

UNITIL ENERGY SYSTEMS, INC

Supplementary Filing Requirements

In accordance with New Hampshire Code of Administrative Rules Part Puc 1604, Full Rate Case Filing Requirements, 1604.01 (a), Unitil Energy Systems Inc. (or “Unitil Energy”) has prepared responses to the following requests as provided herein:

(Request) (Page #)

- (1) (000004) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;
- (2) (000008) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
- (3) (000009) Federal income tax reconciliation for the test year;
- (4) (000011) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
- (5) (000013) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
 - a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;
- (6) (000014) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines:
 - a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
- (7) (000016) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
- (8) (000017) The utility's most recent construction budget;
- (9) (000039) The utility's chart of accounts, if different from the uniform system of accounts established by the Commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
- (10) (000077) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;

- (11) (000078) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;
- (12) (000079) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
- (13) (000080) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;
- (14) (000081) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
- (15) (000084) Copies of all officer and executive incentive plans;
- (16) (000104) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly;
- (17) (000105) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
 - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
 - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
 - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
- (18) (000107) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
- (19) (000108) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
- (20) (000109) Quarterly income statements for the previous 2 years if not previously filed with the commission;
- (21) (000111) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;
- (22) (000113) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

- (23) (000114) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;
- (24) (000116) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
- (25) (000118) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service;
- (26) (000120) Support for figures appearing on written testimony and in accompanying exhibits.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (1) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;

Response:

Please see PUC 1604.01(a) – 01 Attachment 1 for the internal financial reports (balance sheets and income statements) for the above requested periods.

UNITIL ENERGY SYSTEMS, INC.
Balance Sheet
G_UES_BS_Rate_Case

	December 2014	January 2015	December 2015
ASSETS			
UTILITY PLANT			
Electric (101-106, 114)	\$261,898,349.14	\$261,928,389.32	\$272,786,688.45
Const. Work in Progress (107)	8,437,397.64	8,358,766.84	17,403,595.32
Total Utility Plant	270,335,746.78	270,287,156.16	290,190,283.77
Less: Accum. Depr. & Amort (108-111, 115)	(91,637,974.53)	(91,911,096.49)	(98,980,036.31)
Net Utility Plant	178,697,772.25	178,376,059.67	191,210,247.46
OTHER PROPERTY & INVESTMENTS			
Nonutility Property (121)	50,606.49	50,606.49	50,606.49
Total Other Prop. & Invest.	50,606.49	50,606.49	50,606.49
CURRENT ASSETS			
Cash (131)	\$728,357.00	\$729,062.71	\$332,388.80
Other Special Deposits (134, 136)	4,585,228.80	3,905,449.82	1,932,573.57
Working Funds (135)	3,000.00	3,000.00	3,000.00
Accounts Receivable (142)	17,127,893.97	21,784,476.49	14,748,149.97
Other Accounts Receivable (143)	659,051.12	671,151.59	1,372,701.60
(Less) Accum. Prov. for Uncoll. Acct (144)	(940,914.68)	(959,237.68)	(491,259.85)
Accts Receivable-Assoc. Cos. (146)	6,216,959.99	24,806.60	3,555,925.92
Plant Material & Operating Supplies (154)	769,388.83	769,148.94	786,127.28
Stores Expense Undistributed (163)	117,207.90	139,712.56	136,074.15
Prepayments (165)	8,677,320.01	8,475,401.20	7,616,460.08
Accrued Revenues (173)	17,960,761.69	13,652,415.68	14,246,080.75
Miscellaneous Current and Accrued Assets (174)	78,300.99	78,300.99	73,405.08
Total Current Assets	55,982,555.62	49,273,688.90	44,311,627.35
DEFERRED DEBITS			
Unamortized Debt Expense (181)	1,274,338.96	1,264,169.29	1,152,302.92
Regulatory Assets (182)	34,991,959.32	26,521,681.28	32,748,415.81
Preliminary Survey Chgs (183)	0.00	15,395.98	59,088.99
Clearing Accounts (184)	436,372.22	684,135.21	488,122.79
Temporary Facilities (185)	(8,276.77)	(7,467.65)	(9,295.53)
Misc. Deferred Debits (186)	437,872.78	434,719.73	284,295.80
Deferred Taxes (190)	1,204,562.97	181,515.90	220,997.15
Total Deferred Debits	38,336,829.48	29,094,149.74	34,943,927.93
TOTAL ASSETS	\$273,067,763.84	\$256,794,504.80	\$270,516,409.23

UNITIL ENERGY SYSTEMS, INC.
Balance Sheet
G_UES_BS_Rate_Case

	December 2014	January 2015	December 2015
LIABILITIES AND CAPITAL			
PROPRIETARY CAPITAL			
Common Stock Equity			
Common Stock of Subs, Par Value (201)	2,442,426.00	2,442,426.00	2,442,426.00
Preferred Stock (204)	225,000.00	225,000.00	189,800.00
Premium on common stock (207)	1,005,875.00	1,005,875.00	1,005,875.00
Other Paid-In Capital (208, 211)	34,028,170.00	34,028,170.00	39,028,170.00
Capital Stock Expense (214)	(94,845.36)	(94,845.36)	(94,845.36)
Retained earnings (216)	32,938,577.25	32,059,994.05	34,903,324.64
Total Proprietary Capital	70,545,202.89	69,666,619.69	77,474,750.28
LONG TERM DEBT			
Bonds (221)	80,000,000.00	80,000,000.00	77,000,000.00
Total Long Term Debt	80,000,000.00	80,000,000.00	77,000,000.00
CURRENT LIABILITIES			
Accounts Payable (232)	23,032,690.54	23,921,917.25	13,878,447.29
Notes Payable (233)	10,800,690.28	11,358,378.00	8,774,321.79
Accts. Payable-Assoc. Co's (234)	1,220,898.13	1,972,957.34	1,881,898.17
Customer Deposits (235)	933,346.51	921,920.00	923,010.68
Taxes Accrued (236)	229,195.74	428.64	1,118,735.28
Interest Accrued (237)	1,124,711.34	1,293,222.64	1,072,278.44
Dividends Declared (238)	1,455,215.92	1,286,965.96	1,373,080.40
Misc. Current Liabilities (242)	6,042,705.57	447,085.62	6,040,264.77
Total Current Liabilities	44,839,454.03	41,202,875.45	35,062,036.82
DEFERRED CREDITS			
Cust Adv for Construction (252)	471,734.67	458,253.08	557,928.04
Other Deferred Credits (253)	52,418,846.68	33,540,803.40	55,206,988.94
Accum. Deferred Inc. Taxes - Other Prop. (282, 283)	34,973,591.29	35,232,014.44	39,611,108.22
Accum. Def. Income Taxes (282, 283)	(10,181,065.72)	(3,306,061.26)	(14,396,403.07)
Total Deferred Credits	77,683,106.92	65,925,009.66	80,979,622.13
TOTAL LIABILITIES AND CAPITAL	\$273,067,763.84	\$256,794,504.80	\$270,516,409.23

UNITIL ENERGY SYSTEMS, INC.
Income Statement
G_UES_IS_Rate_Case

	YTD December 2014	MTD January 2015	MTD December 2015	YTD December 2015
OPERATING REVENUES				
Electric Service Revenue:				
Residential (440)	\$80,541,109.30	\$10,431,503.20	\$5,725,062.43	\$84,374,116.25
General Service (442)	59,920,420.98	5,731,613.74	3,998,114.22	57,811,255.10
Public Street Light (444)	2,303,779.80	222,436.06	187,016.56	2,362,746.04
Sales to Public Auth (445)	7,944,575.67	618,226.00	493,475.52	6,539,833.71
Sales for Resale (447)	1,661,841.52	167,627.42	68,724.53	861,269.34
Other Sales (449)	(3,473,791.66)	1,463,917.37	2,266,112.57	755,574.47
Total Electric Service Revenue	148,897,935.61	18,635,323.79	12,738,505.83	152,704,794.91
Other Operating Revenues:				
Late Payment Charges (450)	447,493.59	32,521.45	31,058.53	481,632.74
Misc. Service Revenues (451)	155,498.63	9,107.74	9,821.13	160,502.24
Rent-elect. Property (454)	411,542.92	55,171.49	35,995.04	443,900.21
Other Electric Rev (456)	1,054,030.75	46,653.72	40,860.25	873,669.81
Total Other Operating Revenues	2,068,565.89	143,454.40	117,734.95	1,959,705.00
TOTAL OPERATING REVENUES	150,966,501.50	18,778,778.19	12,856,240.78	154,664,499.91
OPERATING EXPENSES				
Operation & Maint. Expenses:				
Purchased Power (555, 557)	69,446,647.68	12,119,751.45	4,678,984.48	68,213,194.06
Transmission (556, 560-579)	22,562,381.83	1,893,175.21	2,220,293.16	25,546,654.45
Distribution (580-599)	8,684,036.90	772,226.86	690,626.02	8,891,714.88
Cust. Accounting (901-905)	3,894,575.66	307,885.51	(62,343.51)	3,697,008.03
Cust. Service (907-910)	3,090,749.59	135,716.95	370,126.75	2,469,443.10
Admin. & General (920-935)	8,507,895.64	727,853.17	800,801.72	9,124,580.03
Total O & M Expenses	116,186,287.30	15,956,609.15	8,698,488.62	117,942,594.55
Other Operating Expenses:				
Deprtn. & Amort. (403-407)	13,595,981.00	1,166,517.16	1,199,510.22	14,070,229.68
Taxes-Other Than Inc. (408)	5,434,398.38	476,676.18	428,862.35	5,305,221.20
Federal Income Taxes (409)	232,479.17	(181,174.83)	(2,901,324.76)	643,723.17
State Income Tax (409)	(1,566,692.39)	(69,290.94)	96,317.56	869,094.59
Def. Income Taxes (410, 411)	5,079,377.92	508,422.96	3,594,450.44	2,822,622.74
Total Other Operating Expenses	22,775,544.08	1,901,150.53	2,417,815.81	23,710,891.38
TOTAL OPERATING EXPENSES	138,961,831.38	17,857,759.68	11,116,304.43	141,653,485.93
NET UTILITY OPERATING INCOME	12,004,670.12	921,018.51	1,739,936.35	13,011,013.98
OTHER INCOME & DEDUCTIONS				
Other Income:				
Other (419, 421)	528,341.95	41,542.30	23,592.11	534,265.10
Other Income Deduc. (425, 426)	261,655.24	37,255.29	53,882.43	238,398.61
Taxes Other than Income Taxes				
Income Tax, Other Inc & Ded (409)	105,634.61	1,698.09	(11,997.99)	117,192.72
Net Other Income & Deductions	161,052.10	2,588.92	(18,292.33)	178,673.77
GROSS INCOME	12,165,722.22	923,607.43	1,721,644.02	13,189,687.75
Interest Charges (427-432)	6,120,699.51	515,224.67	456,656.91	5,979,810.74
NET INCOME	6,045,022.71	408,382.76	1,264,987.11	7,209,877.01

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;

Response:

Unitil Energy Systems, Inc. does not provide an annual report to stockholders.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

(3) Federal income tax reconciliation for the test year.

Response:

Please see PUC 1604.01(a) - 03 Attachment 1 which is the federal income tax reconciliation for Unitil Energy Systems, Inc. for the test year.

Unitil Energy Systems, Inc.

	<u>2015</u>
Statutory Federal Income Tax Rate	34%
Income Tax Effects of:	
State income taxes - Net of Federal Benefit	6%
Utility Plant Differences	-1%
Tax Credits and Other, net	<u>0%</u>
Effective Income Tax Rate	<u><u>39%</u></u>

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;

Response:

Please refer to PUC 1604.01(a) - 04 Attachment 1 which is the computation of Gross-Up Factor for Revenue Requirement.

UNITIL ENERGY SYSTEMS, INC
COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2015

LINE NO	DESCRIPTION	RATE	
1	Revenue		1.0000
2	State Income Tax	8.50%	<u>0.0850</u>
3	Subtotal taxable income - Federal		0.9150
4	Federal Income Tax	35.00%	<u>0.3203</u>
5	Net Operating Income		<u><u>0.5948</u></u>
6	Gross-up Factor (1/Line 5)		<u><u>1.6814</u></u>

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the amount charged according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution.

Response:

There were no charitable contributions of \$2,500 or more above the line during the test year.

Unitil Energy Systems, Inc.
DE 16-384
Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter and account charged according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

Response:

Please see PUC 1604.01(a) -06 Attachment 1 for a list of advertising expenditures of \$2,500 and more.

Unitil Energy Systems, Inc.
Advertising
\$2,500 or greater
2015

<u>Media</u>	<u>Subject Matter</u>	<u>Amount</u>	<u>Account Number</u>
Newsprint and radio ads	Holiday Lights	\$ 2,538	10-20-24-00-930-52-00
Newsprint and radio ads	Holiday Lights	4,318	10-20-24-00-930-52-00
	Grand Total	<u>\$ 6,856</u>	

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

(7) The utility's most recent cost of service study.

Response:

Unitil Energy's most recent cost of service study is attached to the Testimony of David Chong.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

(8) The utility's most recent construction budget.

Response:

See PUC 1604.01(a) – 8 Attachments 1 and 2 for the utility's most recent construction budget.

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Capital Budget 2016 UES Capital									
Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions	Retirements	Salvage	
Blankets:Electric	2,187,733	3,657,053	465,660	3,191,393	107,413	3,083,979	40,192	4,432	
Communications:Electric	28,205	43,789	0	43,789	2,322	41,467	0	0	
Distribution:Electric	1,437,030	2,256,801	124,412	2,132,389	84,044	2,048,345	5,894	836	
Tools, Shop, Garage:Electric	35,550	35,550	0	35,550	0	35,550	0	0	
Office:Electric	6,000	6,000	0	6,000	0	6,000	250	0	
Substation:Electric	4,967,932	6,483,557	0	6,483,557	3,484	6,480,073	0	200	
Transportation:Electric	3	3	0	3	0	3	0	0	
Electric Totals:	8,662,453	12,482,753	590,072	11,892,681	197,263	11,695,418	46,336	5,468	
Gas Totals:	0	0	0	0	0	0	0	0	
Hotwater Totals:	0	0	0	0	0	0	0	0	
Tools, Shop, Garage:General	5,000	5,000	0	5,000	0	5,000	0	0	
Laboratory:General	7,000	7,000	0	7,000	0	7,000	0	0	
Structures:General	57,000	57,000	0	57,000	0	57,000	0	0	
General/Common Totals:	69,000	69,000	0	69,000	0	69,000	0	0	
Totals:	8,731,453	12,551,753	590,072	11,961,681	197,263	11,764,418	46,336	5,468	

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Capital Budget 2016 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Blankets:Electric						
A	1	BABC16	T&D Improvements	647,715	1,082,732	108,273	974,459	34,837	939,622
A	1	BACC16	T&D Improvements, Carryover	17,903	29,927	0	29,927	3,048	26,878
A	1	BBBC16	New Customer Additions	181,979	304,199	18,198	286,002	9,870	276,131
A	1	BBCC16	New Customer Additions, Carryover	17,619	29,452	0	29,452	3,629	25,823
A	1	BCBC16	Outdoor Lighting	62,358	104,239	3,127	101,112	3,629	97,483
A	1	BCCC16	Outdoor Lighting, Carryover	2,485	4,155	125	4,030	581	3,449
A	1	BDBC16	Emergency & Storm Restoration	342,284	572,167	0	572,167	26,128	546,040
A	1	BDCC16	Emergency & Storm Restoration, Carryover	7,057	11,797	0	11,797	581	11,217
A	1	BEBC16	Billable Work	314,068	525,002	315,001	210,001	23,950	186,051
A	1	BECC16	Billable Work, Carryover	13,233	22,120	13,272	8,848	1,161	7,687
A	1	BFBC16	Transformers Company/Conversions	63,653	106,404	0	106,404	0	106,404
A	1	BFCC16	Transformers Company/Conversions, Carryover	0	0	0	0	0	0
A	1	BGBC16	Transformer Customer Requirements	374,912	626,710	7,498	619,212	0	619,212
A	1	BGCC16	Transformer Customer Requirements, Carryover	8,283	13,846	166	13,681	0	13,681
A	1	BHBC16	Meter Blanket Company Requirements	49,593	82,901	0	82,901	0	82,901
A	1	BIBC16	Meter Blanket Customer Requirements	84,589	141,401	0	141,401	0	141,401
Totals:				2,187,733	3,657,053	465,660	3,191,393	107,413	3,083,979

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Capital Budget 2016 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Communications:Electric						
A	2	ECEC01	Two Way Radio Replacements	5,000	5,000	0	5,000	0	5,000
A	2	ECEC02	AMI Equipment, Unanticipated Replacements	12,819	21,428	0	21,428	2,322	19,106
A	2	EECC02	Replace and Upgrade Electric SCADA Master	10,386	17,361	0	17,361	0	17,361
Totals:				28,205	43,789	0	43,789	2,322	41,467

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Capital Budget 2016 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Distribution:Electric						
A	1	DABC00	Overhead Line Extensions	63,865	106,758	38,319	68,439	12,628	55,811
A	1	DACC00	Overhead Line Extensions - Carryover	4,443	7,427	2,666	4,761	581	4,181
A	1	DBBC00	Underground Line Extensions	103,931	173,733	62,359	111,374	12,919	98,456
A	1	DBCC00	Underground Line Extensions, Carryover	12,532	20,949	7,519	13,429	0	13,429
A	1	DCBC00	Street Light Projects	8,506	14,219	5,687	8,531	1,452	7,080
A	1	DCCC00	Street Light Projects - Carryover	0	0	0	0	0	0
A	2	DDBC00	Telephone Company Requests	21,456	35,866	0	35,866	5,806	30,060
A	2	DDCC00	Telephone Company Request - Carryover	2,020	3,377	0	3,377	290	3,086
A	2	DEBC00	Highway Projects	49,246	82,320	0	82,320	3,774	78,547
A	2	DECC00	Highway Projects, Carryover	9,406	15,723	7,862	7,862	581	7,281
A	2	DPBC01	Distribution Pole Replacement (REP)	346,001	578,382	0	578,382	46,014	532,369
A	1	DPBC02	New Subtransmission Lines - Broken Ground to Hollis	375,000	487,500	0	487,500	0	487,500
A	2	DPBC07	Transpose 374 & 375 Lines out of Garvins	84,810	141,770	0	141,770	0	141,770
A	2	DPBC11	Manhole improvements	59,963	100,234	0	100,234	0	100,234
A	2	DPCC01	Relocate 396X1 Line and Replace Garvins RTU - PSNH Garvins Rebuild	59,628	99,675	0	99,675	0	99,675
A	3	DRBC00	Reliability Projects	236,223	388,867	0	388,867	0	388,867
Totals:				1,437,030	2,256,801	124,412	2,132,389	84,044	2,048,345

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Capital Budget 2016 UES Capital										
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions	
			Tools, Shop, Garage:Electric							
A	2	EAEC01	Tools, Shop & Garage - Normal Additions and Replacements	13,500	13,500	0	13,500	0	13,500	
A	2	EAEC02	Purchase and Replace Rubber Goods	5,000	5,000	0	5,000	0	5,000	
A	2	EAEC03	Purchase and Replace Hot Line Tools	3,250	3,250	0	3,250	0	3,250	
A	2	EAEC05	Replace Tracemaster dig safe location machine	3,000	3,000	0	3,000	0	3,000	
A	2	EAEC06	Replace Hydraulic stick saw on truck # 23	1,800	1,800	0	1,800	0	1,800	
A	2	EAEC07	Purchase new Manhole Non Entry Rescue system	2,000	2,000	0	2,000	0	2,000	
A	2	EAEC08	Normal additions & replacement - tools & equipment Metering	7,000	7,000	0	7,000	0	7,000	
Totals:				35,550	35,550	0	35,550	0	35,550	

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Capital Budget 2016 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	2	EACC01	Tools, Shop, Garage:General Purchase tools for new bucket truck # 25	5,000	5,000	0	5,000	0	5,000
Totals:				5,000	5,000	0	5,000	0	5,000

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Capital Budget 2016 UES Capital				Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
Status	Priority	Budget Number	Description						
			Laboratory:General						
A	2	EBBC01	Lab Equipment - Normal Additions and Replacements	7,000	7,000	0	7,000	0	7,000
Totals:				7,000	7,000	0	7,000	0	7,000

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Capital Budget 2016 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	EDEC03	Office:Electric Office Furniture & Equipment-Normal Additions and Replacements	6,000	6,000	0	6,000	0	6,000
Totals:				6,000	6,000	0	6,000	0	6,000

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Capital Budget 2016 UES Capital				Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
Status	Priority	Budget Number	Description Structures:General						
A	3	GPBC01	Normal Improvements to Capital Facility	12,000	12,000	0	12,000	0	12,000
A	3	GPCC01	Relocate SCADA Equipment	13,000	13,000	0	13,000	0	13,000
A	3	GPCC02	CAPITAL - Electrical System/Life Safety Upgrades	32,000	32,000	0	32,000	0	32,000
Totals:				57,000	57,000	0	57,000	0	57,000

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Capital Budget 2016 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Substation:Electric						
A	1	SPBC01	Hollis - Upgrade to Accomodate Broken Ground	150,000	195,000	0	195,000	0	195,000
A	2	SPBC02	Replace Battery Bank at Bridge Street	19,473	32,552	0	32,552	1,161	31,391
A	1	SPCC01	Broken Ground Substation	4,750,000	6,175,000	0	6,175,000	0	6,175,000
A	2	SPCC02	Replace Bridge Street Transfer Trip - PSNH Garvins Rebuild	33,553	56,087	0	56,087	2,322	53,765
A	1	SPCC03	7T1 Purchase Spare Replacement Transformer	14,906	24,918	0	24,918	0	24,918
Totals:				4,967,932	6,483,557	0	6,483,557	3,484	6,480,073

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Capital Budget 2016 UES Capital				Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
Status	Priority	Budget Number	Description Transportation:Electric						
A	2	FEBC01	Replace Bucket #25	1	1	0	1	0	1
A	2	FEBC02	Replace pickup 41	1	1	0	1	0	1
A	2	FEBC03	Replace pickup 40	1	1	0	1	0	1
Totals:				3	3	0	3	0	3

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Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions	Retirements	Salvage
	Blankets:Electric	3,236,524	5,410,231	536,093	4,874,138	164,168	4,709,970	34,900
Communications:Electric	18,819	27,428	0	27,428	2,322	25,106	0	0
Distribution:Electric	2,593,421	4,335,208	212,948	4,122,260	52,545	4,069,715	15,854	2,425
Tools, Shop, Garage:Electric	46,000	46,000	0	46,000	0	46,000	2,000	0
Office:Electric	3,500	3,500	0	3,500	0	3,500	250	0
Substation:Electric	2,417,624	3,205,203	0	3,205,203	0	3,205,203	0	0
Transportation:Electric	3	3	0	3	0	3	0	0
Electric Totals:	8,315,891	13,027,573	749,041	12,278,532	219,036	12,059,496	53,004	7,925
Gas Totals:	0	0	0	0	0	0	0	0
Hotwater Totals:	0	0	0	0	0	0	0	0
Laboratory:General	7,000	7,000	0	7,000	0	7,000	0	0
Structures:General	55,000	55,000	0	55,000	0	55,000	0	0
General/Common Totals:	62,000	62,000	0	62,000	0	62,000	0	0
Totals:	8,377,891	13,089,573	749,041	12,340,532	219,036	12,121,496	53,004	7,925

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Capital Budget 2016 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Blankets:Electric						
A	1	BABE16	T&D Improvements	992,491	1,659,066	99,544	1,559,522	72,577	1,486,945
A	1	BACE16	T&D Improvements, Carryover	44,360	74,154	0	74,154	3,629	70,525
A	1	BBBE16	New Customer Additions	314,010	524,905	47,241	477,664	14,515	463,148
A	1	BBCE16	New Customer Additions, Carryover	11,268	18,836	0	18,836	0	18,836
A	1	BCBE16	Outdoor Lighting	165,902	277,324	1,387	275,938	11,612	264,325
A	1	BCCE16	Outdoor Lighting, Carryover	4,162	6,958	0	6,958	871	6,087
A	1	BDBE16	Emergency & Storm Restoration	252,756	422,511	0	422,511	29,031	393,480
A	1	BDCE16	Emergency & Storm Restoration, Carryover	9,544	15,955	0	15,955	1,452	14,503
A	1	BEBE16	Billable Work	468,465	783,094	352,392	430,702	29,031	401,671
A	1	BECE16	Billable Work, Carryover	14,608	24,419	0	24,419	1,452	22,968
A	1	BFBE16	Transformer Company/Conversion	32,930	55,046	0	55,046	0	55,046
A	1	BFCE16	Transformers Company/Conversion Carryover	0	0	0	0	0	0
A	1	BGBE16	Transformers Customer Requirements	708,469	1,184,289	35,529	1,148,761	0	1,148,761
A	1	BGCE16	Transformer Customer Requirements, Carryover	18,350	30,674	0	30,674	0	30,674
A	1	BHBE16	Meter Blanket Company Requirements	92,344	154,363	0	154,363	0	154,363
A	1	BIBE16	Meter Blanket Customer Requirements	106,865	178,637	0	178,637	0	178,637
Totals:				3,236,524	5,410,231	536,093	4,874,138	164,168	4,709,970

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Capital Budget 2016 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Communications:Electric						
A	2	ECEE01	AMI Equipment, Normal Replacements	12,819	21,428	0	21,428	2,322	19,106
A	2	ECEE02	Two Way Radio Replacements	6,000	6,000	0	6,000	0	6,000
Totals:				18,819	27,428	0	27,428	2,322	25,106

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Capital Budget 2016 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Distribution:Electric						
A	1	DABE00	Overhead Line Extensions - New Projects	77,604	129,724	46,562	83,162	7,258	75,904
A	1	DACE00	Overhead Line Extensions, Carryover	8,656	14,469	0	14,469	581	13,888
A	1	DBBE00	Underground Line Extensions - New Projects	258,415	431,971	155,049	276,922	0	276,922
A	1	DBCE00	Underground Line Extensions, Carryovers	170,023	284,213	0	284,213	0	284,213
A	2	DCBE00	Street Light Projects	35,883	59,982	11,337	48,646	2,903	45,743
A	2	DCCE00	Street Light Projects, Carryover	0	0	0	0	0	0
A	2	DDBE00	Telephone Company Requests	0	0	0	0	0	0
A	2	DDCE00	Telephone Requests, Carryover	182,175	304,527	0	304,527	0	304,527
A	2	DEBE00	Highway Projects	330,104	551,807	0	551,807	4,064	547,743
A	2	DECE00	Highway Projects, Carryover	0	0	0	0	0	0
A	2	DPBE01	Distribution Pole Replacements (REP)	382,084	638,698	0	638,698	34,837	603,861
A	2	DPBE02	Circuit 22X1 - Relocate Main Line to Route 111, KIngston/Danville	835,130	1,396,018	0	1,396,018	0	1,396,018
A	1	DPCE01	Rebuild/Convert Maple Ave & Main St, Plaistow 5H1 > 5X3 (new)	33,303	55,669	0	55,669	2,903	52,766
A	1	DPCE02	Winnacunnet Rd Tap, Hampton - Install Regulation	147,625	246,773	0	246,773	0	246,773
A	3	DRCE00	Reliability Carry-overs	132,420	221,356	0	221,356	0	221,356
Totals:				2,593,421	4,335,208	212,948	4,122,260	52,545	4,069,715

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Capital Budget 2016 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Tools, Shop, Garage:Electric						
A	2	EAAEE01	Tools, Shop & Garage – Normal Additions and Replacements	13,500	13,500	0	13,500	0	13,500
A	2	EAAEE02	Purchase and Replace Rubber Goods	5,500	5,500	0	5,500	0	5,500
A	2	EAAEE03	Purchase and Replace Hot Line Tools	3,500	3,500	0	3,500	0	3,500
A	2	EAAEE04	Normal additions & replacement - tools & equipment Meter and Services	7,000	7,000	0	7,000	0	7,000
A	3	EAAEE05	Normal Additions and Replacement - Tools and Equipment Substation	7,000	7,000	0	7,000	0	7,000
A	2	EAAEE06	Purchase/Replace Tooling for Bucket Truck #23	6,500	6,500	0	6,500	0	6,500
A	2	EAAEE07	Replace Underground Locating Equipment	3,000	3,000	0	3,000	0	3,000
Totals:				46,000	46,000	0	46,000	0	46,000

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Capital Budget 2016 UES Seacoast				Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
Status	Priority	Budget Number	Description						
			Laboratory:General						
A	2	EBBE43	Lab Equipment - Normal Additions and Replacements	7,000	7,000	0	7,000	0	7,000
Totals:				7,000	7,000	0	7,000	0	7,000

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Capital Budget 2016 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	EDEE01	Office:Electric Office Furniture & Equipment – Normal Additions and Replacements	3,500	3,500	0	3,500	0	3,500
Totals:				3,500	3,500	0	3,500	0	3,500

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Capital Budget 2016 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Structures:General						
A	3	GPBE01	Normal Improvements to Kensington Facility	15,000	15,000	0	15,000	0	15,000
A	3	GPCE01	Electrical System/Life Safety Upgrades	40,000	40,000	0	40,000	0	40,000
Totals:				55,000	55,000	0	55,000	0	55,000

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Capital Budget 2016 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Substation:Electric						
A	1	SPCE01	Kingston Substation - System Supply Additions	2,250,000	2,925,000	0	2,925,000	0	2,925,000
A	1	SPCE02	Build New 5X3 Distribution Circuit Position	167,624	280,203	0	280,203	0	280,203
Totals:				2,417,624	3,205,203	0	3,205,203	0	3,205,203

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Capital Budget 2016 UES Seacoast				Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
Status	Priority	Budget Number	Description	Transportation:Electric					
A	2	FEBE01	Replace bucket truck #23	1	1	0	1	0	1
A	2	FEBE02	Replace Pick Up Truck #16	1	1	0	1	0	1
A	2	FEBE03	Replace Pick Up Truck #34	1	1	0	1	0	1
Totals:				3	3	0	3	0	3

Unitil Energy System, Inc
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of PUC 300, PUC 400, PUC 500, PUC 600 and PUC 700;

Response:

The utility's chart of accounts is not different from the uniform system of accounts established by the commission as part of PUC 300, PUC 400, PUC 500, PUC 600 and PUC 700.

Please see PUC 1604.01(a) – 09 Attachment 1 for the Chart of Accounts.

Account	Description	Type	Status
10-20-00-00-101-00-00	ELEC PLANT IN SERVICE	Assets	Active
10-20-00-00-106-00-00	COMP CONST NOT CLASS	Assets	Active
10-20-00-00-107-00-00	CONST WORK IN PROGRESS	Assets	Active
10-20-00-00-107-01-02	RWIP ELEC SALVAGE	Assets	Active
10-20-00-00-107-01-03	RWIP ELEC COST OF REMOVAL	Assets	Active
10-20-00-00-107-90-00	CONSTRUCTION WORK IN PROGRESS GA	Assets	Active
10-20-00-00-108-01-00	ACCUM DEPR GENERAL PLANT	Assets	Active
10-20-00-00-108-04-00	ACCUMULATED DEPRECIATION - COR	Assets	Active
10-20-00-00-111-05-00	ACCUM AMORT	Assets	Active
10-20-00-00-124-00-00	OTHER INVESTMENTS	Assets	Active
10-20-00-00-128-00-00	OTHER SPECIAL FUNDS-BEAN HILL	Assets	Active
10-20-00-00-131-00-00	CASH - REMITTANCE - CITIZENS	Assets	Active
10-20-00-00-131-00-01	CASH - SUSPENSE	Assets	Active
10-20-00-00-131-02-00	CASH - PAYROLL - FLEET	Assets	Active
10-20-00-00-131-10-00	CASH - GENERAL FUNDS - BANK OF AMERICA	Assets	Active
10-20-00-00-131-20-00	CASH - CONTROL DISBURSEMENT - FLEET	Assets	Active
10-20-00-00-131-40-00	CASH - CASHPOOL	Assets	Active
10-20-00-00-134-00-00	OTHER SPECIAL DEPOSITS	Assets	Active
10-20-00-00-135-00-00	CASH - WORKING FUNDS	Assets	Active
10-20-00-00-136-00-00	TEMP CASH INVESTMENTS	Assets	Active
10-20-00-00-142-01-00	A/R ELECTRIC	Assets	Active
10-20-00-00-142-02-00	A/R MERCHANDISING	Assets	Active
10-20-00-00-142-03-00	A/R CONTRACT WORK	Assets	Active
10-20-00-00-142-03-02	MISC A/R ACCRUALS	Assets	Active
10-20-00-00-142-04-00	A/R EMPLOYEE ADVANCES	Assets	Active
10-20-00-00-142-04-01	A/R CABLE TV	Assets	Active
10-20-00-00-142-04-02	A/R MISC - URC	Assets	Active
10-20-00-00-142-04-03	A/R MISC - USC	Assets	Active
10-20-00-00-142-04-04	A/R REIMBURSABLE PROJECTS	Assets	Active
10-20-00-00-142-05-00	A/R CASH SALES CLEAR	Assets	Active
10-20-00-00-142-06-00	A/R CITY CONCORD ST LTG PROGRA	Assets	Active
10-20-00-00-142-07-00	A/R - PP	Assets	Active
10-20-00-00-142-07-01	A/R - SUSPENSE - PP	Assets	Active
10-20-00-00-143-01-05	A/R NEEWBF RETIREE PREM	Assets	Active
10-20-00-00-143-03-00	A/R EMPLOYEE P.C. PURCHASES	Assets	Active
10-20-00-00-143-03-03	A/R DRUG SUBSIDY	Assets	Active
10-20-00-00-143-04-00	A/R CONSTRUCTION PROJECTS	Assets	Active
10-20-00-00-143-89-00	MISC A/R - INSURANCE RECOVERY	Assets	Active
10-20-00-00-144-00-00	ALLOW FOR DOUBTFUL ACCOUNTS	Assets	Active
10-20-00-00-144-00-01	ALLOW FOR DOUBTFUL ACCTS - DISTR	Assets	Active
10-20-00-00-144-00-02	ALLOW FOR DOUBTFUL ACCTS - ENERGY	Assets	Active
10-20-00-00-144-00-03	ALLOW FOR DOUBTFUL ACCTS-SUPPLY	Assets	Active
10-20-00-00-144-00-27	ALLOW FOR DOUBTFUL ACCTS-NON-DIST	Assets	Active
10-20-00-00-144-01-00	ALLOW FOR DOUBTFUL ACCTS - DOMESTIC	Assets	Active
10-20-00-00-144-01-01	ALLOW FOR DOUBTFUL ACCTS - DOM RECOVERIES	Assets	Active
10-20-00-00-144-02-00	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTRIBUTION	Assets	Active
10-20-00-00-144-02-02	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTR-G1	Assets	Active
10-20-00-00-144-02-03	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTR-G2	Assets	Active
10-20-00-00-144-02-04	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTR-OL	Assets	Active

Account	Description	Type	Status
10-20-00-00-144-02-05	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTR-DOM	Assets	Active
10-20-00-00-144-02-12	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTR-G1 MUN	Assets	Active
10-20-00-00-144-02-13	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTR-G2 MUN	Assets	Active
10-20-00-00-144-02-14	ALLOW FOR DOUBTFUL ACCTS - W/O - DISTR-OL MUN	Assets	Active
10-20-00-00-144-03-00	ALLOW FOR DOUBTFUL ACCTS - SUNDRY	Assets	Active
10-20-00-00-144-04-00	ALLOW FOR DOUBTFUL ACCTS-W/O-IFPPC	Assets	Active
10-20-00-00-144-05-00	ALLOW FOR DOUBTFUL ACCTS - W/O - TS	Assets	Active
10-20-00-00-144-06-00	UNCOLL ACCTS - PP	Assets	Active
10-20-00-00-144-07-00	ALLOW FOR DOUBTFUL ACCTS - W/O - DS	Assets	Active
10-20-00-00-144-07-02	ALLOW FOR DOUBTFUL ACCTS - W/O-DS-G1	Assets	Active
10-20-00-00-144-07-03	ALLOW FOR DOUBTFUL ACCTS - W/O-DS-G2	Assets	Active
10-20-00-00-144-07-04	ALLOW FOR DOUBTFUL ACCTS - W/O-DS-OL	Assets	Active
10-20-00-00-144-07-05	ALLOW FOR DOUBTFUL ACCTS - W/O-DS-DOM	Assets	Active
10-20-00-00-144-07-12	ALLOW FOR DOUBTFUL ACCTS - W/O-DS-G1 MUN	Assets	Active
10-20-00-00-144-07-13	ALLOW FOR DOUBTFUL ACCTS - W/O-DS-G2 MUN	Assets	Active
10-20-00-00-144-07-14	ALLOW FOR DOUBTFUL ACCTS - W/O-DS-OL MUN	Assets	Active
10-20-00-00-144-08-03	ALLOW FOR DOUBTFUL ACCTS-WRITE OFF-RSO G2	Assets	Active
10-20-00-00-144-08-05	ALLOW FOR DOUBTFUL ACCTS-WRITE OFF-RSO-DOM	Assets	Active
10-20-00-00-144-08-13	ALLOW FOR DOUBTFUL ACCTS-WRITE OFF-RSO-G2 MUN	Assets	Active
10-20-00-00-144-10-00	ALLOW FOR DOUBTFUL ACCTS-RECOVERIES	Assets	Active
10-20-00-00-144-10-01	ALLOW FOR DOUBTFUL ACCTS-RECOVERIES- SUPPLY	Assets	Active
10-20-00-00-144-10-08	ALLOW FOR DOUBTFUL ACCTS-RECOVERIES- RSO	Assets	Active
10-20-00-00-144-16-00	ALLOWANCE - SUNDRY - MAINT TREE TRIMMING	Assets	Active
10-20-00-00-144-16-02	ALLOWANCE-SUNDRY-WRITEOFFS	Assets	Active
10-20-00-00-144-16-10	ALLOWANCE - SUNDRY - STORM TREE TRIM (RECOVERABLE)	Assets	Active
10-20-00-00-144-16-20	ALLOWANCE-SUNDRY-STORM TREE TRIM (NONRECOVERABLE)	Assets	Active
10-20-00-00-144-16-51	ALLOWANCE - SUNDRY - 05 AND PRIOR	Assets	Active
10-20-00-00-144-16-61	ALLOWANCE - SUNDRY - 05 AND PRIOR	Assets	Active
10-20-00-00-144-16-71	ALLOWANCE - SUNDRY - BEG BAL	Assets	Active
10-20-00-00-144-17-00	ALLOWANCE - SUNDRY - WRITEOFFS	Assets	Active
10-20-00-00-146-00-00	A/R ASSOC CO	Assets	Active
10-20-00-00-146-00-01	A/R ASSOC CO-SUSPENSE	Assets	Active
10-20-00-00-146-01-00	A/R ASSOC CO-ACCRUALS	Assets	Active
10-20-00-00-146-01-02	A/R ASSOC CO - VENDOR BILLBACK DEBIT BALANCE RECLASS ONLY	Assets	Active
10-20-00-00-146-01-12	A/R ASSOC COS - USC	Assets	Active
10-20-00-00-146-01-13	A/R ASSOC COS - UPC	Assets	Active
10-20-00-00-146-01-14	A/R ASSOC COS - URC	Assets	Active
10-20-00-00-146-01-15	A/R ASSOC COS - UC	Assets	Active
10-20-00-00-146-01-20	A/R ASSOC COS - FGE	Assets	Active
10-20-00-00-146-01-21	A/R ASSOC COS - FEDCO	Assets	Active
10-20-00-00-146-01-24	A/R ASSOC COS - URI	Assets	Active
10-20-00-00-146-01-25	A/R ASSOC COS - UI	Assets	Active
10-20-00-00-146-01-26	A/R ASSOC COS - USOURCE	Assets	Active
10-20-00-00-146-01-30	A/R ASSOC COS - NU	Assets	Active
10-20-00-00-146-01-33	A/R ASSOC COS - GSG	Assets	Active
10-20-00-00-165-01-00	PREPAID PROPERTY INSURANCE	Assets	Active
10-20-00-00-165-01-01	PREPAID INJ & DAMAGES INS	Assets	Active
10-20-00-00-165-01-04	PREPAID WORKERS COMP. INSUR	Assets	Active
10-20-00-00-165-01-08	MISCELLANEOUS PREPAIDS	Assets	Active

Account	Description	Type	Status
10-20-00-00-165-02-02	PREPAID PUC ASSESSMENT	Assets	Active
10-20-00-00-165-02-06	PREPAID RENT	Assets	Active
10-20-00-00-165-03-00	PREPAID ISO DEPOSIT	Assets	Active
10-20-00-00-165-04-01	FASB 87 - PREPAID PENSION	Assets	Active
10-20-00-00-165-10-00	RETIREE LIFE INSURANCE	Assets	Active
10-20-00-00-165-11-00	PREPAID PROPERTY TAX	Assets	Active
10-20-00-00-165-12-00	PREPAID POSTAGE	Assets	Active
10-20-00-00-165-14-00	PREPAID REVOLVER	Assets	Active
10-20-00-00-165-15-00	PREPAID DUES & SUBSCRIPTIONS	Assets	Active
10-20-00-00-165-25-00	PREPAID LINE MAINTENANCE	Assets	Active
10-20-00-00-171-00-00	INT & DIVIDENDS RECEIVABLE	Assets	Active
10-20-00-00-173-00-00	ACCRUED ELECTRIC REVENUE	Assets	Active
10-20-00-00-173-01-00	ACCRUED REVENUE-CC RES	Assets	Active
10-20-00-00-173-02-00	ACCRUED REVENUE-CC GEN G2/G4	Assets	Active
10-20-00-00-173-03-00	ACCRUED REVENUE-CC GEN G1	Assets	Active
10-20-00-00-173-06-02	NOT BILLED REVENUE	Assets	Active
10-20-00-00-173-10-00	ACCRUED REVENUE - MAJOR STORM RESERVE	Assets	Active
10-20-00-00-173-11-00	ACCRUED REVENUE - VMP	Assets	Active
10-20-00-00-173-13-01	ACCRUED REVENUE-SYS BEN RES	Assets	Active
10-20-00-00-173-13-02	ACCRUED REVENUE-SYS BEN RES LOW INC	Assets	Active
10-20-00-00-173-13-03	ACCRUED REVENUE-SYS BEN C&I	Assets	Active
10-20-00-00-173-13-05	ACCRUED REVENUE-SYS BEN OUTDR LIGHT	Assets	Active
10-20-00-00-173-15-00	UNBILLED REVENUE - LI-EAP	Assets	Active
10-20-00-00-173-22-00	UNBILLED REVENUE - BASE	Assets	Active
10-20-00-00-173-28-00	ACCRUED REVENUE-MISC	Assets	Active
10-20-00-00-173-29-00	ACCRUED REVENUE-RATE RELIEF	Assets	Active
10-20-00-00-173-41-00	ACCRUED REVENUE ISO ODR	Assets	Active
10-20-00-00-173-42-00	CUR PORTION PUCHASED POWER CONTRACTS	Assets	Active
10-20-00-00-173-44-00	RPS - CURRENT PORTION	Assets	Active
10-20-00-00-173-90-00	ACCRUED REVENUE - CREDIT BALANCE RECLASS	Assets	Active
10-20-00-00-173-90-01	ACCRUED REVENUE - YEAREND FT AP ACCRUAL	Assets	Active
10-20-00-00-174-00-00	MISC. CURRENT & ACCRUED ASSETS	Assets	Active
10-20-00-00-174-05-00	VACATION ACCRUAL	Assets	Active
10-20-00-00-181-00-00	UNAMORTIZED DEBT EXPENSE	Assets	Active
10-20-00-00-182-00-27	REG ASSET - NON-DIST BAD DEBT	Assets	Active
10-20-00-00-182-03-00	REG ASSET - SFAS 109 FED	Assets	Active
10-20-00-00-182-03-05	REG ASSET - MERGER COSTS	Assets	Active
10-20-00-00-182-03-07	REG ASSET - RATE CASE COSTS	Assets	Active
10-20-00-00-182-04-00	REG ASSET - PURCH POWER CONTRACTS	Assets	Active
10-20-00-00-182-04-03	REG ASSET - PBOP	Assets	Active
10-20-00-00-182-04-05	REG ASSET - PENSION	Assets	Active
10-20-00-00-182-04-07	REG ASSET - PENSION	Assets	Active
10-20-00-00-182-04-08	REG ASSET - RATE RECOVERY PBOP	Assets	Active
10-20-00-00-182-04-09	REG ASSET - PBOP	Assets	Active
10-20-00-00-182-04-10	REG ASSET - PENSION	Assets	Active
10-20-00-00-182-04-11	REG ASSET - SERP	Assets	Active
10-20-00-00-182-07-00	REG ASSET - DER INVESTMENT	Assets	Active
10-20-00-00-182-10-00	REG ASSET - MAJOR STORM RESERVE LONG TERM	Assets	Active
10-20-00-00-182-11-00	REG ASSET - VEGETATION MGT PROGRAM	Assets	Active

Account	Description	Type	Status
10-20-00-00-182-36-01	REG ASSET - RPS - TYPE 1	Assets	Active
10-20-00-00-182-86-01	REG ASSET - HURRICANE IRENE	Assets	Active
10-20-00-00-182-86-02	REG ASSET - OCTOBER STORM 2011	Assets	Active
10-20-00-00-184-00-01	ENG & OPER OVERHEADS-UES	Assets	Active
10-20-00-00-184-00-02	GENERAL OVERHEADS-UES	Assets	Active
10-20-00-00-184-03-00	SMALL TOOLS	Assets	Active
10-20-00-00-184-08-00	CASH DISCOUNTS TAKEN	Assets	Active
10-20-00-00-186-00-14	LT PORTION - PREPAID REVOLVER	Assets	Active
10-20-00-00-186-02-00	PLANT AND M&S ACCRUALS	Assets	Active
10-20-00-00-186-03-83	GENERATOR INTERCONNECTIONS STUDIES	Assets	Active
10-20-00-00-186-27-02	CIS REPLACEMENT	Assets	Active
10-20-00-00-186-28-00	Deferred Cash Remittance System	Assets	Active
10-20-00-00-186-29-00	Deferred EDI	Assets	Active
10-20-00-00-186-30-00	2002 LOGICA/LEERS	Assets	Active
10-20-00-00-186-32-00	GROUND WATER DECONTAMINATION	Assets	Active
10-20-00-00-186-33-00	UES MERGER COSTS	Assets	Active
10-20-00-00-186-36-00	DEFERRED DEBIT - VAC ACCRUAL	Assets	Active
10-20-00-00-186-38-00	OTHER DEFERRED CHARGES	Assets	Active
10-20-00-00-186-40-00	DEFERRED CHARGES - STORM COSTS	Assets	Active
10-20-00-00-186-85-00	DEFERRED DEBIT - RATE PROCEEDINGS	Assets	Active
10-20-00-00-186-86-00	DEFERRED DEBIT - EMERGENCY STORM RESTORATION	Assets	Active
10-20-00-00-186-86-01	DEFERRED DEBIT-REG MATTERS-ICE STORM	Assets	Active
10-20-00-00-186-91-00	DEF DEBIT - WIND STORM RESTORATION	Assets	Active
10-20-00-00-186-98-10	UES - STORM PREP	Assets	Active
10-20-00-00-186-99-00	DEF DEBIT - STORM RESTORATION (UES EMPLOYEES ONLY)	Assets	Active
10-20-00-00-186-99-10	UES - STORM EVENT	Assets	Active
10-20-00-00-190-01-30	DEF FIT - CIAC	Assets	Active
10-20-00-00-190-01-99	DEF FIT - DEBIT BALANCE RECLASS	Assets	Active
10-20-00-00-190-02-30	DEF SIT - CIAC	Assets	Active
10-20-00-00-190-02-99	DEF SIT - DEBIT BALANCE RECLASS	Assets	Active
10-20-00-00-201-00-00	CAPITAL STOCK COMMON	Equity	Active
10-20-00-00-204-02-00	CAPITAL STOCK PREF 6%	Equity	Active
10-20-00-00-204-03-00	CAPITAL STOCK PREF 8.25%	Equity	Active
10-20-00-00-204-04-00	CAPITAL STOCK PREF 8.7%	Equity	Active
10-20-00-00-204-05-00	CAPITAL STOCK PREF 8.75%	Equity	Active
10-20-00-00-207-00-00	PREM ON CAPITAL STOCK	Equity	Active
10-20-00-00-210-00-00	CAP STOCK REACQUIRED	Equity	Active
10-20-00-00-211-00-00	MISC PAID IN CAPITAL	Equity	Active
10-20-00-00-214-01-01	CAPITAL STOCK EXP 1926	Equity	Active
10-20-00-00-214-01-02	CAPITAL STOCK EXP 1948	Equity	Active
10-20-00-00-214-01-03	CAPITAL STOCK EXP 1950	Equity	Active
10-20-00-00-214-01-04	CAPITAL STOCK EXP 1971	Equity	Active
10-20-00-00-214-01-05	CAPITAL STOCK EXP 1973	Equity	Active
10-20-00-00-214-01-06	CAPITAL STOCK EXP 1974	Equity	Active
10-20-00-00-214-01-07	CAPITAL STOCK EXP 1975	Equity	Active
10-20-00-00-214-02-03	CAPITAL STOCK EXP PREF 8.25%	Equity	Active
10-20-00-00-214-02-04	CAP STOCK EXP PREF 8.7%	Equity	Active
10-20-00-00-214-02-05	CAPITAL STOCK EXP PREF 8.75%	Equity	Active
10-20-00-00-216-00-00	RETAINED EARNINGS	Equity	Active

Account	Description	Type	Status
10-20-00-00-221-00-00	LT DEBT DUE WITHIN 1 YR TRANSF	Liability	Active
10-20-00-00-221-01-00	LT DEBT DUE WITHIN 1 YR	Liability	Active
10-20-00-00-221-02-00	1ST MORT. BONDS SER C	Liability	Active
10-20-00-00-221-03-00	1ST MORT. BONDS SER D	Liability	Active
10-20-00-00-221-06-00	1ST MORT. BONDS SER G	Liability	Active
10-20-00-00-221-07-00	1ST MORT. BONDS SER H	Liability	Active
10-20-00-00-221-08-00	1ST MORT. BONDS - 8.49% - I	Liability	Active
10-20-00-00-221-09-00	1ST MORT. BONDS - 6.96% - J	Liability	Active
10-20-00-00-221-10-00	1ST MORT. BONDS - 8.00% - K	Liability	Active
10-20-00-00-221-11-00	1ST MORT. BONDS - 6.96% - M	Liability	Active
10-20-00-00-221-12-00	1ST MORT. BONDS - 8.00% - N	Liability	Active
10-20-00-00-221-13-00	1ST MORT. BONDS - 8.49% - L	Liability	Active
10-20-00-00-221-14-00	1ST MORT. BONDS - 6.32% - O	Liability	Active
10-20-00-00-221-15-00	1ST MORT. BONDS - 5.24% - P	Liability	Active
10-20-00-00-231-00-00	NOTES PAYABLE	Liability	Active
10-20-00-00-232-01-00	ACCTS PAYABLE VOUCHERS	Liability	Active
10-20-00-00-232-01-01	ACCOUNTS PAYABLE - ACCRUAL	Liability	Active
10-20-00-00-232-01-40	A/P-CUR PORT PURCH POWER CONTRACTS	Liability	Active
10-20-00-00-232-01-44	A/P - RPS - CURRENT PORTION	Liability	Active
10-20-00-00-232-02-00	ACCTS PAYABLE PAYROLL	Liability	Active
10-20-00-00-232-02-01	ACCRUED PAYROLL	Liability	Active
10-20-00-00-232-02-24	A/P-CUR PORT SINKING FUND COMMITMENTS	Liability	Active
10-20-00-00-232-03-03	A/P SAVINGS BONDS	Liability	Active
10-20-00-00-232-03-05	A/P THRIFT PLAN/401(k) PLAN	Liability	Active
10-20-00-00-232-03-06	A/P 401K LOAN PROV	Liability	Active
10-20-00-00-232-03-07	A/P UNION DUES	Liability	Active
10-20-00-00-232-03-08	A/P WAGE ASSIGNMENT	Liability	Active
10-20-00-00-232-03-10	A/P UNITED WAY	Liability	Active
10-20-00-00-232-03-11	A/P STOCK PURCH PLAN	Liability	Active
10-20-00-00-232-03-18	A/P MEDICAL REIMBURSEMENT	Liability	Active
10-20-00-00-232-03-19	A/P SCHOLARSHIP FUND	Liability	Active
10-20-00-00-232-03-20	BCBS CLAIMS SETTLEMENT	Liability	Active
10-20-00-00-232-03-21	HSA CONTRIBUTIONS	Liability	Active
10-20-00-00-232-03-23	RETIREE HEALTH INS CONTRIBUTIONS	Liability	Active
10-20-00-00-232-04-01	A/P UNCLAIMED DEPOSITS & REF.	Liability	Active
10-20-00-00-232-04-02	A/P-UNCLAIMED CREDIT BALANCE REFUNDS	Liability	Active
10-20-00-00-232-04-03	A/P-UNCLAIMED PROPERTY - SUSPENSE	Liability	Active
10-20-00-00-232-05-00	A/P - CUSTOMER REFUNDS	Liability	Active
10-20-00-00-232-05-01	A/P - DUPLICATE CUSTOMER DEPOSITS	Liability	Active
10-20-00-00-232-05-02	A/P - CUSTOMER CREDIT BALANCES	Liability	Active
10-20-00-00-232-05-03	A/P - SUNDRY CUSTOMER CREDIT BALANCES	Liability	Active
10-20-00-00-232-06-00	A/P-LI-EAP OVERCOLLECTED FUNDS	Liability	Active
10-20-00-00-232-07-01	A/P - CDFA FOR EEBB PROGRAM - 2015	Liability	Active
10-20-00-00-232-30-00	DEPENDENT CARE DEDUC & REIMB	Liability	Active
10-20-00-00-232-32-00	OPTIONAL LIFE INS DEDUCTION	Liability	Active
10-20-00-00-232-33-00	OPTIONAL AD&D DEDUCTION	Liability	Active
10-20-00-00-232-34-00	LONG TERM CARE INS DEDUCTION	Liability	Active
10-20-00-00-232-35-00	HOME/AUTO INS DEDUCTION	Liability	Active
10-20-00-00-233-00-00	NOTE PAYABLE - CASHPOOL	Liability	Active

Account	Description	Type	Status
10-20-00-00-234-00-00	A/P ASSOC CO-VOUCHERS	Liability	Active
10-20-00-00-234-01-00	A/P ASSOC CO-ACCRUALS	Liability	Active
10-20-00-00-234-01-02	A/P ASSOC CO-FLEXI ONLY USC	Liability	Active
10-20-00-00-234-01-04	A/P ASSOC CO-FLEXI ONLY UES	Liability	Active
10-20-00-00-234-01-05	A/P ASSOC COS - SERVICE BILL	Liability	Active
10-20-00-00-234-01-12	A/P ASSOC COS - USC	Liability	Active
10-20-00-00-234-01-13	A/P ASSOC COS - UPC	Liability	Active
10-20-00-00-234-01-14	A/P ASSOC COS - URC	Liability	Active
10-20-00-00-234-01-15	A/P ASSOC COS - UC	Liability	Active
10-20-00-00-234-01-20	A/P ASSOC COS - FGE	Liability	Active
10-20-00-00-234-01-21	A/P ASSOC COS - FEDCO	Liability	Active
10-20-00-00-234-01-24	A/P ASSOC COS - URI	Liability	Active
10-20-00-00-234-01-25	A/P ASSOC COS - UI	Liability	Active
10-20-00-00-234-01-26	A/P ASSOC COS - USOURCE	Liability	Active
10-20-00-00-234-01-30	A/P ASSOC COS - NU	Liability	Active
10-20-00-00-234-01-33	A/P ASSOC COS - GSG	Liability	Active
10-20-00-00-234-02-00	A/P ASSOC CO-KESOP	Liability	Active
10-20-00-00-234-03-00	A/P ASSOC CO-MPCP	Liability	Active
10-20-00-00-234-04-00	A/P ASSOC CO-MOBILE SUBSTN	Liability	Active
10-20-00-00-235-01-00	CUSTOMER DEPOSITS	Liability	Active
10-20-00-00-235-01-01	CUSTOMER DEPOSITS - PP	Liability	Active
10-20-00-00-235-02-00	CUSTOMER BILLED DEPOSITS	Liability	Active
10-20-00-00-236-01-30	FED INC TAX CURRENT	Liability	Active
10-20-00-00-236-01-31	FED INC TAX PRIOR	Liability	Active
10-20-00-00-236-02-30	STATE BPT-CURRENT	Liability	Active
10-20-00-00-236-02-31	STATE BPT-PRIOR	Liability	Active
10-20-00-00-236-02-40	STATE TAX-CURRENT	Liability	Active
10-20-00-00-236-02-41	STATE TAX - PRIOR	Liability	Active
10-20-00-00-236-02-42	NH CONSUMPTION TAX	Liability	Active
10-20-00-00-236-02-43	NH CONSUMPTION TAX WRITE-OFF	Liability	Active
10-20-00-00-236-03-06	ACCR TAXES MASS UNEMPLOYMENT	Liability	Active
10-20-00-00-236-03-10	ACCR TAXES FICA	Liability	Active
10-20-00-00-236-04-10	TAXES FEDERAL UNEMPLOYMNT	Liability	Active
10-20-00-00-236-06-10	TAXES UNEMPLOYMNT-NH	Liability	Active
10-20-00-00-237-00-00	INTEREST ACCRUED	Liability	Active
10-20-00-00-237-01-00	ACCR INTEREST FUNDED DEBT	Liability	Active
10-20-00-00-237-02-00	ACCR INTEREST CUSTMR DEPOSITS	Liability	Active
10-20-00-00-237-02-01	ACCRUED INTEREST-CUST DEP - PP	Liability	Active
10-20-00-00-238-01-00	DIVIDENDS DECLARED PEF	Liability	Active
10-20-00-00-238-02-00	DIVIDENDS DECLARED COMMON	Liability	Active
10-20-00-00-241-03-10	EMPL FICA WITHHOLDING TAX	Liability	Active
10-20-00-00-241-04-10	EMPL FED WITHHOLDING TAX	Liability	Active
10-20-00-00-241-06-11	EMPL STATE WITHHOLDING TAX - MA	Liability	Active
10-20-00-00-241-06-16	EMPL STATE WITHHOLDING TAX - ME	Liability	Active
10-20-00-00-242-00-00	MISC ACCRUED LIABILITIES	Liability	Active
10-20-00-00-242-01-01	ACCRUED LEGAL FEES-POWER SUPPLY	Liability	Active
10-20-00-00-242-01-02	ACCRUED PENS FUND PAY	Liability	Active
10-20-00-00-242-01-05	ACCRUED LEGAL FEES-CORPORATE	Liability	Active
10-20-00-00-242-01-06	ACCRUED LEGAL FEES-REGULATORY	Liability	Active

Account	Description	Type	Status
10-20-00-00-242-01-10	ACCRUED MAJOR STORM RESERVE	Liability	Active
10-20-00-00-242-02-00	ACCRUED REVENUE PIC PILOT	Liability	Active
10-20-00-00-242-03-20	ACCRUED HEALTH INSURANCE - NON UNION	Liability	Active
10-20-00-00-242-03-25	ACCRUED DENTAL INSURANCE	Liability	Active
10-20-00-00-242-04-08	ACCRUED LEGAL-CLAIMS AND LITIGATION	Liability	Active
10-20-00-00-242-05-11	ACCRUED LEGAL MISC - FLOW THRU OR BS	Liability	Active
10-20-00-00-242-06-00	FAS 158 ADJ SERP CURRENT	Liability	Active
10-20-00-00-242-08-00	ACCRUED AUDIT FEES	Liability	Active
10-20-00-00-242-26-00	ACCRUED INCENTIVE COMPENSATION	Liability	Active
10-20-00-00-242-30-00	ACCRUED VACATION	Liability	Active
10-20-00-00-242-31-10	INSURANCE CLAIMS-UES	Liability	Active
10-20-00-00-242-32-00	ACCOUNTS PAYABLE ACCRUAL	Liability	Active
10-20-00-00-242-32-10	ACCOUNTS PAYABLE ACCRUAL - BS	Liability	Active
10-20-00-00-242-33-00	UNEARNED REVENUE-MISC	Liability	Active
10-20-00-00-242-34-00	ACCRUED POSTAGE	Liability	Active
10-20-00-00-242-86-00	ACCRUED EMERGENCY STORM COSTS	Liability	Active
10-20-00-00-242-90-00	REGULATORY LIABILITIES-CURRENT	Liability	Active
10-20-00-00-253-00-00	REGULATORY LIABILITY-SFAS 109 FED	Liability	Active
10-20-00-00-253-00-01	REGULATORY LIABILITY-SFAS 109 STATE	Liability	Active
10-20-00-00-253-00-02	REGULATORY LIABILITY-SFAS 109 STATE GROSS UP	Liability	Active
10-20-00-00-253-00-10	REGULATORY LIAB-PURCH POWER CONTRACTS	Liability	Active
10-20-00-00-253-01-04	CUSTOMER GIFT CERTIFICATE	Liability	Active
10-20-00-00-253-01-05	REGULATORY LIABILITY - APBO	Liability	Active
10-20-00-00-253-02-00	SYSTEM BENEFIT CHARGE - LI-EAP RESERVE	Liability	Active
10-20-00-00-253-04-03	ACCRUED SFAS 106 LIABILITY	Liability	Active
10-20-00-00-253-04-06	REGULATORY LIABILITY - PENSION PBOP 06	Liability	Active
10-20-00-00-253-04-11	FAS 158 ADJ - PENSION	Liability	Active
10-20-00-00-253-04-13	FAS 158 ADJ - PBOP	Liability	Active
10-20-00-00-253-04-14	FAS 158 ADJ - SERP	Liability	Active
10-20-00-00-253-36-01	ACCRUED RPS - TYPE 1	Liability	Active
10-20-00-00-254-04-00	REGULATORY LIABILITY-COST OF REMOVAL	Liability	Active
10-20-00-00-282-01-30	DEF FIT - OTHER	Liability	Active
10-20-00-00-282-01-31	DEF FIT - ACCEL DEPR	Liability	Active
10-20-00-00-282-01-32	DEF FIT - PRA	Liability	Active
10-20-00-00-282-01-33	DEF FIT - RETIREMENT LOSS	Liability	Active
10-20-00-00-282-01-34	DEF FIT - SFAS 106-OPEB	Liability	Active
10-20-00-00-282-01-35	DEF FIT - PENSION FAS 87	Liability	Active
10-20-00-00-282-01-36	DEF FIT - DEBT DISC EXP	Liability	Active
10-20-00-00-282-01-37	DEF FIT - KESOP	Liability	Active
10-20-00-00-282-01-42	DEF FIT - DEFD RATE CASE & RESTR	Liability	Active
10-20-00-00-282-01-47	DEF FIT - PENSION FAS 87 REG ASSET	Liability	Active
10-20-00-00-282-01-49	DEF FIT - SFAS 106 OPEB REG ASSET	Liability	Active
10-20-00-00-282-01-50	DEF FIT - BAD DEBT REG ASSET	Liability	Active
10-20-00-00-282-01-51	DEF FIT - ITC	Liability	Active
10-20-00-00-282-01-55	DEF FIT - DER INVESTMENT AMORT	Liability	Active
10-20-00-00-282-01-59	DEF FIT- FAS 158 PBOP	Liability	Active
10-20-00-00-282-01-60	DEF FIT- PENSION FAS 158	Liability	Active
10-20-00-00-282-01-61	DEF FIT - MERGER COSTS	Liability	Active
10-20-00-00-282-01-62	DEF FIT - INDENTURE COSTS	Liability	Active

Account	Description	Type	Status
10-20-00-00-282-01-63	DEF FIT- SERP FAS 158	Liability	Active
10-20-00-00-282-01-64	DEF FIT- SFAS 109 REG ASSET STATE	Liability	Active
10-20-00-00-282-01-67	DEF FIT- STORM RESTORATION	Liability	Active
10-20-00-00-282-01-68	ADIT-UTILITY PLANT DIFFERENCES	Liability	Active
10-20-00-00-282-01-99	DEF FIT - DEBIT BALANCE RECLASS	Liability	Active
10-20-00-00-282-02-22	DEF SIT- NHBPT GROSS UP	Liability	Active
10-20-00-00-282-02-31	DEF SIT - ACCEL DEPR	Liability	Active
10-20-00-00-282-02-32	DEF SIT - PRA	Liability	Active
10-20-00-00-282-02-33	DEF SIT - RETIREMENT LOSS	Liability	Active
10-20-00-00-282-02-34	DEF SIT - SFAS 106 -OPEB	Liability	Active
10-20-00-00-282-02-35	DEF SIT - PENSION FAS 87	Liability	Active
10-20-00-00-282-02-36	DEF SIT - DEBT DISC EXP	Liability	Active
10-20-00-00-282-02-37	DEF SIT - KESOP	Liability	Active
10-20-00-00-282-02-42	DEF SIT - DEFD RATE CASE & RESTR	Liability	Active
10-20-00-00-282-02-47	DEF SIT - PENSION FAS87 REG ASSET	Liability	Active
10-20-00-00-282-02-49	DEF SIT - SFAS 106 OPEB REG ASSET	Liability	Active
10-20-00-00-282-02-50	DEF SIT - BAD DEBT REG ASSET	Liability	Active
10-20-00-00-282-02-55	DEF SIT - DER INVESTMENT AMORT	Liability	Active
10-20-00-00-282-02-59	DEF SIT- FAS 158 PBOP	Liability	Active
10-20-00-00-282-02-60	DEF SIT- PENSION FAS 158	Liability	Active
10-20-00-00-282-02-61	DEF SIT - MERGER COSTS	Liability	Active
10-20-00-00-282-02-62	DEF SIT - INDENTURE COSTS	Liability	Active
10-20-00-00-282-02-63	DEF SIT- SERP FAS 158	Liability	Active
10-20-00-00-282-02-64	DEF SIT- SFAS 109 REG ASSET STATE	Liability	Active
10-20-00-00-282-02-67	DEF SIT- STORM RESTORATION	Liability	Active
10-20-00-00-282-02-99	DEF SIT - DEBIT BALANCE RECLASS	Liability	Active
10-20-00-00-282-03-00	DEF FIT (SFAS 109) GROSS-UP FED	Liability	Active
10-20-00-00-282-11-38	CURRENT DEF FIT - BAD DEBTS	Liability	Active
10-20-00-00-282-11-39	CURRENT - DEF FIT - ACCRUED REVENUE	Liability	Active
10-20-00-00-282-11-41	CURRENT DEF FIT - PREPAID PROPERTY TAX	Liability	Active
10-20-00-00-282-12-38	CURRENT - DEF SIT - BAD DEBTS	Liability	Active
10-20-00-00-282-12-39	CURRENT - DEF SIT - ACCRUED REVENUE	Liability	Active
10-20-00-00-282-12-41	CURRENT DEF SIT - PREPAID PROPERTY TAX	Liability	Active
10-20-00-00-282-91-59	DEF FIT - SFAS 158 PBOP	Liability	Active
10-20-00-00-282-91-60	DEF FIT - PENSION FAS 158	Liability	Active
10-20-00-00-282-91-63	DEF FIT - SFAS 158 SERP	Liability	Active
10-20-00-00-282-92-59	DEF SIT - SFAS 158 PBOP	Liability	Active
10-20-00-00-282-92-60	DEF SIT - PENSION FAS 158	Liability	Active
10-20-00-00-282-92-63	DEF SIT - SFAS 158 SERP	Liability	Active
10-20-00-23-232-00-00	COGENERATION- OVERCOLLECTION	Liability	Active
10-20-00-32-173-00-00	ACCRUED REV-EXT DELIVERY	Assets	Active
10-20-00-33-173-00-00	ACCRUED REV-STRANDED COSTS	Assets	Active
10-20-00-34-173-00-00	ACCRUED REV-TRANSITION SVC-NON-G1	Assets	Active
10-20-00-35-173-00-00	ACCRUED REV-TRANSITION SVC-G1	Assets	Active
10-20-00-36-173-00-00	ACCRUED REV-DEFAULT SVC-NON-G1	Assets	Active
10-20-00-37-173-00-00	ACCRUED REV-DEFAULT SVC-G1	Assets	Active
10-20-00-38-173-00-00	ACCRUED REVENUE - SHARED SAVINGS INCENT	Assets	Active
10-20-00-42-173-00-00	ACCRUD REV-RENEW PORT STD COSTS-NON-G1	Assets	Active
10-20-00-43-173-00-00	ACCRUD REV-RENEW PORT STD COSTS-G1	Assets	Active

Account	Description	Type	Status
10-20-00-44-173-01-00	ACCRUED REVENUE-RGGI RES-NON LOW INCOME	Assets	Active
10-20-00-44-173-02-00	ACCRUED REVENUE-RGGI RES-LOW INCOME	Assets	Active
10-20-00-44-173-03-00	ACCRUED REVENUE-RGGI RES-C & I	Assets	Active
10-20-00-45-173-00-00	ACC REV RSO	Assets	Active
10-20-00-46-173-00-00	ACC REV ON TOU-SMART GRID	Assets	Active
10-20-00-47-173-00-00	ACCRUED REVENUE-STORM RECOVERY ADJ	Assets	Active
10-20-00-47-182-86-00	REG ASSET - EMERGENCY STORM RESTORATION	Assets	Active
10-20-00-48-173-01-00	ACCRUED REVENUE- EEBB RES	Assets	Active
10-20-00-48-232-07-00	A/P - CDFA FOR EEBB PROGRAM	Liability	Active
10-20-01-00-419-11-06	INT INC-NH EE RES NON LOW INC	Revenue	Active
10-20-01-00-419-12-06	INT INC-NH EE LG GEN	Revenue	Active
10-20-01-00-419-13-06	INT INC-NH EE C & I	Revenue	Active
10-20-01-00-419-14-06	INT INC-NH EE OUTDOOR LIGHTING	Revenue	Active
10-20-01-00-419-17-06	INT INC-NH EE RES LOW INC	Revenue	Active
10-20-01-00-426-04-00	ANHU ASSESSMENT	Expense	Active
10-20-01-00-426-05-00	OTHER INCOME DEDUCTIONS	Expense	Active
10-20-01-00-431-11-06	INT EXP-NH EE RES NON LOW INC	Expense	Active
10-20-01-00-431-12-06	INT EXP-NH EE LG GEN	Expense	Active
10-20-01-00-431-13-06	INT EXP-NH EE C & I	Expense	Active
10-20-01-00-431-14-06	INT EXP-NH EE OUTDOOR LIGHTING	Expense	Active
10-20-01-00-431-17-06	INT EXP-NH EE RES LOW INC	Expense	Active
10-20-01-00-923-00-02	OS LEGAL - MISC	Expense	Active
10-20-01-00-923-01-00	OS OTHER	Expense	Active
10-20-01-00-923-06-00	ADMIN SERVICE CHGS - RECOVERY	Expense	Active
10-20-01-00-923-60-01	MARKET PLANNING AND PRICING	Expense	Active
10-20-01-00-928-01-00	REG COMM ASSESSMENT/FEES	Expense	Active
10-20-01-00-928-02-00	REG COMM EXP-MISC	Expense	Active
10-20-01-00-928-03-00	REG COMM EXP - LEGAL	Expense	Active
10-20-01-22-419-00-00	INTEREST INCOME - LIEAP RESERVE	Revenue	Active
10-20-01-22-431-00-00	INTEREST EXPENSE - LIEAP RESERVE	Expense	Active
10-20-01-32-419-00-00	Int Income-External Delivery	Revenue	Active
10-20-01-32-431-00-00	Int Expense-External Delivery	Expense	Active
10-20-01-33-419-00-00	Int Income-Stranded Costs	Revenue	Active
10-20-01-33-431-00-00	Int Expense-Stranded Costs	Expense	Active
10-20-01-34-419-00-00	Int Income-Transition Service-Non-G1	Revenue	Active
10-20-01-34-431-00-00	Int Expense-Transition Service-Non-G1	Expense	Active
10-20-01-35-431-00-00	Int Expense-Transition Service-G1	Expense	Active
10-20-01-36-419-00-00	Int Income-Default Service-Non-G1	Revenue	Active
10-20-01-36-431-00-00	Int Expense-Default Service-Non-G1	Expense	Active
10-20-01-36-928-01-00	REG COMM - PUC ASSESSMENT - PS G1/NONG1	Expense	Active
10-20-01-36-930-00-99	DS ADMIN SERVICE COST - NON G1	Expense	Active
10-20-01-37-419-00-00	Int Income-Default Service-G1	Revenue	Active
10-20-01-37-431-00-00	Int Expense-Default Service-G1	Expense	Active
10-20-01-37-930-00-99	DS ADMIN SERVICE COST - G1	Expense	Active
10-20-01-42-419-00-00	INT INCOME-RENEW PORT STD COSTS-NON-G1	Revenue	Active
10-20-01-42-431-00-00	INT EXPENSE-RENEW PORT STD COSTS-NON-G1	Expense	Active
10-20-01-43-419-00-00	INT INCOME-RENEW PORT STD COSTS-G1	Revenue	Active
10-20-01-43-431-00-00	INT EXPENSE-RENEW PORT STD COSTS-G1	Expense	Active
10-20-01-44-419-01-00	INT INC-RGGI-RES-NON LOW INC	Revenue	Active

Account	Description	Type	Status
10-20-01-44-419-02-00	INT INC-RGGI-RES-LOW INC	Revenue	Active
10-20-01-44-419-03-00	INT INC-RGGI-RES-C & I	Revenue	Active
10-20-01-44-431-01-00	INT EXP-RGGI RES-NON LOW INC	Expense	Active
10-20-01-44-431-02-00	INT EXP-RGGI RES-LOW INC	Expense	Active
10-20-01-44-431-03-00	INT EXP-RGGI RES-C & I	Expense	Active
10-20-01-45-419-00-00	INT INCOME-RSO	Revenue	Active
10-20-01-45-431-00-00	INT EXPENSE- RSO	Expense	Active
10-20-01-46-419-01-00	INT INC-TOU SMART GRID	Revenue	Active
10-20-01-46-431-01-00	INT ESP-TOU SMART GRID	Expense	Active
10-20-01-47-419-00-00	INT INC-STORM RECOVERY ADJ	Revenue	Active
10-20-01-47-431-00-00	INT EXP-STORM RECOVERY ADJ	Expense	Active
10-20-02-00-419-00-41	INTEREST INCOME -ISO ODR	Revenue	Active
10-20-02-00-421-03-00	POWER FACTOR CORRECTION INCOME	Revenue	Active
10-20-02-00-431-00-41	INTEREST EXPENSE -ISO - ODR	Expense	Active
10-20-02-00-923-00-02	O/S LEGAL MARKETING	Expense	Active
10-20-02-00-923-30-00	MARKET DEVELOPMENT - GENERAL	Expense	Active
10-20-02-00-923-31-99	MISC. ADVERTISING EXPENSES	Expense	Active
10-20-02-00-923-32-00	FIELD OPERATIONS/GENERAL	Expense	Active
10-20-02-00-923-32-01	FIELD OPERATIONS/ENERGY BANK	Expense	Active
10-20-02-00-923-32-03	FIELD OPERATIONS/ACCOUNT MGMT.	Expense	Active
10-20-02-00-923-33-00	MKT DEVEL/RESEARCH & ANALYSIS	Expense	Active
10-20-02-00-923-33-01	MKT DEVELOPMENT/CONSULTANTS	Expense	Active
10-20-02-00-923-33-03	MKT DEVEL/PROJECT MANAGEMENT	Expense	Active
10-20-02-00-923-34-02	VISIBILITY - GENERAL	Expense	Active
10-20-02-00-930-21-02	ADVERTISING - CREATIVE	Expense	Active
10-20-02-00-930-31-02	ADVERTISING - PRODUCTION BUYS	Expense	Active
10-20-02-46-456-00-00	OTHER ELECTRIC REVENUE-DOE FUNDING	Revenue	Active
10-20-03-00-408-03-10	TAXES F.I.C.A.	Expense	Active
10-20-03-00-408-04-10	TAXES FEDERAL UNEMPLOYMENT	Expense	Active
10-20-03-00-408-06-10	TAXES UNEMPLOYMENT-NH	Expense	Active
10-20-03-00-426-01-00	PENALTIES	Expense	Active
10-20-03-00-426-10-00	DONATIONS	Expense	Active
10-20-03-00-920-04-00	COMPENSATION EXP-KESOP	Expense	Active
10-20-03-00-920-05-00	INCENTIVE COMPENSATION	Expense	Active
10-20-03-00-923-01-00	OS OTHER (Unitil Retiree Trust Only 03 fwd)	Expense	Active
10-20-03-00-926-01-00	EMPL PENSION-401(K)	Expense	Active
10-20-03-00-926-02-00	FASB 87 - PENSION	Expense	Active
10-20-03-00-926-03-00	HEALTH INSUR MEDICAL ONLY	Expense	Active
10-20-03-00-926-03-01	HEALTH INS - EMP CONTR - MEDICAL ONLY	Expense	Active
10-20-03-00-926-03-03	HEALTH INS - DRUG SUBSIDY	Expense	Active
10-20-03-00-926-03-11	HEALTH INS - EMP CONTR - UES (UNION)	Expense	Active
10-20-03-00-926-04-00	EMPL BENEFIT-LIFE INSURANCE	Expense	Active
10-20-03-00-926-06-00	EMPL BENEFITS OTHER	Expense	Active
10-20-03-00-926-09-00	SFAS 106- PBOP	Expense	Active
10-20-03-00-926-10-00	EMPL PENSION FUND SERVICES	Expense	Active
10-20-03-00-926-12-00	DENTAL INSURANCE	Expense	Active
10-20-03-00-926-12-01	DENTAL INSURANCE - EMP CONTRIBUTION	Expense	Active
10-20-03-00-926-13-00	AD&D INSURANCE	Expense	Active
10-20-03-00-926-14-00	LTD INSURANCE	Expense	Active

Account	Description	Type	Status
10-20-03-00-926-15-00	RETIREE LIFE INSURANCE	Expense	Active
10-20-03-00-926-16-00	RELOCATION EXPENSE	Expense	Active
10-20-03-00-926-24-00	VISION	Expense	Active
10-20-03-00-926-24-01	VISION - EE CONTR	Expense	Active
10-20-04-00-588-12-00	SVC CNTR EXP - SECURITY SYSTEM	Expense	Active
10-20-04-00-935-10-00	MAINT - FACILITIES - CAP	Expense	Active
10-20-04-00-935-10-01	MAINT - FACILITIES - SEA	Expense	Active
10-20-07-00-426-06-00	MEMBERSHIP DUES	Expense	Active
10-20-07-00-426-06-01	USC MEMBERSHIP DUES R/C	Expense	Active
10-20-08-00-419-02-00	INTEREST INCOME-CASH POOL	Revenue	Active
10-20-08-00-419-02-01	INTEREST INCOME - SPECIAL DEPOSITS	Revenue	Active
10-20-08-00-419-04-00	DIVIDEND INCOME	Revenue	Active
10-20-08-00-419-20-00	INTEREST INCOME- SPECIAL DEPOSITS	Revenue	Active
10-20-08-00-421-00-00	MISC REVENUE	Revenue	Active
10-20-08-00-421-01-00	GAIN ON DISP OF PROP	Revenue	Active
10-20-08-00-425-00-00	AMORT CAPITAL STK EXP	Expense	Active
10-20-08-00-426-05-00	OTHER INCOME DEDUCTIONS	Expense	Active
10-20-08-00-427-00-00	INTEREST ON LT DEBT	Expense	Active
10-20-08-00-428-00-00	AMORT OF DEBT EXPENSE	Expense	Active
10-20-08-00-430-00-00	INT ON DEBT TO ASSOC CO	Expense	Active
10-20-08-00-431-02-00	INTEREST EXPENSE - CASHPOOL	Expense	Active
10-20-08-00-431-03-00	INT EXP-FUEL & PURCH PWR	Expense	Active
10-20-08-00-431-03-01	INT EXP-CONSERVATION CHR	Expense	Active
10-20-08-00-431-03-02	INTEREST EXP - EE	Expense	Active
10-20-08-00-437-02-00	PREF DIVIDENDS 6%	Expense	Active
10-20-08-00-437-03-00	PREF DIVIDENDS 8.25%	Expense	Active
10-20-08-00-437-04-00	PREF DIVIDENDS 8.7%	Expense	Active
10-20-08-00-437-05-00	PREF DIVIDENDS 8.75%	Expense	Active
10-20-08-00-438-00-00	COMMON DIVIDENDS	Expense	Active
10-20-08-00-439-00-00	ADJMTS TO RETAINED EARNINGS	Expense	Active
10-20-08-00-439-00-01	CASH ADJMTS TO RETAINED EARNINGS	Expense	Active
10-20-08-00-440-00-00	ELEC REV RESIDENTIAL	Revenue	Active
10-20-08-00-440-00-02	Elec Rev Residential - Customer Charge	Revenue	Active
10-20-08-00-440-00-03	Elec Rev Residential - Block 1	Revenue	Active
10-20-08-00-440-00-04	Elec Rev Residential - Block 2	Revenue	Active
10-20-08-00-440-00-05	Elec Rev Residential - Off Peak	Revenue	Active
10-20-08-00-440-00-06	DSM Lost Base Revenue - Residential	Revenue	Active
10-20-08-00-440-00-07	Elec Rev Residential - BPT	Revenue	Active
10-20-08-00-440-00-99	CONVERTED REVENUE RESIDENTIAL NON EXT	Revenue	Active
10-20-08-00-440-30-02	ELEC REV RESIDENTIAL - CUSTOMER CHG - Ext Sup	Revenue	Active
10-20-08-00-440-30-03	ELEC REV RESIDENTIAL - BLOCK 1 - Ext Sup	Revenue	Active
10-20-08-00-440-30-04	ELEC REV RESIDENTIAL - BLOCK 2 - Ext Sup	Revenue	Active
10-20-08-00-440-30-05	ELEC REV RESIDENTIAL - OFF PEAK - Ext Sup	Revenue	Active
10-20-08-00-440-30-99	CONVERTED REVENUE RESIDENTIAL EXT	Revenue	Active
10-20-08-00-442-00-99	CONVERTED REVENUE COMMERCIAL NON EXT	Revenue	Active
10-20-08-00-442-01-00	ELEC REV REGULAR GENERAL	Revenue	Active
10-20-08-00-442-01-02	Elec Rev Regular General - Customer Charge	Revenue	Active
10-20-08-00-442-01-03	Elec Rev Regular General -Block 1	Revenue	Active
10-20-08-00-442-01-06	Elec Rev Regular General - Demand Step 1	Revenue	Active

Account	Description	Type	Status
10-20-08-00-442-01-08	Elec Rev Regular General - Transf. Credit	Revenue	Active
10-20-08-00-442-01-09	DSM Lost Base Revenue - Reg. General	Revenue	Active
10-20-08-00-442-01-10	Elec Rev Regular General - BPT	Revenue	Active
10-20-08-00-442-02-00	ELEC REV LARGE GENERAL	Revenue	Active
10-20-08-00-442-02-01	LG GEN INTERRUPTIBLE CREDIT	Revenue	Active
10-20-08-00-442-02-02	Elec Rev Large General - Customer Charge	Revenue	Active
10-20-08-00-442-02-03	Elec Rev Large General - Block 1	Revenue	Active
10-20-08-00-442-02-06	Elec Rev Large General - Demand Step 1	Revenue	Active
10-20-08-00-442-02-07	Elec Rev Large General - Demand Step 2	Revenue	Active
10-20-08-00-442-02-08	Elec Rev Large General - Transf. Credit	Revenue	Active
10-20-08-00-442-02-09	DSM Lost Base Revenue - Large General	Revenue	Active
10-20-08-00-442-02-10	Elec Rev Large General - BPT	Revenue	Active
10-20-08-00-442-31-02	Elec Rev Regular General - Customer Charge - Ext Sup	Revenue	Active
10-20-08-00-442-31-03	Elec Rev Regular General - Block 1 - Ext Sup	Revenue	Active
10-20-08-00-442-31-06	Elec Rev Regular General - Demand Step 1 - Ext Sup	Revenue	Active
10-20-08-00-442-31-08	Elec Rev Regular General - Transfer Credit - Ext Sup	Revenue	Active
10-20-08-00-442-31-99	CONVERTED REVENUE COMMERCIAL EXT	Revenue	Active
10-20-08-00-442-32-02	Elec Rev Large General - Customer Charge - Ext Sup	Revenue	Active
10-20-08-00-442-32-03	Elec Rev Large General - Block 1 - Ext Sup	Revenue	Active
10-20-08-00-442-32-06	Elec Rev Large General - Demand Step 1 - Ext Sup	Revenue	Active
10-20-08-00-442-32-08	Elec Rev Large General - Transf. credit - Ext Sup	Revenue	Active
10-20-08-00-442-32-99	CONVERTED REVENUE INDUSTRIAL EXT	Revenue	Active
10-20-08-00-442-99-00	COMPENSATING ADJUSTMENTS	Revenue	Active
10-20-08-00-442-99-03	TOTAL LOCKED METERS	Revenue	Active
10-20-08-00-442-99-04	TOTAL METERS NOT READ	Revenue	Active
10-20-08-00-442-99-05	Regular General KWH Comp Adj	Revenue	Active
10-20-08-00-442-99-06	Regular General KVA/KW Comp adj	Revenue	Active
10-20-08-00-442-99-07	Large General KWH Comp adj	Revenue	Active
10-20-08-00-442-99-08	Large General KVA/KW Comp adj	Revenue	Active
10-20-08-00-444-00-00	ELEC REV PUB ST LTG	Revenue	Active
10-20-08-00-444-00-01	ELEC REV PUB ST LTG BPT	Revenue	Active
10-20-08-00-444-01-00	ELEC REV UNMETERED SALES	Revenue	Active
10-20-08-00-444-01-01	ELEC REV UNMETERED SALES BPT	Revenue	Active
10-20-08-00-444-01-99	CONVERTED REVENUE OUTDOOR LIGHTING NON EXT	Revenue	Active
10-20-08-00-444-30-00	ELEC REV PUB ST LTG - Ext Sup	Revenue	Active
10-20-08-00-444-30-99	CONVERTED REVENUE OUTDOOR LIGHTING EXT	Revenue	Active
10-20-08-00-444-31-00	ELEC REV UNMETERED SALES - Ext Sup	Revenue	Active
10-20-08-00-444-99-00	Public Authority KWH Comp Adj	Revenue	Active
10-20-08-00-444-99-01	Public Authority KVA/KW Comp Adj	Revenue	Active
10-20-08-00-444-99-02	Public Authority KWH Comp Adj Reg Gen	Revenue	Active
10-20-08-00-444-99-03	Public Authority KVA/KW Comp Adj Reg Gen	Revenue	Active
10-20-08-00-444-99-04	Public Authority KWH Comp Adj Lg Gen	Revenue	Active
10-20-08-00-444-99-05	Public Authority KVA/KW Comp Adj Lg Gen	Revenue	Active
10-20-08-00-445-00-00	ELEC REV SALES TO PUB AUTH	Revenue	Active
10-20-08-00-445-00-01	PUB AUTH INTERRUPTIBLE CREDIT	Revenue	Active
10-20-08-00-445-01-00	Electric Revenue Lg. General	Revenue	Active
10-20-08-00-445-01-02	Municipal Regular General - Cust Charge	Revenue	Active
10-20-08-00-445-01-03	Municipal Regular General - Block 1	Revenue	Active
10-20-08-00-445-01-04	Municipal Regular General - Block 2	Revenue	Active

Account	Description	Type	Status
10-20-08-00-445-01-06	Municipal Regular General - Step 1	Revenue	Active
10-20-08-00-445-01-08	Municipal Regular General - Transformer Credit	Revenue	Active
10-20-08-00-445-02-00	Electric Revenue Reg. General	Revenue	Active
10-20-08-00-445-02-02	Municipal Large General - Cust Charge	Revenue	Active
10-20-08-00-445-02-03	Municipal Large General - Block 1	Revenue	Active
10-20-08-00-445-02-04	Municipal Large General - Block 2	Revenue	Active
10-20-08-00-445-02-06	Municipal Large General - Step 1	Revenue	Active
10-20-08-00-445-02-07	Municipal Large General - Step 2	Revenue	Active
10-20-08-00-445-02-08	Municipal Large General - Transformer Credit	Revenue	Active
10-20-08-00-445-02-09	Municipal Large General - BPT	Revenue	Active
10-20-08-00-445-02-99	CONVERTED REVENUE INDUSTRIAL NON EXT	Revenue	Active
10-20-08-00-445-31-02	Municipal Regular General Cust Charge - Ext Sup	Revenue	Active
10-20-08-00-445-31-03	Municipal Regular General Block 1 - Ext Sup	Revenue	Active
10-20-08-00-445-31-04	Municipal Regular General Block 2 - Ext Sup	Revenue	Active
10-20-08-00-445-31-05	Municipal Regular General Temp - Ext Sup	Revenue	Active
10-20-08-00-445-31-06	Municipal Regular General Step 1 - Ext Sup	Revenue	Active
10-20-08-00-445-31-07	Municipal Regular General Step 2 - Ext Sup	Revenue	Active
10-20-08-00-445-31-08	Municipal Regular General Transformer Credit - Ext Sup	Revenue	Active
10-20-08-00-445-32-02	Municipal Large General Cust Charge - Ext Sup	Revenue	Active
10-20-08-00-445-32-03	Municipal Large General Block 1 - Ext Sup	Revenue	Active
10-20-08-00-445-32-04	Municipal Large General Block 2 - Ext Sup	Revenue	Active
10-20-08-00-445-32-05	Municipal Large General Temp - Ext Sup	Revenue	Active
10-20-08-00-445-32-06	Municipal Large General Step 1 - Ext Sup	Revenue	Active
10-20-08-00-445-32-07	Municipal Large General Step 2 - Ext Sup	Revenue	Active
10-20-08-00-445-32-08	Municipal Large General Transformer Credit	Revenue	Active
10-20-08-00-449-01-00	ACCRUED REVENUE-CC RES	Revenue	Active
10-20-08-00-449-02-00	ACCRUED REVENUE-CC GEN G2/G4	Revenue	Active
10-20-08-00-449-03-00	ACCRUED REVENUE-CC GEN G1	Revenue	Active
10-20-08-00-449-04-00	ACCRUED REVENUE-FUEL	Revenue	Active
10-20-08-00-449-05-00	ACCRUED REVENUE-PURCHASED PWR	Revenue	Active
10-20-08-00-449-06-00	LOST REVENUE-CC	Revenue	Active
10-20-08-00-449-07-00	SHARED SAVINGS INCENTIVE	Revenue	Active
10-20-08-00-449-08-00	NOT BILLED ACCRUED REVENUE	Revenue	Active
10-20-08-00-449-09-00	LOST REVENUE-EE	Revenue	Active
10-20-08-00-449-10-00	ACCRUED ELECTRIC REVENUE	Revenue	Active
10-20-08-00-449-12-00	ACCRUED REVENUE - ADMIN SVC CHG	Revenue	Active
10-20-08-00-449-50-00	RATE RELIEF - ELEC	Revenue	Active
10-20-08-00-449-50-10	RATE RELIEF - MAJOR STORM RESERVE-ELEC	Revenue	Active
10-20-08-00-449-50-20	RATE RELIEF - WIND STORM RECOVERY-ELEC	Revenue	Active
10-20-08-00-449-50-30	RATE RELIEF - ICE STORM RECOVERY-ELEC	Revenue	Active
10-20-08-00-449-50-40	RATE RELIEF - VEGETATION -ELEC	Revenue	Active
10-20-08-00-450-00-00	LATE PAYMENT CHARGES	Revenue	Active
10-20-08-00-451-00-00	DISC/RECON CHARGES	Revenue	Active
10-20-08-00-451-01-00	CHECK CHARGES	Revenue	Active
10-20-08-00-451-02-00	TEMPORARY SERVICE REVENUE	Revenue	Active
10-20-08-00-451-03-00	MISC SERVICE REVENUES	Revenue	Active
10-20-08-00-454-00-00	RENT ELEC PROP - CATV	Revenue	Active
10-20-08-00-454-01-00	RENT FROM MOBILE SUB	Revenue	Active
10-20-08-00-454-02-00	MISC RENT	Revenue	Active

Account	Description	Type	Status
10-20-08-00-456-00-00	OTHER ELEC REVENUES	Revenue	Active
10-20-08-00-456-00-01	OTHER ELEC REV - INTERCONNECT	Revenue	Active
10-20-08-00-456-01-00	LINE EXTENSION SURCHARGE	Revenue	Active
10-20-08-00-456-02-00	FRANCHISE TAX RECEIPT	Revenue	Active
10-20-08-00-456-10-00	REV FROM TRANS OF ELEC OF OTHERS	Revenue	Active
10-20-08-00-921-01-08	BANK FEES & COMMITMENT FEES	Expense	Active
10-20-08-00-921-01-09	Credit Card Fees	Expense	Active
10-20-08-00-921-01-11	CREDIT RATING FEES	Expense	Active
10-20-08-00-923-00-00	OS- LEGAL CLAIMS AND LITIGATIONS	Expense	Active
10-20-08-00-923-00-01	OS LEGAL-CORPORATE	Expense	Active
10-20-08-00-924-00-00	PROPERTY INSURANCE	Expense	Active
10-20-08-00-925-00-00	D&O & FIDUCIARY	Expense	Active
10-20-08-00-925-02-00	GENERAL LIABILITY	Expense	Active
10-20-08-00-925-02-02	GENERAL LIABILITY CLAIMS	Expense	Active
10-20-08-00-925-04-00	WORKERS COMPENSATION EXP	Expense	Active
10-20-08-00-930-02-00	TRUSTEE/REGISTRAR EXPENSE	Expense	Active
10-20-08-00-930-04-00	DIRECTORS FEES & EXPENSES	Expense	Active
10-20-08-32-431-00-00	Int Expense-External Delivery	Expense	Active
10-20-08-33-431-00-00	Int Expense-Stranded Costs	Expense	Active
10-20-08-34-431-00-00	Int Expense-Transition Service-Non-G1	Expense	Active
10-20-08-35-431-00-00	Int Expense-Transition Service-G1	Expense	Active
10-20-08-36-431-00-00	Int Expense-Default Service-Non-G1	Expense	Active
10-20-08-37-431-00-00	Int Expense-Default Service-G1	Expense	Active
10-20-08-99-451-01-01	ENHANCED METER REVENUE - RES.	Revenue	Active
10-20-08-99-451-01-02	ENHANCED METER REVENUE - GEN.	Revenue	Active
10-20-08-99-451-02-00	ENHANCED METER REVENUE	Revenue	Active
10-20-09-00-921-17-00	Telephone Services - Service Center-CAPITAL	Expense	Active
10-20-09-00-921-17-01	Telephone Services - Service Center-SEA	Expense	Active
10-20-10-00-403-00-00	DEPRECIATION EXPENSE	Expense	Active
10-20-10-00-404-03-00	AMORTIZATION OF OTHER SOFTWARE	Expense	Active
10-20-10-00-407-03-01	MERGER COST AMORTIZATION	Expense	Active
10-20-10-00-407-03-02	INDENTURE COST AMORTIZATION	Expense	Active
10-20-10-00-407-03-03	DEFERRED RATE CASE AMORTIZATION	Expense	Active
10-20-10-00-407-03-04	RATE CASE COST AMORTIZATION	Expense	Active
10-20-10-00-407-03-05	AMORTIZATION - 2008 ICE STORM	Expense	Active
10-20-10-00-407-04-00	AMORTIZATION - 2008 ICE STORM	Expense	Active
10-20-10-00-407-06-00	DER INVESTMENT AMORTIZATION	Expense	Active
10-20-10-00-407-09-00	AMORT EXP-FAS 109 REG ASSET-FED	Expense	Active
10-20-10-00-407-09-01	AMORT EXP-FAS 109 REG LIABILITY- FED	Expense	Active
10-20-10-00-407-09-02	AMORT EXP-FAS 109 REG GROSS-UP-FED	Expense	Active
10-20-10-00-407-09-10	AMORT EXP-FAS 109 REG ASSET-STATE	Expense	Active
10-20-10-00-407-09-11	AMORT EXP-FAS 109 REG LIABILITY-STATE	Expense	Active
10-20-10-00-407-20-00	AMORTIZATION - OTHER	Expense	Active
10-20-10-00-407-31-00	AMORTIZATION - STORM	Expense	Active
10-20-10-00-407-31-01	AMORTIZATION - 2010 WINDSTORM	Expense	Active
10-20-10-00-408-02-10	NH SURPLUS TAX	Expense	Active
10-20-10-00-408-02-18	NH BET TAX EXPENSE	Expense	Active
10-20-10-00-408-05-02	TAXES STATE UNEMP MA	Expense	Active
10-20-10-00-408-06-01	TAXES STATE SALES NH	Expense	Active

Account	Description	Type	Status
10-20-10-00-408-07-01	TAXES STATE GASOLINE	Expense	Active
10-20-10-00-408-08-01	TAXES STATE OTHER	Expense	Active
10-20-10-00-408-09-01	TAXES LOCAL PROPERTY	Expense	Active
10-20-10-00-408-09-02	TAXES LOCAL PROPERTY ABATEMENTS	Expense	Active
10-20-10-00-408-10-00	PAYROLL TAXES CAPITALIZED-CR	Expense	Active
10-20-10-00-408-12-00	NH BET -Current	Expense	Active
10-20-10-00-408-12-01	NH BET -Prior	Expense	Active
10-20-10-00-409-01-30	FED INCOME TAX CURRENT	Expense	Active
10-20-10-00-409-01-31	FED INCOME TAX PRIOR	Expense	Active
10-20-10-00-409-01-32	FED INCOME TAX NON-OPER	Expense	Active
10-20-10-00-409-02-30	STATE INC TAX - CRNT -BPT	Expense	Active
10-20-10-00-409-02-31	STATE INC TAX - PRIOR -BPT	Expense	Active
10-20-10-00-409-02-32	STATE INC TAX - NON OP -BPT	Expense	Active
10-20-10-00-410-01-30	DEF FIT EXP - ACCEL DEPRECIATION	Expense	Active
10-20-10-00-410-01-32	DEF FIT EXP - PRA	Expense	Active
10-20-10-00-410-01-33	DEF FIT EXP - RETIREMENT LOSS	Expense	Active
10-20-10-00-410-01-34	DEF FIT EXP - SFAS 106 OPEB	Expense	Active
10-20-10-00-410-01-35	DEF FIT EXP - PENSION FAS 87	Expense	Active
10-20-10-00-410-01-36	DEF FIT EXP - CIAC	Expense	Active
10-20-10-00-410-01-37	DEF FIT EXP - KESOP	Expense	Active
10-20-10-00-410-01-38	DEF FIT EXP - BAD DEBT	Expense	Active
10-20-10-00-410-01-39	DEF FIT EXP - ACCRUED REVENUE	Expense	Active
10-20-10-00-410-01-40	DEF FIT EXP - COMP SOFT AMORT	Expense	Active
10-20-10-00-410-01-41	DEF FIT EXP - PREPAID PROP TAX	Expense	Active
10-20-10-00-410-01-42	DEF FIT EXP - RATE CASE & RESTR	Expense	Active
10-20-10-00-410-01-46	DEF FIT EXP-STATE TAXES	Expense	Active
10-20-10-00-410-01-47	DEF FIT EXP-PENSION FAS 87 REG ASSET	Expense	Active
10-20-10-00-410-01-49	DEF FIT EXP-SFAS 106 OPEB REG ASSET	Expense	Active
10-20-10-00-410-01-50	DEF FIT-BAD DEBT-REG ASSET	Expense	Active
10-20-10-00-410-01-54	DEF FIT EXP - DEBT DISC	Expense	Active
10-20-10-00-410-01-55	DEF FIT EXP - DER INVESTMENT AMORT	Expense	Active
10-20-10-00-410-01-61	DEF FIT EXP-MERGER COSTS	Expense	Active
10-20-10-00-410-01-62	DEF FIT EXP-MERGER COSTS	Expense	Active
10-20-10-00-410-01-64	DEF FIT EXP-SFAS109 REG ASSET STATE	Expense	Active
10-20-10-00-410-01-67	DEF FIT EXP-STORM RESTORATION	Expense	Active
10-20-10-00-410-02-30	DEF SIT EXP-ACCEL DEPRECIATION	Expense	Active
10-20-10-00-410-02-33	DEF SIT EXP-RETIREMENT LOSS	Expense	Active
10-20-10-00-410-02-34	DEF SIT EXP-SFAS 106 OPEB	Expense	Active
10-20-10-00-410-02-35	DEF SIT EXP-PENSION FAS 87	Expense	Active
10-20-10-00-410-02-36	DEF SIT EXP-CIAC	Expense	Active
10-20-10-00-410-02-37	DEF SIT EXP-KESOP	Expense	Active
10-20-10-00-410-02-38	DEF SIT EXP-BAD DEBT	Expense	Active
10-20-10-00-410-02-39	DEF SIT EXP-ACCRUED REVENUE	Expense	Active
10-20-10-00-410-02-40	DEF SIT EXP-COMP SOFT AMORT	Expense	Active
10-20-10-00-410-02-41	DEF SIT EXP-PREPAID PROP TAX	Expense	Active
10-20-10-00-410-02-42	DEF SIT EXP- RATE CASE & RESTR	Expense	Active
10-20-10-00-410-02-47	DEF SIT EXP-PENSION FAS87 REG ASSET	Expense	Active
10-20-10-00-410-02-49	DEF SIT EXP-SFAS 106 OPEB REG ASSET	Expense	Active
10-20-10-00-410-02-50	DEF SIT-BAD DEBT-REG ASSET	Expense	Active

Account	Description	Type	Status
10-20-10-00-410-02-54	DEF SIT EXP- DEBT DISC	Expense	Active
10-20-10-00-410-02-55	DEF SIT EXP - DER INVESTMENT AMORT	Expense	Active
10-20-10-00-410-02-61	DEF SIT EXP-MERGER COSTS	Expense	Active
10-20-10-00-410-02-62	DEF SIT EXP-MERGER COSTS	Expense	Active
10-20-10-00-410-02-64	DEF SIT EXP-SFAS109 REG ASSET STATE	Expense	Active
10-20-10-00-410-02-67	DEF SIT EXP-STORM RESTORATION	Expense	Active
10-20-10-00-411-01-32	AMORT DEF FIT-PRA	Expense	Active
10-20-10-00-411-01-33	AMORT DEF FIT-RETIREMENT LOSS	Expense	Active
10-20-10-00-411-01-34	AMORT DEF FIT-SFAS 106 OPEB	Expense	Active
10-20-10-00-411-01-35	AMORT DEF FIT - PENSION FAS 87	Expense	Active
10-20-10-00-411-01-36	AMORT DEF FIT-CIAC DEPRN	Expense	Active
10-20-10-00-411-01-50	AMORT DEF FIT - ITC	Expense	Active
10-20-10-00-411-02-32	AMORT DEF SIT-PRA	Expense	Active
10-20-10-00-411-02-33	AMORT DEF SIT-RETIREMENT LOSS	Expense	Active
10-20-10-00-411-02-34	AMORT DEF SIT-SFAS 106 OPEB	Expense	Active
10-20-10-00-411-02-35	AMORT DEF SIT - PENSION FAS 87	Expense	Active
10-20-10-00-411-02-36	AMORT DEF SIT-CIAC DEPRN	Expense	Active
10-20-10-00-419-01-01	AFUDC AUTHORIZATIONS	Revenue	Active
10-20-10-00-419-09-00	INTEREST INCOME - MAJOR STORM RESERVE	Revenue	Active
10-20-10-00-419-32-99	WORKING COST OF CAPITAL - EDC	Revenue	Active
10-20-10-00-419-36-99	DS WORKING COST OF CAPITAL - NON G1	Revenue	Active
10-20-10-00-419-37-99	DS WORKING COST OF CAPITAL - G1	Revenue	Active
10-20-10-00-419-42-99	RPS WORKING COST OF CAPITAL - NON G1	Revenue	Active
10-20-10-00-419-43-99	RPS WORKING COST OF CAPITAL - G1	Revenue	Active
10-20-10-00-421-00-01	USC BELOW THE LINE RECLASS	Expense	Active
10-20-10-00-421-02-00	LOSS ON DISP OF PROP	Expense	Active
10-20-10-00-426-01-00	PENALTIES	Expense	Active
10-20-10-00-426-01-01	USC BELOW THE LINE RECLASS	Expense	Active
10-20-10-00-426-01-02	USC PENALTIES RECLASS	Expense	Active
10-20-10-00-426-06-01	USC MEMBERSHIP DUES R/C	Expense	Active
10-20-10-00-426-07-00	WRITE OFF OF PRIOR YEAR DEFD COSTS	Expense	Active
10-20-10-00-431-09-00	INT EXPENSE-OTHER	Expense	Active
10-20-10-00-432-00-00	AFUDC-BORROWED FUNDS	Revenue	Active
10-20-10-00-449-00-00	UNBILLED REVENUE	Revenue	Active
10-20-10-00-449-00-01	UNBILLED REVENUE-RES (STAT ONLY)	Revenue	Active
10-20-10-00-449-00-02	UNBILLED REVENUE-LARGE C&I (STAT ONLY)	Revenue	Active
10-20-10-00-449-00-03	UNBILLED REVENUE-SMALL C&I (STAT ONLY)	Revenue	Active
10-20-10-00-449-00-27	ACCRUED REVENUE - NON DIST BAD DEBT	Revenue	Active
10-20-10-00-449-10-01	UNBILLED REVENUE - NOT BILLED	Revenue	Active
10-20-10-00-449-11-00	ACCRUED REVENUE VMP EXPENSES	Revenue	Active
10-20-10-00-456-00-00	OTHER ELEC REVENUES	Revenue	Active
10-20-10-00-456-00-29	ACCRUED REVENUE-RATE RELIEF	Revenue	Active
10-20-10-00-557-01-00	USC-ELECT PRODUCTION ADMIN	Expense	Active
10-20-10-00-561-01-00	USC - NERC COMPLIANCE	Expense	Active
10-20-10-00-580-02-00	USC - ELECTRIC DISTRIBUTION	Expense	Active
10-20-10-00-580-02-01	USC - ELECTRIC DISTRIBUTION-CAP	Expense	Active
10-20-10-00-588-11-00	SERVICE CENTER CAPITALIZED	Expense	Active
10-20-10-00-590-06-00	UNPROD TIME/CAPITALIZED	Expense	Active
10-20-10-00-590-06-01	STATION UNPROD TIME CAPITALIZED	Expense	Active

Account	Description	Type	Status
10-20-10-00-593-02-01	RELIABILITY ENHANCEMENT PROGRAM - ACCRUAL	Expense	Active
10-20-10-00-593-04-00	USC-VEGETATION MANAGEMENT	Expense	Active
10-20-10-00-593-04-01	DIST VEG CONTROL - ACCRUAL	Expense	Active
10-20-10-00-593-04-02	FAIRPOINT/TDS BILLING	Expense	Active
10-20-10-00-593-05-01	STORM COSTS	Expense	Active
10-20-10-00-903-06-00	USC - CUSTOMER ACCOUNTING	Expense	Active
10-20-10-00-903-06-01	USC - CUSTOMER ACCOUNTING-CAP	Expense	Active
10-20-10-00-904-00-00	PROVISION FOR DOUBTFUL ACCTS	Expense	Active
10-20-10-00-904-00-27	PROVISION FOR DOUBTFUL ACCCTS-NON-DIST	Expense	Active
10-20-10-00-905-11-00	SVC CNTR CAPITALIZED	Expense	Active
10-20-10-00-920-05-00	INCENTIVE COMPENSATION CAPITALIZED	Expense	Active
10-20-10-00-920-09-00	PAYROLL ACCRUAL	Expense	Active
10-20-10-00-921-11-00	SERVICE CENTER CAPITALIZED	Expense	Active
10-20-10-00-921-19-00	TELEPHONE SERVICES CAPITALIZED	Expense	Active
10-20-10-00-923-00-00	OS-LEGAL LOCAL	Expense	Active
10-20-10-00-923-02-00	OUTSIDE SERVICES-AUDIT	Expense	Active
10-20-10-00-923-03-00	OS UNITIL SERVICE CORP	Expense	Active
10-20-10-00-923-03-01	OS UNITIL SERVICE CORP-CAP	Expense	Active
10-20-10-00-923-03-05	USC OUTSIDE SERVICES-DIRECT CHGS	Expense	Active
10-20-10-00-923-03-06	O/S USC - OTHER	Expense	Active
10-20-10-00-923-03-07	DIRECT CHARGES CAPITALIZED	Expense	Active
10-20-10-00-923-03-08	USC ALLOCATED PBOP EXPENSE	Expense	Active
10-20-10-00-923-03-10	USC ALLOCATED PENSION EXPENSE	Expense	Active
10-20-10-00-923-04-00	OS OTHER	Expense	Active
10-20-10-00-924-00-01	PROPERTY INS CAPITALIZED	Expense	Active
10-20-10-00-925-02-01	GEN LIAB CAPITALIZED	Expense	Active
10-20-10-00-925-04-01	WORKERS COMP CAPITALIZED	Expense	Active
10-20-10-00-926-01-01	401K CAPITALIZED	Expense	Active
10-20-10-00-926-02-05	FASB 87 - PENSION - REG ASSET RECLASS	Expense	Active
10-20-10-00-926-02-10	FASB 87 - PENSION - USC ALLOC	Expense	Active
10-20-10-00-926-02-11	FASB 87 - PENSION - REG ASSET - USC ALLOC	Expense	Active
10-20-10-00-926-02-99	FASB 87 - YEAR END ACCRUAL ADJ	Expense	Active
10-20-10-00-926-03-02	EMPLOYEE BENEFIT ACCRUAL ADJ	Expense	Active
10-20-10-00-926-04-07	EMPLOYEE BENEFITS - OTHER	Expense	Active
10-20-10-00-926-05-00	BENEFIT COST CAPITALIZED	Expense	Active
10-20-10-00-926-08-00	FASB 87 - PENSION CAPITALIZED	Expense	Active
10-20-10-00-926-08-12	FASB 87 - PENSION CAPITALIZED - USC ALLOC	Expense	Active
10-20-10-00-926-09-01	SFAS 106 - PBOP - REG ASSET RECLASS	Expense	Active
10-20-10-00-926-09-10	SFAS 106 - PBOP - USC ALLOC	Expense	Active
10-20-10-00-926-09-11	SFAS 106 - PBOP - REG ASSET - USC ALLOC	Expense	Active
10-20-10-00-926-09-99	SFAS 106 - PBOP - YE ACCRUAL ADJ	Expense	Active
10-20-10-00-926-17-00	SFAS 106 - PBOP CAPITALIZED	Expense	Active
10-20-10-00-926-17-12	SFAS 106 - PBOP CAPITALIZED - USC ALLOC	Expense	Active
10-20-10-00-927-00-00	FRANCHISE FEE	Expense	Active
10-20-10-00-928-01-00	REG COMM ASSESSMENT/FEES	Expense	Active
10-20-10-00-930-05-00	ORGANIZATION COSTS-ORIG UNITIL	Expense	Active
10-20-10-00-930-05-01	ORGANIZATION COSTS-UC/FG&E	Expense	Active
10-20-10-00-930-20-00	MISC EXPENSE	Expense	Active
10-20-10-00-935-01-00	MAINTENANCE - GENERAL STRUCTURES	Expense	Active

Account	Description	Type	Status
10-20-10-00-999-99-97	DISCOUNTS LOST	Expense	Active
10-20-10-00-999-99-98	DISCOUNT	Expense	Active
10-20-10-50-449-00-00	ACCRUED REV MAJOR STORM	Revenue	Active
10-20-12-00-588-20-00	INTERCONNECTION COSTS/ FUNDS	Expense	Active
10-20-12-00-923-00-00	OS LEGAL - ENGINEERING	Expense	Active
10-20-13-00-555-00-00	BASE PURCHASED POWER	Expense	Active
10-20-13-00-555-01-00	PURCHASED POWER CHARGES	Expense	Active
10-20-13-00-555-02-00	FUEL CHARGES	Expense	Active
10-20-13-00-555-99-00	PURCHASED KW DEMAND	Expense	Active
10-20-13-00-557-01-00	USC-ELECT PRODUCTION ADMIN	Expense	Active
10-20-13-00-921-03-00	DUES & SUBSCRIPTIONS	Expense	Active
10-20-13-00-923-00-02	OS LEGAL - MISC	Expense	Active
10-20-13-00-928-03-00	REG COMM EXP - LEGAL	Expense	Active
10-20-13-36-555-10-00	GIS COST COMMON	Expense	Active
10-20-13-36-555-55-00	RGGI AUCTION PROCEEDS	Expense	Active
10-20-13-36-555-65-02	TYPE 2 RPS - COMMON	Expense	Active
10-20-13-36-555-65-03	TYPE 3 RPS - COMMON	Expense	Active
10-20-13-36-923-00-00	OS LEGAL - LEGAL-DS-COMMON	Expense	Active
10-20-13-36-923-11-00	CONSULTING OUTSIDE SERVICES-DS-COMMON	Expense	Active
10-20-13-36-928-03-00	REG COMM EXP-LEGAL-DS-COMMON	Expense	Active
10-20-15-00-921-03-00	DUES & SUBSCRIPTIONS	Expense	Active
10-20-15-00-930-04-00	DIRECTORS FEES & EXPENSES	Expense	Active
10-20-17-00-902-01-00	METER & SERVICES	Expense	Active
10-20-17-00-921-24-00	SAFETY TRAINING	Expense	Active
10-20-17-00-923-15-00	OS-EMERGENCY MGMT & COMPLIANCE	Expense	Active
10-20-21-00-426-01-00	DONATIONS	Expense	Active
10-20-21-00-426-05-01	OTHER INC DED - CUSTOMER RELATIONS	Expense	Active
10-20-21-00-431-04-00	INTEREST ON CUSTOMER DEPOSITS	Expense	Active
10-20-21-00-903-02-00	BILLG/ACCT FORMS/SUPPLIES	Expense	Active
10-20-21-00-903-04-00	POSTAGE	Expense	Active
10-20-21-00-903-05-01	MISC COST OF COLLECTIONS	Expense	Active
10-20-21-00-903-05-02	COST OF COLLECTIONS	Expense	Active
10-20-21-00-903-05-03	SUNDRY COST OF COLLECTIONS	Expense	Active
10-20-21-00-903-05-04	O/S VENDOR SERVICES - MAILROOM	Expense	Active
10-20-21-00-903-05-05	O/S VENDOR SERVICES - REMITTANCE	Expense	Active
10-20-21-00-903-06-00	USC - CUSTOMER ACCOUNTING	Expense	Active
10-20-21-00-903-08-00	MISC CUSTOMER RELATIONS	Expense	Active
10-20-21-00-903-10-00	O/S REMITTANCE LOCK BOX	Expense	Active
10-20-21-00-904-00-00	PROVISION FOR DOUBTFUL ACCTS	Expense	Active
10-20-21-00-904-00-01	AFDA G-1 - DIST	Expense	Active
10-20-21-00-904-00-02	AFDA G-2 - DIST	Expense	Active
10-20-21-00-904-00-05	AFDA D - RES - DIST	Expense	Active
10-20-21-00-904-01-00	PROVISION FOR DOUBTFUL ACCTS-SUNDRY	Expense	Active
10-20-21-00-904-03-30	AFDA OUTDOOR LIGHTING - DIST AFDA OUTDOOR LIGHTING - DIST	Expense	Active
10-20-21-00-904-06-65	AFDA SPECIAL CONTRACTS - DIST	Expense	Active
10-20-21-00-904-99-99	CONVERTED WRITE OFF	Expense	Active
10-20-21-00-909-01-00	NEIGHBOR HELPING NEIGHBOR	Expense	Active
10-20-21-00-909-02-00	USC-CUSTOMER AFFAIRS	Expense	Active
10-20-21-00-909-03-00	EDUCATIONAL SCHOOL PROGRAMS	Expense	Active

Account	Description	Type	Status
10-20-21-00-909-04-00	CUSTOMER INFO - USC	Expense	Active
10-20-21-00-921-01-09	CREDIT CARD FEES	Expense	Active
10-20-22-00-923-00-00	OS-LERS LOGICA	Expense	Active
10-20-23-00-588-20-00	FUSE STUDY COSTS/FUNDS	Expense	Active
10-20-24-00-426-01-00	COMMUNITY DONATIONS	Expense	Active
10-20-24-00-426-01-01	USC DONATIONS	Expense	Active
10-20-24-00-426-04-00	CIVIC ACTIVITIES-STATE	Expense	Active
10-20-24-00-426-04-01	CIVIC ACTIVITIES-FEDERAL	Expense	Active
10-20-24-00-426-04-10	USC NH CIVIC ACTIVITIES (USC BILL ONLY)	Expense	Active
10-20-24-00-426-16-00	COMMUNITY SPONSORSHIPS	Expense	Active
10-20-24-00-426-17-00	OUTREACH AND EDUCATION	Expense	Active
10-20-24-00-923-09-00	OUTSIDE SERVICES	Expense	Active
10-20-24-00-930-52-00	OUTREACH AND EDUCATION	Expense	Active
10-20-24-00-930-53-00	CUSTOMER COMMUNICATION	Expense	Active
10-20-24-00-930-54-00	MEDIA SERVICES	Expense	Active
10-20-24-00-930-55-00	INTERNET	Expense	Active
10-20-24-00-930-60-00	EMERGENCY COMMUNICATIONS	Expense	Active
10-20-26-00-581-00-00	COMMUNICATION SYSTEM EXP - UES	Expense	Active
10-20-26-00-586-04-00	INTERVAL DATA	Expense	Active
10-20-26-00-902-00-00	CUST ACCT METER READ EXP	Expense	Active
10-20-26-00-902-02-00	METER READING-TELEPHONE EXPENSE	Expense	Active
10-20-26-00-902-03-00	METER & SERVICES - USC	Expense	Active
10-20-26-00-935-06-01	MAINTENANCE - SOFTWARE - DISPATCH	Expense	Active
10-20-28-00-593-04-00	VMP FIELD STAFF NH	Expense	Active
10-20-28-00-593-04-10	MAINTENANCE CIRCUIT PRUNING	Expense	Active
10-20-28-00-593-04-11	HAZARD TREE MITIGATION	Expense	Active
10-20-28-00-593-04-12	MID-CYCLE REVIEW	Expense	Active
10-20-28-00-593-04-13	FORESTRY RELIABILITY ASSESSMENT	Expense	Active
10-20-28-00-593-04-14	BRUSH REMOVAL	Expense	Active
10-20-28-00-593-04-15	POLICE FLAGGER COSTS	Expense	Active
10-20-28-00-593-04-16	SUB TRANSMISSION VEGETATION CONTROL	Expense	Active
10-20-28-00-593-04-17	UES REP FORESTRY	Expense	Active
10-20-28-00-593-04-18	VMP STORM HARDENING	Expense	Active
10-20-28-00-593-04-20	CORE WORK - CUSTOMER REQUESTS	Expense	Active
10-20-28-00-593-04-21	CORE WORK - STORM EMERGENCY REQUESTS	Expense	Active
10-20-28-00-593-04-22	CORE WORK - HOT SPOTTING	Expense	Active
10-20-28-00-593-04-23	CORE WORK - MAKE SAFE	Expense	Active
10-20-28-00-593-04-24	CORE WORK - TREE PLANTING	Expense	Active
10-20-28-00-593-04-25	VMP SCHEDULING & PLANNING	Expense	Active
10-20-28-00-921-02-00	TRAVEL & MEALS - FORESTRY	Expense	Active
10-20-28-00-921-03-00	DUES & SUBSCRIPTIONS - FORESTRY	Expense	Active
10-20-28-00-921-04-00	TELEPHONE EXPENSE - FORESTRY	Expense	Active
10-20-28-00-921-20-00	TRAINING & SEMINARS - FORESTRY	Expense	Active
10-20-50-00-105-00-00	PLANT HELD FOR FUTURE USE	Assets	Active
10-20-50-00-106-01-00	CAPITALIZED PORTION OF STORM	Assets	Active
10-20-50-00-108-02-00	ACCUM DEPR TRANSP PLANT	Assets	Active
10-20-50-00-108-02-01	TRANSP PLANT RETIREMENTS	Assets	Active
10-20-50-00-108-02-02	TRANPS PLANT SALVAGE	Assets	Active
10-20-50-00-111-01-00	ACCUM AMORT LEASEHOLD IMPROV	Assets	Active

Account	Description	Type	Status
10-20-50-00-111-01-01	LEASE IMPROV RETIREMENTS	Assets	Active
10-20-50-00-111-02-00	ACCUM AMORT OTHER	Assets	Active
10-20-50-00-111-02-01	OTHER RETIREMENTS	Assets	Active
10-20-50-00-111-06-00	ACCUM AMORT INTANGIBLE PLANT	Assets	Active
10-20-50-00-111-06-01	INTANGIBLE RETIREMENTS	Assets	Active
10-20-50-00-121-00-00	NON UTILITY PROPERTY	Assets	Active
10-20-50-00-154-01-00	MATERIALS & SUPPLIES GENERAL	Assets	Active
10-20-50-00-163-00-00	STORES EXPENSE UNDISTRIBUTED	Assets	Active
10-20-50-00-165-01-00	PREPAID PROPERTY INSURANCE - CAPITAL	Assets	Active
10-20-50-00-165-01-04	PREPAID WORKERS COMP. INS - CAPITAL	Assets	Active
10-20-50-00-183-00-00	PRELIM. SURVEY & INVESTIGATION	Assets	Active
10-20-50-00-184-01-02	SUSP CLEARING LIGHT TRUCKS	Assets	Active
10-20-50-00-184-01-03	SUSP CLEARING HEAVY TRUCKS	Assets	Active
10-20-50-00-184-04-00	SUSP CLEAR EXEMPT STOCK	Assets	Active
10-20-50-00-184-04-01	SUSP CLEAR UNDG EXEMPT STOCK	Assets	Active
10-20-50-00-184-12-01	LT MAIN & PARTS	Assets	Active
10-20-50-00-184-12-02	LT LEASING	Assets	Active
10-20-50-00-184-12-03	LT FUEL	Assets	Active
10-20-50-00-184-12-04	LT TAXES, REG, INS, TOLLS	Assets	Active
10-20-50-00-184-12-05	LT OTHER	Assets	Active
10-20-50-00-184-13-01	HT MAINT & PARTS	Assets	Active
10-20-50-00-184-13-02	HT LEASING	Assets	Active
10-20-50-00-184-13-03	HT FUEL	Assets	Active
10-20-50-00-184-13-04	HT TAXES, REG, INS, TOLLS	Assets	Active
10-20-50-00-184-13-05	HT OTHER	Assets	Active
10-20-50-00-185-01-00	TEMPORARY SERVICES	Assets	Active
10-20-50-00-232-03-20	BCBS CLAIMS SETTLEMENT	Liability	Active
10-20-50-00-236-05-00	ACCR TAXES LOCAL PROPERTY	Liability	Active
10-20-50-00-242-01-04	ACCRUED LEGAL FEES-LOCAL - CAPITAL	Liability	Active
10-20-50-00-252-00-00	CUSTOMER ADVANCES FOR CONSTR.	Liability	Active
10-20-50-00-426-01-00	DONATIONS-CAP	Expense	Active
10-20-50-00-456-00-00	OTHER ELEC REVENUES CAP TREE TRIMMING	Revenue	Active
10-20-50-00-456-01-00	OTHER ELEC REVENUES PRIOR	Revenue	Active
10-20-50-00-560-00-00	TRANS OPER GEN SUPERVISION-CAP	Expense	Active
10-20-50-00-560-00-01	SUB TRANS OPER GEN SUPERVISION SUB CAP	Expense	Active
10-20-50-00-563-00-00	SUB TRANS OPER OVERHEAD LINES-CAP	Expense	Active
10-20-50-00-563-01-00	SUB TRANS OPER PATROL LINES-CAP	Expense	Active
10-20-50-00-563-02-00	TRANS OPER POLE TESTS-CAP	Expense	Active
10-20-50-00-567-00-00	SUB TRANS OPER RENTS-CAP	Expense	Active
10-20-50-00-568-00-00	SUB TRANS MAINT GENERAL SUPERVISION-CAP	Expense	Active
10-20-50-00-568-00-01	SUB TRANS MAINT GENERAL SUPERVISION SUB CAP	Expense	Active
10-20-50-00-569-00-00	TRANS MAINT BUILDING & STRUCTURES-CAP	Expense	Active
10-20-50-00-569-01-00	SUB TRANS MAINT STRUCTURE UNSCHED-CAP	Expense	Active
10-20-50-00-570-01-00	SUB TRANS MAINT STAT EQUIP UNSCHED-CAP	Expense	Active
10-20-50-00-570-02-00	SUB TRANS MAINT STAT EQUIP ANNUAL-CAP	Expense	Active
10-20-50-00-570-04-00	TRANS MAINT STAT EQUIP SCADA-CAP	Expense	Active
10-20-50-00-571-01-00	T MAINT O/H LINES UNSCHEDULED-CAP	Expense	Active
10-20-50-00-571-02-00	T MAINT O/H LINES SCHEDULED-CAP	Expense	Active
10-20-50-00-580-00-00	DIST OPER GEN SUPERVISION-CAP	Expense	Active

Account	Description	Type	Status
10-20-50-00-580-00-20	UNALLOWABLE MEALS EXP-CAP	Expense	Active
10-20-50-00-580-04-00	ELECTRIC DISTRIBUTION-CAP	Expense	Active
10-20-50-00-581-00-00	LOAD DISPATCHING (DISTRIBUTION)-CAP	Expense	Active
10-20-50-00-582-00-00	DIST OPER STATION EXPENSE-CAP	Expense	Active
10-20-50-00-582-01-00	DIST OPER STATION CHECKS-CAP	Expense	Active
10-20-50-00-582-02-00	DIST OPER STAT SNOW/GRASS-CAP	Expense	Active
10-20-50-00-582-02-01	DIST OPS STATION SNOW/OUTSIDE-CAP	Expense	Active
10-20-50-00-582-02-02	DIST OPS STATION SNOW/INSIDE-CAP	Expense	Active
10-20-50-00-582-02-03	DIST OPS STATION GRASS/MOWING OUTSIDE-CAP	Expense	Active
10-20-50-00-582-02-04	DIST OPS STATION SPRAYING-CAP	Expense	Active
10-20-50-00-583-00-00	DIST OPER O/H LINE SWITCHING-CAP	Expense	Active
10-20-50-00-583-01-00	DIST OPER PATROL LINES-CAP	Expense	Active
10-20-50-00-583-02-00	DIST OPER TRANS CHECK/CHANGE-CAP	Expense	Active
10-20-50-00-583-03-00	DIST LOAD STUDIES-CAP	Expense	Active
10-20-50-00-583-04-00	STANDBY TIME LINE DEPT-CAP	Expense	Active
10-20-50-00-583-04-01	STANDBY TIME STATION CREW	Expense	Active
10-20-50-00-583-05-00	OVHD DIST INSPECT-NON MAINT AREA-CAP	Expense	Active
10-20-50-00-583-06-00	OVHD DIST INSPECT-MAINT AREA-CAP	Expense	Active
10-20-50-00-584-01-00	DIST OPER URD LINE EXP-CAP	Expense	Active
10-20-50-00-584-02-00	DIST OPER DIG SAFE EXP-CAP	Expense	Active
10-20-50-00-584-03-00	DIST OPER MANHOLE CHECK-CAP	Expense	Active
10-20-50-00-584-04-00	UNDERGROUND EQUIPMENT INSPECTIONS-CAP	Expense	Active
10-20-50-00-585-01-00	DIST OPER ST LIGHT EXP-CAP	Expense	Active
10-20-50-00-585-02-00	DIST OPER ST LIGHT GROUP REPL-CAP	Expense	Active
10-20-50-00-586-00-00	DIST OPER GEN METER EXP-CAP	Expense	Active
10-20-50-00-586-01-00	METER TEST-CAP	Expense	Active
10-20-50-00-586-02-00	METER ORDERS-CAP	Expense	Active
10-20-50-00-586-04-00	INTERVAL DATA-CAP	Expense	Active
10-20-50-00-586-06-00	TIE POINT METERING-CAP	Expense	Active
10-20-50-00-587-00-00	DIST OP GEN CUST PREMISE WORK-CAP	Expense	Active
10-20-50-00-587-01-00	DIST OPER CUSTOMER EQUIP-CAP	Expense	Active
10-20-50-00-587-02-00	DIVERSION INVESTIGATION-CAP	Expense	Active
10-20-50-00-588-01-00	ADMINISTRATIVE EXPENSES-CAP	Expense	Active
10-20-50-00-588-02-00	CUSTODIAL SERVICE & SUPPLY-CAP	Expense	Active
10-20-50-00-588-03-00	BLDG SERVICE, HEAT, ELEC & TEL-CAP	Expense	Active
10-20-50-00-588-04-00	KITCHEN SUPPLY_ SNOW_ GRASS-CAP	Expense	Active
10-20-50-00-588-05-00	DIST SYSTEM TRAINING-CAP	Expense	Active
10-20-50-00-588-06-00	METERING SYSTEM TRAINING-CAP	Expense	Active
10-20-50-00-588-07-00	SUB STATION TRAINING	Expense	Active
10-20-50-00-588-12-00	SVC CNTR EXPENSED-CAP	Expense	Active
10-20-50-00-588-99-00	COMPANY USE-CAP	Expense	Active
10-20-50-00-588-99-01	TOTAL UNACCOUNTED FOR CURRENT-CAP	Expense	Active
10-20-50-00-589-01-00	DIST OPER RENTS-CAP	Expense	Active
10-20-50-00-589-01-01	DIST OPER RENTS - NON MOBIL STATION-CAP	Expense	Active
10-20-50-00-590-00-00	DIST MAINT GENERAL SUPERVISION-CAP	Expense	Active
10-20-50-00-590-00-01	DIST MAINT GENERAL SUPERVISION SUBSTATION	Expense	Active
10-20-50-00-590-01-00	UNPROD TIME/SICKNESS-CAP	Expense	Active
10-20-50-00-590-01-01	STATION UNPROD TIME SICK	Expense	Active
10-20-50-00-590-02-00	UNPROD TIME/WEATHER-CAP	Expense	Active

Account	Description	Type	Status
10-20-50-00-590-02-01	STATION UNPROD TIME WEATHER	Expense	Active
10-20-50-00-590-03-00	UNPROD TIME/HOLIDAYS-CAP	Expense	Active
10-20-50-00-590-03-01	STATION UNPROD TIME HOLIDAY	Expense	Active
10-20-50-00-590-04-00	UNPROD TIME/VACATION-CAP	Expense	Active
10-20-50-00-590-04-01	STATION UNPROD TIME VACATION	Expense	Active
10-20-50-00-590-05-00	UNPROD TIME/OTHER-CAP	Expense	Active
10-20-50-00-590-05-01	STATION UNPROD TIME OTHER	Expense	Active
10-20-50-00-591-00-00	DIST MAINT STRUCTURE SERV CTR-CAP	Expense	Active
10-20-50-00-592-01-00	DIST MAINT STAT EQUIP UNSCHED-CAP	Expense	Active
10-20-50-00-592-02-00	DIST MAINT STAT EQUIP ANNUAL-CAP	Expense	Active
10-20-50-00-592-03-00	DIST MAINT STAT EQUIP CYCLE-CAP	Expense	Active
10-20-50-00-592-04-00	DIST MAINT STAT EQUIP SCADA-CAP	Expense	Active
10-20-50-00-592-05-00	DIST MAINT MOBILE SUB-CAP	Expense	Active
10-20-50-00-593-01-00	DIST MAINT UNSCHEDULED-CAP	Expense	Active
10-20-50-00-593-02-00	DIST MAINT SCHEDULED-CAP	Expense	Active
10-20-50-00-593-02-01	RELIABILITY INSPECTIONS	Expense	Active
10-20-50-00-593-02-02	RELIABILITY MAINTENANCE & REPAIRS	Expense	Active
10-20-50-00-593-04-00	DIST VEG CONTROL - CAP	Expense	Active
10-20-50-00-593-05-00	DIST STORM TROUBLE-CAP	Expense	Active
10-20-50-00-594-00-00	DIST MAINT U/G LINES-CAP	Expense	Active
10-20-50-00-595-00-00	DIST MAINT TRANSFORMER REPAIR-CAP	Expense	Active
10-20-50-00-596-00-00	DIST MAINT ST LIGHT REPAIR-CAP	Expense	Active
10-20-50-00-597-00-00	DIST MAINT METER REPAIR-CAP	Expense	Active
10-20-50-00-597-01-00	AMI COMMUNICATIONS AND TROUBLESHOOTING (SUB STATION)	Expense	Active
10-20-50-00-598-00-00	DIST MAINT MISC EQUIPMENT-CAP	Expense	Active
10-20-50-00-598-01-00	DIST MAINT SCADA SYSTEM-CAP	Expense	Active
10-20-50-00-598-02-00	DIST MAINT COMMUNICATION EQUIP-CAP	Expense	Active
10-20-50-00-598-03-00	DIST MAINT AMI SYSTEM - CAP	Expense	Active
10-20-50-00-901-00-00	CUSTOMER ACCOUNTS SUPVSN/EXP.-CAP	Expense	Active
10-20-50-00-902-00-00	CUST ACCTS METER READ EXP-CAP	Expense	Active
10-20-50-00-902-01-00	METER READING/UNPRODUCTIVE-CAP	Expense	Active
10-20-50-00-903-00-00	CREDIT DISCONNECTION-CAP	Expense	Active
10-20-50-00-903-01-00	CUSTOMER ORDERS/PYRL-CAP	Expense	Active
10-20-50-00-903-04-01	POSTAGE-LOCAL-CAP	Expense	Active
10-20-50-00-903-07-00	MISC CREDIT EXPENSE-CAP	Expense	Active
10-20-50-00-905-11-00	SVC CNTR CAPITALIZED-CAP	Expense	Active
10-20-50-00-907-00-00	CUST. SVR. & INFO. SPVSN-CAP	Expense	Active
10-20-50-00-909-00-00	INFORMATION INSTRUCTION-CAP	Expense	Active
10-20-50-00-910-00-00	CUSTOMER SERVICE MISC-CAP	Expense	Active
10-20-50-00-920-00-00	A&G SALARIES-CAP	Expense	Active
10-20-50-00-921-01-00	GEN OFFICE SUPPLIES & EXP-CAP	Expense	Active
10-20-50-00-921-01-20	UNALLOWABLE MEALS EXP-CAP	Expense	Active
10-20-50-00-921-17-00	Telephone Services - Service Center-CAP	Expense	Active
10-20-50-00-921-18-00	Telephone Services - All Others-CAP	Expense	Active
10-20-50-00-921-30-00	DUES TO ORGANIZATIONS	Expense	Active
10-20-50-00-923-00-00	OS LEGAL-LOCAL-CAP	Expense	Active
10-20-50-00-925-01-00	INJURIES & DAMAGES SAFETY-CAP	Expense	Active
10-20-50-00-925-03-00	INJ & DAM - ENVIRONMENTAL	Expense	Active
10-20-50-00-930-01-00	GENERAL ADVERTISING-CAP	Expense	Active

Account	Description	Type	Status
10-20-50-00-930-03-00	DUES TO ORGANIZATIONS-CAP	Expense	Active
10-20-50-00-930-11-00	SVC CNTR CAPITALIZED-CAP	Expense	Active
10-20-50-00-931-00-00	RENTS-CAP	Expense	Active
10-20-50-00-935-01-00	MAINTENANCE - GENERAL STRUCTURES-CAP	Expense	Active
10-20-60-00-105-00-00	PLANT HELD FOR FUTURE USE	Assets	Active
10-20-60-00-106-01-00	CAPITALIZED PORTION OF STORM	Assets	Active
10-20-60-00-108-02-00	ACCUM DEPR TRANSP PLANT	Assets	Active
10-20-60-00-108-02-01	TRANSP PLANT RETIREMENTS	Assets	Active
10-20-60-00-108-02-02	TRANSP PLANT SALVAGE	Assets	Active
10-20-60-00-111-01-00	ACCUM AMORT LEASEHOLD IMPROV	Assets	Active
10-20-60-00-111-01-01	LEASE IMPROV RETIREMENTS	Assets	Active
10-20-60-00-111-02-00	ACCUM AMORT OTHER	Assets	Active
10-20-60-00-111-02-01	OTHER RETIREMENTS	Assets	Active
10-20-60-00-111-06-00	ACCUM AMORT INTANGIBLE PLANT	Assets	Active
10-20-60-00-111-06-01	INTANGIBLE RETIREMENTS	Assets	Active
10-20-60-00-154-01-00	MATERIALS & SUPPLIES GENERAL	Assets	Active
10-20-60-00-163-00-00	UNDISTRIB STORES EXPENSE	Assets	Active
10-20-60-00-163-01-00	STOREROOM OPERATING EXPENSE	Assets	Active
10-20-60-00-163-02-00	STOCK OVER & SHORT	Assets	Active
10-20-60-00-163-03-00	OBSOLETE STOCK	Assets	Active
10-20-60-00-165-01-00	PREPAID PROPERTY INSURANCE - SEACOAST	Assets	Active
10-20-60-00-165-01-04	PREPAID WORKERS COMP. INS - SEACOAST	Assets	Active
10-20-60-00-183-00-00	PRELIM SURVEY & INVESTIGATION	Assets	Active
10-20-60-00-184-01-02	SUSP CLEARING LIGHT TRUCKS	Assets	Active
10-20-60-00-184-01-03	SUSP CLEARING HEAVY TRUCKS	Assets	Active
10-20-60-00-184-04-00	SUSP CL O/H EXEMPT STOCK	Assets	Active
10-20-60-00-184-04-01	SUSP CL URD EXEMPT STOCK	Assets	Active
10-20-60-00-184-12-01	LT MAINT & PARTS	Assets	Active
10-20-60-00-184-12-02	LT LEASING	Assets	Active
10-20-60-00-184-12-03	LT FUEL	Assets	Active
10-20-60-00-184-12-04	LT TAXES, REG, INS, TOLLS	Assets	Active
10-20-60-00-184-12-05	LT OTHER	Assets	Active
10-20-60-00-184-13-01	HT MAINT & PARTS	Assets	Active
10-20-60-00-184-13-02	HT LEASING	Assets	Active
10-20-60-00-184-13-03	HT FUEL	Assets	Active
10-20-60-00-184-13-04	HT TAXES, REG, INS, TOLLS	Assets	Active
10-20-60-00-184-13-05	HT OTHER	Assets	Active
10-20-60-00-185-01-00	TEMPORARY SERVICES	Assets	Active
10-20-60-00-232-03-20	BCBS CLAIMS SETTLEMENT	Liability	Active
10-20-60-00-236-05-00	ACCR TAXES LOCAL PROPERTY	Liability	Active
10-20-60-00-242-01-04	ACCRUED LEGAL FEES-LOCAL - SEACOAST	Liability	Active
10-20-60-00-252-00-00	CUSTOMER ADVANCES FOR CONSTR.	Liability	Active
10-20-60-00-253-01-03	ST OF NH ESCROW ACCT-SEA	Liability	Active
10-20-60-00-426-01-00	DONATIONS-SEA	Expense	Active
10-20-60-00-456-00-00	OTHER ELEC REVENUES SEA TREE TRIMMING	Revenue	Active
10-20-60-00-456-01-00	OTHER ELEC REVENUES PRIOR-SEA	Revenue	Active
10-20-60-00-554-01-00	MAINT OF OTHER POWER PROD PLANT	Expense	Active
10-20-60-00-560-00-00	TRANS OPER GEN SUPERVISION-SEA	Expense	Active
10-20-60-00-560-00-01	SUB TRANS OPER GEN SUPERVISION SUB-SEA	Expense	Active

Account	Description	Type	Status
10-20-60-00-562-00-00	SUB TRAN OP SWITCH STATION EXP-SEA	Expense	Active
10-20-60-00-562-00-01	SUB TRAN OP SWITCH STATION EXP-SNOW - SEA	Expense	Active
10-20-60-00-562-00-02	SUB TRAN OP SWITCH STATION EXP-MOWING/SPRAYING - SEA	Expense	Active
10-20-60-00-563-00-00	SUB TRANS OPER OVERHEAD LINES-SEA	Expense	Active
10-20-60-00-563-01-00	SUB TRANS OPER PATROL LINES-SEA	Expense	Active
10-20-60-00-563-02-00	SUB TRANS OPER POLE TESTS-SEA	Expense	Active
10-20-60-00-567-00-00	SUB TRANS OPER RENTS	Expense	Active
10-20-60-00-568-00-00	SUB TRANS MAINT GENERAL SUPERVISION-SEA	Expense	Active
10-20-60-00-568-00-01	SUB TRANS MAINT GEN SUPERVISION SUB - SEA	Expense	Active
10-20-60-00-569-00-00	SUB TRANS MAINT BUILDING & STRUCTURES-SEA	Expense	Active
10-20-60-00-569-01-00	TRANS MAINT STRUCTURE UNSCHED-SEA	Expense	Active
10-20-60-00-570-01-00	SUB TRANS MAINT STAT EQUIP UNSCHED-SEA	Expense	Active
10-20-60-00-570-02-00	SUB TRANS MAINT STAT EQUIP ANNUAL-SEA	Expense	Active
10-20-60-00-570-04-00	SUB TRANS MAINT STAT EQUIP SCADA-SEA	Expense	Active
10-20-60-00-571-01-00	SUB TRANS MAINT O/H LINES UNSCHEDULED-SEA	Expense	Active
10-20-60-00-571-02-00	T MAINT O/H LINES SCHEDULED-SEA	Expense	Active
10-20-60-00-580-00-00	DIST OPER GEN SUPERVISION-SEA	Expense	Active
10-20-60-00-580-00-20	UNALLOWABLE MEALS EXP-SEA	Expense	Active
10-20-60-00-581-00-00	LOAD DISPATCHING (DISTRIBUTION)-SEA	Expense	Active
10-20-60-00-582-00-00	DIST OPER STATION EXPENSE-SEA	Expense	Active
10-20-60-00-582-01-00	DIST OPER STATION CHECKS-SEA	Expense	Active
10-20-60-00-582-02-00	DIST OPER STAT SNOW/GRASS-SEA	Expense	Active
10-20-60-00-582-02-01	DIST OPS SNOW/OUTSIDE -SEA	Expense	Active
10-20-60-00-582-02-02	DIST OPS SNOW/INSIDE - SEA	Expense	Active
10-20-60-00-582-02-03	DIST OPS STATION GRASS/MOWING OUTSIDE - SEA	Expense	Active
10-20-60-00-582-02-04	DIST OPS STATION /SPRAYING - SEA	Expense	Active
10-20-60-00-583-00-00	DIST OPER O/H LINE SWITCHING-SEA	Expense	Active
10-20-60-00-583-01-00	DIST OPER PATROL LINES-SEA	Expense	Active
10-20-60-00-583-02-00	DIST OPER TRANS CHECK/CHANGE-SEA	Expense	Active
10-20-60-00-583-04-00	STANDBY TIME LINE DEPT-SEA	Expense	Active
10-20-60-00-583-04-01	STANDBY TIME STATION CREW	Expense	Active
10-20-60-00-583-05-00	OVHD DIST INSPECT - NON MAINT AREA-SEA	Expense	Active
10-20-60-00-583-06-00	OVHD DIST INSPECT - MAINT AREA-SEA	Expense	Active
10-20-60-00-584-01-00	DIST OPER URD LINE EXP-SEA	Expense	Active
10-20-60-00-584-02-00	DIST OPER DIG SAFE EXP-SEA	Expense	Active
10-20-60-00-584-03-00	DIST OPER MANHOLE CHECK-SEA	Expense	Active
10-20-60-00-584-04-00	UNDERGROUND EQUIP INSPECTIONS-SEA	Expense	Active
10-20-60-00-585-01-00	DIST OPER ST LIGHT EXP-SEA	Expense	Active
10-20-60-00-585-02-00	DIST OP ST LIGHT GROUP REPL-SEA	Expense	Active
10-20-60-00-586-00-00	DIST OPER GEN METER EXP-SEA	Expense	Active
10-20-60-00-586-01-00	METER TEST-SEA	Expense	Active
10-20-60-00-586-02-00	METER ORDERS-SEA	Expense	Active
10-20-60-00-586-04-00	INTERVAL DATA-SEA	Expense	Active
10-20-60-00-586-06-00	TIE POINT METERING-SEA	Expense	Active
10-20-60-00-587-00-00	DIST OP GEN CUST PREMISE WORK-SEA	Expense	Active
10-20-60-00-587-01-00	DIST OPER CUSTOMER EQUIP-SEA	Expense	Active
10-20-60-00-587-02-00	DIVERSION INVESTIGATION-SEA	Expense	Active
10-20-60-00-588-01-00	ADMINISTRATIVE EXPENSE-SEA	Expense	Active
10-20-60-00-588-02-00	CUSTODIAL SERVICE & SUPPLY-SEA	Expense	Active

Account	Description	Type	Status
10-20-60-00-588-03-00	BLDG SERVICE_ HEAT_ ELEC_ TEL-SEA	Expense	Active
10-20-60-00-588-04-00	KITCHEN SUPPLY_ SNOW_ GRASS-SEA	Expense	Active
10-20-60-00-588-05-00	DIST SYSTEM TRAINING-SEA	Expense	Active
10-20-60-00-588-06-00	METERING SYSTEM TRAINING-SEA	Expense	Active
10-20-60-00-588-07-00	SUB STATION TRAINING	Expense	Active
10-20-60-00-588-12-00	SVC CNTR EXPENSED-SEA	Expense	Active
10-20-60-00-589-01-00	DIST OPER RENTS-SEA	Expense	Active
10-20-60-00-590-00-00	DIST MAINT GENERAL SUPERVISION-SEA	Expense	Active
10-20-60-00-590-00-01	DIST MAINT GEN SUPERVISION SUBSTATION	Expense	Active
10-20-60-00-590-01-00	UNPROD TIME/SICKNESS-SEA	Expense	Active
10-20-60-00-590-01-01	STATION UNPROD TIME SICK	Expense	Active
10-20-60-00-590-02-00	UNPROD TIME/WEATHER-SEA	Expense	Active
10-20-60-00-590-02-01	STATION UNPROD TIME WEATHER	Expense	Active
10-20-60-00-590-03-00	UNPROD TIME/HOLIDAY-SEA	Expense	Active
10-20-60-00-590-03-01	STATION UNPRODUCTIVE TIME HOLIDAY	Expense	Active
10-20-60-00-590-04-00	UNPROD TIME/VACATION-SEA	Expense	Active
10-20-60-00-590-04-01	STATION UNPROD TIME VACATION	Expense	Active
10-20-60-00-590-05-00	UNPROD TIME/OTHER-SEA	Expense	Active
10-20-60-00-590-05-01	STATION UNPROD TIME OTHER	Expense	Active
10-20-60-00-591-00-00	DIST MAINT STRUCTURE SERV CTR-SEA	Expense	Active
10-20-60-00-592-01-00	DIST MAINT STAT EQUIP UNSCHED-SEA	Expense	Active
10-20-60-00-592-02-00	DIST MAINT STAT EQUIP ANNUAL-SEA	Expense	Active
10-20-60-00-592-03-00	DIST MAINT STAT EQUIP CYCLE-SEA	Expense	Active
10-20-60-00-592-04-00	DIST MAINT STAT EQUIP SCADA-SEA	Expense	Active
10-20-60-00-592-05-00	DIST MAINT MOBILE SUB-SEA	Expense	Active
10-20-60-00-593-01-00	DIST MAINT UNSCHEDULED-SEA	Expense	Active
10-20-60-00-593-02-00	DIST MAINT SCHEDULED-SEA	Expense	Active
10-20-60-00-593-02-01	RELIABILITY INSPECTIONS	Expense	Active
10-20-60-00-593-02-02	RELIABILITY MAINTENANCE & REPAIRS	Expense	Active
10-20-60-00-593-05-00	DIST STORM TROUBLE-SEA	Expense	Active
10-20-60-00-594-00-00	DIST MAINT U/G LINES-SEA	Expense	Active
10-20-60-00-595-00-00	DIST MAINT TRANSFORMER REPAIR-SEA	Expense	Active
10-20-60-00-596-00-00	DIST MAINT ST LIGHT REPAIR-SEA	Expense	Active
10-20-60-00-597-00-00	DIST MAINT METER REPAIR-SEA	Expense	Active
10-20-60-00-597-01-00	AMI COMMUNICATIONS AND TROUBLESHOOTING (SUB STATION)	Expense	Active
10-20-60-00-598-00-00	DIST MAINT MISC EQUIPMENT-SEA	Expense	Active
10-20-60-00-598-01-00	DIST MAINT SCADA SYSTEM-SEA	Expense	Active
10-20-60-00-598-02-00	DIST MAINT COMMUNICATION EQUIP-SEA	Expense	Active
10-20-60-00-598-03-00	DIST MAINT AMI SYSTEM - SEA	Expense	Active
10-20-60-00-901-00-00	CUST ACCTS SPVSN/EXP-SEA	Expense	Active
10-20-60-00-902-00-00	CUST ACCTS METER READ EXP-SEA	Expense	Active
10-20-60-00-903-00-00	CREDIT DISCONNECTION-SEA	Expense	Active
10-20-60-00-903-01-00	CUSTOMER ORDERS/PYRL-SEA	Expense	Active
10-20-60-00-903-03-00	CREDIT & COLLECTIONS/PYRL-SEA	Expense	Active
10-20-60-00-903-04-01	POSTAGE-LOCAL-SEA	Expense	Active
10-20-60-00-903-09-00	RENT EQUIPMENT-SEA	Expense	Active
10-20-60-00-907-00-00	CUST SVC & INFO SPVSN-SEA	Expense	Active
10-20-60-00-908-01-00	CUSTOMER ASSISTANCE/PYRL-SEA	Expense	Active
10-20-60-00-909-00-00	INFORMATION INSTRUCTION-SEA	Expense	Active

Account	Description	Type	Status
10-20-60-00-910-00-00	CUSTOMER SERVICE MISC-SEA	Expense	Active
10-20-60-00-920-00-00	A&G SALARIES-SEA	Expense	Active
10-20-60-00-921-01-00	ADMIN OFFICE & TEL EXP-SEA	Expense	Active
10-20-60-00-921-01-20	UNALLOWABLE MEALS EXP-SEA	Expense	Active
10-20-60-00-921-02-00	GEN OFFICE SUPPLIES-SEA	Expense	Active
10-20-60-00-921-17-00	Telephone Services - Service Center-SEA	Expense	Active
10-20-60-00-921-18-00	Telephone Services - All Others-SEA	Expense	Active
10-20-60-00-921-30-00	DUES TO ORGANIZATIONS	Expense	Active
10-20-60-00-923-00-00	OS LEGAL-LOCAL-SEA	Expense	Active
10-20-60-00-925-01-00	EMPLOYEE SAFETY-SEA	Expense	Active
10-20-60-00-925-03-00	INJ & DAM - ENVIRONMENTAL	Expense	Active
10-20-60-00-930-01-00	GENERAL ADVERTISING-SEA	Expense	Active
10-20-60-00-930-03-00	DUES TO ORGANIZATIONS-SEA	Expense	Active
10-20-60-00-931-00-00	RENTS-SEA	Expense	Active
10-20-60-00-935-01-00	MAINTENANCE - GENERAL STRUCTURES-SEA	Expense	Active
10-20-60-00-935-01-02	MAINT OF GEN STRUCT - BUILD ENVIRONMENTAL	Expense	Active
10-20-60-00-935-02-00	MAINTENANCE - OFFICE EQUIPMENT-SEA	Expense	Active
10-25-00-00-131-01-00	CASH -SUPPLIER - FLEET #7483	Assets	Active
10-25-00-00-142-01-00	EXTERNAL SUPPLIER - A/R - NEW ENERGY	Assets	Active
10-25-00-00-142-02-00	EXTERNAL SUPPLIER - A/R - SELECT	Assets	Active
10-25-00-00-142-03-00	EXTERNAL SUPPLIER - A/R - ISO NE	Assets	Active
10-25-00-00-142-04-00	EXTERNAL SUPPLIER - A/R - TRANSCANADA	Assets	Active
10-25-00-00-142-05-00	EXTERNAL SUPPLIER - A/R - WPS ENERGY	Assets	Active
10-25-00-00-142-06-00	EXTERNAL SUPPLIER - A/R - HESS	Assets	Active
10-25-00-00-142-07-00	EXTERNAL SUPPLIER - A/R - CON ED	Assets	Active
10-25-00-00-142-08-00	EXTERNAL SUPPLIER - A/R - GEXA	Assets	Active
10-25-00-00-142-09-00	EXTERNAL SUPPLIER - A/R - GLACIAL ENERGY	Assets	Active
10-25-00-00-142-10-00	EXTERNAL SUPPLIER - SOUTH JERSEY	Assets	Active
10-25-00-00-142-25-00	EXT SUPPLIER AR - PEOPLES POWER	Assets	Active
10-25-00-00-142-26-00	EXT SUPPLIER - AR THINK ENERGY	Assets	Active
10-25-00-00-142-27-00	EXT SUPPLIER - AR NOBLE AMERICAS ENERGY SOLUTIONS	Assets	Active
10-25-00-00-142-28-00	EXT SUPPLIER - AR TEXAS RETAIL ENERGY	Assets	Active
10-25-00-00-142-29-00	EXT SUPPLIER - AR FAIRPOINT ENERGY	Assets	Active
10-25-00-00-142-30-00	EXT SUPPLIER - AR ELECTRICITY NH	Assets	Active
10-25-00-00-142-31-00	EXT SUPPLIER - AR - PNE	Assets	Active
10-25-00-00-142-34-00	EXT SUPPLIER - AR TOWN SQUARE ENERGY	Assets	Active
10-25-00-00-142-36-00	EXT SUPPLIER - AR NORTH AMERICAN PWR - UIT	Assets	Active
10-25-00-00-142-37-00	EXT SUPPLIER - FIRST POINT POWER-FPP	Assets	Active
10-25-00-00-142-38-00	EXT SUPPLIER - AR REP ENERGY	Assets	Active
10-25-00-00-142-39-00	EXT SUPPLIER - AR - UNION ATLANTIC ELECTRICITY	Assets	Active
10-25-00-00-142-40-00	EXT SUPPLIER - AR - ETHICAL ELECTRIC INC	Assets	Active
10-25-00-00-142-41-00	EXT SUPPLIER - AR - AMBIT NORTHEAST, LLC	Assets	Active
10-25-00-00-142-42-00	EXT SUPPLIER - AR - AGERA ENERGY	Assets	Active
10-25-00-00-142-43-00	EXT SUPPLIER - AR - GDF SUEZ	Assets	Active
10-25-00-00-232-01-02	EXTERNAL SUPPLIER -REVENUE-NEW ENERGY	Liability	Active
10-25-00-00-232-02-02	EXTERNAL SUPPLIER -REVENUE-SELECT	Liability	Active
10-25-00-00-232-03-02	EXTERNAL SUPPLIER -REVENUE-ISO NE	Liability	Active
10-25-00-00-232-04-02	EXTERNAL SUPPLIER -REVENUE-TRANSCANADA	Liability	Active
10-25-00-00-232-05-02	EXTERNAL SUPPLIER -REVENUE-WPS ENERGY	Liability	Active

Account	Description	Type	Status
10-25-00-00-232-06-02	EXTERNAL SUPPLIER -REVENUE-HESS	Liability	Active
10-25-00-00-232-07-02	EXTERNAL SUPPLIER -REVENUE-CON ED	Liability	Active
10-25-00-00-232-08-02	EXTERNAL SUPPLIER -REVENUE-GEXA	Liability	Active
10-25-00-00-232-09-02	EXTERNAL SUPPLIER -REVENUE-GLACIAL ENERGY	Liability	Active
10-25-00-00-232-10-02	EXTERNAL SUPPLIER -REVENUE-SOUTH JERSEY	Liability	Active
10-25-00-00-232-25-02	EXTERNAL SUPPLIER -REVENUE-PEOPLES POWER	Liability	Active
10-25-00-00-232-26-02	EXTERNAL SUPPLIER -REVENUE-THINK ENERGY	Liability	Active
10-25-00-00-232-27-02	EXTERNAL SUPPLIER -REVENUE-NOBLE AMERICAS ENERGY SOLUTIONS	Liability	Active
10-25-00-00-232-28-02	EXTERNAL SUPPLIER -REVENUE-TEXAS RETAIL ENERGY	Liability	Active
10-25-00-00-232-29-02	EXTERNAL SUPPLIER -REVENUE-FAIRPOINT ENERGY	Liability	Active
10-25-00-00-232-30-02	EXTERNAL SUPPLIER -REVENUE-ELECTRICITY NH	Liability	Active
10-25-00-00-232-31-02	EXTERNAL SUPPLIER -REVENUE-PNE	Liability	Active
10-25-00-00-232-34-02	EXTERNAL SUPPLIER -REVENUE-TOWN SQUARE ENERGY	Liability	Active
10-25-00-00-232-36-02	EXTERNAL SUPPLIER -REV-NORTH AMERICAN PWR-UIT	Liability	Active
10-25-00-00-232-37-02	EXTERNAL SUPPLIER -REV-FIRST POINT POWER-FPP	Liability	Active
10-25-00-00-232-38-02	EXTERNAL SUPPLIER -REV-REP ENERGY	Liability	Active
10-25-00-00-232-39-02	EXTERNAL SUPPLIER -REVENUE-UNION ATLANTIC ELECTRICITY	Liability	Active
10-25-00-00-232-40-02	EXTERNAL SUPPLIER -REVENUE-ETHICAL ELECTRIC INC	Liability	Active
10-25-00-00-232-41-02	EXTERNAL SUPPLIER -REVENUE- AMBIT NORTHEAST, LLC	Liability	Active
10-25-00-00-232-42-02	EXT SUPPLIER -REVENUE-AGERA ENERGY	Liability	Active
10-25-00-00-232-43-02	EXT SUPPLIER - REVENUE - GDF SUES	Liability	Active
10-27-02-50-451-00-00	WATER HEATER RENTAL REV - GAS	Revenue	Active
10-27-02-50-451-00-01	WATER HEATER RENTAL REV - ELECTRIC	Revenue	Active
10-27-02-50-904-00-00	UNCOLLECTIBLE ACCOUNTS-WATER HEATER PROGRAM	Expense	Active
10-27-02-50-923-06-00	USC EXPS - WATER HEATER PROGRAM-GAS	Expense	Active
10-27-02-50-923-06-01	USC EXPS - WATER HEATER PROGRAM-ELECT	Expense	Active
10-27-02-50-923-07-00	LEGAL EXPS - WATER HEATER PROGRAM-GAS	Expense	Active
10-27-02-50-923-07-01	LEGAL EXPS - WATER HEATER PROGRAM-ELECTRIC	Expense	Active
10-27-02-50-930-01-00	ADVERTISING EXP-GENERAL- WATER HEATER PROGRAM-GAS	Expense	Active
10-27-02-50-930-01-01	ADVERTISING EXP-GENERAL- WATER HEATER PROGRAM-ELECT	Expense	Active
10-27-02-50-930-02-00	ADVERTISING EXP-CREATIVE- WATER HEATER PROGRAM-GAS	Expense	Active
10-27-02-50-930-02-01	ADVERTISING EXP-CREATIVE- WATER HEATER PROGRAM-ELECTR	Expense	Active
10-27-02-50-930-03-00	ADVERTISING EXP-PRODUCTION- WATER HEATER PROGRAM-GAS	Expense	Active
10-27-02-50-930-03-01	ADVERTISING EXP-PRODUCTION- WATER HEATER PROGRAM-ELEC	Expense	Active
10-28-02-00-426-13-00	ADVERTISING	Expense	Active
10-28-02-00-426-14-00	MARKET DEVELOPMENT - GENERAL	Expense	Active
10-28-02-00-426-15-00	VISIBILITY	Expense	Active
10-28-02-00-923-30-00	MARKET DEVELOPMENT - GENERAL	Expense	Active
10-28-02-00-923-32-03	FIELD OPERATIONS/ACCOUNT MGMT	Expense	Active
10-28-02-00-923-33-03	MKT DEVEL/PROJECT MANAGEMENT	Expense	Active
10-28-29-00-426-13-00	ADVERTISING	Expense	Active
10-28-29-00-426-14-00	MARKET DEVELOPMENT - GENERAL	Expense	Active
10-28-29-00-426-15-00	VISIBILITY	Expense	Active
10-28-29-00-923-30-00	MARKET DEVELOPMENT - GENERAL	Expense	Active
10-28-29-00-923-32-03	FIELD OPERATIONS/ACCOUNT MGMT	Expense	Active
10-28-29-00-923-33-03	MKT DEVEL/PROJECT MANAGEMENT	Expense	Active
10-29-01-20-440-00-00	Elec Rev Residential - Franchise Tax	Revenue	Active
10-29-01-20-442-01-00	Elec Rev Reg. GenL - Franchise Tax	Revenue	Active
10-29-01-20-444-00-00	ELEC REV OL-FRANCHISE TAX	Revenue	Active

Account	Description	Type	Status
10-29-01-21-440-00-00	Elec Revenue-D-System Benefit Chg-EE	Revenue	Active
10-29-01-21-440-30-00	ELEC REVENUE - D - System Benefit Chg - EE - Ext Sup	Revenue	Active
10-29-01-21-442-01-00	Elec Revenue-G2-System Benefit Chg-EE	Revenue	Active
10-29-01-21-442-02-00	Elec Revenue-G1-System Benefit Chg-EE	Revenue	Active
10-29-01-21-442-31-00	ELEC REVENUE - G2 - SBC - EE - Ext Sup	Revenue	Active
10-29-01-21-442-32-00	ELEC REVENUE - G1 System Benefit Chg - EE - Ext Sup	Revenue	Active
10-29-01-21-444-00-00	Elec Revenue-OL-Sys Ben Chrg EE	Revenue	Active
10-29-01-21-444-01-00	Elec Rev. Unmetered Sales - Sys Ben Chrg EE	Revenue	Active
10-29-01-21-444-30-00	ELEC REVENUE - OL - Sys Ben Chrg EE - Ext Sup	Revenue	Active
10-29-01-21-444-31-00	ELEC REV UNMETERED SALES - Sys Ben Chrg EE - Ext Sup	Revenue	Active
10-29-01-21-445-01-00	Elec Revenue-Pub Auth-G2-Sys Ben Chg-EE	Revenue	Active
10-29-01-21-445-02-00	Elec Revenue-Pub Auth-G1-Sys Ben Chg-EE	Revenue	Active
10-29-01-21-445-31-00	ELEC REVENUE- Pub Auth- G2 - System Benefit Chg - EE Ext Sup	Revenue	Active
10-29-01-21-445-32-00	ELEC REV - Pub Auth - G1 - Sys Benefit Chg - EE- Ext Sup	Revenue	Active
10-29-01-21-449-01-00	ACC REV ON NH EE RES NON LOW INC	Revenue	Active
10-29-01-21-449-02-00	ACC REV ON NH EE RES LOW INC	Revenue	Active
10-29-01-21-449-03-00	ACC REV ON NH C & I	Revenue	Active
10-29-01-21-449-04-00	ACC REV ON NH EE RES LG GEN	Revenue	Active
10-29-01-22-440-00-01	ELEC REV RES - LI-EAP DISCOUNT	Revenue	Active
10-29-01-22-440-00-02	ELEC REVENUE - D - LI-EAP CHARGE	Revenue	Active
10-29-01-22-440-00-03	ELEC REVENUE - LI-EAP WRITE OFFS	Revenue	Active
10-29-01-22-440-30-01	ELEC REVENUE RESIDENTIAL - LI-EAP Discount - Ext Sup	Revenue	Active
10-29-01-22-440-30-02	ELEC REVENUE - D - LI-EAP CHARGE - Ext Sup	Revenue	Active
10-29-01-22-442-01-00	ELEC REVENUE - G2 - LI-EAP CHARGE	Revenue	Active
10-29-01-22-442-02-00	ELEC REVENUE - G1 - LI-EAP CHARGE	Revenue	Active
10-29-01-22-442-31-00	ELEC REVENUE - G2 - LI-EAP CHARGE - Ext Sup	Revenue	Active
10-29-01-22-442-32-00	ELEC REVENUE - G1 - LI-EAP CHARGE - Ext Sup	Revenue	Active
10-29-01-22-444-00-00	ELEC REVENUE - OL - LI-EAP CHARGE	Revenue	Active
10-29-01-22-444-01-00	ELEC REVENUE-UNMETERED-LI-EAP CHG	Revenue	Active
10-29-01-22-444-30-00	ELEC REVENUE - OL - LI-EAP CHARGE - Ext Sup	Revenue	Active
10-29-01-22-444-31-00	ELEC REVENUE- Unmetered -LI-EAP CHARGE- Ext Sup	Revenue	Active
10-29-01-22-445-01-00	ELEC REVENUE-PUB AUTH-G2-LI-EAP CHG	Revenue	Active
10-29-01-22-445-02-00	ELEC REVENUE-PUB AUTH-G1-LI-EAP CHG	Revenue	Active
10-29-01-22-445-31-00	ELEC REVENUE- Pub Auth- G2 - LI-EAP CHARGE - Ext Sup	Revenue	Active
10-29-01-22-445-32-00	ELEC REV - Pub Auth - G1 - LI-EAP CHARGE - Ext Sup	Revenue	Active
10-29-01-22-449-00-00	ACCRUED REVENUE LIEAP OFFSET	Revenue	Active
10-29-01-22-909-01-00	NEIGHBOR HELPING NEIGHBOR-EAP	Expense	Active
10-29-01-22-923-00-00	NH LIEAP COSTS	Expense	Active
10-29-01-22-923-03-00	NH LIEAP ADMIN PRINTING/MARKETING COSTS	Expense	Active
10-29-01-22-928-03-00	REG COMM EXP - LEGAL - LIEAP	Expense	Active
10-29-01-23-449-00-00	ACCRUED REVENUE - COGENERATION - QF	Revenue	Active
10-29-01-32-440-00-00	Elec Revenue-D-External Delivery	Revenue	Active
10-29-01-32-440-30-00	ELEC REVENUE - D - External Delivery - Ext Sup	Revenue	Active
10-29-01-32-442-01-00	Elec Revenue-G2-External Delivery	Revenue	Active
10-29-01-32-442-02-00	Elec Revenue-G1-External Delivery	Revenue	Active
10-29-01-32-442-31-00	ELEC REVENUE - G2 - External Delivery - Ext Sup	Revenue	Active
10-29-01-32-442-32-00	ELEC REVENUE - G1 - External Delivery - Ext Sup	Revenue	Active
10-29-01-32-444-00-00	Elec Revenue-OL-External Delivery	Revenue	Active
10-29-01-32-444-01-00	Elec Revenue-Unmetered-External Delivery	Revenue	Active

Account	Description	Type	Status
10-29-01-32-444-30-00	ELEC REVENUE - OL - External Delivery - Ext Sup	Revenue	Active
10-29-01-32-444-31-00	ELEC REVENUE- Unmetered - External Delivery - Ext Sup	Revenue	Active
10-29-01-32-445-01-00	Elec Revenue-Pub Auth-G2-External Delivery	Revenue	Active
10-29-01-32-445-02-00	Elec Revenue-Pub Auth-G1-External Delivery	Revenue	Active
10-29-01-32-445-31-00	ELEC REVENUE- Pub Auth- G2 - External Delivery - Ext Sup	Revenue	Active
10-29-01-32-445-32-00	ELEC REV - Pub Auth - G1 - External Delivery - Ext Sup	Revenue	Active
10-29-01-32-449-00-00	Acc Rev on External Delivery	Revenue	Active
10-29-01-32-928-01-00	PUC REG COMM ASSESSMENT AMORT - EDC	Expense	Active
10-29-01-32-928-01-01	TRANS BASED ASSESS/FEES - EDC	Expense	Active
10-29-01-32-928-03-00	REG COMM EXP - EDC	Expense	Active
10-29-01-32-928-03-01	REG COMM EXP - LEGAL - EDC	Expense	Active
10-29-01-33-440-00-00	Elec Revenue-D-Stranded Cost	Revenue	Active
10-29-01-33-440-30-00	ELEC REVENUE - D - Stranded Cost - Ext Sup	Revenue	Active
10-29-01-33-442-01-00	Elec Revenue-G2-Stranded Cost	Revenue	Active
10-29-01-33-442-02-00	Elec Revenue-G1-Stranded Cost	Revenue	Active
10-29-01-33-442-31-00	ELEC REVENUE - G2 - Stranded Cost - Ext Sup	Revenue	Active
10-29-01-33-442-32-00	ELEC REVENUE - G1 - Stranded Cost - Ext Sup	Revenue	Active
10-29-01-33-444-00-00	Elec Revenue-OL-Stranded Cost	Revenue	Active
10-29-01-33-444-01-00	Elec Revenue-Unmetered-Stranded Cost	Revenue	Active
10-29-01-33-444-30-00	ELEC REVENUE - OL - Stranded Cost - Ext Sup	Revenue	Active
10-29-01-33-444-31-00	ELEC REVENUE- Unmetered - Stranded Cost- Ext Sup	Revenue	Active
10-29-01-33-445-01-00	Elec Revenue-Pub Auth-G2-Stranded Cost	Revenue	Active
10-29-01-33-445-02-00	Elec Revenue-Pub Auth-G1-Stranded Cost	Revenue	Active
10-29-01-33-445-31-00	ELEC REVENUE- Pub Auth- G2 - Stranded Cost - Ext Sup	Revenue	Active
10-29-01-33-445-32-00	ELEC REV - Pub Auth - G1 - Stranded Cost - Ext Sup	Revenue	Active
10-29-01-33-449-00-00	Acc Rev on Stranded Costs	Revenue	Active
10-29-01-34-440-00-00	Elec Revenue-D-Transition Service	Revenue	Active
10-29-01-34-442-01-00	Elec Revenue-G2-Transition Service	Revenue	Active
10-29-01-34-444-00-00	Elec Revenue-OL-Transition Service	Revenue	Active
10-29-01-34-444-01-00	Elec Revenue-Unmetered-Transition Service	Revenue	Active
10-29-01-34-445-01-00	Elec Revenue-Pub Auth-G2-Transition Service	Revenue	Active
10-29-01-34-449-00-00	ACC REV TRANSITIONS SVC	Revenue	Active
10-29-01-35-442-02-00	Elec Revenue-G1-Transition Service	Revenue	Active
10-29-01-35-442-02-20	Elec Revenue-G1-Variable Transition Service	Revenue	Active
10-29-01-35-445-02-00	Elec Revenue-Pub Auth-G1-Transition Service	Revenue	Active
10-29-01-35-445-02-20	Elec Revenue-Pub Auth-G1- Variable Transition Service	Revenue	Active
10-29-01-35-449-00-00	Acc Rev on Transition Service-G1	Revenue	Active
10-29-01-36-440-00-00	Elec Revenue-D-Power Supply	Revenue	Active
10-29-01-36-440-00-20	Elec Revenue-D-Power Supply Variable	Revenue	Active
10-29-01-36-442-01-00	Elec Revenue-G2- Power Supply	Revenue	Active
10-29-01-36-442-01-20	Elec Revenue-G2-Power Supply Variable	Revenue	Active
10-29-01-36-444-00-00	ELEC REVENUE - OL - Power Supply	Revenue	Active
10-29-01-36-444-00-20	ELEC REVENUE - OL - Power Supply Variable	Revenue	Active
10-29-01-36-444-01-00	ELEC REVENUE - Unmetered - Power Supply	Revenue	Active
10-29-01-36-444-01-20	ELEC REVENUE - Unmetered - Power Supply Variable	Revenue	Active
10-29-01-36-445-01-00	Elec Revenue-Pub Auth-G2-Power Supply	Revenue	Active
10-29-01-36-445-01-20	Elec Revenue-Pub Auth-G2-Power Supply Variable	Revenue	Active
10-29-01-36-449-00-00	Acc Rev on Power Supply-Non-G1	Revenue	Active
10-29-01-36-928-01-00	REG COMM - PUC ASSESSMENT - PS NONG1	Expense	Active

Account	Description	Type	Status
10-29-01-36-930-00-99	PS ADMIN SERVICE COST - NON G1	Expense	Active
10-29-01-37-442-02-20	ELEC REV -G1-POWER SUPPLY VARIABLE	Revenue	Active
10-29-01-37-445-02-00	LG MUN - POWER SUPPLY	Revenue	Active
10-29-01-37-445-02-20	LG MUN - POWER SUPPLY - VARIABLE	Revenue	Active
10-29-01-37-449-00-00	ACC REV ON POWER SUPPLY -G1	Revenue	Active
10-29-01-37-928-01-00	REG COMM - PUC ASSESSMENT - PS G1	Expense	Active
10-29-01-37-930-00-99	PS ADMIN SERVICE COST - G1	Expense	Active
10-29-01-38-449-00-00	ACCRUED REVENUE - SHARED SAVINGS INCENT	Revenue	Active
10-29-01-42-440-00-00	ELEC REVENUE-D-RPS	Revenue	Active
10-29-01-42-442-01-00	ELEC REVENUE-G2-RPS	Revenue	Active
10-29-01-42-444-00-00	ELEC REVENUE-OL-RPS	Revenue	Active
10-29-01-42-444-01-00	ELEC REVENUE-UNMETERED-RPS	Revenue	Active
10-29-01-42-445-01-00	ELEC REVENUE-PUB AUTH-G2-RPS	Revenue	Active
10-29-01-42-449-00-00	ACC REV ON RENEW PORT STD COSTS-NON-G1	Revenue	Active
10-29-01-43-442-02-00	ELEC REVENUE-G1-RPS	Revenue	Active
10-29-01-43-445-02-00	LG MUN G1 DEFAULT SVC-RPS	Revenue	Active
10-29-01-43-449-00-00	ACC REV ON RENEW PORT STD COSTS-G1	Revenue	Active
10-29-01-44-449-01-00	ACC REV ON RGGI RES NON LOW INC	Revenue	Active
10-29-01-44-449-02-00	ACC REV ON RGGI RES LOW INC	Revenue	Active
10-29-01-44-449-03-00	ACC REV ON RGGI RES C & I	Revenue	Active
10-29-01-45-440-00-00	ELEC REVENUE-D-RSO	Revenue	Active
10-29-01-45-442-01-00	ELEC REVENUE-G2-RSO	Revenue	Active
10-29-01-45-445-01-00	ELEC REVENUE-PUB AUTH-G2-RSO	Revenue	Active
10-29-01-45-449-00-00	ELEC REVENUE-RSO	Revenue	Active
10-29-01-46-440-00-00	TOU SMART GRID-REVENUE-DOM	Revenue	Active
10-29-01-46-449-01-00	ACC REV ON TOU-SMART GRID	Revenue	Active
10-29-01-47-440-00-00	ELEC REV RES-STORM RECOVERY ADJ	Revenue	Active
10-29-01-47-440-30-00	ELEC REV RES-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
10-29-01-47-442-01-00	ELEC REV REG GEN-STORM RECOVERY ADJ	Revenue	Active
10-29-01-47-442-02-00	ELEC REV LARGE GEN-STORM RECOVERY ADJ	Revenue	Active
10-29-01-47-442-31-00	ELEC REV REG GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
10-29-01-47-442-32-00	ELEC REV LARGE GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
10-29-01-47-444-00-00	ELEC REV PUB ST LTG-STORM RECOVERY ADJ	Revenue	Active
10-29-01-47-444-01-00	ELEC REV UNMETERED SALES-STORM RECOVERY ADJ	Revenue	Active
10-29-01-47-444-30-00	ELEC REV PUB ST LTG-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
10-29-01-47-444-31-00	ELEC REV UNMETERED SALES-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
10-29-01-47-445-01-00	MUNICIPAL REG GEN-STORM RECOVERY ADJ	Revenue	Active
10-29-01-47-445-02-00	MUNICIPAL LARGE GEN-STORM RECOVERY ADJ	Revenue	Active
10-29-01-47-445-31-00	MUNICIPAL REG GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
10-29-01-47-445-32-00	MUNICIPAL LARGE GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
10-29-01-47-449-00-00	ACCRUED REVENUE-STORM RECOVERY ADJ	Revenue	Active
10-29-01-48-449-01-00	ACC REV ON EEBB RESIDENTIAL	Revenue	Active
10-29-02-21-456-00-00	OTHER ELEC REVENUE-GRANT FUNDING-TOTAL	Revenue	Active
10-29-02-21-456-20-00	OTHER ELECTRIC REVENUE-GRANT FUNDING - R	Revenue	Active
10-29-02-21-456-21-00	OTHER ELECTRIC REVENUE-GRANT FUNDING - RLI	Revenue	Active
10-29-02-21-456-22-00	OTHER ELECTRIC REVENUE-GRANT FUNDING - CI	Revenue	Active
10-29-02-21-456-80-00	OTHER ELECTRIC REVENUE - ISO ODR	Revenue	Active
10-29-02-21-908-00-00	ALL ELECTRIC REG & GENERAL	Expense	Active
10-29-02-21-908-00-04	ALL ELECTRIC INTERNAL M&E	Expense	Active

Account	Description	Type	Status
10-29-02-21-908-00-05	ALL ELECTRIC 3RD PTY M&E	Expense	Active
10-29-02-21-908-00-22	ALL ELECTRIC INTERNAL ADMIN	Expense	Active
10-29-02-21-908-00-23	ALL ELECTRIC 3RD PARTY ADMIN	Expense	Active
10-29-02-21-908-00-24	RES ELECTRIC INTERNAL ADMIN	Expense	Active
10-29-02-21-908-00-25	C&I ELECTRIC INTERNAL ADMIN	Expense	Active
10-29-02-21-908-00-29	ALL ELECTRIC INTERNAL STAT	Expense	Active
10-29-02-21-908-26-10	RES E RETROFIT 1-4 - PROG ADMIN	Expense	Active
10-29-02-21-908-26-11	RES E RETROFIT 1-4 - PROG STAT	Expense	Active
10-29-02-21-908-26-13	RES E RETROFIT 1-4 - REG & GENERAL	Expense	Active
10-29-02-21-908-26-14	RES E RETROFIT 1-4 - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-26-20	RES E RETROFIT 1-4 - MARKETING	Expense	Active
10-29-02-21-908-26-21	RES E RETROFIT 1-4 - 3RD PTY MKTING	Expense	Active
10-29-02-21-908-26-22	RES E RETROFIT 1-4 - INTEREST BUY DOWN	Expense	Active
10-29-02-21-908-26-30	RES E RETROFIT 1-4 - M&E	Expense	Active
10-29-02-21-908-26-31	RES E RETROFIT 1-4 - 3RD PTY M&E	Expense	Active
10-29-02-21-908-26-40	RES E RETROFIT 1-4 - REBATES	Expense	Active
10-29-02-21-908-26-41	RES E RETROFIT 1-4 - ENERGY AUDITS	Expense	Active
10-29-02-21-908-27-00	RES E TRACKING SYSTEM - INTERNAL	Expense	Active
10-29-02-21-908-27-01	RES E TRACKING SYSTEM - 3RD PTY	Expense	Active
10-29-02-21-908-27-10	LI E TRACKING SYSTEM - INTERNAL	Expense	Active
10-29-02-21-908-27-11	LI E TRACKING SYSTEM - 3RD PTY	Expense	Active
10-29-02-21-908-27-20	C&I E TRACKING SYSTEM - INTERNAL	Expense	Active
10-29-02-21-908-27-21	C&I E TRACKING SYSTEM - 3RD PTY	Expense	Active
10-29-02-21-908-28-10	RES E LIGHTING - PROG ADMIN	Expense	Active
10-29-02-21-908-28-11	RES E LIGHTING - PROG STAT	Expense	Active
10-29-02-21-908-28-13	RES E LIGHTING - REG & GENERAL	Expense	Active
10-29-02-21-908-28-14	RES E LIGHTING - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-28-21	RES E LIGHTING - 3RD PTY MKTING	Expense	Active
10-29-02-21-908-28-30	RES E LIGHTING - M&E	Expense	Active
10-29-02-21-908-28-31	RES E LIGHTING - 3RD PTY M&E	Expense	Active
10-29-02-21-908-28-40	RES E LIGHTING - REBATES	Expense	Active
10-29-02-21-908-28-41	RES E LIGHTING - ENERGY AUDITS	Expense	Active
10-29-02-21-908-40-10	RES E PRODUCTS - PROG ADMIN	Expense	Active
10-29-02-21-908-40-11	RES E PRODUCTS - PROG STAT	Expense	Active
10-29-02-21-908-40-13	RES E PRODUCTS - REG & GENERAL	Expense	Active
10-29-02-21-908-40-14	RES E PRODUCTS - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-40-21	RES E PRODUCTS - 3RD PTY MKTING	Expense	Active
10-29-02-21-908-40-30	RES E PRODUCTS - M&E	Expense	Active
10-29-02-21-908-40-31	RES E PRODUCTS - 3RD PTY M&E	Expense	Active
10-29-02-21-908-40-40	RES E PRODUCTS - REBATES	Expense	Active
10-29-02-21-908-40-41	RES E PRODUCTS - ENERGY AUDITS	Expense	Active
10-29-02-21-908-41-10	LI E RETROFIT 1-4 - PROG ADMIN	Expense	Active
10-29-02-21-908-41-11	LI E RETROFIT 1-4 - PROG STAT	Expense	Active
10-29-02-21-908-41-13	LI E RETROFIT 1-4 - REG & GENERAL	Expense	Active
10-29-02-21-908-41-14	LI E RETROFIT 1-4 - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-41-20	LI E RETROFIT 1-4 - MARKETING	Expense	Active
10-29-02-21-908-41-21	LI E RETROFIT 1-4 - 3RD PTY MKTING	Expense	Active
10-29-02-21-908-41-30	LI E RETROFIT 1-4 - M&E	Expense	Active
10-29-02-21-908-41-31	LI E RETROFIT 1-4 - 3RD PTY M&E	Expense	Active

Account	Description	Type	Status
10-29-02-21-908-41-40	LI E RETROFIT 1-4 - CUST/CONTR REBATES	Expense	Active
10-29-02-21-908-41-41	LI E RETROFIT 1-4 - ENERGY AUDITS	Expense	Active
10-29-02-21-908-43-15	C & I CODES - EDU-INT ADMIN	Expense	Active
10-29-02-21-908-43-16	RES EDUCATION - INT ADMIN	Expense	Active
10-29-02-21-908-43-26	RES EDUCATION - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-43-27	C & I CODES - EDU - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-47-10	RES NC EQUIP - PROG ADMIN	Expense	Active
10-29-02-21-908-47-11	RES NC EQUIP - PROG STAT	Expense	Active
10-29-02-21-908-47-13	RES NC EQUIP - REG & GENERAL	Expense	Active
10-29-02-21-908-47-14	RES NC EQUIP - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-47-21	RES NC EQUIP - 3RD PTY MKTING	Expense	Active
10-29-02-21-908-47-30	RES NC EQUIP - M&E	Expense	Active
10-29-02-21-908-47-31	RES NC EQUIP - 3RD PTY M&E	Expense	Active
10-29-02-21-908-47-40	RES NC EQUIP - CUST CONTR REBATES	Expense	Active
10-29-02-21-908-47-41	RES NC EQUIP - ENERGY AUDITS	Expense	Active
10-29-02-21-908-48-05	RES E SW MARKETING - INT ADMIN	Expense	Active
10-29-02-21-908-48-06	LI E SW MARKETING - INT ADMIN	Expense	Active
10-29-02-21-908-48-07	C&I E SW MARKETING - INT ADMIN	Expense	Active
10-29-02-21-908-48-11	RES E SW MARKETING - 3RD PTY EXPENSES	Expense	Active
10-29-02-21-908-48-12	LI E SW MARKETING - 3RD PTY EXPENSES	Expense	Active
10-29-02-21-908-48-13	C&I E SW MARKETING - 3RD PTY EXPENSES	Expense	Active
10-29-02-21-908-48-28	RES E&G ENERGY CODE TRAINING	Expense	Active
10-29-02-21-908-51-10	SC&I E/G SM BIZ - PROG ADMIN	Expense	Active
10-29-02-21-908-51-11	SC&I BUSINESS - PROG STAT	Expense	Active
10-29-02-21-908-51-13	SC&I E/G SM BIZ - REG & GENERAL	Expense	Active
10-29-02-21-908-51-14	SC&I E/G SM BIZ - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-51-21	SC&I E/G SM BIZ - 3RD PTY MKTING	Expense	Active
10-29-02-21-908-51-30	SC&I E/G SM BIZ - M&E	Expense	Active
10-29-02-21-908-51-31	SC&I BUSINESS - 3RD PTY M&E	Expense	Active
10-29-02-21-908-51-40	SC&I E/G SM BIZ - REBATES	Expense	Active
10-29-02-21-908-51-41	SC&I E/G SM BIZ - ENERGY AUDITS	Expense	Active
10-29-02-21-908-52-10	LC&I E LG BUSINESS - PROG ADMIN	Expense	Active
10-29-02-21-908-52-11	LC&I E LG BUSINESS - PROG STAT	Expense	Active
10-29-02-21-908-52-13	LC&I E LG BUSINESS - REG & GENERAL	Expense	Active
10-29-02-21-908-52-14	LC&I E LG BUSINESS - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-52-21	LC&I E LG BUSINESS - 3RD PTY MARKETING	Expense	Active
10-29-02-21-908-52-30	LC&I E LG BUSINESS - M&E	Expense	Active
10-29-02-21-908-52-31	LC&I E LG BUSINESS - 3RD PTY M&E	Expense	Active
10-29-02-21-908-52-40	LC&I E LG BUSINESS - CUST/CONTR REBATES	Expense	Active
10-29-02-21-908-52-41	LC&I E LG BUSINESS - ENERGY AUDITS	Expense	Active
10-29-02-21-908-54-10	C&I E NH MUNI - PROG ADMIN	Expense	Active
10-29-02-21-908-54-11	C&I E NH MUNI - PROG STAT	Expense	Active
10-29-02-21-908-54-13	C&I E NH MUNI - REG & GENERAL	Expense	Active
10-29-02-21-908-54-14	C&I E NH MUNI - 3RD PTY ADMIN	Expense	Active
10-29-02-21-908-54-20	C&I E NH MUNI - MARKETING	Expense	Active
10-29-02-21-908-54-21	C&I E NH MUNI - 3RD PTY MKTING	Expense	Active
10-29-02-21-908-54-30	C&I E NH MUNI - M&E	Expense	Active
10-29-02-21-908-54-31	C&I E NH MUNI - 3RD PTY M&E	Expense	Active
10-29-02-21-908-54-40	C&I E NH MUNI - REBATES	Expense	Active

Account	Description	Type	Status
10-29-02-21-908-54-41	C&I E NH MUNI - ENERGY AUDITS	Expense	Active
10-29-02-21-908-80-01	RES E - ISO ODR INTERNAL ADMIN	Expense	Active
10-29-02-21-908-80-02	RES E - ISO ODR EXTERNAL ADMIN	Expense	Active
10-29-02-21-908-80-03	RES E - ISO ODR NON-ADMIN	Expense	Active
10-29-02-21-908-80-04	C&I E - ISO ODR INTERNAL ADMIN	Expense	Active
10-29-02-21-908-80-05	C&I E ISO ODR EXTERNAL ADMIN	Expense	Active
10-29-02-21-908-80-06	C&I E ISO ODR NON ADMIN FEES	Expense	Active
10-29-02-38-449-00-00	ACCRUED REVENUE - SHARED SAVINGS INCENTIVE	Revenue	Active
10-29-02-44-456-00-00	OTHER ELECTRIC REVENUE-RGGI-RES	Revenue	Active
10-29-02-44-456-00-01	LOAN PAYBACK - RGGI - RES	Revenue	Active
10-29-02-44-456-00-02	LOAN WRITEOFF- RGGI - RES	Revenue	Active
10-29-02-44-456-00-03	LOAN WRITEOFF RECOVERY- RGGI - RES	Revenue	Active
10-29-02-44-456-01-00	OTHER ELECTRIC REVENUE-RGGI-LI	Revenue	Active
10-29-02-44-456-01-01	LOAN PAYBACK - RGGI - LI	Revenue	Active
10-29-02-44-456-01-02	LOAN WRITEOFF- RGGI - LI	Revenue	Active
10-29-02-44-456-01-03	LOAN WRITEOFF RECOVERY- RGGI - LI	Revenue	Active
10-29-02-44-456-02-00	OTHER ELECTRIC REVENUE-RGGI-CI	Revenue	Active
10-29-02-44-456-02-01	LOAN PAYBACK - RGGI - CI	Revenue	Active
10-29-02-44-456-02-02	LOAN WRITEOFF- RGGI - CI	Revenue	Active
10-29-02-44-456-02-03	LOAN WRITEOFF RECOVERY- RGGI - CI	Revenue	Active
10-29-02-44-456-20-00	OTHER ELECTRIC REVENUE-GRANT FUNDING - R	Revenue	Active
10-29-02-44-456-21-00	OTHER ELECTRIC REVENUE-GRANT FUNDING - RLI	Revenue	Active
10-29-02-44-456-22-00	OTHER ELECTRIC REVENUE-GRANT FUNDING - CI	Revenue	Active
10-29-02-44-908-43-12	C&I RGGI RLF - INTERNAL ADMIN	Expense	Active
10-29-02-44-908-43-13	C&I RGGI RLF - 3RD PTY COSTS	Expense	Active
10-29-02-44-908-43-14	C&I RGGI RLF - LOAN - BUYDOWN	Expense	Active
10-29-02-44-908-43-20	RES RGGI RLF - INTERNAL ADMIN	Expense	Active
10-29-02-44-908-43-21	RES RGGI RLF - 3RD PTY COSTS	Expense	Active
10-29-02-44-908-43-22	RES RGGI RLF - LOAN - BUYDOWN	Expense	Active
10-29-02-44-908-50-10	C&I RGGI RETAIL PROD - PROG ADMIN	Expense	Active
10-29-02-44-908-50-11	C&I RGGI RETAIL PROD - PROG STAT	Expense	Active
10-29-02-44-908-50-13	C&I RGGI RETAIL PROD - REG & GENERAL	Expense	Active
10-29-02-44-908-50-14	C&I RGGI RETAIL PROD - 3RD PTY ADMIN	Expense	Active
10-29-02-44-908-50-21	C&I RGGI RETAIL PROD 3RD PTY MKTING	Expense	Active
10-29-02-44-908-50-30	C&I RGGI RETAIL PROD - M&E	Expense	Active
10-29-02-44-908-50-31	C&I RGGI RETAIL PROD - 3RD PTY M&E	Expense	Active
10-29-02-44-908-50-40	C&I RGGI RETAIL PROD - CUST/CONTR REBATES	Expense	Active
10-29-02-44-908-50-41	C&I RGGI RETAIL PROD - ENERGY AUDITS	Expense	Active
10-29-02-44-908-52-10	LC&I RGGI RETROFIT - PROG ADMIN	Expense	Active
10-29-02-44-908-52-11	LC&I RGGI RETROFIT - PROG STAT	Expense	Active
10-29-02-44-908-52-14	LC&I RGGI RETROFIT - 3RD PTY ADMIN	Expense	Active
10-29-02-44-908-52-21	LC&I RGGI RETROFIT - 3RD PTY MKTING	Expense	Active
10-29-02-44-908-52-30	LC&I RGGI RETROFIT - M&E	Expense	Active
10-29-02-44-908-52-31	LC&I RGGI RETROFIT - 3RD PTY M&E	Expense	Active
10-29-02-44-908-52-40	LC&I RGGI RETROFIT - CUST/CONTR REBATES	Expense	Active
10-29-02-44-908-52-41	LC&I RGGI RETROFIT - ENERGY AUDITS	Expense	Active
10-29-02-48-456-00-01	LOAN PAYBACK-EEBB-RES	Revenue	Active
10-29-02-48-456-00-02	LOAN WRITEOFF-EEBB-RES	Revenue	Active
10-29-02-48-456-00-03	LOAN WRITEOFF RECOVERY-EEBB-RES	Revenue	Active

Account	Description	Type	Status
10-29-02-48-456-20-00	EEBB - GRANT FUNDING_REIMBURSEMENT - CDFA	Revenue	Active
10-29-02-48-908-43-30	EEBB RES FINANCING - INTERNAL ADMIN	Expense	Active
10-29-02-48-908-43-31	EEBB RES FINANCING - REBATES/3RD PTY	Expense	Active
10-29-02-48-908-43-32	EEBB RES 3RD PTY FINANCING	Expense	Active
10-29-08-15-440-00-00	Elec Rev Residential - Base Rev, Trans, Tranf Disc, Distrib.	Revenue	Active
10-29-08-15-442-01-00	Elec Rev Reg. GenL - Base Rev, Trans, Tranf Disc, Distrib.	Revenue	Active
10-29-08-15-442-02-00	Elec Rev Large GenL - Base Rev, Trans, Tranf Disc, Distrib.	Revenue	Active
10-29-08-15-442-02-01	LG Gen Interrupt. CR. - Base Rev, Trans, Tranf Disc, Distrib	Revenue	Active
10-29-08-15-444-00-00	Elec Rev. Pub ST LTG-Base Rev, Trans, Tranf Disc, Distrib.	Revenue	Active
10-29-08-15-444-01-00	Elec Rev. Unmetered Sales - Base Rev, Trans, Tranf Disc, Dis	Revenue	Active
10-29-08-15-445-00-00	Elec Rev. Sales to Pub Auth - Base Rev, Trans, Tranf Disc,	Revenue	Active
10-29-08-15-445-00-01	Pub Auth Interruptible Credit - Base Rev, Trans, Tranf Disc	Revenue	Active
10-29-08-15-445-01-00	ELEC REV SALES TO PUBLIC AUTH- TRANS	Revenue	Active
10-29-08-15-445-02-00	ELEC REV SALES TO PUBLIC AUTH- TRANS	Revenue	Active
10-29-08-15-449-00-00	Electric Rev. Other - Base Rev, Trans, Tranf Disc. Distrib.	Revenue	Active
10-29-08-15-449-06-00	Lost Revenue - Base Rev, Trans, Tranf Disc., Distrib	Revenue	Active
10-29-08-15-449-06-01	Contra Lost Revenue - Base Rev, Trans, Tranf Disc., Distrib	Revenue	Active
10-29-08-15-449-07-00	Shared Savings Incentive - Base Rev, Trans, Tranf Disc, Dist	Revenue	Active
10-29-08-15-449-07-01	Contra Shared Savings Incen - Base Rev, Trans, Tr Disc, Dist	Revenue	Active
10-29-08-15-449-09-00	LOST REVENUE-EE	Revenue	Active
10-29-08-15-449-09-01	CONTRA LOST REVENUE-EE	Revenue	Active
10-29-08-20-440-00-00	Elec Rev Residential - Franchise Tax	Revenue	Active
10-29-08-20-442-01-00	Elec Rev Reg. GenL - Franchise Tax	Revenue	Active
10-29-08-20-442-02-00	Elec Rev Large GenL - Franchise Tax	Revenue	Active
10-29-08-20-442-02-01	LG Gen Interrupt. CR.- Franchise Tax	Revenue	Active
10-29-08-20-444-00-00	Elec Rev. Pub ST LTG- Franchise Tax	Revenue	Active
10-29-08-20-444-01-00	Elec Rev. Unmetered Sales - Franchise Tax	Revenue	Active
10-29-08-20-445-00-00	Elec Rev. Sales to Pub Auth - Franchise Tax	Revenue	Active
10-29-08-20-445-00-01	Pub Auth Interruptible Credit- Franchise Tax	Revenue	Active
10-29-08-20-445-01-00	Elec Rev Sales to Pub Auth- Franch Tax- Reg Gen	Revenue	Active
10-29-08-20-445-02-00	Elec Rev Sales to Pub Auth- Franch Tax- Lg Genl	Revenue	Active
10-29-08-20-449-00-00	Electric Rev. Other - Franchise Tax	Revenue	Active
10-29-08-20-449-01-00	Accrued Revenue - Residential - Franchise Tax	Revenue	Active
10-29-08-20-449-02-00	Accrued Revenue - Gen G2/G4 - Franchise Tax	Revenue	Active
10-29-08-20-449-03-00	Accrued Revenue - Gen G1 - Franchise Tax	Revenue	Active
10-29-08-20-449-04-00	Accrued Revenue - Franchise Tax	Revenue	Active
10-29-08-20-449-05-00	Accrued Revenue - Franchise Tax	Revenue	Active
10-29-08-20-449-06-00	Lost Revenue - Franchise Tax	Revenue	Active
10-29-08-20-449-06-01	Contra Lost Revenue - Franchise Tax	Revenue	Active
10-29-08-20-449-07-00	Shared Savings Incentive - Franchise Tax	Revenue	Active
10-29-08-20-449-07-01	Contra Shared Savings Incentive - Franchise Tax	Revenue	Active
10-29-08-20-449-12-00	Accrued Rev. - Admin. SVC. Charge - Franchise Tax	Revenue	Active
10-29-08-22-440-00-00	ELEC REVENUE - D - LI-EAP DISCOUNT OFFSET	Revenue	Active
10-29-08-22-440-00-01	ELEC REV RES - LI-EAP DISCOUNT	Revenue	Active
10-29-08-22-440-00-02	ELEC REVENUE - D - LI-EAP CHARGE	Revenue	Active
10-29-08-22-440-00-03	ELEC REVENUE - LI-EAP WRITE OFFS	Revenue	Active
10-29-08-22-440-00-08	ELEC REV RES-CUST CHG- LI-EAP DISCOUNT	Revenue	Active
10-29-08-22-440-00-09	ELEC REV RES-BLOCK 1 -LI-EAP DISCOUNT	Revenue	Active
10-29-08-22-440-00-10	ELEC REV RES-BLOCK 2 -LI-EAP DISCOUNT	Revenue	Active

Account	Description	Type	Status
10-29-08-22-440-00-11	ELEC REV RES-OFF PEAK -LI-EAP DISCOUNT	Revenue	Active
10-29-08-22-442-01-00	ELEC REVENUE - G2 - LI-EAP CHARGE	Revenue	Active
10-29-08-22-442-02-00	ELEC REVENUE - G1 - LI-EAP CHARGE	Revenue	Active
10-29-08-22-444-00-00	ELEC REVENUE - OL - LI-EAP CHARGE	Revenue	Active
10-29-08-22-444-01-00	ELEC REVENUE-UNMETERED-LI-EAP CHG	Revenue	Active
10-29-08-22-445-01-00	ELEC REVENUE-PUB AUTH-G2-LI-EAP CHG	Revenue	Active
10-29-08-22-445-02-00	ELEC REVENUE-PUB AUTH-G2-LI-EAP CHG	Revenue	Active
10-29-08-22-449-00-00	ACCRUED REVENUE LIEAP OFFSET	Revenue	Active
10-29-08-32-440-00-00	Elec Revenue-D-External Delivery	Revenue	Active
10-29-08-32-442-01-00	Elec Revenue-G2-External Delivery	Revenue	Active
10-29-08-32-442-02-00	Elec Revenue-G1-External Delivery	Revenue	Active
10-29-08-32-444-00-00	Elec Revenue-OL-External Delivery	Revenue	Active
10-29-08-32-444-01-00	Elec Revenue-Unmetered-External Delivery	Revenue	Active
10-29-08-32-445-01-00	Elec Revenue-Pub Auth-G2-External Delivery	Revenue	Active
10-29-08-32-445-02-00	Elec Revenue-Pub Auth-G1-External Delivery	Revenue	Active
10-29-08-32-449-00-00	Acc Rev on External Delivery	Revenue	Active
10-29-08-33-440-00-00	Elec Revenue-D-Stranded Cost	Revenue	Active
10-29-08-33-442-01-00	Elec Revenue-G2-Stranded Cost	Revenue	Active
10-29-08-33-442-02-00	Elec Revenue-G1-Stranded Cost	Revenue	Active
10-29-08-33-444-00-00	Elec Revenue-OL-Stranded Cost	Revenue	Active
10-29-08-33-444-01-00	Elec Revenue-Unmetered-Stranded Cost	Revenue	Active
10-29-08-33-445-01-00	Elec Revenue-Pub Auth-G2-Stranded Cost	Revenue	Active
10-29-08-33-445-02-00	Elec Revenue-Pub Auth-G1-Stranded Cost	Revenue	Active
10-29-08-33-449-00-00	Acc Rev on Stranded Costs	Revenue	Active
10-29-08-34-440-00-00	Elec Revenue-D-Transition Service	Revenue	Active
10-29-08-34-442-01-00	Elec Revenue-G2-Transition Service	Revenue	Active
10-29-08-34-444-00-00	Elec Revenue-OL-Transition Service	Revenue	Active
10-29-08-34-444-01-00	Elec Revenue-Unmetered-Transition Service	Revenue	Active
10-29-08-34-445-01-00	Elec Revenue-Pub Auth-G2-Transition Service	Revenue	Active
10-29-08-34-449-00-00	Acc Rev on Transition Service-Non-G1	Revenue	Active
10-29-08-34-449-00-01	Acc Rev on Transition Service-Non-G1	Revenue	Active
10-29-08-35-442-02-00	Elec Revenue-G1-Transition Service	Revenue	Active
10-29-08-35-445-02-00	Elec Revenue-Pub Auth-G1-Transition Service	Revenue	Active
10-29-08-35-449-00-00	Acc Rev on Transition Service-G1	Revenue	Active
10-29-08-36-440-00-00	Elec Revenue-D-Default Service	Revenue	Active
10-29-08-36-442-01-00	Elec Revenue-G2-Default Service	Revenue	Active
10-29-08-36-444-00-00	Elec Revenue-OL-Default Service	Revenue	Active
10-29-08-36-444-01-00	Elec Revenue-Unmetered-Default Service	Revenue	Active
10-29-08-36-445-01-00	Elec Revenue-Pub Auth-G2-Default Service	Revenue	Active
10-29-08-36-449-00-00	Acc Rev on Default Service-Non-G1	Revenue	Active
10-29-08-37-442-02-00	ELEC REV -G1-POWER SUPPLY	Revenue	Active
10-29-08-37-445-02-00	ELEC REVENUE-PUB AUTH-G1-POWER SUPPLY	Revenue	Active
10-29-08-37-449-00-00	ACC REV ON POWER SUPPLY -G1	Revenue	Active
10-29-08-38-449-00-00	Acc Rev Shared Savings Incentive	Revenue	Active
10-29-09-32-923-12-00	LOAD ALLOCATION AND EDI - EDC	Expense	Active
10-29-10-23-449-05-00	ACCRUED REVENUE-COGENERATION-QF	Revenue	Active
10-29-10-32-419-00-99	EDC WORKING COST OF CAPITAL	Revenue	Active
10-29-10-32-449-00-00	ACCRUED REVENUE JE - EDC	Revenue	Active
10-29-10-33-449-00-00	ACCRUED REVENUE JE - SCC	Revenue	Active

Account	Description	Type	Status
10-29-10-34-449-00-00	ACCRUED REVENUE JE - TS NON G-1	Revenue	Active
10-29-10-35-449-00-00	ACCRUED REVENUE JE - TS G-1	Revenue	Active
10-29-10-36-419-00-99	PS WORKING COST OF CAPITAL - NON G1	Revenue	Active
10-29-10-36-449-00-00	ACCRUED REVENUE JE - PS NON G-1	Revenue	Active
10-29-10-37-419-00-99	PS WORKING COST OF CAPITAL - G1	Revenue	Active
10-29-10-37-449-00-00	ACCRUED REVENUE JE - PS G-1	Revenue	Active
10-29-10-42-419-00-99	RPS WORKING COST OF CAPITAL - NON G1	Revenue	Active
10-29-10-42-449-00-00	ACC REV ON RENEW PORT STD COSTS-NON-G1	Revenue	Active
10-29-10-43-419-00-99	RPS WORKING COST OF CAPITAL - G1	Revenue	Active
10-29-10-43-449-00-00	ACC REV ON RENEW PORT STD COSTS-G1	Revenue	Active
10-29-10-47-407-00-00	AMORTIZATION - STORM RECOVERY	Expense	Active
10-29-10-50-449-00-00	ACCRUED REV MAJOR STORM	Revenue	Active
10-29-13-23-447-05-00	COGENERATION REVENUES - QF (ENERGY)	Revenue	Active
10-29-13-23-447-05-01	COGENERATION REVENUES-QF (CAPACITY)	Revenue	Active
10-29-13-23-555-05-00	COGENERATION COSTS - QF CONCORD STEAM ENERGY	Expense	Active
10-29-13-23-555-05-01	COGENERATION COSTS - QF - CONCORD STEAM CAPACITY	Expense	Active
10-29-13-23-555-05-02	COGENERATION COSTS - QF PENACOOK FALLS LOWER ENERGY	Expense	Active
10-29-13-23-555-05-03	COGENERATION COSTS - QF PENACOOK FALLS LOWER CAPACITY	Expense	Active
10-29-13-23-555-06-00	QF - BRIAR HYDRO ASSOC	Expense	Active
10-29-13-32-555-55-00	RGGI AUCTION PROCEEDS	Expense	Active
10-29-13-32-555-88-00	ST PURCH DEMAND-UNMETERED-EDC	Expense	Active
10-29-13-32-555-89-00	ST PURCH ENERGY-UNMETERED-EDC	Expense	Active
10-29-13-32-556-00-00	DATA & INFO SERVICES-EDC	Expense	Active
10-29-13-32-561-04-00	SCHED SYS CONTROL & DISP-RTO BILLGS-EDC	Expense	Active
10-29-13-32-561-08-00	RELIAB PLANNING & STD DEV-RTO BILLGS-EDC	Expense	Active
10-29-13-32-565-00-00	THIRD PARTY TRANSMISSION-EDC	Expense	Active
10-29-13-32-565-00-01	NU WHOLESALE DISTRIBUTION - EDC	Expense	Active
10-29-13-32-565-01-00	REGIONAL TRANS & OPER ENTITIES-EDC	Expense	Active
10-29-13-32-575-07-00	MKT ADMIN MONITORING & COMP-RTO BILLGS-EDC	Expense	Active
10-29-13-32-923-00-00	O/S-LEGAL-EDC	Expense	Active
10-29-13-32-923-06-00	UPC BILL-ADMIN SERVICE CHG-EDC	Expense	Active
10-29-13-32-923-11-00	CONSULTING OUTSIDE SERVICES - EDC	Expense	Active
10-29-13-32-923-12-00	LOAD ALLOCATION AND EDI-EDC	Expense	Active
10-29-13-32-923-16-00	RSO PROGRAM OUTSIDE SERVICES - EDC	Expense	Active
10-29-13-32-928-03-00	REG COMM EXP - LEGAL - EDC	Expense	Active
10-29-13-32-928-03-01	REG COMM EXP - LEGAL - TRANSMISSION - EDC	Expense	Active
10-29-13-33-555-01-00	UPC BILL-CONTRACT RELESE PMTS-SCC	Expense	Active
10-29-13-36-555-00-00	NON-G1-PS	Expense	Active
10-29-13-36-555-00-01	NON-G1-PS-CONSTELLATION	Expense	Active
10-29-13-36-555-00-02	NON-G1-PS-BP	Expense	Active
10-29-13-36-555-00-03	NON-G1-PS-CON EDISON	Expense	Active
10-29-13-36-555-00-04	NON-G1-PS-HESS	Expense	Active
10-29-13-36-555-00-05	NON-G1-PS-TRANS CANADA	Expense	Active
10-29-13-36-555-00-06	NON-G1-PS-CONECTIV ENERGY SUPPLY	Expense	Active
10-29-13-36-555-00-07	NON-G1-PS-CITIGROUP	Expense	Active
10-29-13-36-555-00-08	NON-G1-PS-NEXTERA ENERGY MARKETING INC.	Expense	Active
10-29-13-36-555-00-09	NON-G1-PS-PSEG ENERGY	Expense	Active
10-29-13-36-555-00-10	NON-G1-PS-DOMINION	Expense	Active
10-29-13-36-555-00-13	NON G1-PS-DTE ENERGY TRADING	Expense	Active

Account	Description	Type	Status
10-29-13-36-555-00-14	NON-G1-PS-NOBLE AMERICAS	Expense	Active
10-29-13-36-555-00-15	NON-G1-PS-HYDRO QUEBEC US	Expense	Active
10-29-13-36-555-00-16	NON-G1-PS-INTEGRYS	Expense	Active
10-29-13-36-555-10-00	NON-G1 GIS COST	Expense	Active
10-29-13-36-555-55-00	RGGI AUCTION PROCEEDS - NON-G1	Expense	Active
10-29-13-36-923-00-00	O/S-LEGAL-DS-NON-G1	Expense	Active
10-29-13-36-923-11-00	CONSULTING OUTSIDE SERVICES-DS-NON-G1	Expense	Active
10-29-13-36-928-03-00	REG COMM EXP-LEGAL-DS-NON-G1	Expense	Active
10-29-13-37-555-00-00	G1-PS GENERAL	Expense	Active
10-29-13-37-555-00-01	G1-PS-CONSTELLATION	Expense	Active
10-29-13-37-555-00-03	G1-PS-CON EDISON	Expense	Active
10-29-13-37-555-00-04	G1-PS-SEMPRA	Expense	Active
10-29-13-37-555-00-07	G1-PS-CITIGROUP	Expense	Active
10-29-13-37-555-00-08	G1-PS-NEXTERA ENERGY MARKETING INC.	Expense	Active
10-29-13-37-555-00-09	G1-PS-PSEG ENERGY	Expense	Active
10-29-13-37-555-00-10	G1-PS-DOMINION	Expense	Active
10-29-13-37-555-00-11	G1-PS-HESS	Expense	Active
10-29-13-37-555-00-12	G1-PS-CARGILL	Expense	Active
10-29-13-37-555-00-13	G1-PS-DTE ENERGY TRADING	Expense	Active
10-29-13-37-555-00-14	G1-PS-NOBLE AMERICAS	Expense	Active
10-29-13-37-555-00-16	G1-PS-INTEGRYS	Expense	Active
10-29-13-37-555-10-00	GIS COST G1	Expense	Active
10-29-13-37-555-55-00	RGGI AUCTION PROCEEDS - G1	Expense	Active
10-29-13-37-923-00-00	O/S-LEGAL-PS-G1	Expense	Active
10-29-13-37-923-11-00	CONSULTING OUTSIDE SERVICES-DS-G1	Expense	Active
10-29-13-37-928-03-00	REG COMM EXP-LEGAL-DS-G1	Expense	Active
10-29-13-42-555-65-01	TYPE 1 RPS - NON G1	Expense	Active
10-29-13-42-555-65-02	TYPE 2 RPS - NON G1	Expense	Active
10-29-13-42-555-65-03	TYPE 3 RPS - NON G1	Expense	Active
10-29-13-42-555-65-04	TYPE 4 RPS - NON G1	Expense	Active
10-29-13-43-555-65-01	TYPE 1 RPS - G1	Expense	Active
10-29-13-43-555-65-02	TYPE 2 RPS - G1	Expense	Active
10-29-13-43-555-65-03	TYPE 3 RPS - G1	Expense	Active
10-29-13-43-555-65-04	TYPE 4 RPS - G1	Expense	Active
10-29-13-45-555-65-01	TYPE 1 RPS-RSO PROGRAM	Expense	Active
10-29-13-45-555-65-02	TYPE 2 RPS-RSO PROGRAM	Expense	Active
10-29-17-32-561-05-00	RELIABILITY PLANNING AND STANDARDS DEVELOPMENT - EDC	Expense	Active
10-29-17-32-923-15-00	OS - FERC COMPLIANCE-EDC	Expense	Active
10-29-21-34-904-00-00	UNCOLLECTIBLE ACCOUNTS-TS-NON-G1	Expense	Active
10-29-21-35-904-00-00	PROVISION FOR DOUBTFUL ACCTS-TS-G1	Expense	Active
10-29-21-36-904-00-00	PROVISION FOR DOUBTFUL ACCTS-PS-NON-G1	Expense	Active
10-29-21-36-904-00-02	AFDA G-2 - NON-DIST	Expense	Active
10-29-21-36-904-00-05	AFDA D - RES - NON-DIST	Expense	Active
10-29-21-36-904-03-30	AFDA OUTDOOR LIGHTING - NON-DIST	Expense	Active
10-29-21-36-904-06-65	AFDA SPECIAL CONTRACTS - NON-DIST	Expense	Active
10-29-21-37-904-00-00	PROVISION FOR DOUBTFUL ACCTS-PS-G1	Expense	Active
10-29-21-37-904-00-01	AFDA G-1 - NON-DIST	Expense	Active

Unitil Energy Systems, Inc.
DG 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years.

Response:

Unitil Energy Systems, Inc.. does not make Form 10-K or Form 10-Q filings.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (11) A detailed list of all membership fees, dues, lobbying expenses, and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;

Response:

There were no membership fees, dues, lobbying expenses, or donations of \$5,000 or more charged above the line during the test year.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding.

Response:

Unitil Energy's most recent depreciation study was adjudicated in the Company's last rate case, DE 10-055.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding.

Response:

No management audits have been performed within the last five years.

Please see PUC 1604.01(a) – 13 Attachment 1 which is Unitil Energy System's Annual Report to Noteholders for the year ended December 31, 2015, which is audited by Deloitte & Touche LLP.

Unitil Energy Systems, Inc.
DG 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (14) A list of officers and directors of the utility and their full compensation for each of the last two years, detailing base compensation, bonuses and incentive plans.

Response:

Attachment 1 lists the officers of UES and the total annual compensation for each person in 2014 and 2015. All officers' compensation is allocated to Unitil Corporation's subsidiaries through the Unitil Service Corp. billing system. Accordingly, approximately 30.4% was allocated to UES in 2014, and approximately 28.3% was allocated to UES in 2015.

Attachment 2 lists the members of the Board of Directors of UES and the total annual compensation for each person in 2014 and 2015.

Unitil Energy Systems, Inc.
Officers Compensation

Test Year		2014			2015		
Name	Title	Base Salary	Incentive Cash	Restricted Stock	Base Salary	Incentive Cash	Restricted Stock
Schoenberger	President	\$584,922.00	\$447,884.00	\$587,850.24	\$614,168.04	\$519,411.00	\$902,565.34
Black	Sr. VP	\$213,801.96	\$83,445.00	\$46,537.85	\$224,847.96	\$94,928.00	\$68,347.54
Brock	VP and Controller	\$188,160.00	\$61,191.00	\$41,061.52	\$195,804.96	\$69,619.00	\$47,260.00
Chong	Treasurer	\$143,325.96	\$37,179.00	\$13,323.64	\$156,792.66	\$42,424.00	\$22,343.53
Collin	Sr. VP	\$287,674.92	\$128,495.00	\$342,320.34	\$309,999.96	\$149,016.00	\$207,533.09
Eisfeller	VP	\$167,401.92	\$43,564.00	\$18,703.87	\$174,999.96	\$49,551.00	\$27,670.68
Furino	VP	\$134,398.92	\$26,150.00	\$11,517.52	\$146,494.92	\$29,837.00	\$17,003.17
Letourneau	VP	\$161,304.00	\$42,023.00	\$18,712.34	\$167,000.04	\$47,746.00	\$27,670.62
Meissner	Sr. VP	\$287,674.92	\$128,495.00	\$82,334.10	\$309,999.96	\$149,016.00	\$120,372.12
Whitney	Secretary	\$99,822.96	\$12,986.00	-	\$105,517.92	\$14,774.00	-

Unitil Energy Systems, Inc.

Directors' Compensation

Test Year	2014			2015		
	Cash Retainer	Common Stock	Restricted Stock Units	Cash Retainer	Common Stock	Restricted Stock Units
William D. Adams ¹	\$ 39,750	\$ 22,500	-	NA	NA	NA
Robert V. Antonucci	\$ 53,000	-	\$ 45,500	\$ 60,000	-	\$ 52,494
David P. Brownell	\$ 61,000	-	\$ 45,500	\$ 68,000	-	\$ 52,494
Lisa Crutchfield	\$ 54,000	-	\$ 45,500	\$ 62,000	-	\$ 52,494
Albert H. Elfner, III	\$ 62,000	-	\$ 45,500	\$ 71,000	-	\$ 52,494
Edward F. Godfrey	\$ 59,750	-	\$ 45,500	\$ 66,000	-	\$ 52,494
Michael B. Green	\$ 55,500	-	\$ 45,500	\$ 65,000	-	\$ 52,494
Eben S. Moulton	\$ 61,000	-	\$ 45,500	\$ 68,000	-	\$ 52,494
M. Brian O'Shaughnessy	\$ 56,000	-	\$ 45,500	\$ 63,000	-	\$ 52,494
Robert G. Schoenberger ²	NA	NA	NA	NA	NA	NA
Sarah P. Voll	\$ 53,000	\$ 45,494	-	\$ 60,000	\$ 52,347	-
David A. Whiteley	\$ 54,500	-	\$ 45,500	\$ 63,000	-	\$ 52,494

¹ Williams D. Adams resigned from the Board on July 9, 2014.

² Employee directors are not compensated for board service.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

(15) Copies of all officer and executive incentive plans.

Response:

Incentive plans in which officers and executives participate include the following:

Management Incentive Plan – Attachment 1

Unitil Corporation Second Amended and Restated 2003 Stock Plan – Attachment 2

UNITIL CORPORATION MANAGEMENT INCENTIVE PLAN
(amended and restated as of June 5, 2013)

The purpose of the Unitil Corporation Management Incentive Plan (the "Plan") is to provide key management employees of Unitil Corporation and its subsidiaries identified on Exhibit A attached hereto (collectively, the "Corporation") with significant incentives related to the performance of the Corporation and thereby to motivate them to maximize their efforts on the Corporation's behalf. The Plan is further intended to provide the Corporation's key management employees with competitive levels of total compensation when considered with their base salaries.

I. PARTICIPATION

Key management employees of the Corporation who are selected by the Compensation Committee (the "Committee") of the Corporation's Board of Directors (the "Board") for participation shall participate in the Plan (each such participating key management employee, a "Participant") for the applicable Performance Period(s) (as defined below). Each Participant in the Plan for a Performance Period shall be notified of such Participant's selection, such Participant's Target Incentive Award (as defined below) and the specific Performance Objectives and Performance Standards (each as defined below) upon which such Participant's Incentive Awards (as defined below), if any, shall be based. The Participants in the Plan for the applicable Performance Period shall be documented.

II. TARGET INCENTIVE AWARD

The Committee shall establish an individual targeted award (the "Target Incentive Award") under the Plan for each Participant for each Performance Period, expressed as a percentage of the Participant's base salary (prior to reduction under the Corporation's 401(k) retirement plan or cafeteria plan, "Base Salary") earned during the applicable Performance Period. The Target Incentive Awards for all Participants for the applicable Performance Period shall be documented.

III. PERFORMANCE PERIOD

The Performance Period is the period during which performance will be measured for determining the amounts of Participants' awards under the Plan ("Incentive Awards"). The Performance Period for the Plan shall be the calendar year.

IV. PERFORMANCE OBJECTIVES

Prior to the beginning of each Performance Period, or as soon thereafter as practicable, the Committee shall establish, based in part upon the recommendations of the Corporation's Chief Executive Officer (the "CEO"), objectives for the performance of the Corporation for the next following Performance Period, deemed necessary for the Corporation to achieve its strategic plans ("Performance Objectives"), the achievement of which or failure to achieve will result in the payment of Incentive Awards, as described in Section VIII, Determination of Incentive Awards. The Performance Objectives for the applicable Performance Period shall be documented.

V. PERCENTAGE WEIGHTING

Coincident with the establishment of the Performance Objectives for a particular Performance Period, the Committee shall, based in part upon the recommendations of the CEO, determine the relevant weights (the "Percentage Weightings") to be assigned to each of the Performance Objectives established for such Period, based on the relative impact of each Performance Objective on the Corporation's performance. The Percentage Weightings for the applicable Performance Period shall be documented.

VI. PERFORMANCE STANDARDS

Prior to the beginning of each Performance Period, or as soon thereafter as practicable, the Committee shall, based in part upon the recommendations of the CEO, establish the Performance Standards for each Performance Objective. The Performance Standards for the current Performance Period shall be documented. Performance Standards shall be set for the following three levels of achievement - "Threshold," "Target" and "Maximum."

- A. **Threshold:** The minimum level of performance required for an Incentive Award to be paid. No Incentive Award shall be paid for performance below this level. Achievement of the Threshold level shall result in a payment equal to 50% of the amount of the Target Incentive Award for the Performance Objective, as adjusted by the applicable Percentage Weighting.
- B. **Target:** The expected level of performance required, for which an Incentive Award in an amount equal to 100% of the Target Incentive Award shall be paid for the Performance Objective, as adjusted by the applicable Percentage Weighting.
- C. **Maximum:** The maximum level of performance, for which an Incentive Award in an amount equal to 150% of the amount of the Target Incentive Award shall be paid for the Performance Objective, as adjusted by the applicable Percentage Weighting. Achievement of a result greater than the Maximum level shall not increase the amount of the Incentive Award.

VII. CONTROLLING THRESHOLD(S)

The Committee may, based in part upon the recommendations of the CEO, establish minimum organization performance level(s) for each Performance Period ("Controlling Threshold(s)") that must be satisfied by the Corporation for Incentive Awards to be paid; provided, however, that a Controlling Threshold need not be established for any particular Performance Period. The Controlling Threshold(s) for the applicable Performance Period shall be documented.

VIII. DETERMINATION OF INCENTIVE AWARDS

As soon as practicable following the completion of a Performance Period, the Committee shall determine the degree of satisfaction of the Performance Objectives and the amounts of the Incentive Awards payable in accordance with the Plan, if any. The amount of the Incentive Award earned by each Participant shall depend upon the degree of achievement of the

Performance Standards for each Performance Objective and the Percentage Weighting assigned thereto. If an achievement level falls between the Threshold and Target levels or between the Target and Maximum levels, the Incentive Award shall be linearly extrapolated between the two levels. Award calculations will be applied to Base Salary earned during the applicable Performance Period. Subject to the payment limitations in paragraph X below and notwithstanding anything else to the contrary contained in the Plan, the Committee shall have absolute discretion with respect to the payment of Incentive Awards, including but not limited to the amount to be paid and whether or not payment will be made, on the basis of business conditions.

IX. PLAN ADMINISTRATION

The Plan shall be administered by the Committee. The Committee shall, in its sole discretion, interpret the Plan, prescribe, amend and rescind any rules and regulations necessary or appropriate for administration of the Plan and make such other determinations and take such other actions as it deems necessary or advisable for such purposes. Any interpretation, determination or other action made or taken by the Committee shall be final, binding, and conclusive. The Committee may rely upon the advice, counsel, and assistance of the CEO in performing its duties under the Plan.

X. PAYMENT OF INCENTIVE AWARDS

Payment of each Participant's Incentive Award shall be made as soon as practicable following the end of the applicable Performance Period, but not prior to January 1 or later than March 15 of the calendar year following the Performance Period (the "Incentive Award Payment Date"); provided, however, that notwithstanding anything to the contrary contained in the Plan, no Incentive Award shall be paid to any individual who is not employed by the Corporation on the applicable Incentive Award Payment Date, unless due to the individual's death, disability (entitlement to benefits under the Corporation's Long-Term Disability Plan, "Disability") or retirement at or after attaining age 55. Incentive Award payments made due to the Participant's death, Disability or retirement at or after attaining age 55 shall be made on the applicable Incentive Award Payment Date. All Incentive Awards shall be paid in a lump sum in cash, less any amounts required for federal, state and local income and payroll tax withholdings.

XI. DISCIPLINARY ACTION

Notwithstanding anything to the contrary contained in the Plan, a Participant whose performance rating for a Performance Period is "Does Not Meet Expectations" (pursuant to the Corporation's Salary Administration Policy) shall not receive an Incentive Award for such Performance Period.

XII. TERMINATION OF EMPLOYMENT

If a Participant ceases to be employed by the Corporation (a) by reason of his death, Disability or retirement at or after attaining age 55, the Participant's Incentive Award for the Performance Period in which his employment terminates shall be calculated using the Participant's Base Salary earned prior to his termination of employment, or (b) other than by reason of his death, Disability or retirement at or after attaining age 55, the Participant's Incentive Award for the Performance Period in which his employment terminates shall be forfeited.

XIII. FUNDING

No funds shall be set aside or reserved for payment of Incentive Awards under the Plan, and all obligations of the Corporation under the Plan shall be unfunded and shall be paid from the general assets of the Corporation.

XIV. NOT EXCLUSIVE METHOD OF INCENTIVE

The Plan shall not be deemed to be an exclusive method of providing incentive compensation for employees of the Corporation nor shall it preclude the Board from authorizing or approving other forms of incentive compensation therefor.

XV. NO RIGHT TO CONTINUED PARTICIPATION

Participation in the Plan by an employee in any Performance Period shall not be held or construed to confer upon such employee the right to participate in the Plan in any subsequent Performance Period.

XVI. NO RIGHT TO CONTINUED EMPLOYMENT

None of the establishment of the Plan, participation in the Plan by a Participant, the payment of any Incentive Award hereunder or any other action pursuant to the Plan shall be held or construed to confer upon any employee the right to continue in the employ of the Corporation or affect any right which the Corporation may have to terminate at will the employment thereof.

XVII. NONTRANSFERABILITY OF AWARDS

Except by operation of the laws of descent and distribution, no amount payable at any time under the Plan shall be subject to alienation by anticipation, sale, transfer, assignment, bankruptcy, pledge, attachment, charge or encumbrance of any kind nor in any manner be subject to the debts or liabilities of any person, and any attempt to so alienate or subject any such amount shall be void.

XVIII. AMENDMENT AND TERMINATION

The Board may amend or terminate the Plan at any time; provided, however, that no amendment or termination of the Plan shall adversely affect the entitlement of a Participant to payment of any Incentive Award which has been determined by the Committee prior to such amendment or termination, although the Board may amend or terminate the rights of any Participant under the Plan at any time prior to the determination of the amount of the Incentive Award to be paid thereto for a Performance Period.

XIX. EFFECTIVE DATE

The Plan shall be effective June 5, 2013 and shall continue in effect until terminated by the Board.

Exhibit A
Participating Subsidiaries

Unitil Energy Systems, Inc.

Fitchburg Gas and Electric Light Company

Unitil Service Corp.

Usource LLC

Northern Utilities, Inc.

Granite State Gas Transmission, Inc.

**Unitil Corporation
Second Amended and Restated
2003 Stock Plan**

Effective: April 19, 2012

000090

**Unitil Corporation
Second Amended and Restated
2003 Stock Plan**

ARTICLE 1

Establishment, Objectives, and Duration

1.1 Establishment of the Plan. Unitil Corporation, a corporation organized and existing under New Hampshire law (the “Company”), hereby establishes an incentive compensation plan to be known as the “Unitil Corporation Second Amended and Restated 2003 Stock Plan” (hereinafter referred to as the “Plan”). The Plan permits the grant of Shares and Restricted Stock Units. The Plan first became effective on January 1, 2003 and was previously known as the “Unitil Corporation 2003 Restricted Stock Plan.” On March 24, 2011, the Plan was amended and restated to permit the granting of Restricted Stock Units, to change the name of the Plan to the “Unitil Corporation Amended and Restated 2003 Stock Plan,” and to make other non-material revisions. The Plan, as further amended, restated and renamed, will become effective on April 19, 2012 if approved by the Company's shareholders at the Company's 2012 Annual Meeting of Shareholders. The Plan shall remain in effect as provided in Section 1.3 hereof.

1.2 Objectives of the Plan. The objectives of the Plan are to optimize the profitability and growth of the Company through incentives which are consistent with the Company's goals and which link the personal interests of Participants to those of the Company's shareholders; to provide Participants with an incentive for excellence in individual performance; and to promote teamwork among Participants.

1.3 Duration of the Plan. The Plan shall remain in effect, subject to the right of the Board to amend or terminate the Plan at any time pursuant to Article 14 hereof, until all Shares subject to it shall have been purchased or acquired according to the Plan's provisions.

ARTICLE 2

Definitions

Whenever used in the Plan, the following terms shall have the meanings set forth below, and, when the meaning is intended, the initial letter of the word shall be capitalized:

2.1 “Affiliate” means any parent or subsidiary of the Company which meets the requirements of Section 424 of the Code.

2.2 “Award” means, individually or collectively, an award under this Plan of Shares or Restricted Stock Units.

2.3 “Award Agreement” means an agreement entered into by the Company and each Participant setting forth the terms and provisions applicable to Awards made under the Plan.

2.4 “Board” means the Board of Directors of the Company.

2.5 “Change in Control” means the satisfaction of any one or more of the following conditions (and the “Change in Control” shall be deemed to have occurred as of the first day that any one or more of the following conditions shall have been satisfied):

(a) the Company receives a report on Schedule 13D filed with the Securities and Exchange Commission pursuant to Rule 13(d) of the Exchange Act, disclosing that any person, group, corporation or other entity is the beneficial owner, directly or indirectly, of 25% or more of the outstanding Shares;

(b) any “person” (as such term is used in Section 13(d) of the Exchange Act), group, corporation or other entity other than the Company or a wholly-owned subsidiary of the Company, purchases Shares pursuant to a tender offer or exchange offer to acquire any Shares (or securities convertible into Shares) for cash, securities or any other consideration, provided that after consummation of the offer, the person, group, corporation or other entity in question is the “beneficial owner” (as such term is defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of 25% or more of the outstanding Shares (calculated as provided in paragraph (d) of Rule 13d-3 under the Exchange Act in the case of rights to acquire Shares);

(c) consummation of a transaction which involves (1) any consolidation or merger of the Company in which the Company is not the continuing or surviving corporation, or pursuant to which Shares of the Company would be converted into cash, securities or other property (except where the Company’s shareholders before such transaction will be the owners of more than 75% of all classes of voting securities of the surviving entity); or (2) any sale, lease, exchange or other transfer (in one transaction or a series of related transactions) of all or substantially all the assets of the Company.

(d) there shall have been a change in a majority of the members of the Board within a 25-month period, unless the election or nomination for election by the Company’s shareholders of each new director was approved by the vote of at least two-thirds of the directors then still in office who were in office at the beginning of the 25-month period.

2.6 “Code” means the Internal Revenue Code of 1986, as amended from time to time.

2.7 “Committee” means (i) the Compensation Committee of the Board, as specified in Article 3 herein, or (ii) such other Committee appointed by the Board to administer the Plan (or aspects thereof) with respect to grants of Awards except (a) as may be prohibited by applicable law, the Company’s Articles of Incorporation or the

Company's By-Laws or (b) as may conflict with the authority that the Board has delegated to another Committee appointed by the Board.

2.8 "Company" means Unitil Corporation, a corporation organized and existing under New Hampshire law, and any successor thereto as provided in Article 17 herein.

2.9 "Consultant" means an independent contractor who is performing consulting services for one or more entities in the Group and who is not an employee of any entity in the Group.

2.10 "Director" means a member of the Board or a member of the board of directors of an Affiliate.

2.11 "Director Participant" means a Participant who receives an Award for his or her services as a Director.

2.12 "Disability" shall have the meaning ascribed to such term in the long-term disability plan maintained by the Company, or if no such plan exists, at the discretion of the Committee.

2.13 "Dividend Equivalents" shall have the meaning ascribed to such term in Section 7.5 hereof.

2.14 "Employee" means any employee of the Group, including any employees who are also Directors.

2.15 "Exchange Act" means the Securities Exchange Act of 1934, as amended from time to time, or any successor act thereto.

2.16 "Fair Market Value" means as of any date, the closing price based upon composite transactions on a national stock exchange for one Share or, if no sales of Shares have taken place on such date, the closing price on the most recent date on which selling prices were quoted. In the event the Company's Shares are no longer traded on a national stock exchange, Fair Market Value shall be determined in good faith by the Committee.

2.17 "Group" means the Company and its Affiliates.

2.18 "Named Executive Officer" means a Participant who, as of the date of vesting of an Award, is one of the group of "covered employees," as defined in the regulations promulgated under Code Section 162(m), or any successor section.

2.19 "Nonemployee Director" shall have the meaning ascribed to such term in Rule 16b-3 of the Exchange Act.

2.20 "Outside Director" shall have the meaning ascribed to such term under the regulations promulgated with respect to Code Section 162(m).

2.21 “Participant” means a current or former Employee, Director, or Consultant who has outstanding an Award granted under the Plan.

2.22 “Performance-Based Exception” means the performance-based exception from the tax deductibility limitations of Code Section 162(m).

2.23 “Period(s) of Restriction” means the period (or periods) during which the transfer of Shares or Restricted Stock Units are limited in some way (based on the passage of time, the achievement of performance goals, or upon the occurrence of other events as determined by the Committee, at its discretion), and the Shares or Restricted Stock Units are subject to a substantial risk of forfeiture.

2.24 “Plan” shall have the meaning ascribed to such term in Section 1.1 hereof.

2.25 “Restricted Stock” or “Restricted Share” means an Award of Shares granted to a Participant pursuant to Article 6 herein subject to a Period(s) of Restriction.

2.26 “Restricted Stock Unit” means an Award granted to a Participant pursuant to Article 7 herein.

2.27 “RSU Election” shall have the meaning ascribed to such term in section 7.1 hereof.

2.28 “Shares” means the shares of common stock (no par value) of the Company.

2.29 “Termination of Service” means, (i) if an Employee, termination of employment with all entities in the Group, (ii) if a Director, termination of service on the Board and the board of directors of any Affiliate, as applicable, and (iii) if a Consultant, termination of the consulting relationship with all entities in the Group; provided, however, that if a Participant serves the Group in more than one of the above capacities, Termination of Service shall mean termination of service in all such capacities; provided, however, that with respect to any Restricted Stock Units that constitute deferred compensation for purposes of Code Section 409A, the term Termination of Service shall mean “separation from service,” as that term is used in Code Section 409A.

ARTICLE 3

Administration

3.1 The Committee. The Plan shall be administered by the Committee. To the extent the Company deems it to be necessary or desirable with respect to any Awards made hereunder, the members of the Committee may be limited to Nonemployee Directors or Outside Directors, who shall be appointed from time to time by, and shall serve at the discretion of, the Board.

3.2 Authority of the Committee. Except as limited by law or by the Articles of Incorporation or the By-laws of the Company, and subject to the provisions herein, the

Committee shall have full power to select the persons who shall participate in the Plan; determine the sizes of Awards; determine the terms and conditions of Awards in a manner consistent with the Plan; construe and interpret the Plan and any agreement or instrument entered into under the Plan as they apply to Participants; establish, amend, or waive rules and regulations for the Plan's administration as they apply to Participants; and (subject to the provisions of Article 14 herein) amend the terms and conditions of any outstanding Award to the extent such terms and conditions are within the discretion of the Committee as provided in the Plan. Further, the Committee shall make all other determinations which may be necessary or advisable for the administration of the Plan. As permitted by law, the Committee may delegate its authority as identified herein.

3.3 Decisions Binding. All determinations and decisions made by the Committee pursuant to the provisions of the Plan and all related orders and resolutions of the Board shall be final, conclusive and binding on all persons, including the Company, its shareholders, Affiliates, Participants, and their estates and beneficiaries.

ARTICLE 4

Shares Subject to the Plan and Maximum Awards

4.1 Number of Shares Available for Grants.

(a) Subject to adjustment as provided in Section 4.2, the maximum number of Shares available for Awards to Participants under the Plan shall be 677,500 Shares. The 677,500 Shares referred to in the immediately preceding sentence includes 177,500 Shares initially made available for Awards to Participants under the Plan and 500,000 Shares added to the Plan as of April 19, 2012. To the extent all or any portion of an Award expires before vesting, is forfeited, or is paid in cash, the Shares subject to such portion of the Award shall again be available for issuance under the Plan. For avoidance of doubt, if Shares are returned to the Company in satisfaction of taxes relating to a Restricted Stock Award, such issued Shares shall not become available again under the Plan.

(b) The maximum aggregate number of Shares or Restricted Stock Units that may be granted in any one calendar year to any one Participant shall be 20,000, subject to adjustment in accordance with Section 4.2.

4.2 Adjustments in Authorized Shares. In the event of an equity restructuring (within the meaning of Financial Accounting Standards Board Accounting Standards Codification Topic 718, Stock Compensation) affecting the Shares, such as a stock dividend, stock split, spin off, rights offering, or recapitalization through a large, nonrecurring cash dividend, the Committee shall authorize and make an equitable adjustment to the number and kind of Shares that may be delivered pursuant to Section 4.1 and, in addition, may authorize and make an equitable adjustment to the Award limit set forth in Section 4.1(b). In the event of any other change in corporate capitalization, such as a merger, consolidation, reorganization or partial or complete liquidation of the Company, the Committee may, in its sole discretion, authorize and make such proportionate adjustments, if any, as the Committee shall deem appropriate to prevent

dilution or enlargement of rights, including, without limitation, an adjustment in the maximum number and kind of Shares or Restricted Stock Units that may be delivered pursuant to Section 4.1 and in the Award limit set forth in Section 4.1(b). The number of Shares or Restricted Stock Units subject to any Award shall always be rounded to the nearest whole number, with one-half (1/2) of a share rounded up to the next higher number.

ARTICLE 5

Eligibility and Participation

5.1 Eligibility. Persons eligible to participate in this Plan include all Employees, Directors and Consultants of the Group.

5.2 Actual Participation. Subject to the provisions of the Plan, the Committee may, from time to time, select from all eligible Employees, Directors and Consultants those to whom Awards shall be made and shall determine the nature and amount of each Award.

ARTICLE 6

Stock Awards

6.1 Grant of Stock Awards. Subject to the terms and provisions of the Plan, the Committee, at any time and from time to time, may grant Shares to Participants in such amounts as the Committee shall determine and subject to any restrictions the Committee may deem appropriate.

6.2 Stock Award Agreement. Each grant of Shares shall be evidenced by an Award Agreement that shall specify the Period(s) of Restriction, if any, the number of Shares granted, and such other provisions as the Committee shall determine.

6.3 Transferability. Except as provided in this Article 6, the Shares granted herein may not be sold, transferred, pledged, assigned or otherwise alienated or hypothecated until the end of any applicable Period(s) of Restriction established by the Committee and specified in the Award Agreement.

6.4 Restrictions.

(a) Subject to the terms hereof, the Committee shall impose such conditions and/or restrictions on any Shares granted pursuant to the Plan as it may deem advisable and as are expressly set forth in the Award Agreement including, without limitation, a requirement that Participants pay a stipulated purchase price for each Share, restrictions based upon the achievement of specific performance goals (Company-wide, divisional, and/or individual), time-based restrictions, and/or restrictions under applicable federal or state securities laws. For purposes of Awards granted under this Article 6, the period(s) that the Shares are subject to such conditions and/or restrictions shall be referred to as the "Period(s) of Restriction."

(b) The Participant shall execute appropriate stock powers in blank and such other documents as the Committee shall prescribe.

(c) Subject to restrictions under applicable law or as may be imposed by the Company, Shares covered by each Award made under the Plan shall become freely transferable by the Participant after the last day of any applicable Period(s) of Restriction.

6.5 Voting Rights. During any Period(s) of Restriction, subject to any limitations imposed under the By-laws of the Company, Participants holding Shares granted hereunder may exercise full voting rights with respect to those Shares.

6.6 Dividends and Other Distributions. During any Period(s) of Restriction, Participants holding Shares granted hereunder may be credited with regular dividends paid with respect to the underlying Shares while they are so held. The Committee may apply any restrictions to the dividends that the Committee deems appropriate and as are expressly set forth in the Award Agreement. Without limiting the generality of the preceding sentence, if the grant or vesting of Shares granted to a Named Executive Officer is designed to comply with the requirements of the Performance-Based Exception, the Committee may apply any restrictions it deems appropriate to the payment of dividends declared with respect to such Shares, such that the dividends and/or the Shares maintain eligibility for the Performance-Based Exception.

ARTICLE 7

Restricted Stock Units

7.1 Grant of Restricted Stock Units. Subject to the terms and provisions of the Plan (a) the Committee, at any time and from time to time, may grant Restricted Stock Units to Participants in such amounts as the Committee shall determine and (b) to the extent permitted by the Committee, Director Participants may elect to receive Restricted Stock Units in lieu of Shares (an "RSU Election") that such Director Participant otherwise would receive for services on the Board. Each Restricted Stock Unit Award shall be evidenced by an Award Agreement that shall specify the Period(s) of Restriction/vesting schedule (if any), the number of Restricted Share Units granted, and such other provisions as the Committee shall determine. A Restricted Stock Unit is a notional unit of measurement denominated in Shares (*i.e.*, one Restricted Stock Unit is equivalent in value to one Share), which represents an unfunded, unsecured right to receive Shares or a cash amount equal to the Fair Market Value of the Shares that would have been received (as specified in the applicable RSU Agreement) on the terms and conditions set forth herein and in the applicable RSU Agreement.

7.2 RSU Elections. Any RSU Election will be made in the manner determined by the Committee. Notwithstanding the foregoing, an RSU Election shall only be effective if (a) the RSU Election was made in the calendar year prior to the calendar year in which the services to which the Shares and Restricted Stock Units relate are performed, (b) the RSU Election was made within 30 days of a Director Participant first becoming eligible to participate in the Plan and such RSU Election is limited to compensation

earned following the date of such election, or (c) the Committee determined the RSU Election otherwise constitutes a compliant deferral election under Code Section 409A. Once a Director Participant makes an RSU Election, such election shall remain in place until revoked or changed by the Director Participant in accordance with procedures determined by the Committee. Any such revocation or change will only be effective with respect to Shares and Restricted Stock Units relating to service in calendar years following such revocation or change, unless otherwise provided by the Committee.

7.3 Vesting. The Committee shall, in its discretion, determine any vesting requirements with respect to a Restricted Stock Unit Award, which shall be set forth in the Award Agreement. The requirements for vesting of a Restricted Stock Unit Award may be based on the continued service of the Participant for a specified time period (or periods) and/or on the attainment of a specified performance goal (or goals) established by the Committee in its discretion. A Restricted Stock Unit Award may also be granted on a fully vested basis, with a deferred payment date as may be determined by the Committee or elected by the Participant in accordance with the rules established by the Committee.

7.4 Settlement of Restricted Stock Units. Restricted Stock Units shall be settled (*i.e.*, paid out) at the time or times determined by the Committee and set forth in the Award Agreement, which may be upon or following the vesting of the Award. Restricted Stock Units that constitute deferred compensation for purposes of Code Section 409A shall only be settled on dates or events that comply with Code Section 409A. If Restricted Stock Units are settled in cash, the payment with respect to each Restricted Stock Unit shall be determined by reference to the Fair Market Value of one Share on the day immediately prior to the settlement date. Restricted Stock Unit Award Agreements may provide for payment to be made in cash or in Shares, or in a combination thereof.

7.5 Dividend Equivalents. Restricted Stock Units may be granted, at the discretion of the Committee, with or without the right to receive Dividend Equivalents with respect to the Restricted Stock Units. A Dividend Equivalent is an unfunded, unsecured right to receive (or be credited with) an amount equal to the regular cash dividend payments (if any) the Participant would have been entitled to had he or she held the number of Shares underlying the Restricted Stock Units on the record date of any regular cash dividend on the Shares. The Committee may apply any terms, restrictions or conditions on the Dividend Equivalents as it deems appropriate (including, without limitation, deferring payment of the Dividend Equivalents until the related Restricted Stock Units are settled or converting Dividend Equivalents to additional Restricted Stock Units). Any such terms, restrictions or conditions shall be set forth in the Restricted Stock Unit Award Agreement.

7.6 No Rights as Stockholder. The Participant shall not have any voting or other rights as a stockholder with respect to the Shares underlying Restricted Stock Units until such time as Shares may be delivered to the Participant pursuant to the terms of the Award.

ARTICLE 8

Termination of Service

Each Award Agreement shall set forth the effect that Termination of Service shall have upon that Award. Such provisions shall be determined in the sole discretion of the Committee, need not be uniform among all Awards issued pursuant to the Plan, and may reflect distinctions based on the reasons for Termination of Service; provided, however, that the following shall automatically apply to the extent different provisions are not expressly set forth in a Participant's Award Agreement:

(a) Upon a Termination of Service for any reason other than death, retirement or Disability, all unvested Restricted Shares shall be forfeited as of the termination date.

(b) Upon a Termination of Service as a result of the Participant's death, retirement or Disability, all unvested Restricted Shares shall vest as of the termination date.

ARTICLE 9

Restrictions on Shares

All Shares issued pursuant to Awards granted hereunder, and a Participant's right to receive Shares upon vesting or settlement of an Award, shall be subject to all applicable restrictions contained in the Company's By-laws, shareholders agreement or insider trading policy, and any other restrictions imposed by the Committee, including, without limitation, restrictions under applicable securities laws, under the requirements of any stock exchange or market upon which such Shares are then listed and/or traded, and restrictions under any blue sky or state securities laws applicable to such Shares.

ARTICLE 10

Performance Measures

If an Award is subject to Code Section 162(m) and the Committee determines that such Award should be designed to comply with the Performance-Based Exception, the performance measure(s), the attainment of which determine the degree of vesting, to be used for purposes of such Awards shall be chosen from among earnings per share, economic value added, market share (actual or targeted growth), net income (before or after taxes), operating income, return on assets (actual or targeted growth), return on capital (actual or targeted growth), return on equity (actual or targeted growth), return on investment (actual or targeted growth), revenue (actual or targeted growth), share price, stock price growth, total shareholder return, or such other performance measures as are duly approved by the Committee and the Company's shareholders.

ARTICLE 11

Beneficiary Designation

Subject to the terms and conditions of the Plan and the applicable Award Agreement, each Participant may, from time to time, name any beneficiary or beneficiaries (who may be named contingently or successively) to whom Shares under the Plan are to be transferred in the event of the Participant's death. Each such designation shall revoke all prior designations by the same Participant, shall be in a form prescribed by the Company, and will be effective only when filed by the Participant in writing during the Participant's lifetime with the party chosen by the Company, from time to time, to administer the Plan. In the absence of any such designation, Shares shall be paid to the Participant's estate following his death.

ARTICLE 12

Rights of Participants

12.1 Continued Service. Nothing in the Plan shall:

(a) interfere with or limit in any way the right of the Company to terminate any Participant's employment, service as a Director, or service as a Consultant with the Group at any time, or

(b) confer upon any Participant any right to continue in the service of any member of the Group as an Employee, Director or Consultant.

12.2 Participation. Participation is determined by the Committee. No person shall have the right to be selected to receive an Award under the Plan, or, having been so selected, to be selected to receive a future Award.

ARTICLE 13

Change in Control

Upon the occurrence of a Change in Control, unless otherwise specifically prohibited under applicable laws, or by the rules and regulations of any governing governmental agencies or national securities exchanges, any restrictions and transfer limitations imposed on Restricted Shares shall immediately lapse and any unvested Restricted Stock Units shall immediately become vested.

ARTICLE 14

Amendment or Termination

The Board may at any time and from time to time amend or terminate the Plan or any Award hereunder in whole or in part; provided, however, that no amendment which requires shareholder approval in order for the Plan to continue to comply with any applicable tax or securities laws or regulations, or the rules of any securities exchange

on which the securities of the Company are listed, shall be effective unless such amendment shall be approved by the requisite vote of shareholders of the Company entitled to vote thereon; provided further that no such amendment or termination shall adversely affect any Award hereunder without the consent of the Participant.

ARTICLE 15

Withholding

15.1 Tax Withholding. The Company shall have the right to deduct or withhold, or require a Participant to remit to the Company, an amount sufficient to satisfy any taxes required by federal, state, or local law or regulation to be withheld with respect to any taxable event arising in connection with an Award.

15.2 Share Withholding. Participants may elect, subject to the approval of the Committee, to satisfy all or part of such withholding requirement by having the Company withhold Shares having a Fair Market Value equal to the minimum statutory total tax which could be imposed on the transaction. All such elections shall be irrevocable, made in writing, signed by the Participant, and shall be subject to any restrictions or limitations that the Committee, in its sole discretion, deems appropriate.

ARTICLE 16

Indemnification

Each person who is or shall have been a member of the Committee, or of the Board, shall be indemnified and held harmless by the Company to the fullest extent permitted by applicable law against and from any loss, cost, liability, or expense that may be imposed upon or reasonably incurred by him or her in connection with or resulting from any claim, action, suit, or proceeding to which he or she may be a party or in which he or she may be involved by reason of any action taken or failure to act under the Plan and against and from any and all amounts paid by him or her in settlement thereof, with the Company's approval, or paid by him or her in satisfaction of any judgment in any such action, suit, or proceeding against him or her, provided he or she shall give the Company an opportunity, at its own expense, to handle and defend the same before he or she undertakes to handle and defend it on his or her own behalf. The foregoing right of indemnification is subject to the person having been successful in the legal proceedings or having acted in good faith and what is reasonably believed to be a lawful manner in the Company's best interests. The foregoing right of indemnification shall not be exclusive of any other rights of indemnification to which such persons may be entitled under the Company's Articles of Incorporation or Bylaws, as a matter of law, or otherwise, or any power that the Company may have to indemnify them or hold them harmless.

ARTICLE 17

Successors

All obligations of the Company under the Plan with respect to Awards granted hereunder shall be binding on any successor to the Company, whether the existence of such successor is the result of a direct or indirect purchase, merger, consolidation, or otherwise, of all or substantially all of the business and/or assets of the Company.

ARTICLE 18

Miscellaneous

18.1 Gender and Number. Except where otherwise indicated by the context, any masculine term used herein also shall include the feminine; the plural shall include the singular and the singular shall include the plural.

18.2 Severability. In the event any provision of the Plan shall be held illegal or invalid for any reason, the illegality or invalidity shall not affect the remaining parts of the Plan, and the Plan shall be construed and enforced as if the illegal or invalid provision had not been included.

18.3 Requirements of Law. The granting of Awards and the issuance of Shares under the Plan shall be subject to, and may be made contingent upon satisfaction of, all applicable laws, rules, and regulations, and to such approvals by any governmental agencies or national securities exchanges as may be required.

18.4 Governing Law. To the extent not preempted by federal law, the Plan, and all agreements hereunder, shall be construed in accordance with and governed by the laws of the state of New Hampshire.

18.5 Section 409A Compliance. To the extent applicable, it is intended that the Plan and all Awards of Restricted Stock Units comply with the requirements of Section 409A, and the Plan and the Restricted Stock Unit Award Agreements shall be interpreted accordingly.

(a) If it is determined that all or a portion of a Restricted Stock Unit Award constitutes deferred compensation for purposes of Code Section 409A, and if the Participant is a "specified employee" (as defined in Code Section 409A(a)(2)(B)(i)) at the time of the Participant's separation from service (as that term is used in Code Section 409A), then, to the extent required under Section 409A, any Shares or cash that would otherwise be paid upon the Grantee's separation from service in respect of the Restricted Stock Units (including any related Dividend Equivalents that constitute deferred compensation for purposes of Section 409A) shall instead be paid on the earlier of (i) the first business day of the sixth month following the date of the Participant's separation from service (as that term is used in Code Section 409A) or (ii) the Grantee's death.

(b) If it is determined that all or a portion of a Restricted Stock Unit Award constitutes deferred compensation for purposes of Code Section 409A, upon a Change in Control that does not constitute a “change in the ownership” or a “change in the effective control” of the Company or a “change in the ownership of a substantial portion of a corporation’s assets” (as those terms are used in Code Section 409A), the Restricted Stock Units shall vest at the time of the Change in Control to the extent so provided Article 13, but settlement of any Restricted Stock Units (and payment of any related Dividend Equivalents Payments) that constitute deferred compensation for purposes of Code Section 409A shall not be accelerated (*i.e.*, payment shall occur when it would have occurred absent the Change in Control).

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (16) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly.

Response:

For Unitil Energy Systems, Inc. (UES), the voting stock consists of common stock and 6% non-cumulative preferred stock. All 131,746 shares of common stock of UES are owned by Unitil Corporation. Further, no director or officer, or spouse or minor child owns or controls any of the 1,898 outstanding shares of 6% non-cumulative preferred stock individually, directly or indirectly.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
 - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000;
 - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
 - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

Response:

- a. N/A
- b. N/A
- c. Please see PUC 1604.01(a) – 17 Attachment 1 for a list of all payment for contractual services over \$100,000.00
- d. Please see PUC 1604.01(a) – 17 Attachment 1 for the total number of items compromising the expenditure.

Company	Total Expenditure	Total Items for Expenditure	Descriptions
UNITIL SERVICE CORP	\$ 17,497,129.32		21 Professional Services
BLACKROCK	\$ 17,192,000.00		10 ISO Deposits
US BANK	\$ 5,599,500.00		24 Interest on Funded Debt
US BANK	\$ 3,000,000.00		2 Sinking Fund Payments
ADP	\$ 3,171,656.17		132 Payroll
ADP	\$ 1,456,624.95		530 FICA
I C REED & SONS INC	\$ 2,850,234.13		530 Line Maintenance
STATE OF NEW HAMPSHIRE	\$ 1,448,743.00		7 Property Taxes
STATE OF NEW HAMPSHIRE	\$ 672,607.64		24 Consumption Taxes
STATE OF NEW HAMPSHIRE	\$ 283,011.61		8 LI-EAP Overcollected Funds
STATE OF NEW HAMPSHIRE	\$ 128,186.29		10 State Police Details
ASPLUNDH TREE EXPERT CO	\$ 2,376,141.87		813 Tree Trimming
DELTA STAR INC	\$ 2,108,208.71		21 Transformer Cost
CITY OF CONCORD NH	\$ 1,197,643.99		4 Property Taxes
GRAYBAR ELECTRIC CO INC	\$ 933,298.33		1702 Materials and Supplies
HI VOLT LINE CONSTRUCTION INC	\$ 857,939.88		290 Line crews and equipment
MAYER TREE SERVICE	\$ 772,700.44		48 Tree Trimming
LUCAS TREE EXPERTS	\$ 759,630.96		109 Tree Trimming
SIEMENS INDUSTRY INC	\$ 697,982.56		44 Materials and Supplies
I.C. REED & SONS INC.	\$ 658,134.66		19 Line Maintenance
ALLIANCE POWER GROUP LLC	\$ 616,206.15		5 Storm Restoration
ERMCO	\$ 501,736.00		79 Materials and Supplies
UTILITY SERVICE & ASSITANCE	\$ 468,335.62		125 Line Crew Work
KUBRA DATA TRANSFER LTD	\$ 445,334.28		74 Postages / Office Supplies
TOWN OF BOW NH	\$ 422,321.00		2 Property Taxes
TOWN OF HAMPTON	\$ 349,413.00		2 Property Taxes
SCHWEITZER ENGINEERING LABORATORIES, INC.	\$ 348,787.02		28 Substation Enclosures
TOWN OF EXETER NH	\$ 333,515.94		2 Property Taxes
STUART C IRBY CO	\$ 329,639.47		40 Suppliers
WESCO RECEIVABLES CORP	\$ 315,546.86		234 Materials and Supplies
TRC LOCK BOX	\$ 308,374.36		10 Engineering Support
LEWIS TREE SERVICE INC	\$ 295,060.87		16 Tree Trimming
TOWN OF SEABROOK	\$ 282,098.00		2 Property Taxes
COOPER POWER SYSTEMS	\$ 249,546.74		28 Materials and Supplies
THE OKONITE COMPANY INC	\$ 241,402.68		12 Materials and Supplies
VIRGINIA TRANSFORMER CORP	\$ 239,679.00		4 Materials and Supplies
SULLOWAY & HOLLIS PLLC	\$ 230,159.80		36 Legal Fees
THE DAVEY TREE EXPERT COMPANY	\$ 227,686.64		7 REP
MCFARLAND CASCADE HOLDINGS	\$ 226,726.14		95 Materials and Supplies
COMMUNITY ACTION PROGRAM	\$ 222,429.29		14 Electricity Assistance Program
RIGGS DISTLER & COMPANY INC	\$ 207,817.62		2 Storm Crews
ENERGY FEDERATION INC	\$ 204,708.35		336 Rebates
SOUTHERN NH SERVICES	\$ 198,412.34		35 Energy Retrofit Program
TFMORAN INC	\$ 196,818.83		42 Engineering Support
BRICKLEY SEARS & SORETT PA	\$ 196,143.80		12 Legal Fees
TOWN OF KINGSTON	\$ 178,610.35		5 Property Taxes
MERCHANTS AUTOMOTIVE GROUP	\$ 174,630.60		96 Equipment
JCR CONSTRUCTION CO INC	\$ 171,367.25		40 Construction and Line Maintenance
TOWN OF PLAISTOW	\$ 156,350.00		5 Property Taxes
STATE OF NEW HAMPSHIRE	\$ 155,732.00		1 Property Taxes
TOWN OF BOSCAWEN NH	\$ 152,621.00		4 Property Taxes
GRATTAN LINE CONSTRUCTION CORP	\$ 148,303.86		2 Storm Crews
MARMON UTILITY LLC	\$ 143,436.08		28 Materials and Supplies
TOWN OF NEWTON NH	\$ 134,120.00		2 Property Taxes
NEW ENGLAND TRAFFIC CONTROL	\$ 132,801.25		600 Traffic Detail
TOWN OF STRATHAM	\$ 131,854.00		2 Property Taxes
ABB INC	\$ 131,429.48		21 Materials and Supplies
TOWN OF EPSOM NH	\$ 130,142.00		2 Property Taxes
TOWN OF KENSINGTON NH	\$ 117,967.00		3 Property Taxes
CCA CONSTRUCTION CONSULTING ASSOC LLC	\$ 117,825.84		8 Legal Consulting
INTEGRATED SECURITY AND COMMUNICATIONS	\$ 116,686.65		6 Security Fees
BANC OF AMERICA LEASING	\$ 114,244.62		66 Vehicle Leases
CG POWER SYSTEMS USA INC	\$ 110,560.00		10 Materials and Supplies
FAIRPOINT COMMUNICATIONS INC	\$ 108,510.87		303 Voice and Data
LANDIS+GYR TECHNOLOGIES LLC	\$ 102,316.38		36 Materials and Supplies
TOWN OF EAST KINGSTON	\$ 101,162.00		2 Property Taxes

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations.

Response:

There are no non-utility assets or related costs to report for Unitil Energy Systems, Inc., since the Lock Road property in Concord, NH has been sold.

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission.

Response:

This information is provided in the response to Puc 1604.01(a) (1).

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (20) Quarterly income statements for the previous 2 years if not previously filed with the commission.

Response:

Please see PUC 1604.01(a) – 20 Attachment 1 for the Quarterly income statements.

	QTD March 2014	QTD June 2014	QTD September 2014	QTD December 2014	QTD March 2015	QTD June 2015	QTD September 2015	QTD December 2015
OPERATING REVENUES								
Electric Service Revenue:								
Residential (440)	\$23,894,535.47	\$17,540,011.61	\$20,608,154.89	\$18,498,407.33	\$30,426,271.37	\$20,372,006.17	\$18,554,503.35	\$15,021,335.36
General Service (442)	15,959,124.92	14,764,845.29	15,620,144.11	13,576,306.66	17,433,563.11	14,708,565.42	13,815,814.15	11,853,312.42
Public Street Light (444)	576,004.28	572,524.17	573,394.39	581,856.96	652,338.30	616,821.32	543,829.45	549,756.97
Sales to Public Auth (445)	2,289,728.46	2,046,461.81	1,913,947.23	1,694,438.17	1,837,580.55	1,561,656.24	1,649,016.51	1,491,580.41
Sales for Resale (447)	889,069.84	314,593.97	180,618.81	277,558.90	493,439.89	146,181.18	48,754.95	172,893.32
Other Sales (449)	(1,205,633.87)	(4,326,755.94)	(1,461,524.99)	3,520,123.14	2,537,127.97	(4,448,399.48)	(782,335.96)	3,449,181.94
Total Electric Service Revenue	42,402,829.10	30,911,680.91	37,434,734.44	38,148,691.16	53,380,321.19	32,956,830.85	33,829,582.45	32,538,060.42
Other Operating Revenues:								
Late Payment Charges (450)	114,909.89	125,179.75	103,629.20	103,774.75	137,208.58	142,045.88	106,012.57	96,365.71
Misc. Service Revenues (451)	22,607.49	43,977.06	47,658.51	41,255.57	21,951.74	54,047.10	47,076.88	37,426.52
Rent-elect. Property (454)	111,000.75	97,434.82	101,527.34	101,580.01	123,685.69	105,226.66	107,259.85	107,728.01
Other Electric Rev (456)	327,564.91	232,864.38	203,170.07	290,431.39	139,447.21	216,644.80	264,983.19	252,594.61
Total Other Operating Revenues	576,083.04	499,456.01	455,985.12	537,041.72	422,293.22	517,964.44	525,332.49	494,114.85
TOTAL OPERATING REVENUES	42,978,912.14	31,411,136.92	37,890,719.56	38,685,732.88	53,802,614.41	33,474,795.29	34,354,914.94	33,032,175.27
OPERATING EXPENSES								
Operation & Maint. Expenses:								
Purchased Power (555, 557)	23,050,991.94	12,962,249.78	14,555,322.16	18,878,083.80	33,472,257.52	11,874,777.52	11,314,244.11	11,551,914.91
Transmission (556, 560-579)	5,627,009.87	4,203,339.52	7,155,630.70	5,576,401.74	5,376,030.27	6,412,062.63	7,664,869.71	6,093,691.84
Distribution (580-599)	2,140,019.08	2,132,395.28	2,228,037.03	2,183,585.51	2,262,854.77	2,208,639.37	2,309,952.65	2,110,268.09
Cust. Accounting (901-905)	1,120,344.17	909,927.05	1,068,464.48	795,839.96	896,042.54	1,022,932.91	1,153,849.28	624,183.30
Cust. Service (907-910)	556,314.90	854,352.48	949,912.04	730,170.17	470,765.21	780,975.85	534,992.92	682,709.12
Admin. & General (920-935)	2,313,411.06	2,037,518.25	2,102,705.77	2,054,260.56	2,401,365.50	2,246,917.50	2,098,419.87	2,377,877.16
Total O & M Expenses	34,808,091.02	23,099,782.36	28,060,072.18	30,218,341.74	44,879,315.81	24,546,305.78	25,076,328.54	23,440,644.42
Other Operating Expenses:								
Deptrn. & Amort. (403-407)	3,423,734.29	3,318,985.73	3,468,539.24	3,384,721.74	3,508,228.51	3,478,983.07	3,600,789.87	3,482,228.23
Taxes-Other Than Inc. (408)	1,355,119.47	1,290,744.59	1,310,668.45	1,477,865.87	1,436,550.37	1,128,301.56	1,354,224.69	1,386,144.58
Federal Income Taxes (409)	(33,999.49)	(28,360.96)	305,497.15	(10,657.53)	(32,610.99)	1,035,280.64	(63,379.58)	(295,566.90)
State Income Tax (409)	(9,289.48)	(7,748.89)	(1,546,742.13)	(2,911.89)	(8,910.11)	244,416.59	568,341.42	65,246.69
Def. Income Taxes (410, 411)	761,298.44	877,088.87	2,614,370.71	826,619.90	989,461.62	(245,689.87)	574,310.45	1,504,540.54
Total Other Operating Expenses	5,496,863.23	5,450,709.34	6,152,333.42	5,675,638.09	5,892,719.40	5,641,291.99	6,034,286.85	6,142,593.14
TOTAL OPERATING EXPENSES	40,304,954.25	28,550,491.70	34,212,405.60	35,893,979.83	50,772,035.21	30,187,597.77	31,110,615.39	29,583,237.56
NET UTILITY OPERATING INCOME	2,673,957.89	2,860,645.22	3,678,313.96	2,791,753.05	3,030,579.20	3,287,197.52	3,244,299.55	3,448,937.71
OTHER INCOME & DEDUCTIONS								
Other Income:								
Other (419, 421)	150,181.29	138,017.97	124,256.10	115,886.59	161,451.15	148,130.08	124,866.41	99,817.46
Other Income Deduc. (425, 426)	40,893.32	46,854.48	92,278.41	81,629.03	56,626.35	37,792.06	44,084.94	99,895.26
Taxes Other than Income Taxes								
Income Tax, Other Inc & Ded (409)	43,288.97	36,109.85	12,666.37	13,569.42	41,521.10	43,704.89	31,997.54	(30.81)
Net Other Income & Deductions	65,999.00	55,053.64	19,311.32	20,688.14	63,303.70	66,633.13	48,783.93	(46.99)
GROSS INCOME	2,739,956.89	2,915,698.86	3,697,625.28	2,812,441.19	3,093,882.90	3,353,830.65	3,293,083.48	3,448,890.72
Interest Charges (427-432)	1,540,263.18	1,537,895.03	1,529,057.94	1,513,483.36	1,545,899.40	1,536,979.94	1,496,112.61	1,400,818.79
NET INCOME	1,199,693.71	1,377,803.83	2,168,567.34	1,298,957.83	1,547,983.50	1,816,850.71	1,796,970.87	2,048,071.93

Unitil Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission.

Response:

Please see PUC 1604.01(a) – 21 Attachment 1 for the Quarterly itemized sales volume.

Unitil Energy Systems, Inc.

Title of Account (a)	MEGAWATT HOURS SOLD			
	Q4 2015 (b)	Q3 2015 (c)	Q2 2015 (b)	Q1 2015 (c)
Sales of Electricity				
(440) Residential Sales	103,663	139,035	106,771	146,316
(442) Commercial and Industrial Sales				
Small (or Commercial)	68,031	89,480	74,281	82,025
Large (or Industrial)	67,828	79,775	69,897	66,945
(444) Public Street and Highway Lighting	1,977	2,085	2,061	2,098
(445) Other Sales to Public Authorities	25,115	29,043	26,517	27,621
(446) Sales to Railroads and Railways	-	-	-	-
(448) Interdepartmental Sales	-	-	-	-
TOTAL Sales to Ultimate Consumers	266,614	339,417	279,528	325,005
(447) Sales for Resale	6,029	1,581	5,321	6,384
TOTAL Sales of Electricity	272,643	340,998	284,849	331,389
Sales of Electricity				
Title of Account (a)	MEGAWATT HOURS SOLD			
	Q4 2014 (b)	Q3 2014 (c)	Q2 2014 (b)	Q1 2014 (c)
Sales of Electricity				
(440) Residential Sales	103,635	137,598	108,886	148,993
(442) Commercial and Industrial Sales				
Small (or Commercial)	66,965	89,194	72,393	81,195
Large (or Industrial)	63,552	78,105	67,662	66,233
(444) Public Street and Highway Lighting	2,011	2,156	2,088	2,129
(445) Other Sales to Public Authorities	26,635	29,874	26,884	28,115
(446) Sales to Railroads and Railways	-	-	-	-
(448) Interdepartmental Sales	-	-	-	-
TOTAL Sales to Ultimate Consumers	262,798	336,927	277,913	326,665
(447) Sales for Resale	6,661	4,677	7,802	6,612
TOTAL Sales of Electricity	269,459	341,604	285,715	333,277
Sales of Electricity				
Title of Account (a)	MEGAWATT HOURS SOLD			
	Q4 2013 (b)	Q3 2013 (c)	Q2 2013 (b)	Q1 2013 (c)
Sales of Electricity				
(440) Residential Sales	119,881	145,039	112,108	139,055
(442) Commercial and Industrial Sales				
Small (or Commercial)	72,750	88,985	73,377	75,507
Large (or Industrial)	68,023	78,691	69,006	67,648
(444) Public Street and Highway Lighting	2,014	2,165	2,142	2,109
(445) Other Sales to Public Authorities	26,813	30,314	27,462	27,372
(446) Sales to Railroads and Railways	-	-	-	-
(448) Interdepartmental Sales	-	-	-	-
TOTAL Sales to Ultimate Consumers	289,481	345,194	284,095	311,691
(447) Sales for Resale	2,970	1	267	655
TOTAL Sales of Electricity	292,451	345,195	284,362	312,346
Sales of Electricity				

**Information Per FERC Form 3Q (Quarterly) and FERC Form 1 (Annually)

Unitil Energy Systems, Inc
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year.

Response:

Unitil Energy Systems, Inc. ("UES") reviews and analyzes its long-term financing requirements in light of its long-term objective to maintain investment grade capitalization ratios. UES has a financing cycle that requires it to seek external long-term capital periodically, approximately every three to five years. This time frame gives UES flexibility in determining the market timing of its financings and allows for sufficient "build up" of short-term debt levels and corresponding plant investment prior to going to the market for long-term financing.

Over the next two years, UES does not expect to be in a position to issue long-term debt. However, business and economic conditions can change, so UES will continue to monitor its needs for long-term external capital and will request approval from the Commission to issue long-term debt securities if a long-term financing is deemed necessary.

For short-term debt financing, UES participates in Unitil Corporation's Cash Pool to fund construction expenditures and working capital requirements up to the Commission's authorized limit which is subject to annual adjustment.

Unitil Energy Systems, Inc.
DG 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year.

Response:

Please see the testimony of Mr. Kevin Sprague for the Company's capital budget. Please see PUC 1604.01.(a) 23 - Attachment 1 for the projected sources and uses of funds for calendar years 2016 and 2017.

Unitil Energy Systems, Inc.
Sources and Uses of Funds for Years 2016 and 2017
Including the Projected Construction Budgets
(\$000)

	2016	2017
	Budget*	Forecast*
Sources:		
NI	\$ 6,458	\$ 7,684
D&A	14,790	15,391
Change in DIT	5,901	5,454
Net Borrowings and Other	2,049	(1,240)
Total Sources	\$ 29,198	\$ 27,289
Uses:		
Capex	\$ 24,302	\$ 21,828
Dividends	4,896	5,461
Total Uses	\$ 29,198	\$ 27,289

Notes:

*2016 Budget and 2017 Forecast include rate relief

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (24) The amount of outstanding short-term debt, on a monthly basis during the test year, for each short-term indebtedness.

Response:

Please refer to the attached schedule showing UES's end of month balance and average daily balance of short-term debt outstanding for each month during the test year.

Unitil Energy Systems, Inc.
Short-Term Debt Outstanding
12 Months Ended December 31, 2015

Line No.	Month	Month-End Amount Outstanding	Average Daily Borrowings
1	January 2015	\$ 11,358,378	\$ 9,240,229
2	February 2015	15,964,553	11,391,529
3	March 2015	15,540,546	11,010,735
4	April 2015	14,604,346	12,712,997
5	May 2015	10,169,111	11,130,271
6	June 2015	9,460,525	7,764,068
7	July 2015	8,629,796	8,470,508
8	August 2015	8,327,463	7,130,855
9	September 2015	2,464,221	4,486,019
10	October 2015	7,253,893	4,425,970
11	November 2015	6,977,099	5,233,155
12	December 2015	8,774,322	6,739,156

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to PUC 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

(25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service.

Response:

Please see PUC 1604.01(a) - 25 Attachment 1 for the Certificate.



Unitil Energy Systems, Inc.

Pursuant to the New Hampshire Code of Administrative Rules, Part 1604.01 (a)(25), Unitil Energy Systems, Inc., hereby certifies the following:

No expense for the parent company (Unitil Corporation) is included in the cost of service for Unitil Energy Systems, Inc., as filed in this case.

A handwritten signature in black ink that reads "Laurence M. Brock".

Laurence M. Brock
Controller
Unitil Energy Systems, Inc.

State of New Hampshire
County of Rockingham, ss.

Signed and sworn this

16 day of March, 2016

A handwritten signature in black ink that reads "Robert A. Labelle".

Notary Public

ROBERT A. LABELLE
Notary Public - New Hampshire
My Commission Expires April 22, 2020

6 Liberty Lane West
Hampton, NH 03842

Unitil Energy Systems, Inc.
DE 16-384

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (26) Support for figures appearing on written testimony and in accompanying exhibits.

Response:

Please refer to other volumes presented in this filing for support for figures appearing on written testimony and in accompanying exhibits.