	2,628	\$622.69	\$550.26	(\$72.43)	(11.63%)
36%	15	3,942	\$919.44	\$810.80	(\$108.64)	(11.82%)
36%	25	6,570	\$1,512.94	\$1,331.87	(\$181.07)	(11.97%)
36%	50	13,140	\$2,996.69	\$2,634.55	(\$362.14)	(12.08%)
36%	75	19,710	\$4,480.43	\$3,937.23	(\$543.21)	(12.12%)
36%	100	26,280	\$5,964.18	\$5,239.90	(\$724.28)	(12.14%)
36%	150	39,420	\$8,931.68	\$7,845.26	(\$1,086.42)	(12.16%)
50%	5	1,825	\$417.76	\$367.46	(\$50.30)	(12.04%)
50%	10	3,650	\$806.32	\$705.73	(\$100.59)	(12.48%)
50%	15	5,475	\$1,194.89	\$1,044.00	(\$150.89)	(12.63%)
50%	25	9,125	\$1,972.02	\$1,720.54	(\$251.49)	(12.75%)
50%	50	18,250	\$3,914.85	\$3,411.88	(\$502.97)	(12.85%)
50%	75	27,375	\$5,857.68	\$5,103.23	(\$754.46)	(12.88%)
50%	100	36,500	\$7,800.51	\$6,794.57	(\$1,005.94)	(12.90%)
50%	150	54,750	\$11,686.17	\$10,177.26	(\$1,508.91)	(12.91%)

	<u>Rates - Effective December 1, 2023</u>	<u>Rates - Proposed February 1, 2024</u>	<u>Difference</u>
Customer Charge	\$29.19	\$29.19	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$12.13	\$12.13	\$0.00
Stranded Cost Charge	\$0.00	\$0.00	\$0.00
TOTAL	\$12.13	\$12.13	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adj. Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00002)	\$0.00000
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10038</u>	<u>(\$0.02756)</u>
TOTAL	\$0.17968	\$0.15212	(\$0.02756)

Unitil Energy Systems, Inc.
Typical Bill Impacts - December 1, 2023 vs. February 1, 2024
Due to Changes in the Default Service Charge
Impact on G2 kWh Meter Rate Customers

Average Monthly kWh	Total Bill Using Rates 12/1/2023	Total Bill Using Rates 2/1/2024	Total Difference	% Total Difference
15	\$21.57	\$21.15	(\$0.41)	(1.92%)
75	\$34.31	\$32.24	(\$2.07)	(6.02%)
150	\$50.24	\$46.10	(\$4.13)	(8.23%)
250	\$71.48	\$64.59	(\$6.89)	(9.64%)
350	\$92.71	\$83.07	(\$9.65)	(10.40%)
450	\$113.95	\$101.55	(\$12.40)	(10.88%)
550	\$135.19	\$120.03	(\$15.16)	(11.21%)
650	\$156.43	\$138.51	(\$17.91)	(11.45%)
750	\$177.67	\$157.00	(\$20.67)	(11.63%)
900	\$209.52	\$184.72	(\$24.80)	(11.84%)

	Rates - Effective December 1, 2023	Rates - Proposed February 1, 2024	Difference
Customer Charge	\$18.38	\$18.38	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03270	\$0.03270	\$0.00000
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00002)	\$0.00000
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10038</u>	<u>(\$0.02756)</u>
TOTAL	\$0.21238	\$0.18482	(\$0.02756)

Unitil Energy Systems, Inc.
Typical Bill Impacts - December 1, 2023 vs. February 1, 2024
Due to Changes in the Default Service Charge
Impact on G2 QRWH and SH Rate Customers

Average kWh	Total Bill Using Rates 12/1/2023	Total Bill Using Rates 2/1/2024	Total Difference	% Total Difference
100	\$31.37	\$28.61	(\$2.76)	(8.79%)
200	\$53.00	\$47.49	(\$5.51)	(10.40%)
300	\$74.64	\$66.37	(\$8.27)	(11.08%)
400	\$96.28	\$85.25	(\$11.02)	(11.45%)
500	\$117.92	\$104.14	(\$13.78)	(11.69%)
750	\$172.01	\$151.34	(\$20.67)	(12.02%)
1,000	\$226.10	\$198.54	(\$27.56)	(12.19%)
1,500	\$334.29	\$292.95	(\$41.34)	(12.37%)
2,000	\$442.47	\$387.35	(\$55.12)	(12.46%)
2,500	\$550.66	\$481.76	(\$68.90)	(12.51%)

	Rates - Effective December 1, 2023	Rates - Proposed February 1, 2024	Difference
Customer Charge	\$9.73	\$9.73	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03669	\$0.03669	\$0.00000
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00002)	\$0.00000
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10038</u>	<u>(\$0.02756)</u>
TOTAL	<u>\$0.21637</u>	<u>\$0.18881</u>	<u>(\$0.02756)</u>

Unitil Energy Systems, Inc.
Typical Bill Impacts - December 1, 2023 vs. February 1, 2024
Due to Changes in the Default Service Charge
Impact on OL Rate Customers *

	<u>Nominal Watts</u>	<u>Lumens</u>	<u>Type</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 12/1/2023</u>	<u>Total Bill Using Rates 2/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
<u>Mercury Vapor:</u>								
1	100	3,500	ST	43	\$21.46	\$20.27	(\$1.19)	(5.5%)
2	175	7,000	ST	71	\$28.49	\$26.53	(\$1.96)	(6.9%)
3	250	11,000	ST	100	\$35.22	\$32.46	(\$2.76)	(7.8%)
4	400	20,000	ST	157	\$45.46	\$41.14	(\$4.33)	(9.5%)
5	1,000	60,000	ST	372	\$91.63	\$81.38	(\$10.25)	(11.2%)
6	250	11,000	FL	100	\$36.22	\$33.46	(\$2.76)	(7.6%)
7	400	20,000	FL	157	\$49.78	\$45.46	(\$4.33)	(8.7%)
8	1,000	60,000	FL	380	\$93.58	\$83.10	(\$10.47)	(11.2%)
9	100	3,500	PB	48	\$22.07	\$20.74	(\$1.32)	(6.0%)
10	175	7,000	PB	71	\$27.41	\$25.45	(\$1.96)	(7.1%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	23	\$17.86	\$17.23	(\$0.63)	(3.5%)
12	100	9,500	ST	48	\$24.36	\$23.03	(\$1.32)	(5.4%)
13	150	16,000	ST	65	\$28.93	\$27.14	(\$1.79)	(6.2%)
14	250	30,000	ST	102	\$37.86	\$35.05	(\$2.81)	(7.4%)
15	400	50,000	ST	161	\$53.71	\$49.27	(\$4.44)	(8.3%)
16	1,000	140,000	ST	380	\$110.80	\$100.32	(\$10.47)	(9.5%)
17	150	16,000	FL	65	\$29.93	\$28.14	(\$1.79)	(6.0%)
18	250	30,000	FL	102	\$39.90	\$37.09	(\$2.81)	(7.0%)
19	400	50,000	FL	161	\$54.22	\$49.78	(\$4.44)	(8.2%)
20	1,000	140,000	FL	380	\$111.18	\$100.70	(\$10.47)	(9.4%)
21	50	4,000	PB	23	\$17.57	\$16.94	(\$0.63)	(3.6%)
22	100	9,500	PB	48	\$23.28	\$21.95	(\$1.32)	(5.7%)
<u>Metal Halide:</u>								
23	175	8,800	ST	74	\$30.55	\$28.51	(\$2.04)	(6.7%)
24	1,000	86,000	FL	374	\$92.50	\$82.19	(\$10.31)	(11.1%)
<u>LED</u>								
25	35	3,000	AL	12	\$15.60	\$15.27	(\$0.33)	(2.1%)
26	47	4,000	AL	16	\$17.53	\$17.08	(\$0.44)	(2.5%)
27	30	3,300	ST	10	\$15.53	\$15.25	(\$0.28)	(1.8%)
28	50	5,000	ST	17	\$18.78	\$18.32	(\$0.47)	(2.5%)
29	100	11,000	ST	35	\$23.54	\$22.57	(\$0.96)	(4.1%)
30	120	18,000	ST	42	\$27.08	\$25.92	(\$1.16)	(4.3%)
31	140	18,000	ST	48	\$33.41	\$32.08	(\$1.32)	(4.0%)
32	260	31,000	ST	90	\$58.68	\$56.20	(\$2.48)	(4.2%)
33	70	10,000	FL	24	\$22.56	\$21.90	(\$0.66)	(2.9%)
34	90	10,000	FL	31	\$27.14	\$26.29	(\$0.85)	(3.1%)
35	110	15,000	FL	38	\$32.12	\$31.07	(\$1.05)	(3.3%)
36	370	46,000	FL	128	\$65.89	\$62.36	(\$3.53)	(5.4%)

Luminaire Charges For Year Round Service:

Rates - Effective December 1, 2023	<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>	
Customer Charge	\$0.00	1 \$13.73	11 \$13.73	23 \$17.25	25 \$13.44
		2 \$15.73	12 \$15.73	24 \$25.29	26 \$14.65
	<u>All kWh</u>	3 \$17.25	13 \$17.25		27 \$13.73
Distribution Charge	\$0.00000	4 \$17.25	14 \$19.53		28 \$15.73
External Delivery Charge	\$0.04486	5 \$24.78	15 \$24.78		29 \$17.25
Stranded Cost Charge	(\$0.00010)	6 \$18.25	16 \$42.51		30 \$19.53
Storm Recovery Adj. Factor	\$0.00000	7 \$21.57	17 \$18.25		31 \$24.78
System Benefits Charge	\$0.00700	8 \$25.29	18 \$21.57		32 \$42.51
Default Service Charge	<u>\$0.12794</u>	9 \$13.44	19 \$25.29		33 \$18.25
		10 \$14.65	20 \$42.89		34 \$21.57
TOTAL	\$0.17970		21 \$13.44		35 \$25.29
			22 \$14.65		36 \$42.89

Rates - Proposed February 1, 2024	<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>	
Customer Charge	\$0.00	1 \$13.73	11 \$13.73	23 \$17.25	25 \$13.44
		2 \$15.73	12 \$15.73	24 \$25.29	26 \$14.65
	<u>All kWh</u>	3 \$17.25	13 \$17.25		27 \$13.73
Distribution Charge	\$0.00000	4 \$17.25	14 \$19.53		28 \$15.73
External Delivery Charge	\$0.04486	5 \$24.78	15 \$24.78		29 \$17.25
Stranded Cost Charge	(\$0.00010)	6 \$18.25	16 \$42.51		30 \$19.53
Storm Recovery Adj. Factor	\$0.00000	7 \$21.57	17 \$18.25		31 \$24.78
System Benefits Charge	\$0.00700	8 \$25.29	18 \$21.57		32 \$42.51
Default Service Charge	<u>\$0.10038</u>	9 \$13.44	19 \$25.29		33 \$18.25
		10 \$14.65	20 \$42.89		34 \$21.57
TOTAL	\$0.15214		21 \$13.44		35 \$25.29
			22 \$14.65		36 \$42.89

Difference	<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>	
Customer Charge	\$0.00	1 \$0.00	11 \$0.00	23 \$0.00	25 \$0.00
		2 \$0.00	12 \$0.00	24 \$0.00	26 \$0.00
	<u>All kWh</u>	3 \$0.00	13 \$0.00		27 \$0.00
Distribution Charge	\$0.00000	4 \$0.00	14 \$0.00		28 \$0.00
External Delivery Charge	\$0.00000	5 \$0.00	15 \$0.00		29 \$0.00
Stranded Cost Charge	\$0.00000	6 \$0.00	16 \$0.00		30 \$0.00
Storm Recovery Adj. Factor	\$0.00000	7 \$0.00	17 \$0.00		31 \$0.00
System Benefits Charge	\$0.00000	8 \$0.00	18 \$0.00		32 \$0.00
Default Service Charge	<u>(\$0.02756)</u>	9 \$0.00	19 \$0.00		33 \$0.00
		10 \$0.00	20 \$0.00		34 \$0.00
TOTAL	(\$0.02756)		21 \$0.00		35 \$0.00
			22 \$0.00		36 \$0.00

* Luminaire charges based on All-Night Service option.

Unitil Energy Systems, Inc.
Typical Bill Impacts - December 1, 2023 vs. February 1, 2024
Due to Changes in the Default Service Charge
Impact on Tariffed Customer Supplied LED Rate Customers

	<u>Nominal Watts</u>	<u>Lumens</u>	<u>Type</u>	<u>Current Average Monthly kWh</u>	<u>Percentage of Lights</u>	<u>Total Bill Using Rates 12/1/2023</u>	<u>Total Bill Using Rates 2/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>CS LED</u>								
1	35	3,000	AL	12	0.0%	\$9.16	\$8.83	(\$0.33)	-3.6%
2	47	4,000	AL	16	0.0%	\$11.09	\$10.64	(\$0.44)	-4.0%
3	30	3,300	ST	10	0.0%	\$11.51	\$11.23	(\$0.28)	-2.4%
4	50	5,000	ST	17	0.0%	\$14.97	\$14.51	(\$0.47)	-3.1%
5	100	11,000	ST	35	0.0%	\$18.77	\$17.80	(\$0.96)	-5.1%
6	120	18,000	ST	42	0.0%	\$22.31	\$21.15	(\$1.16)	-5.2%
7	140	18,000	ST	48	0.0%	\$26.46	\$25.13	(\$1.32)	-5.0%
8	260	31,000	ST	90	0.0%	\$49.73	\$47.25	(\$2.48)	-5.0%
9	70	10,000	FL	24	0.0%	\$15.55	\$14.89	(\$0.66)	-4.3%
10	90	10,000	FL	31	0.0%	\$20.13	\$19.28	(\$0.85)	-4.2%
11	110	15,000	FL	38	0.0%	\$24.19	\$23.14	(\$1.05)	-4.3%
12	370	46,000	FL	128	0.0%	\$50.00	\$46.47	(\$3.53)	-7.1%

<u>Rates - Effective December 1, 2023</u>		<u>Rates - Proposed February 1, 2024</u>		<u>Difference</u>	
Customer Charge	\$0.00	Customer Charge	\$0.00	Customer Charge	\$0.00
	<u>All kWh</u>		<u>All kWh</u>		
Distribution Charge	\$0.00000	Distribution Charge	\$0.00000	Distribution Charge	\$0.00000
External Delivery Charge	\$0.04486	External Delivery Charge	\$0.04486	External Delivery Charge	\$0.00000
Stranded Cost Charge	(\$0.00010)	Stranded Cost Charge	(\$0.00010)	Stranded Cost Charge	\$0.00000
Storm Recovery Adj. Factor	\$0.00000	Storm Recovery Adj. Factor	\$0.00000	Storm Recovery Adj. Factor	\$0.00000
System Benefits Charge	\$0.00700	System Benefits Charge	\$0.00700	System Benefits Charge	\$0.00000
Fixed Default Service Charge	<u>\$0.12794</u>	Fixed Default Service Charge	<u>\$0.10038</u>	Fixed Default Service Charge	<u>(\$0.02756)</u>
TOTAL	\$0.17970	TOTAL	\$0.15214	TOTAL	(\$0.02756)

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

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

Residential Rate D 650 kWh Bill

	2/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04511	\$0.04612	\$0.00101	\$29.32	\$29.98	\$0.66	2.2%	0.3%
External Delivery Charge	\$0.02533	\$0.04486	\$0.01953	\$16.46	\$29.16	\$12.69	77.1%	5.4%
Stranded Cost Charge	\$0.00002	(\$0.00010)	(\$0.00012)	\$0.01	(\$0.07)	(\$0.08)	(600.0%)	(0.0%)
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$4.55	\$4.55	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00000	\$0.00186	\$0.00186	\$0.00	\$1.21	\$1.21	0.0%	0.5%
Default Service Charge	<u>\$0.25925</u>	<u>\$0.10718</u>	<u>(\$0.15207)</u>	<u>\$168.51</u>	<u>\$69.67</u>	<u>(\$98.85)</u>	<u>(58.7%)</u>	<u>(42.0%)</u>
Total kWh Charges	\$0.33671	\$0.20692	(\$0.12979)					
Total Bill				\$235.08	\$150.72	(\$84.36)	(35.9%)	(35.9%)

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

	2/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$11.91	\$12.13	\$0.22	\$131.01	\$133.43	\$2.42	1.8%	0.3%
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Total kW Charges	\$11.91	\$12.13	\$0.22	\$131.01	\$133.43	\$2.42	1.8%	0.3%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.04486	\$0.01953	\$70.92	\$125.61	\$54.68	77.1%	5.7%
Stranded Cost Charge	\$0.00002	(\$0.00010)	(\$0.00012)	\$0.06	(\$0.28)	(\$0.34)	(600.0%)	(0.0%)
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$19.60	\$19.60	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00000	(\$0.00002)	(\$0.00002)	\$0.00	(\$0.06)	(\$0.06)	0.0%	(0.0%)
Default Service Charge	<u>\$0.25375</u>	<u>\$0.10038</u>	<u>(\$0.15337)</u>	<u>\$710.50</u>	<u>\$281.06</u>	<u>(\$429.44)</u>	<u>(60.4%)</u>	<u>(44.7%)</u>
Total kWh Charges	\$0.28610	\$0.15212	(\$0.13398)	\$801.08	\$425.94	(\$375.14)	(46.8%)	(39.0%)
Total Bill				\$961.28	\$588.56	(\$372.72)	(38.8%)	(38.8%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill								
	2/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03599	\$0.03669	\$0.00070	\$59.74	\$60.91	\$1.16	1.9%	0.2%
External Delivery Charge	\$0.02533	\$0.04486	\$0.01953	\$42.05	\$74.47	\$32.42	77.1%	6.0%
Stranded Cost Charge	\$0.00002	(\$0.00010)	(\$0.00012)	\$0.03	(\$0.17)	(\$0.20)	(600.0%)	(0.0%)
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$11.62	\$11.62	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00000	(\$0.00002)	(\$0.00002)	\$0.00	(\$0.03)	(\$0.03)	0.0%	(0.0%)
Default Service Charge	<u>\$0.25375</u>	<u>\$0.10038</u>	<u>(\$0.15337)</u>	<u>\$421.23</u>	<u>\$166.63</u>	<u>(\$254.59)</u>	<u>(60.4%)</u>	<u>(46.8%)</u>
Total kWh Charges	\$0.32209	\$0.18881	(\$0.13328)	\$534.67	\$313.42	(\$221.24)	(41.4%)	(40.6%)
Total Bill				\$544.40	\$323.15	(\$221.24)	(40.6%)	(40.6%)

Regular General G2 kWh Meter 115 kWh Typical Bill								
	2/1/2023	2/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.02933	\$0.03270	\$0.00337	\$3.37	\$3.76	\$0.39	11.5%	0.7%
External Delivery Charge	\$0.02533	\$0.04486	\$0.01953	\$2.91	\$5.16	\$2.25	77.1%	4.1%
Stranded Cost Charge	\$0.00002	(\$0.00010)	(\$0.00012)	\$0.00	(\$0.01)	(\$0.01)	(600.0%)	(0.0%)
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$0.81	\$0.81	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00000	(\$0.00002)	(\$0.00002)	\$0.00	(\$0.00)	(\$0.00)	0.0%	(0.0%)
Default Service Charge	<u>\$0.25375</u>	<u>\$0.10038</u>	<u>(\$0.15337)</u>	<u>\$29.18</u>	<u>\$11.54</u>	<u>(\$17.64)</u>	<u>(60.4%)</u>	<u>(32.3%)</u>
Total kWh Charges	\$0.31543	\$0.18482	(\$0.13061)	\$36.27	\$21.25	(\$15.02)	(41.4%)	(27.5%)
Total Bill				\$54.65	\$39.63	(\$15.02)	(27.5%)	(27.5%)