

Docket No. DE 22-026
Revised Schedule CGKS-1 (2021 Cost Summary)
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	Date Completed
					Budget #	Non-Growth (NG)				Removal	Salvage								
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	Mar-21
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	Feb-21
83	2021	General	Specific	201013	EBBE	NG	Lab Equipment - Normal Additions and Replacements	395	6,559	-	-	6,559	7,000				7,000	101	Aug-21
84	2021	General	Specific	201015	EAAE	NG	Tools, Shop & Garage – Normal Additions and Replacements	394	3,330	-	-	3,330	14,500				14,500	101	Aug-21
85	2021	General	Specific	201017	EAAE	NG	Purchase and Replace Hot Line Tools	394	6,056	-	-	6,056	4,500				4,500	101	Dec-21
86	2021	General	Specific	201018	EAAE	NG	Purchase and Replace Tools for New Truck #25	394	22,986	-	-	22,986	7,000				7,000	101 / 106	Dec-21
87	2021	General	Specific	201025	EAAE	NG	Normal Additions and Replacements- Tools and Equipment Substation	394	1,449	-	-	1,449	10,000				10,000	101	Jun-21
88	2021	Distribution	Specific	201026	SPBE	NG	Substation Stone Installation, Various Locations	361	14,964	-	-	14,964	36,131				36,131	101	Jan-21
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	Jan-21
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	Jan-21
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	Apr-21
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	Jan-21
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	Jun-21
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	Oct-21
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	Jun-21
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	Feb-21
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	Jun-21
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	Feb-21
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	Jan-21
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	Sep-21
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	May-21
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	Apr-21
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	Various
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	Various
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	Various
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	Various
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	Various
108	2021	Distribution	Blanket	210105	BFBC	NG	Transformer Company/Conversion	368	51,572	-	-	51,572	86,600				88,611	106	Various
109	2021	Distribution	Blanket	210106	BGBC	G	Transformers Customer Requirements	368	1,297,233	-	-	1,297,233	335,868	880,300			746,373	106	Various
110	2021	Distribution	Blanket	210107	BIBC	G	Meter Blanket Customer Requirements	371	255,950	-	-	255,950	405,171				405,171	106	Various
111	2021	Distribution	Blanket	210108	BHBC	NG	Meter Blanket Company Requirements	371	109,648	-	-	109,648	176,203				176,203	106	Various
112	2021	Distribution	Specific	210109	SPBC	NG	Replace 13W2 Circuit Position Regulators	362	88,132	-	-	88,132	264,346				264,346	106	Dec-21
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	Dec-21
114	2021	Software	Specific	210113	GSC	NG	2021 Infrastructure PC & Network	303	308,923	-	-	308,923	925,252	1,085,252			855,252	106	Dec-21
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	Apr-21
116	2021	Distribution	Specific	210115	DPBC	NG	37 Line - Recondutor Penacook to Maccoy St Tap	364, 365	858,692	-	-	858,692	1,041,622				1,041,622	106	Nov-21
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	Apr-21
118	2021	General	Specific	210117	EAEF	NG	Purchase and Replace Rubber Goods	394	1,045	-	-	1,045	6,000				6,000	106	Dec-21
119	2021	General	Specific	210118	EAEF	NG	Purchase and Replace Hot Line Tools	394	4,312	-	-	4,312	4,000				4,000	101	Sep-21
120	2021	General	Specific	210119	EAEF	NG	Tools, Shop & Garage - Normal Additions and Replacements	394	14,154	-	-	14,154	14,500				14,500	101	Sep-21
121	2021	General	Specific	210120	GPBC	NG	Normal Improvements to Capital Facility	390	21,162	-	-	21,162	18,000				18,000	106	Sep-21
122	2021	General	Specific	210121	EDEC	NG	Office Furn & Equip - Normal Replacement & Additions	391	2,630	-	-	2,630	3,000				3,000	106	Dec-21
123	2021	Distribution	Specific	210122	SPBC	NG	Replace Fence Sections at Langdon, Boscawen and Penacook S/S	362	26,154,										

Growth (G)										Cost of			Plant In	Original	First Revision	Second Revision	Plant	Date
Line	Year	Plant Type	Project Type	Auth	Budget #	Non-Growth (NG)	Project Name	Plant Accounts	Install	Removal	Salvage	Service	Authorization	Authorization	Authorization	Budget	Account	Completed
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	Dec-21
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	Various
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	Various
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	Various
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	Various
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	Various
169	2021	Distribution	Blanket	211005	BFBE	NG	Transformer Company/Conversion	368	335,805	-	-	335,805	66,811	300,000	485,000	66,811	106	Various
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	Various
171	2021	Distribution	Blanket	211007	BHBE	G	Meter Blanket Customer Requirements	371	304,594	-	-	304,594	531,536			531,536	106	Various
172	2021	Distribution	Blanket	211008	BIBE	G	Meter Blanket Customer Requirements	371	103,170	-	-	103,170	353,861			353,861	106	Various
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	Various
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	Various
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	Various
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	Various
177	2021	General	Specific	211015	EAEF	NG	Tools, Shop & Garage – Normal Additions and Replacements	394	21,782	-	-	21,782	14,500	22,500		14,500	106	Dec-21
178	2021	General	Specific	211016	EAEF	NG	Purchase and Replace Rubber Goods	394	6,186	-	-	6,186	6,000			6,000	106	Dec-21
179	2021	General	Specific	211020	GPBE	NG	Normal Improvements to Seacoast DOC Facilities	390	11,900	-	-	11,900	7,500			7,500	106	Dec-21
180	2021	General	Specific	211022	EAEF	NG	Normal Additions and Replacements- Tools and Equipment Substation	394	10,756	-	-	10,756	12,000			12,000	101	Dec-21
181	2021	Distribution	Specific	211023	SPBE	NG	Substation Stone Installation, Various Locations	361	50,145	-	-	50,145	49,295			49,295	101	Dec-21
182	2021	General	Specific	211025	GPBE	NG	Plaistow Garage Improvements	390	31,500	-	-	31,500	27,000			27,000	101	Sep-21
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	Dec-21
184	2021	General	Specific	211030	EAEF	NG	Normal additions & replacement - tools & equipment Meter and Services	394	3,322	-	-	3,322	7,000			7,000	106	Dec-21
185	2021	General	Specific	211031	EBBE	NG	Lab Equipment - Normal Additions and Replacements	395	10,514	-	-	10,514	7,000			7,000	106	Dec-21
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	Jun-21
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	Oct-21
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	Jul-21
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	Jun-21
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	Dec-21
191	2021	Distribution	Specific	211045	DPNE	NG	Replace Neutral along Sweet Hill Rd., Plaistow	365	87,036	15,516	-	102,552	105,000			-	101	Dec-21
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	Sep-21
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	Dec-21
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	Sep-21
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	Sep-21
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	Dec-21
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	Dec-21
198	2022	Distribution	Blanket	221003	BDBE	NG	Emergency & Storm Restoration	362,364,365,366,367,369, 371,373	152	-	-	152	-			947,064	106	Dec-21
199				Grand Total					23,467,010	2,615,322	(48,115)	26,034,218						
200																		
201								Capital Additions										
202								Growth	5,709,228.51	349,492.87	(6,047.39)							
203								Non-Growth	17,757,781.89	2,265,829.29	(42,067.16)							
204								Total Additions	23,467,010.40	2,615,322.16	(48,114.55)							
205								Capital Additions Percentage Split										
206								Growth	24%									
207								Non-Growth	76%									
208								Total	100%									

DE 21-030 Motion for Clarification

ATTACHMENT 2

Docket No. DE 22-026
Revised Schedule CGKS-5
Page 1 of 5

Unitil Energy Systems, Inc. 2022 Step Adjustment

Line No.	Rate Effective Date	6/1/2022 AS FILED Total Investment Year 2021	Total Investment Year 2021	Growth Investment Year 2021	Non-Growth Investment Year 2021	Growth Source	Non-Growth Source
	Description	(a)	(b)	(c)	(d)	(e)	(f)
1	Beginning Utility Plant ⁽¹⁾	\$ 407,914,123	\$ 407,914,123				
2	Plant Additions ⁽²⁾	22,889,867	22,889,867	5,709,229	17,180,638	Revised Sch CGKS-1, Line 202	Revised Sch CGKS-1 ⁽²⁾ , Line 203
3	Retirements	(5,157,729)	(5,157,729)	(1,254,811)	(3,902,918)	Total x Revised Sch CGKS-1, Line 206	Total x Revised Sch CGKS-1, Line 207
4	Ending Utility Plant	425,646,261	425,646,261	4,454,418	13,277,720		
5	Beginning Accumulated Depreciation ⁽³⁾	138,059,087	138,059,087				
6	Depreciation Expense	15,309,001	15,309,001	3,724,488	11,584,514	Total x Revised Sch CGKS-1, Line 206	Total x Revised Sch CGKS-1, Line 207
7	Retirements	(5,157,729)	(5,157,729)	(1,254,811)	(3,902,918)	Total x Revised Sch CGKS-1, Line 206	Total x Revised Sch CGKS-1, Line 207
8	Cost of Removal, Salvage and Transfers	(2,567,208)	(2,567,208)	(343,445)	(2,223,762)	Revised Sch CGKS-1, Line 202	Revised Sch CGKS-1, Line 203
9	Ending Accumulated Depreciation	145,643,152	145,643,152	2,126,231	5,457,834		
10	Ending Net Utility Plant	280,003,109	280,003,109	2,328,186	7,819,887		
11	Change in Net Plant	10,148,073	10,148,073	2,328,186	7,819,887		
12	Non-Growth % Change in Net Plant ⁽⁴⁾	76%	n/a	n/a	n/a		
13	Change in Net Plant	7,679,174	10,148,073	2,328,186	7,819,887		
14	Pre-Tax Rate of Return	9.19%	9.19%	9.19%	9.19%		
15	Return and Taxes	705,638	932,505	213,937	718,568		
16	Depreciation Expense on Non-Growth Plant Additions at ⁽⁵⁾	3.35% 580,496	767,129	191,339	575,791		
17	Property Taxes on Non-Growth Change in Net Plant at ⁽⁶⁾	0.66% 50,683	66,977	15,366	51,611		
18	Amortization on Post-Test-Year Projects	39,969	39,969	-	39,969		
19	Revenue Requirement Increase	\$ 1,376,786	\$ 1,806,580	\$ 420,641	\$ 1,385,939		
20	Step 1 Revenue Requirement Capped Amount				1,377,331		
21	Step 1 Revenue Increase Allowed (If Line 19 > Line 20, Line 20 otherwise Line 19)				\$ 1,377,331		

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 Schedule CGKS-1
- (5) Refer to DE 21-030 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

000004

DE 21-030 Motion for Clarification
ATTACHMENT 2

Docket No. DE 22-026
Revised Schedule CGKS-5
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

Docket No. DE 22-026
Revised Schedule CGKS-5
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

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 ⁽¹⁾	Pre-Tax Cost
1	Common Stock Equity	52.00%	9.20%	4.78%	1.3699	6.55%
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	100.00%		7.42%		9.19%

Notes:

(1) 21% Federal Tax Rate and 7.6% NH State Tax Rate

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