NED W. ALLIS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is Ned W. Allis.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Mathematics from Lafayette College in Easton, PA.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals ("Society") and an associate member of the American Gas Association/Edison Electric Institute Industry Accounting Committee. I also serve on the faculty for training offered by the Society and am an instructor for the Society's "Introduction to Depreciation," "Life and Net Salvage Analysis," "Analyzing the Life of Real-World Property," "Analyzing Net Salvage in the Real World" and "Depreciation and Ratemaking Issues" courses.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 2011 and was recertified in March 2017.

Q. Please outline your experience in the field of depreciation.

A. I joined Gannett Fleming in October 2006 as an analyst. My responsibilities included assembling data required for depreciation studies, conducting statistical analyses of service life and net salvage data, calculating annual and accrued depreciation, and assisting in preparing reports and testimony setting forth and defending the results of the studies. I also developed and maintained Gannett Fleming's proprietary depreciation software. In March 2013, I was promoted to the position of Supervisor of Depreciation Studies. In March 2017, I was promoted to Project Manager, Depreciation and Technical Development. In January 2019, I was promoted to my current position of Vice President. In my current position, I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I am also responsible for Gannett Fleming's proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation. Since joining Gannett Fleming, I have worked on more than one hundred depreciation assignments.

Q. Have you previously submitted testimony to the New Hampshire Public Utilities Commission?

A. Yes.

Q. Have you submitted testimony to any other state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony on depreciation related topics to the Connecticut Public Utilities Regulatory Authority, the New York Department of Public Service, the New Jersey Board of Public Utilities, the Nevada Public Utilities Commission, the Florida Public Service Commission, the District of Columbia Public Service Commission, the California Public Utilities Commission, the Rhode Island Public Utilities Commission, the Massachusetts Department of Public Utilities and the Maryland Public Service

Commission. I have also testified before the Federal Energy Regulatory Commission ("FERC").

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by the Society: "Depreciation Basics," "Life and Net Salvage Analysis" and "Preparing and Defending a Depreciation Study."

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH NED W. ALLIS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
01.	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
02.	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
03.	2013	DC	Case No. 1103	Pepco	Depreciation
04.	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
05.	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
06.	2014	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
07.	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
08.	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
09.	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10.	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11.	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12.	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13.	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14.	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15.	2016	DC	Case No. 1139	Pepco	Depreciation
16.	2017	NV	17-06004	Nevada Power Company	Depreciation
17.	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18.	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19.	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20.	2017	RI	4770	Narragansett Electric Company	Depreciation
21.	2017	DC	Case No. 1150	Pepco	Depreciation
22.	2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
23.	2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24.	2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
25.	2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
26.	2018	FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
27.	2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation
28.	2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
29.	2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation
30.	2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31.	2019	MA	D.P.U. 18-150	Massachusetts Electric Company	PBR / Depreciation
32.	2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
33.	2019	KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34.	2020	MA	D.P.U. 20-120	Boston Gas Company	Depreciation
35.	2020	FERC	ER20-2878-00	PG&E – Wholesale Distribution	Depreciation
36.	2020	NH	DW 20-184	Aquarion Water Company	Depreciation
37.	2021	FERC	RP21-100-000	National Grid Liquified Natural Gas	Depreciation
38.	2021	FL	20210016-EI	Duke Energy Florida	Depreciation
39.	2021	NY	21-E-0074	Orange and Rockland – Electric	Depreciation
40.	2021	NY	21-G-0073	Orange and Rockland – Gas	Depreciation
41.	2021	FERC	ER21-83-000	Pepco	Depreciation
42.	2021	FL	20210015-EI	Florida Power & Light Company	Depreciation

UNITIL ENERGY SYSTEMS, INC.

HAMPTON, NEW HAMPSHIRE

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2020

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

UNITIL ENERGY SYSTEMS, INC.

Hampton, New Hampshire

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

March 19, 2021

Unitil Energy Systems, Inc.
6 Liberty Lane West
Hampton, NH 03842

Attention Mr. Dan Main
Manager of Regulatory Services and Corporate Compliance

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Unitil Energy Systems, Inc. as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

NED W. ALLIS, CDP
Vice President

NWA:mle

068036

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UNITIL ENERGY SYSTEMS, INC.

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Unitil Energy Systems, Inc. ("Unitil" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant of Unitil as of December 31, 2020. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

The recommendations in the depreciation study are for changes to service life and net salvage estimates for various accounts. In the aggregate, the overall impact of the recommended depreciation rates is a moderate change in depreciation expense. The most significant change in the depreciation study is the use of actuarial data for life analysis. Amortization accounting is also recommended for many general plant accounts.

In previous studies, the Simulated Plant Record (SPR) method was used for the historical analysis of service lives. For the current study, aged data was available for the period 2010 through 2020. In order to analyze data for a longer period of time, unaged data for the period of 1995 to 2009 was statistically aged and incorporated into the actuarial life analysis. While generally the study resulted in increases in service lives for many accounts, this was partially offset by more negative net salvage for many accounts. The overall result of the study is a decrease in depreciation expense.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2020 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of approximately $12.8 million for electric plant when applied to depreciable plant balances as of December 31, 2020. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST	ACCRUAL RATE	ANNUAL ACCRUAL
ELECTRIC PLANT			
PRODUCTION PLANT	$ 56,575.22	18.66	$ 10,559
DISTRIBUTION PLANT	352,255,384.31	3.39	11,945,637
GENERAL PLANT	28,981,728.90	2.62	760,082
RESERVE ADJUSTMENT FOR AMORTIZATION			86,569
TOTAL DEPRECIABLE PLANT	**$381,293,688.43**	3.36	**12,802,847**

PART I. INTRODUCTION

UNITIL ENERGY SYSTEMS, INC.
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Unitil Energy Systems, Inc. ("Unitil" or "Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2020. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2020.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric services. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight-line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-3 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

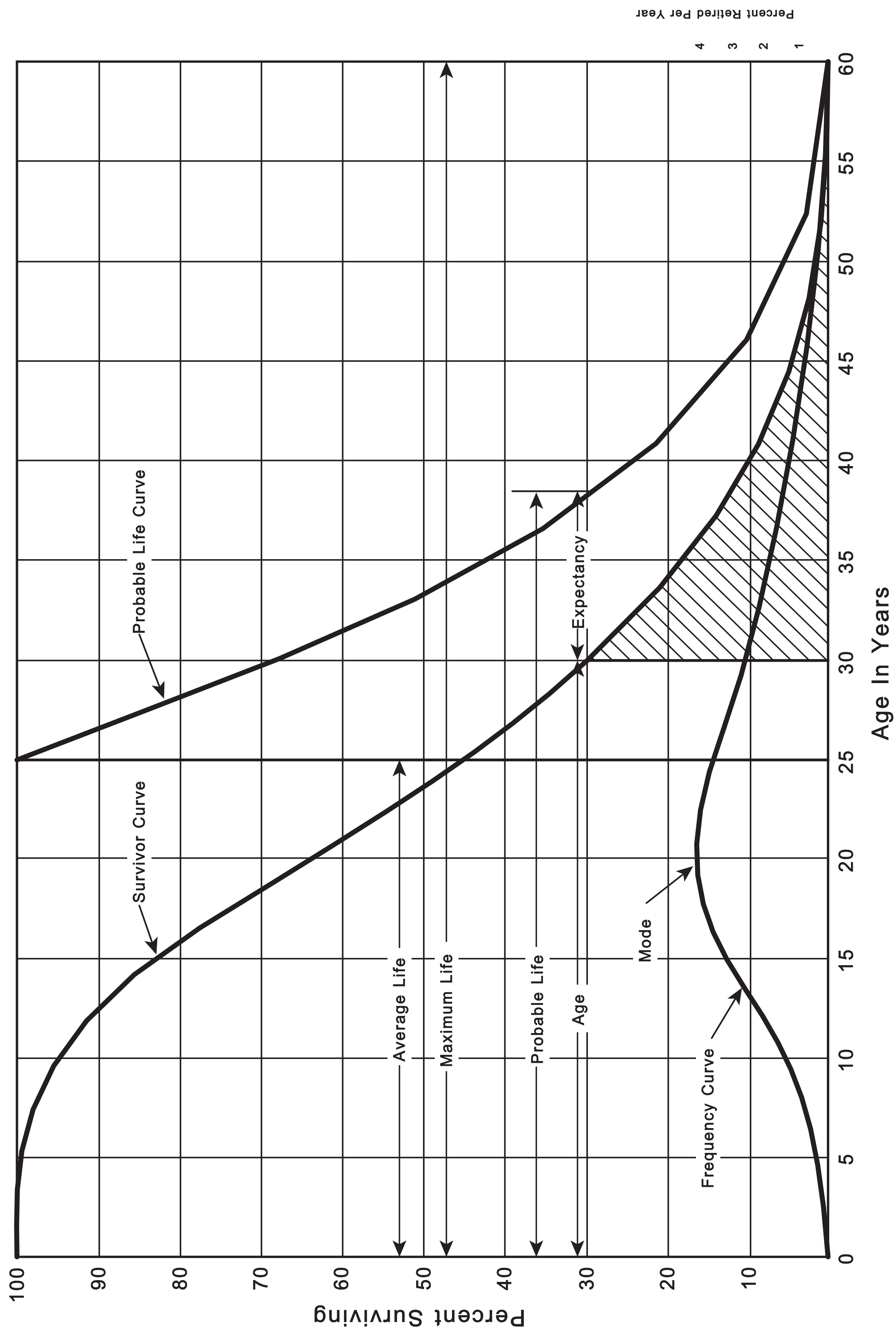


Figure 1. A Typical Survivor Curve and Derived Curves

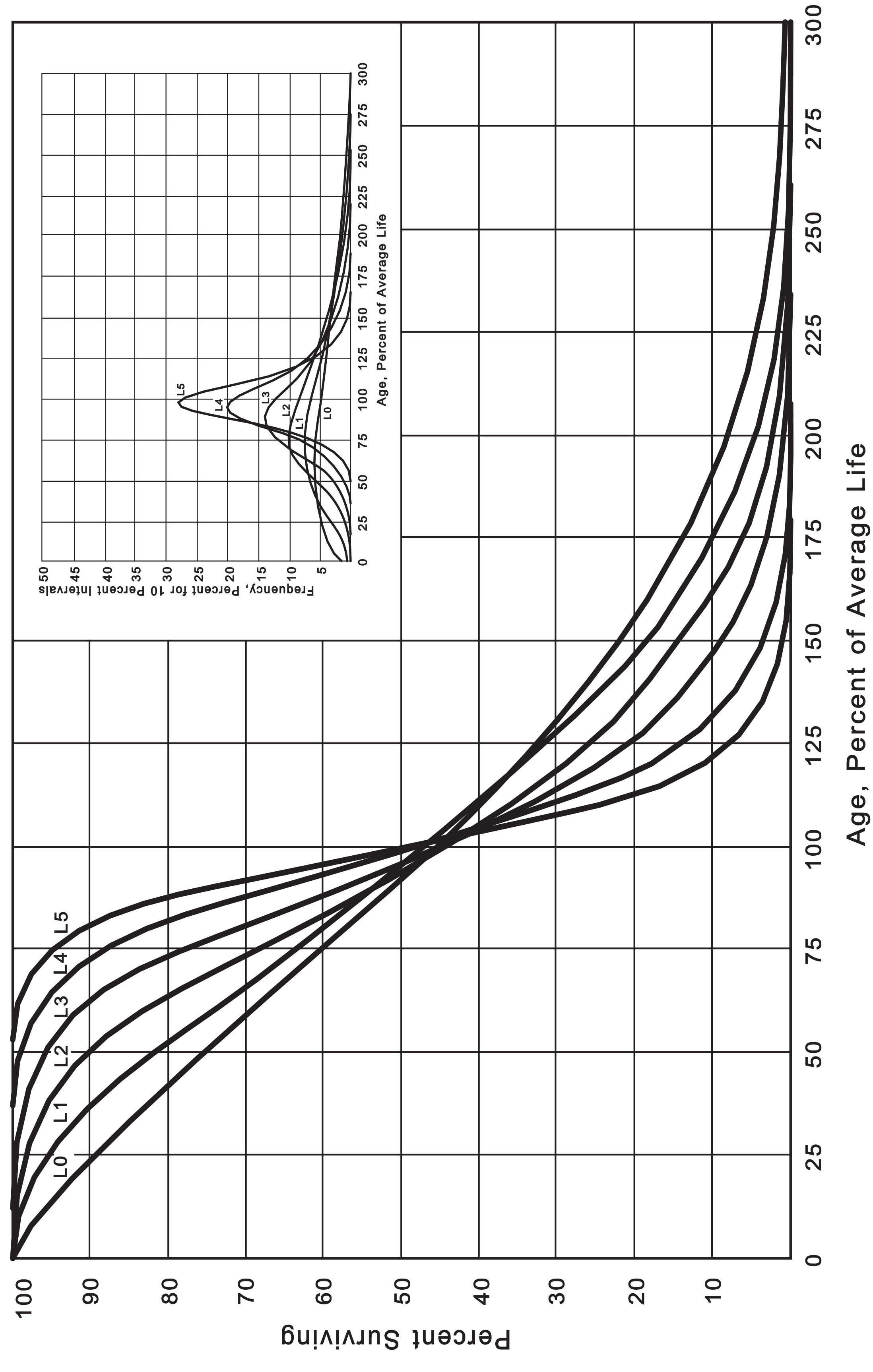


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

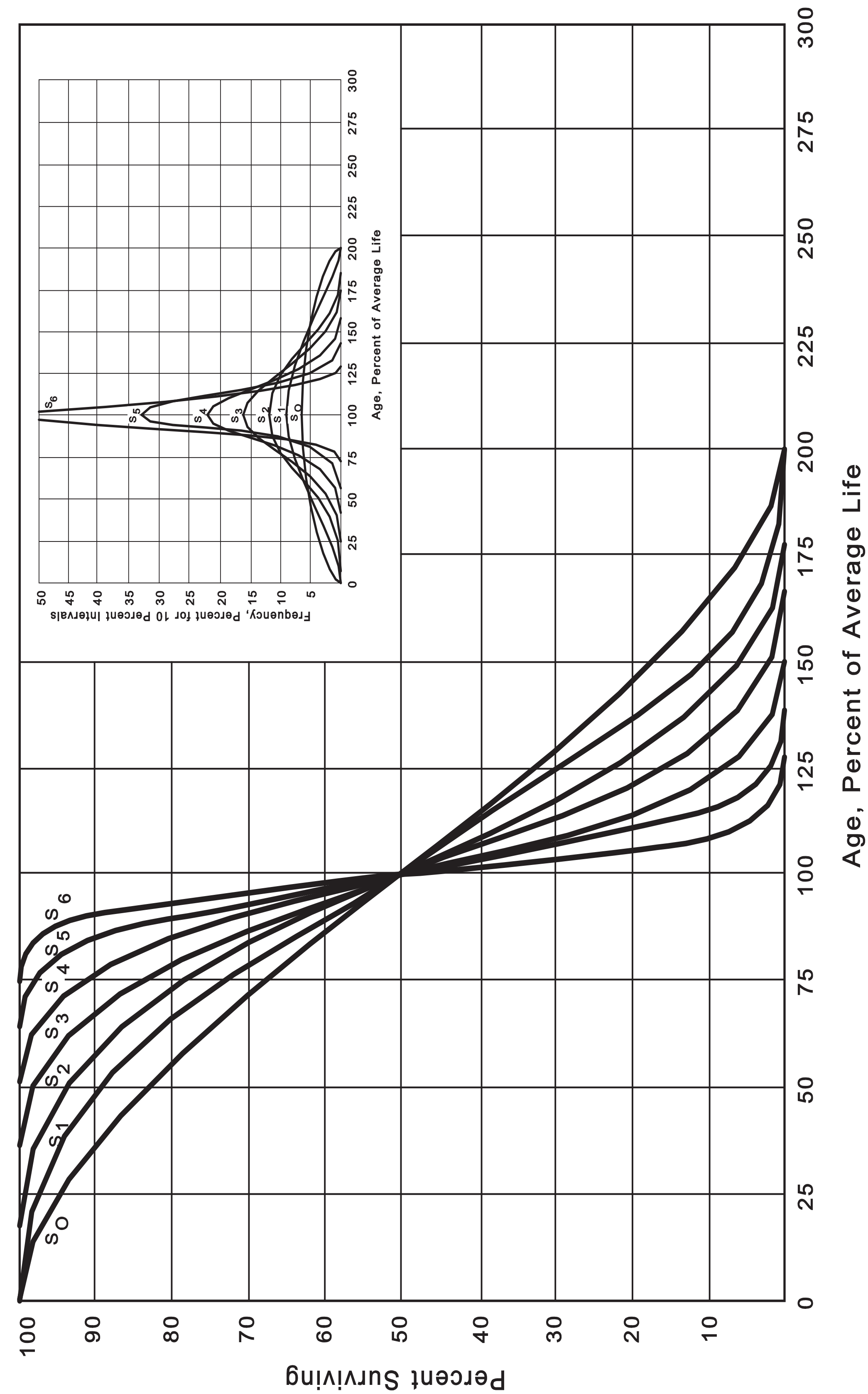


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

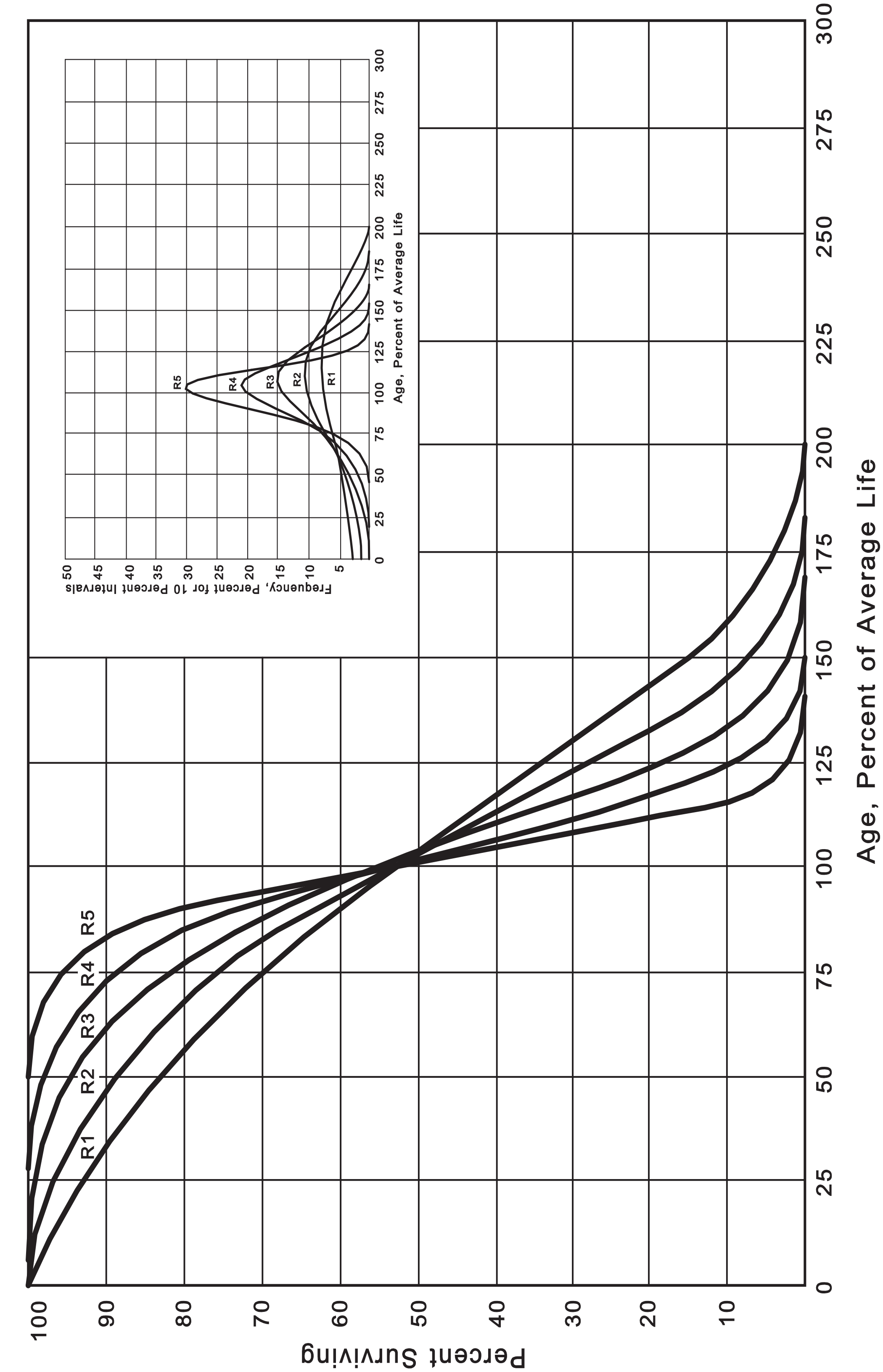


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

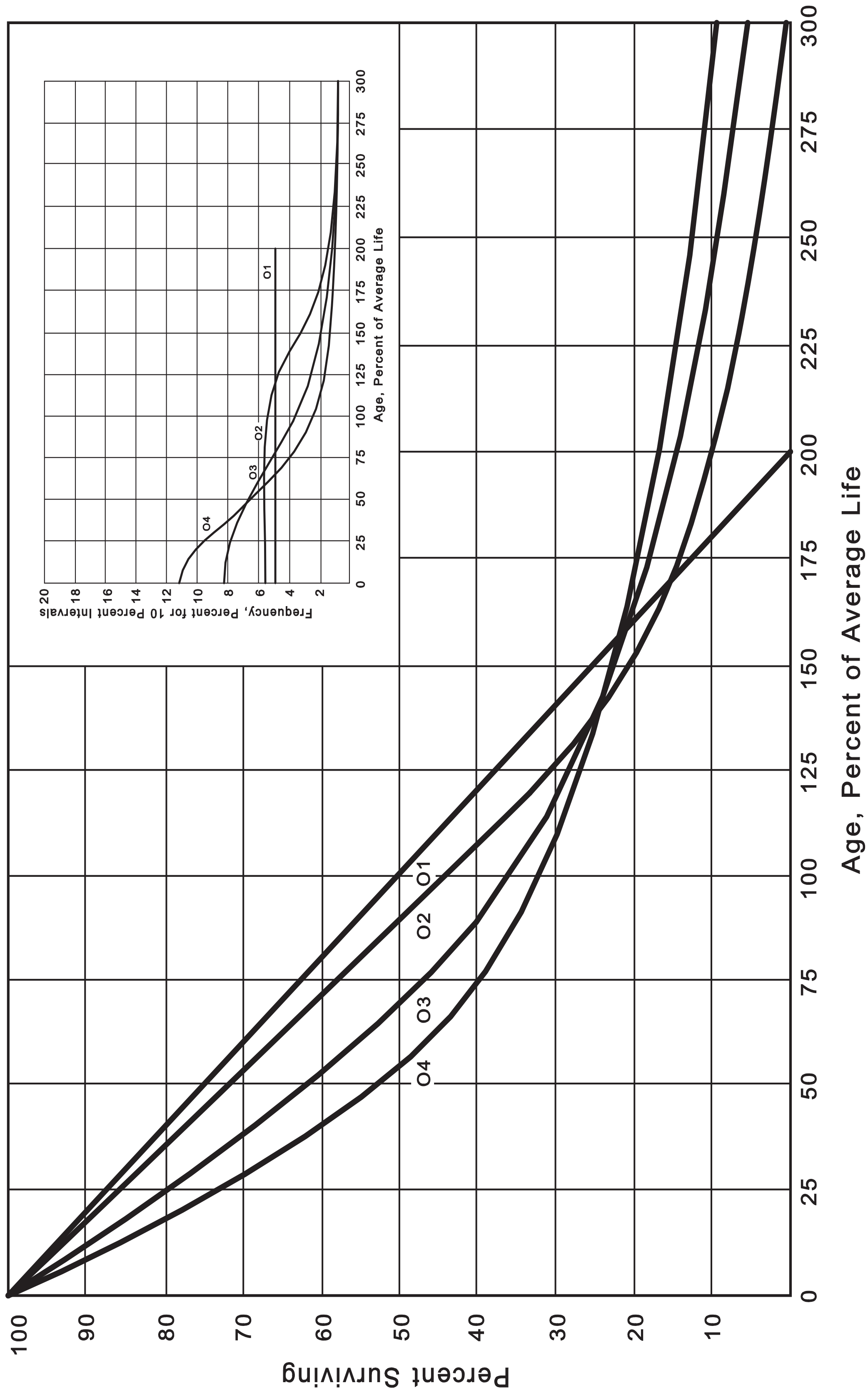


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

[1] Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2] Winfrey, Robley, Statistical Analyses of Industrial Property Retirement. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

[3] Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4] Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 | Placement Band 2006-2020

Year Placed (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	Total During Age Interval (12)	Age Interval (13)
	Retirements, Thousands of Dollars During Year											
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 | Placement Band 2006-2020

Acquisitions, Transfers and Sales, Thousands of Dollars During Year

Year Placed (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	Total During Age Interval (12)	Age Interval (13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 | Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars / Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15			
Exposures at age 4½	=	3,789,000			
Retirements from age 4½ to 5½	=	143,000			
Retirement Ratio	=	143,000 ÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000 -	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15) x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

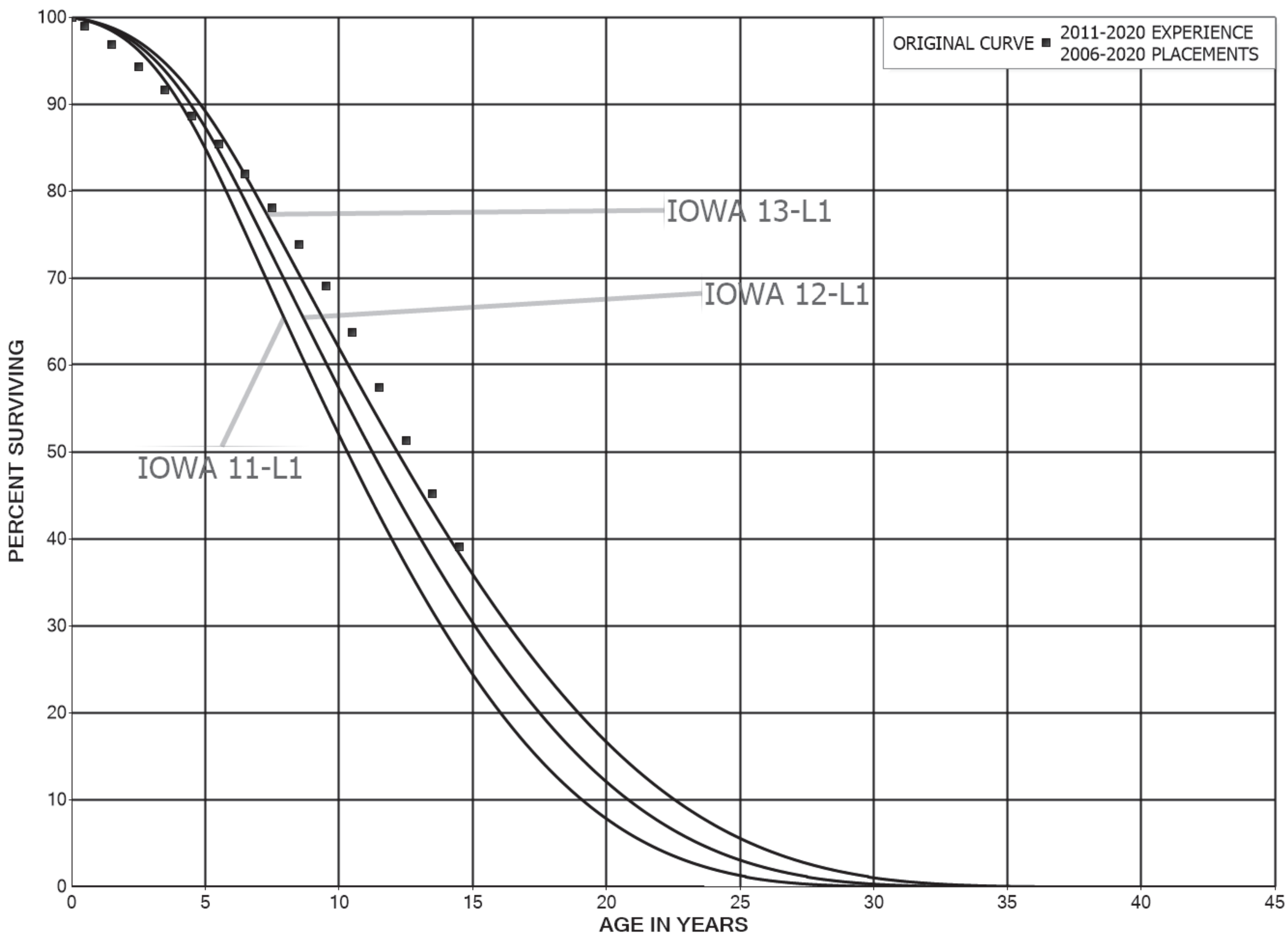


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

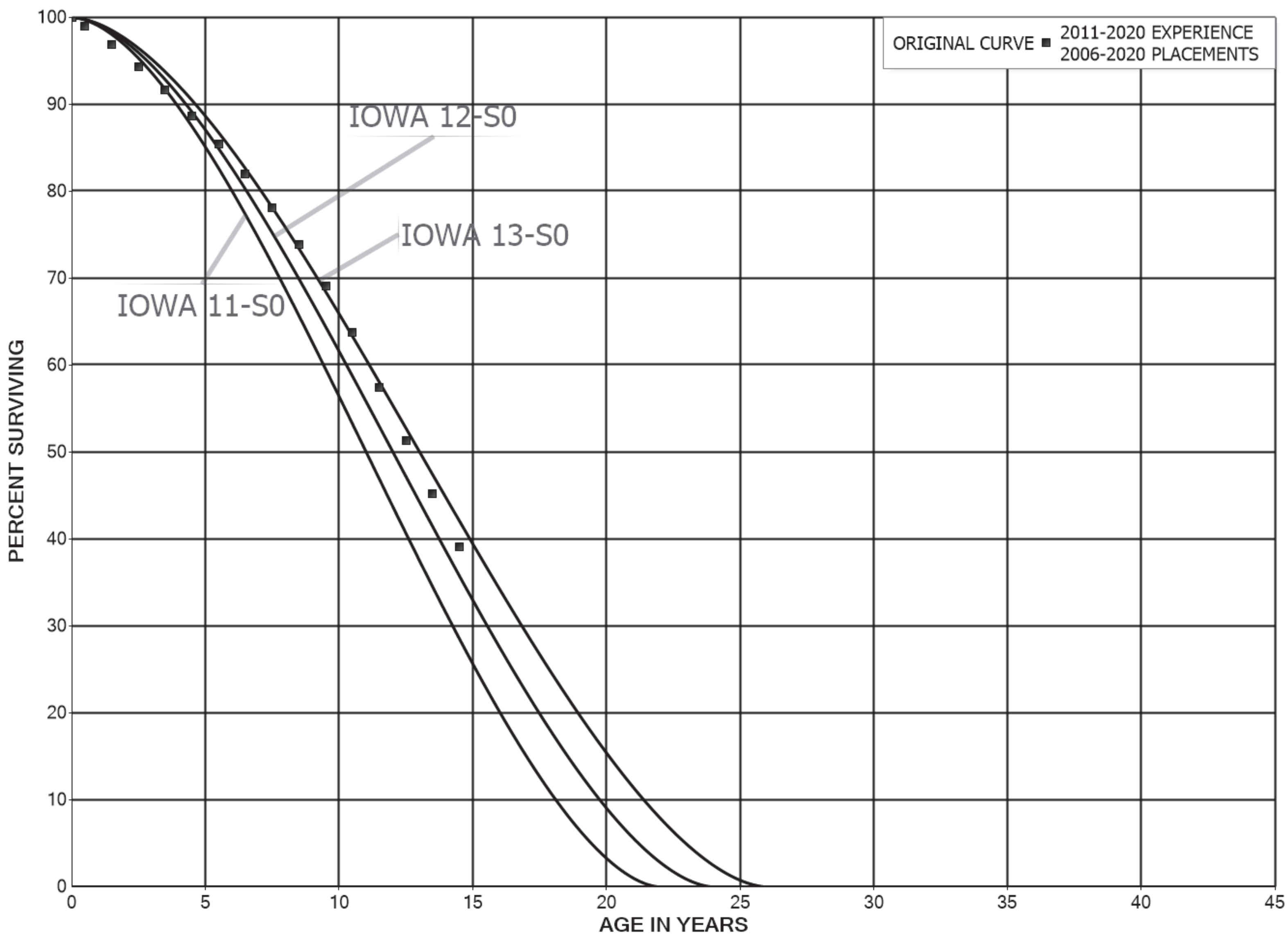


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

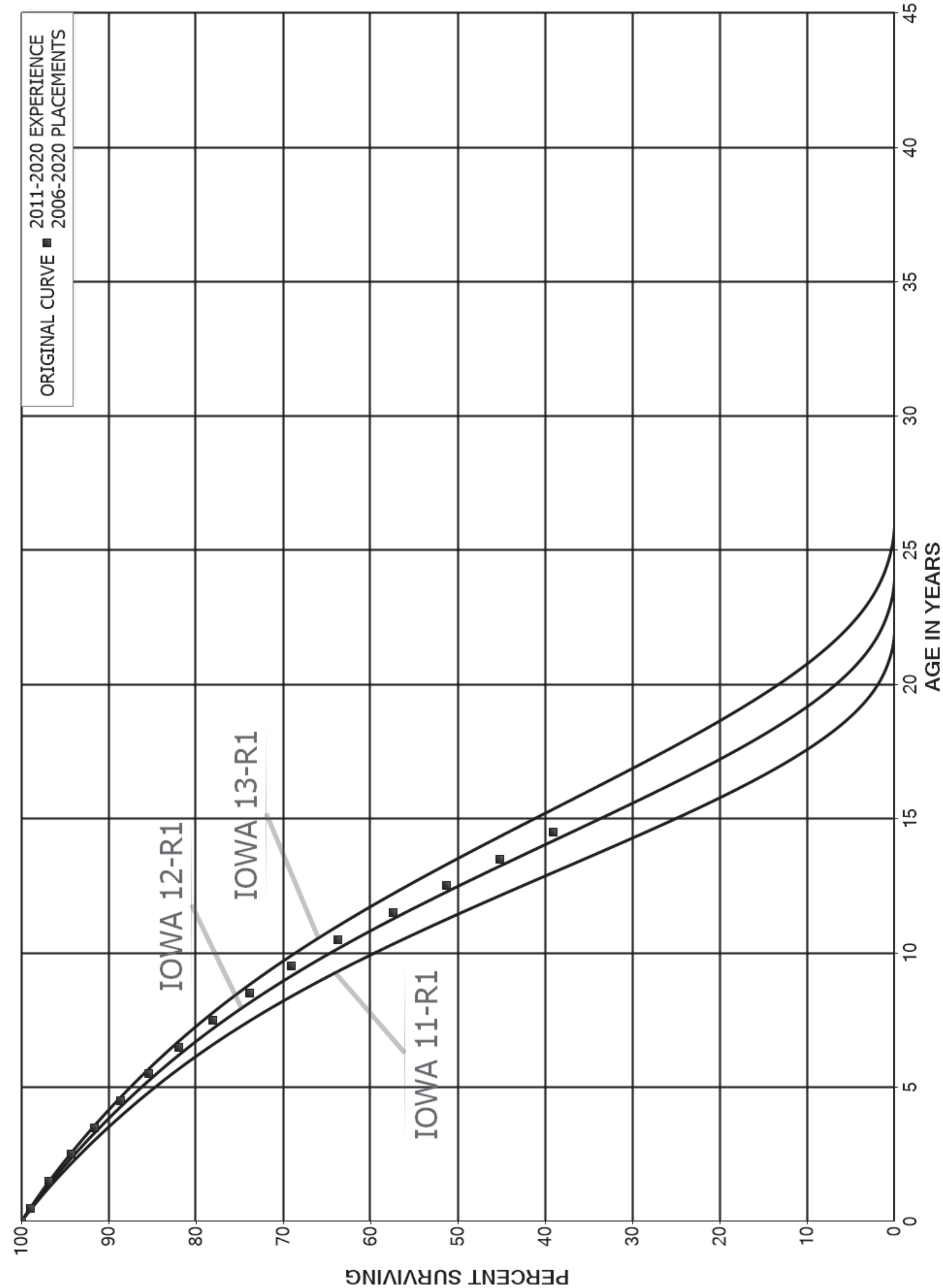
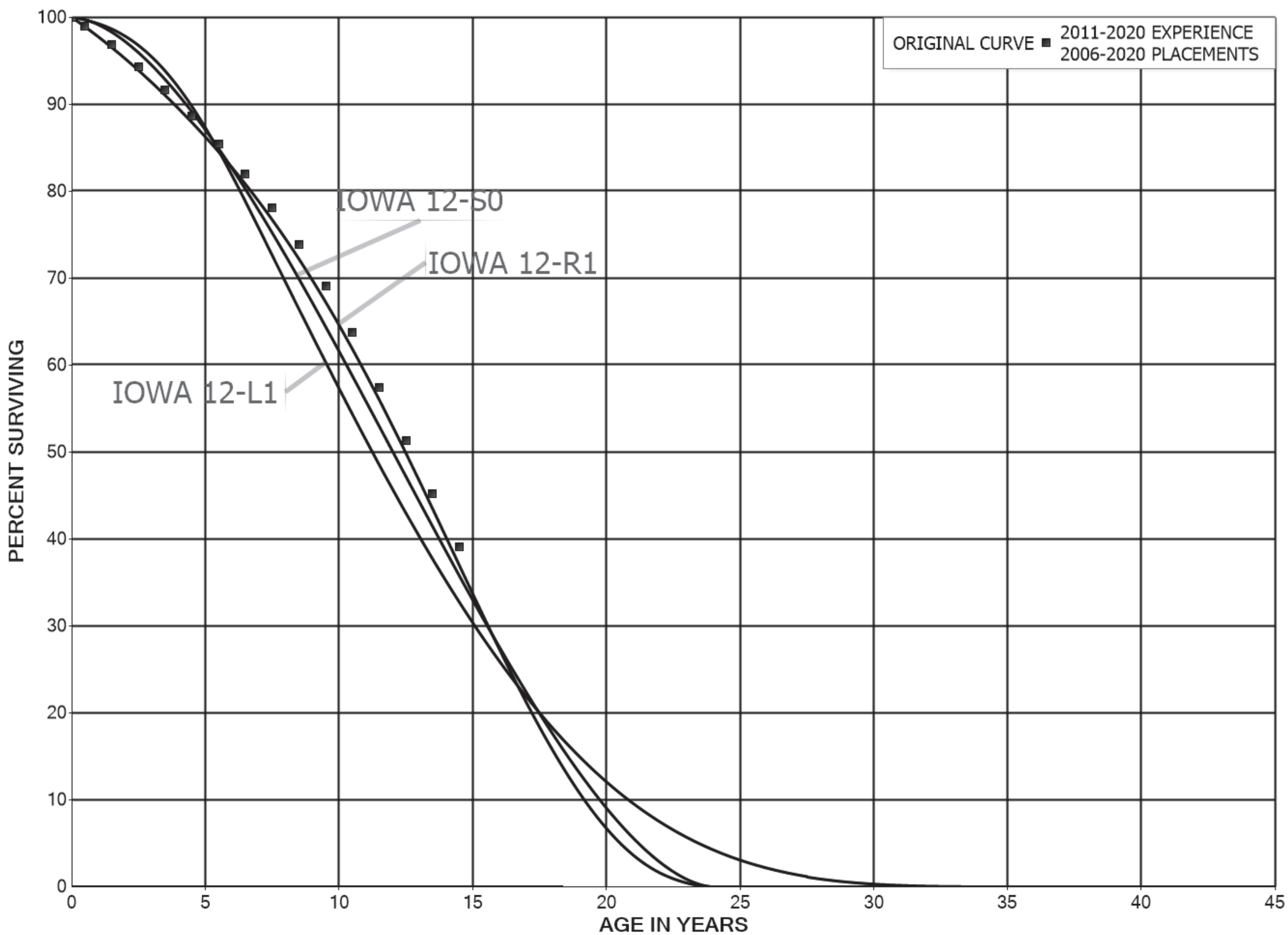


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are normally conducted for Gannett Fleming's depreciation studies. For this study, due to restrictions in place as a result of COVID-19, a field trip was not feasible. However, the Company was able to provide virtual field trips for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these virtual field trips as well as with meetings with Company personnel. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trip.

<u>February 18, 2021</u>

Kingston Substation
Guinea Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies. For the statistical analysis, aged data were available from 2010 through 2020. In part because this is a relatively short period of time when compared to the full life cycle of many of the Company's assets, the aged data was supplemented with statistically aged data for years prior to 2010. The data for the years prior to 2010 were the unaged data used in prior depreciation studies and were statistically aged using the historical unaged activity and the currently approved Iowa survivor curve types. The resulting database allowed for the study of data using the retirement rate method from 1995 through 2020 for most accounts.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent approximately 86 percent of depreciable plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

DISTRIBUTION PLANT

361	Structures and Improvements
362	Station Equipment
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
366	Underground Conduit
367	Underground Conductors and Devices
368	Line Transformers
368.01	Line Transformers Installations
371	Installations on Customers' Premises
373	Street Lighting and Signal Systems

GENERAL PLANT

390	Structures and Improvements

Account 364, Poles, Towers and Fixtures is one of the largest electric accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement data was available from 2010 through 2020. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. Statistically aged data was also available from 1995 through 2009. Both the full range of data from 1995 through 2020 and the aged data from 2010 through 2020 were analyzed using the retirement rate method.

Retirements for poles typically occur due to decay, damage, clearances, relocations and as the result of the Company's pole inspection program. The current survivor curve estimate for this account is the 41-S1. The retirement rate analysis indicates a longer service life than the current estimate. A chart depicting the estimated 50-R1.5 survivor curve and original life tables used as the basis for the estimate are presented on page VII-15 of the study. The original life tables depicted on the chart are presented on the pages that follow the chart. Typical estimates in the industry for poles, towers and fixtures range from 40 to 60 years. The recommended 50-R1.5 survivor curve is a good fit of the historical data, is consistent with the expectations of Company personnel, and is within the range of typical estimates for this type of property.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1995 through 2020. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1995 through 2020 contributed significantly toward the net salvage estimates for 11 plant accounts, representing approximately 97 percent of the depreciable plant. However, it should be noted that while the historical data was a basis for the estimates shown in the table below, some of the estimates are conservative (i.e. less negative) when compared to the historical data and represent gradual changes from the existing net salvage estimates. These considerations will be discussed in more detail below.

DISTRIBUTION PLANT

362	Station Equipment
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
366	Underground Conduit
367	Underground Conductors and Devices
368	Line Transformers
368.01	Line Transformers Installations
369	Services
370	Meters
370.01	Meter Installations
371	Installations on Customers' Premises
373	Street Lighting and Signal Systems

GENERAL PLANT

390	Structures and Improvements

The net salvage estimate for Account 364, Poles, Towers and Fixtures, will be used to illustrate the methods for estimating net salvage. The current net salvage estimate is negative 51.5 percent. The historical data indicates a more negative estimate than the current estimate. The overall average net salvage is negative 84 percent. The most recent five-year average is negative 79 percent. Based on the historical data and the expectations provided by management for this account, a more negative net salvage estimate is recommended. Based on the overall average and the most recent five-year average a change to negative 80 percent, which is within the range of estimates used by other electric companies, is recommended at this time.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric companies. The results of the net salvage for each plant account are presented in account sequence in the section titled "Net Salvage Statistics", beginning on page VIII-2.

Generally, the net salvage estimates for the accounts subject to general plant amortization were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4\ +\ 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000\left(1\ -\ \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2020, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2020, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\textit{Ratio} = 1 - \frac{\textit{Average Remaining Life}}{\textit{Average Service Life}}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391.01	Office Furniture and Equipment	15
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	25
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, “Net Salvage Statistics”. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2020 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

UNITIL ENERGY SYSTEMS, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	PRODUCTION PLANT								
343.00	PRIME MOVERS	10-S3	0	56,575.22	36,796	19,779	10,559	18.66	1.9
	TOTAL PRODUCTION PLANT			**56,575.22**	**36,796**	**19,779**	**10,559**	**18.66**	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	55-R4	(30)	2,173,616.44	306,159	2,519,542	52,132	2.40	48.3
362.00	STATION EQUIPMENT	49-R1.5	(40)	50,412,131.73	10,134,156	60,442,828	1,492,423	2.96	40.5
364.00	POLES, TOWERS AND FIXTURES	50-R1.5	(80)	75,140,860.60	27,977,083	107,276,466	2,709,085	3.61	39.6
365.00	OVERHEAD CONDUCTORS AND DEVICES	45-R0.5	(65)	92,313,722.86	28,941,359	123,376,284	3,343,998	3.62	36.9
366.00	UNDERGROUND CONDUIT	60-R2.5	(25)	2,587,958.32	718,989	2,515,959	55,787	2.16	45.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R2.5	(50)	23,862,963.47	7,132,135	28,662,310	679,570	2.85	42.2
368.00	LINE TRANSFORMERS	40-R1.5	(10)	29,259,308.24	11,295,662	20,889,577	720,501	2.46	29.0
368.01	LINE TRANSFORMER INSTALLATIONS	40-R1.5	0	25,947,042.32	6,633,459	19,313,583	596,350	2.30	32.4
369.00	SERVICES	40-R2	(50)	25,642,632.28	18,333,473	20,130,475	623,537	2.43	32.3
370.00	METERS	20-R1.5	0	11,764,061.66	5,127,986	6,636,076	1,030,664	8.76	6.4
370.01	METER INSTALLATIONS	20-R1.5	0	7,165,764.75	1,512,910	5,652,855	395,098	5.51	14.3
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	15-L0	(10)	2,404,367.15	539,998	2,104,806	193,076	8.03	10.9
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	20-L0	(10)	3,580,954.49	3,017,725	921,325	53,416	1.49	17.2
	TOTAL DISTRIBUTION PLANT			**352,255,384.31**	**121,671,094**	**400,442,086**	**11,945,637**	**3.39**	
	GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	55-R3	0	19,114,262.13	1,878,592	17,235,670	352,936	1.85	48.8
391.01	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED			139,487.40	139,487	0	0	-	-
	AMORTIZED	15-SQ	0	1,150,389.44	137,380	1,013,009	76,687	6.67	13.2
	TOTAL OFFICE FURNITURE AND EQUIPMENT			1,289,876.84	276,867	1,013,009	76,687	5.95	
393.00	STORES EQUIPMENT								
	FULLY ACCRUED			50,899.20	50,899	0	0	-	-
	AMORTIZED	25-SQ	0	39,757.34	19,825	19,932	1,590	4.00	12.5
	TOTAL STORES EQUIPMENT			90,656.54	70,724	19,932	1,590	1.75	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT								
	FULLY ACCRUED			367,743.18	367,743	0	0	-	-
	AMORTIZED	25-SQ	0	2,062,148.55	730,460	1,331,689	82,572	4.00	16.1
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			2,429,891.73	1,098,203	1,331,689	82,572	3.40	
395.00	LABORATORY EQUIPMENT								
	FULLY ACCRUED			245,174.17	245,174	0	0	-	-
	AMORTIZED	25-SQ	0	703,356.15	254,300	449,056	28,137	4.00	16.0
	TOTAL LABORATORY EQUIPMENT			948,530.32	499,474	449,056	28,137	2.97	

UNITIL ENERGY SYSTEMS, INC.

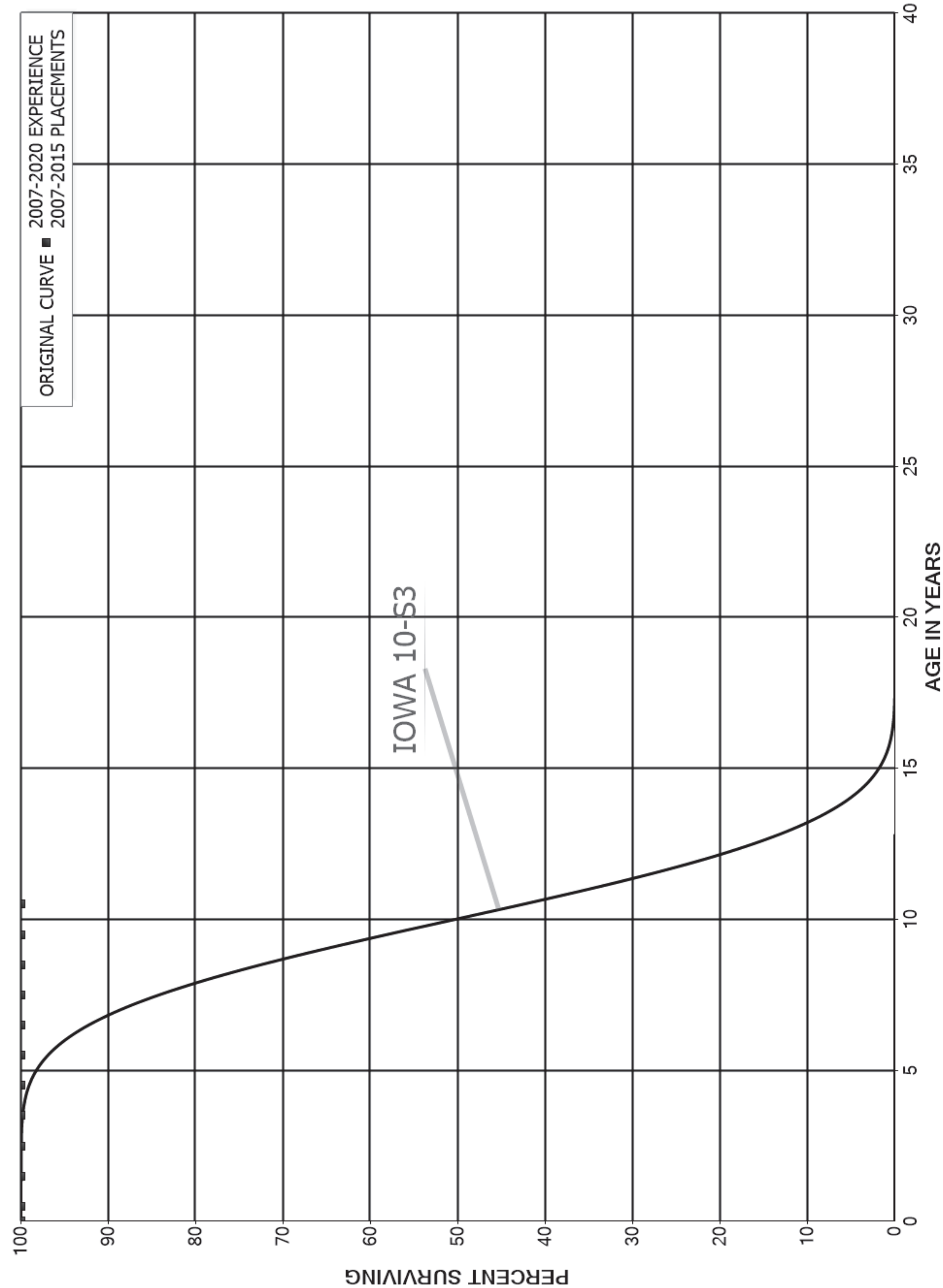
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	ACCOUNT (1)	SURVIVIOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			1,747,454.08	1,747,454	0	0	-	-
	AMORTIZED	15-SQ	0	3,258,113.85	1,521,390	1,736,724	217,198	6.67	8.0
	TOTAL COMMUNICATION EQUIPMENT			5,005,567.93	3,268,844	1,736,724	217,198	4.34	
398.00	MISCELLANEOUS EQUIPMENT								
	FULLY ACCRUED			83,715.14	83,715	0	0	-	-
	AMORTIZED	20-SQ	0	19,228.27	16,145	3,083	962	5.00	3.2
	TOTAL MISCELLANEOUS EQUIPMENT			102,943.41	99,860	3,083	962	0.93	
	TOTAL GENERAL PLANT			**28,981,728.90**	**7,192,564**	**21,789,163**	**760,082**	**2.62**	
	RESERVE ADJUSTMENT FOR AMORTIZATION								
390.01	STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS				863		(173) *		
391.01	OFFICE FURNITURE AND EQUIPMENT				(332,958)		66,592 *		
391.03	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT				4,346		(869) *		
393.00	STORES EQUIPMENT				(4,542)		908 *		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				(112,121)		22,424 *		
395.00	LABORATORY EQUIPMENT				(292)		58 *		
397.00	COMMUNICATION EQUIPMENT				8,768		(1,754) *		
398.00	MISCELLANEOUS EQUIPMENT				3,083		(617) *		
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION				**(432,853)**		**86,569**		
	TOTAL DEPRECIABLE PLANT			**381,293,688.43**	**128,467,601**	**422,251,028**	**12,802,847**	**3.36**	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			380.00					
303.00	MISCELLANEOUS INTANGIBLE PLANT - 5 YEAR			6,638,390.64	4,743,991				
303.01	MISCELLANEOUS INTANGIBLE PLANT - 3 YEAR			87,195.82	87,196				
303.02	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR			5,489,895.89	2,700,885				
360.01	RIGHTS OF WAY			1,002,659.97					
360.02	RIGHTS OF WAY			1,674,812.39					
389.00	LAND			1,363,295.15					
392.00	TRANSPORTATION EQUIPMENT			1,073,516.64					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**17,330,146.50**	**7,532,072**				
	TOTAL ELECTRIC PLANT			**398,623,834.93**	**135,999,673**				

* 5-YEAR AMORTIZATION OF RESERVE ADJUSTMENT RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

PART VII. SERVICE LIFE STATISTICS

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 343.00 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

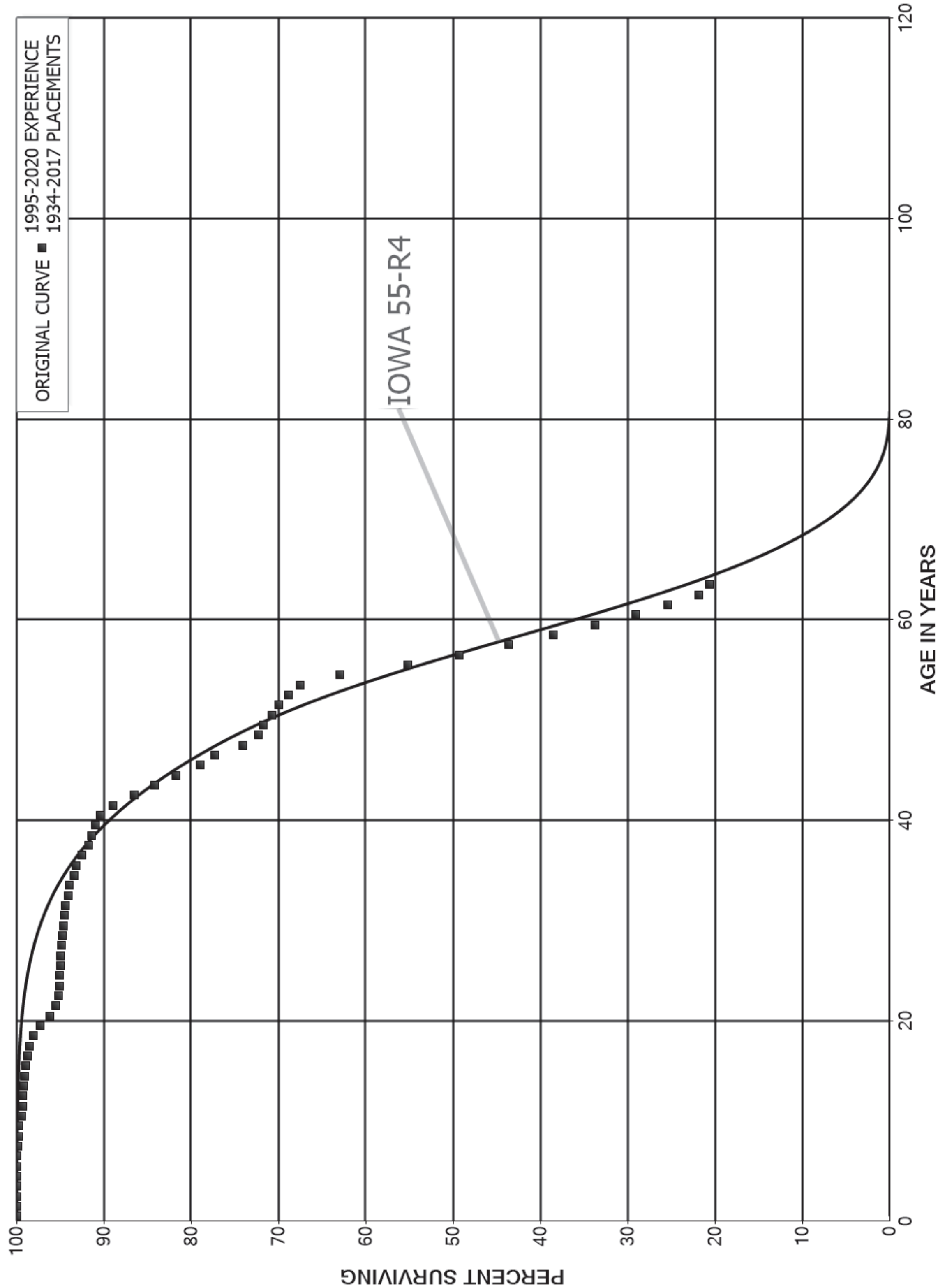
ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2015 EXPERIENCE BAND 2007-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,575		0.0000	1.0000	100.00
0.5	56,575		0.0000	1.0000	100.00
1.5	56,575		0.0000	1.0000	100.00
2.5	56,575		0.0000	1.0000	100.00
3.5	56,575		0.0000	1.0000	100.00
4.5	56,575		0.0000	1.0000	100.00
5.5	56,372		0.0000	1.0000	100.00
6.5	56,372		0.0000	1.0000	100.00
7.5	56,372		0.0000	1.0000	100.00
8.5	56,372		0.0000	1.0000	100.00
9.5	10,383		0.0000	1.0000	100.00
10.5	10,383		0.0000	1.0000	100.00
11.5	10,383		0.0000	1.0000	100.00
12.5	10,383		0.0000	1.0000	100.00
13.5					100.00

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,073,657	18	0.0000	1.0000	100.00
0.5	2,073,647	4	0.0000	1.0000	100.00
1.5	2,073,642	108	0.0001	0.9999	100.00
2.5	2,073,556	37	0.0000	1.0000	99.99
3.5	984,929	55	0.0001	0.9999	99.99
4.5	67,764	33	0.0005	0.9995	99.99
5.5	68,047	28	0.0004	0.9996	99.94
6.5	68,019	16	0.0002	0.9998	99.90
7.5	68,003	112	0.0016	0.9984	99.87
8.5	67,891	22	0.0003	0.9997	99.71
9.5	67,896	210	0.0031	0.9969	99.68
10.5	67,815	43	0.0006	0.9994	99.37
11.5	67,921	49	0.0007	0.9993	99.31
12.5	72,639	39	0.0005	0.9995	99.23
13.5	78,986	59	0.0007	0.9993	99.18
14.5	102,331	158	0.0015	0.9985	99.11
15.5	114,241	240	0.0021	0.9979	98.95
16.5	116,173	276	0.0024	0.9976	98.75
17.5	111,425	448	0.0040	0.9960	98.51
18.5	74,110	639	0.0086	0.9914	98.12
19.5	73,471	837	0.0114	0.9886	97.27
20.5	72,634	478	0.0066	0.9934	96.16
21.5	72,195	227	0.0031	0.9969	95.53
22.5	71,969	103	0.0014	0.9986	95.23
23.5	55,270	43	0.0008	0.9992	95.09
24.5	57,699	11	0.0002	0.9998	95.02
25.5	57,775	54	0.0009	0.9991	95.00
26.5	61,546	24	0.0004	0.9996	94.91
27.5	63,008	119	0.0019	0.9981	94.88
28.5	78,748	80	0.0010	0.9990	94.70
29.5	79,813	117	0.0015	0.9985	94.60
30.5	79,696	33	0.0004	0.9996	94.46
31.5	81,210	265	0.0033	0.9967	94.42
32.5	82,549	99	0.0012	0.9988	94.12
33.5	82,450	523	0.0063	0.9937	94.00
34.5	82,325	200	0.0024	0.9976	93.41
35.5	82,125	622	0.0076	0.9924	93.18
36.5	82,528	674	0.0082	0.9918	92.47
37.5	85,595	331	0.0039	0.9961	91.72
38.5	82,028	419	0.0051	0.9949	91.36

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,672	442	0.0057	0.9943	90.90
40.5	57,449	938	0.0163	0.9837	90.38
41.5	46,793	1,260	0.0269	0.9731	88.91
42.5	56,477	1,535	0.0272	0.9728	86.51
43.5	56,922	1,678	0.0295	0.9705	84.16
44.5	55,297	1,857	0.0336	0.9664	81.68
45.5	53,609	1,149	0.0214	0.9786	78.94
46.5	52,581	2,195	0.0417	0.9583	77.25
47.5	50,399	1,176	0.0233	0.9767	74.02
48.5	49,234	367	0.0075	0.9925	72.29
49.5	43,315	609	0.0141	0.9859	71.76
50.5	45,250	521	0.0115	0.9885	70.75
51.5	48,178	781	0.0162	0.9838	69.93
52.5	47,794	932	0.0195	0.9805	68.80
53.5	49,526	3,279	0.0662	0.9338	67.46
54.5	34,463	4,263	0.1237	0.8763	62.99
55.5	33,924	3,602	0.1062	0.8938	55.20
56.5	35,536	4,153	0.1169	0.8831	49.34
57.5	34,894	4,035	0.1156	0.8844	43.57
58.5	31,323	3,881	0.1239	0.8761	38.53
59.5	27,443	3,797	0.1384	0.8616	33.76
60.5	28,047	3,518	0.1254	0.8746	29.09
61.5	24,528	3,464	0.1412	0.8588	25.44
62.5	21,064	1,219	0.0579	0.9421	21.85
63.5	17,536	152	0.0087	0.9913	20.58
64.5	17,384	58	0.0033	0.9967	20.40
65.5	17,326	8	0.0005	0.9995	20.34
66.5	16,527		0.0000	1.0000	20.33
67.5	16,527		0.0000	1.0000	20.33
68.5	7,044		0.0000	1.0000	20.33
69.5	6,275		0.0000	1.0000	20.33
70.5	6,222		0.0000	1.0000	20.33
71.5	6,222		0.0000	1.0000	20.33
72.5	6,222		0.0000	1.0000	20.33
73.5	6,222		0.0000	1.0000	20.33
74.5	6,222		0.0000	1.0000	20.33
75.5	6,222		0.0000	1.0000	20.33
76.5	6,222		0.0000	1.0000	20.33
77.5	6,222		0.0000	1.0000	20.33
78.5	6,222		0.0000	1.0000	20.33

UNITIL ENERGY SYSTEMS, INC.

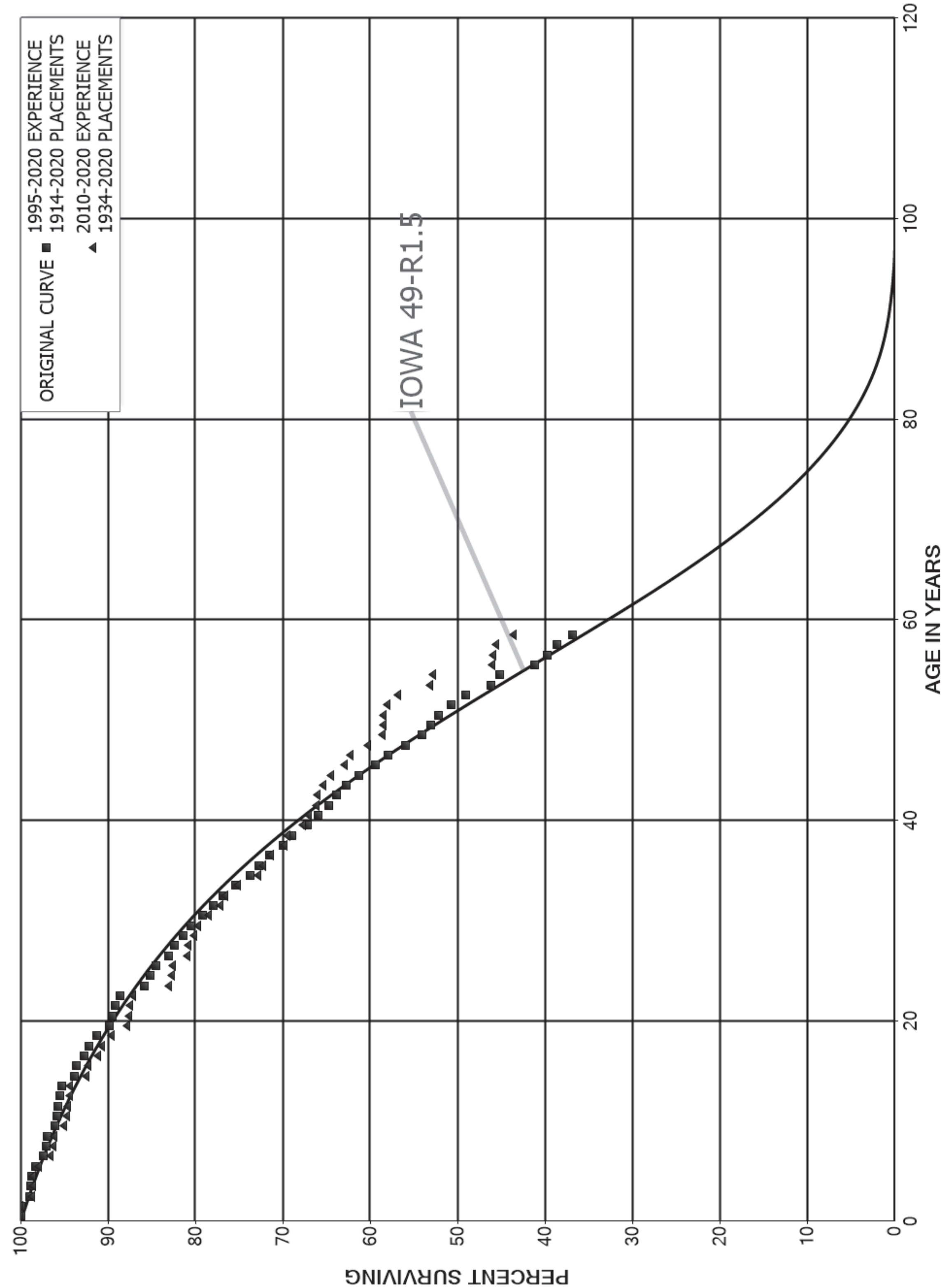
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2017 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,222		0.0000	1.0000	20.33
80.5	6,222		0.0000	1.0000	20.33
81.5	6,059		0.0000	1.0000	20.33
82.5	4,799		0.0000	1.0000	20.33
83.5	4,799		0.0000	1.0000	20.33
84.5	4,799		0.0000	1.0000	20.33
85.5	4,799		0.0000	1.0000	20.33
86.5					20.33

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,833,889	18	0.0000	1.0000	100.00
0.5	42,384,257	4,964	0.0001	0.9999	100.00
1.5	41,888,047	450,823	0.0108	0.9892	99.99
2.5	40,894,357	33,698	0.0008	0.9992	98.91
3.5	31,030,137	18,763	0.0006	0.9994	98.83
4.5	19,999,988	89,663	0.0045	0.9955	98.77
5.5	19,724,048	188,197	0.0095	0.9905	98.33
6.5	18,751,631	53,248	0.0028	0.9972	97.39
7.5	16,477,444	23,797	0.0014	0.9986	97.11
8.5	15,854,739	140,102	0.0088	0.9912	96.97
9.5	14,277,332	42,191	0.0030	0.9970	96.12
10.5	13,934,057	20,073	0.0014	0.9986	95.83
11.5	12,371,805	30,134	0.0024	0.9976	95.69
12.5	10,279,069	14,213	0.0014	0.9986	95.46
13.5	9,735,565	147,241	0.0151	0.9849	95.33
14.5	8,564,931	24,019	0.0028	0.9972	93.89
15.5	8,141,344	80,882	0.0099	0.9901	93.62
16.5	7,369,313	38,129	0.0052	0.9948	92.69
17.5	7,028,340	71,182	0.0101	0.9899	92.21
18.5	6,534,483	101,342	0.0155	0.9845	91.28
19.5	6,622,147	27,252	0.0041	0.9959	89.86
20.5	6,639,032	27,709	0.0042	0.9958	89.49
21.5	6,039,725	36,081	0.0060	0.9940	89.12
22.5	6,006,477	185,192	0.0308	0.9692	88.59
23.5	5,378,145	41,958	0.0078	0.9922	85.86
24.5	5,305,117	42,666	0.0080	0.9920	85.19
25.5	5,171,617	85,809	0.0166	0.9834	84.50
26.5	5,038,394	43,282	0.0086	0.9914	83.10
27.5	4,971,987	62,142	0.0125	0.9875	82.39
28.5	4,695,776	49,175	0.0105	0.9895	81.36
29.5	4,374,739	70,263	0.0161	0.9839	80.50
30.5	3,997,482	63,795	0.0160	0.9840	79.21
31.5	3,869,390	55,526	0.0144	0.9856	77.95
32.5	3,849,116	69,290	0.0180	0.9820	76.83
33.5	3,751,476	86,519	0.0231	0.9769	75.45
34.5	3,704,118	51,345	0.0139	0.9861	73.71
35.5	3,614,614	58,429	0.0162	0.9838	72.68
36.5	3,424,962	76,587	0.0224	0.9776	71.51
37.5	3,181,898	41,581	0.0131	0.9869	69.91
38.5	3,065,779	79,605	0.0260	0.9740	69.00

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,852,490	52,190	0.0183	0.9817	67.21
40.5	2,680,468	51,317	0.0191	0.9809	65.98
41.5	2,598,484	35,392	0.0136	0.9864	64.71
42.5	2,511,988	43,922	0.0175	0.9825	63.83
43.5	2,539,363	57,765	0.0227	0.9773	62.72
44.5	2,495,421	77,915	0.0312	0.9688	61.29
45.5	2,107,889	50,044	0.0237	0.9763	59.37
46.5	1,897,965	67,817	0.0357	0.9643	57.97
47.5	1,753,685	56,226	0.0321	0.9679	55.89
48.5	1,593,448	30,564	0.0192	0.9808	54.10
49.5	1,416,263	24,466	0.0173	0.9827	53.06
50.5	1,241,057	34,437	0.0277	0.9723	52.15
51.5	1,169,470	36,962	0.0316	0.9684	50.70
52.5	959,255	57,544	0.0600	0.9400	49.10
53.5	800,785	17,571	0.0219	0.9781	46.15
54.5	757,372	67,428	0.0890	0.9110	45.14
55.5	628,531	20,677	0.0329	0.9671	41.12
56.5	567,266	15,955	0.0281	0.9719	39.77
57.5	556,440	26,593	0.0478	0.9522	38.65
58.5	486,646	10,210	0.0210	0.9790	36.80
59.5	482,155	21,128	0.0438	0.9562	36.03
60.5	468,522	9,931	0.0212	0.9788	34.45
61.5	414,586	9,684	0.0234	0.9766	33.72
62.5	404,347	9,998	0.0247	0.9753	32.93
63.5	388,287	8,741	0.0225	0.9775	32.12
64.5	382,842	8,954	0.0234	0.9766	31.40
65.5	370,440	7,495	0.0202	0.9798	30.66
66.5	326,898	9,462	0.0289	0.9711	30.04
67.5	303,525	19,907	0.0656	0.9344	29.17
68.5	253,901	7,966	0.0314	0.9686	27.26
69.5	170,676	13,927	0.0816	0.9184	26.40
70.5	124,321	5,840	0.0470	0.9530	24.25
71.5	80,785	4,326	0.0535	0.9465	23.11
72.5	76,390	3,781	0.0495	0.9505	21.87
73.5	73,319	3,815	0.0520	0.9480	20.79
74.5	70,185	2,679	0.0382	0.9618	19.71
75.5	67,733	1,867	0.0276	0.9724	18.96
76.5	66,279	2,216	0.0334	0.9666	18.43
77.5	64,409	1,210	0.0188	0.9812	17.82
78.5	63,435	486	0.0077	0.9923	17.48

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	49,679	390	0.0079	0.9921	17.35
80.5	45,422	850	0.0187	0.9813	17.21
81.5	41,472	600	0.0145	0.9855	16.89
82.5	25,171	2,322	0.0923	0.9077	16.65
83.5	22,848		0.0000	1.0000	15.11
84.5	22,654	1,616	0.0713	0.9287	15.11
85.5	18,444	6,869	0.3725	0.6275	14.03
86.5					8.81

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,150,475		0.0000	1.0000	100.00
0.5	32,280,593	4,674	0.0001	0.9999	100.00
1.5	33,784,973	449,994	0.0133	0.9867	99.99
2.5	33,256,239	31,831	0.0010	0.9990	98.65
3.5	24,233,890	16,118	0.0007	0.9993	98.56
4.5	13,282,164	85,499	0.0064	0.9936	98.49
5.5	13,747,276	183,129	0.0133	0.9867	97.86
6.5	13,248,997	47,255	0.0036	0.9964	96.56
7.5	11,463,344	17,105	0.0015	0.9985	96.21
8.5	11,202,719	132,494	0.0118	0.9882	96.07
9.5	9,731,310	31,551	0.0032	0.9968	94.93
10.5	9,899,862	9,588	0.0010	0.9990	94.62
11.5	8,280,954	17,461	0.0021	0.9979	94.53
12.5	6,765,784	1,994	0.0003	0.9997	94.33
13.5	6,469,036	134,204	0.0207	0.9793	94.31
14.5	5,309,203	8,577	0.0016	0.9984	92.35
15.5	5,065,164	63,413	0.0125	0.9875	92.20
16.5	4,387,019	19,086	0.0044	0.9956	91.05
17.5	4,202,900	53,536	0.0127	0.9873	90.65
18.5	4,053,960	82,438	0.0203	0.9797	89.49
19.5	4,156,660	9,510	0.0023	0.9977	87.67
20.5	4,065,405	6,140	0.0015	0.9985	87.47
21.5	3,424,753	9,613	0.0028	0.9972	87.34
22.5	3,278,940	155,225	0.0473	0.9527	87.10
23.5	2,490,999	10,577	0.0042	0.9958	82.97
24.5	2,302,245	4,643	0.0020	0.9980	82.62
25.5	2,288,774	44,838	0.0196	0.9804	82.45
26.5	2,234,765	1,732	0.0008	0.9992	80.84
27.5	2,151,556	20,170	0.0094	0.9906	80.78
28.5	2,037,060	9,558	0.0047	0.9953	80.02
29.5	1,819,054	28,346	0.0156	0.9844	79.64
30.5	1,515,975	26,314	0.0174	0.9826	78.40
31.5	1,519,074	11,254	0.0074	0.9926	77.04
32.5	1,562,925	29,526	0.0189	0.9811	76.47
33.5	1,525,934	47,872	0.0314	0.9686	75.03
34.5	1,870,679	13,410	0.0072	0.9928	72.67
35.5	1,925,001	23,613	0.0123	0.9877	72.15
36.5	1,843,520	40,333	0.0219	0.9781	71.27
37.5	1,735,719	8,272	0.0048	0.9952	69.71
38.5	1,796,348	44,199	0.0246	0.9754	69.38

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,754,706	18,606	0.0106	0.9894	67.67
40.5	1,602,696	20,275	0.0127	0.9873	66.95
41.5	1,677,293	5,157	0.0031	0.9969	66.10
42.5	1,715,703	15,386	0.0090	0.9910	65.90
43.5	1,644,321	24,305	0.0148	0.9852	65.31
44.5	1,681,638	39,253	0.0233	0.9767	64.34
45.5	1,366,863	13,468	0.0099	0.9901	62.84
46.5	1,200,293	39,688	0.0331	0.9669	62.22
47.5	1,164,497	31,475	0.0270	0.9730	60.17
48.5	1,049,068	2,329	0.0022	0.9978	58.54
49.5	930,067	96	0.0001	0.9999	58.41
50.5	821,426	6,109	0.0074	0.9926	58.40
51.5	781,665	16,375	0.0209	0.9791	57.97
52.5	595,324	38,832	0.0652	0.9348	56.75
53.5	438,356	2,854	0.0065	0.9935	53.05
54.5	400,040	51,498	0.1287	0.8713	52.71
55.5	306,252	328	0.0011	0.9989	45.92
56.5	251,930	2,297	0.0091	0.9909	45.87
57.5	284,526	12,204	0.0429	0.9571	45.45
58.5	297,148	304	0.0010	0.9990	43.51
59.5	331,120	11,228	0.0339	0.9661	43.46
60.5	340,325	298	0.0009	0.9991	41.99
61.5	290,287	66	0.0002	0.9998	41.95
62.5	283,958	129	0.0005	0.9995	41.94
63.5	272,746	14	0.0001	0.9999	41.92
64.5	272,034	581	0.0021	0.9979	41.92
65.5	264,397	23	0.0001	0.9999	41.83
66.5	225,330	1,825	0.0081	0.9919	41.83
67.5	207,004	12,741	0.0615	0.9385	41.49
68.5	176,059	1,422	0.0081	0.9919	38.93
69.5	101,634	8,091	0.0796	0.9204	38.62
70.5	62,844	851	0.0135	0.9865	35.54
71.5	40,664	44	0.0011	0.9989	35.06
72.5	41,934	23	0.0006	0.9994	35.03
73.5	41,961	674	0.0161	0.9839	35.01
74.5	45,578	211	0.0046	0.9954	34.44
75.5	64,182	67	0.0010	0.9990	34.28
76.5	64,090	928	0.0145	0.9855	34.25
77.5	63,162	314	0.0050	0.9950	33.75
78.5	62,813	80	0.0013	0.9987	33.59

UNITIL ENERGY SYSTEMS, INC.

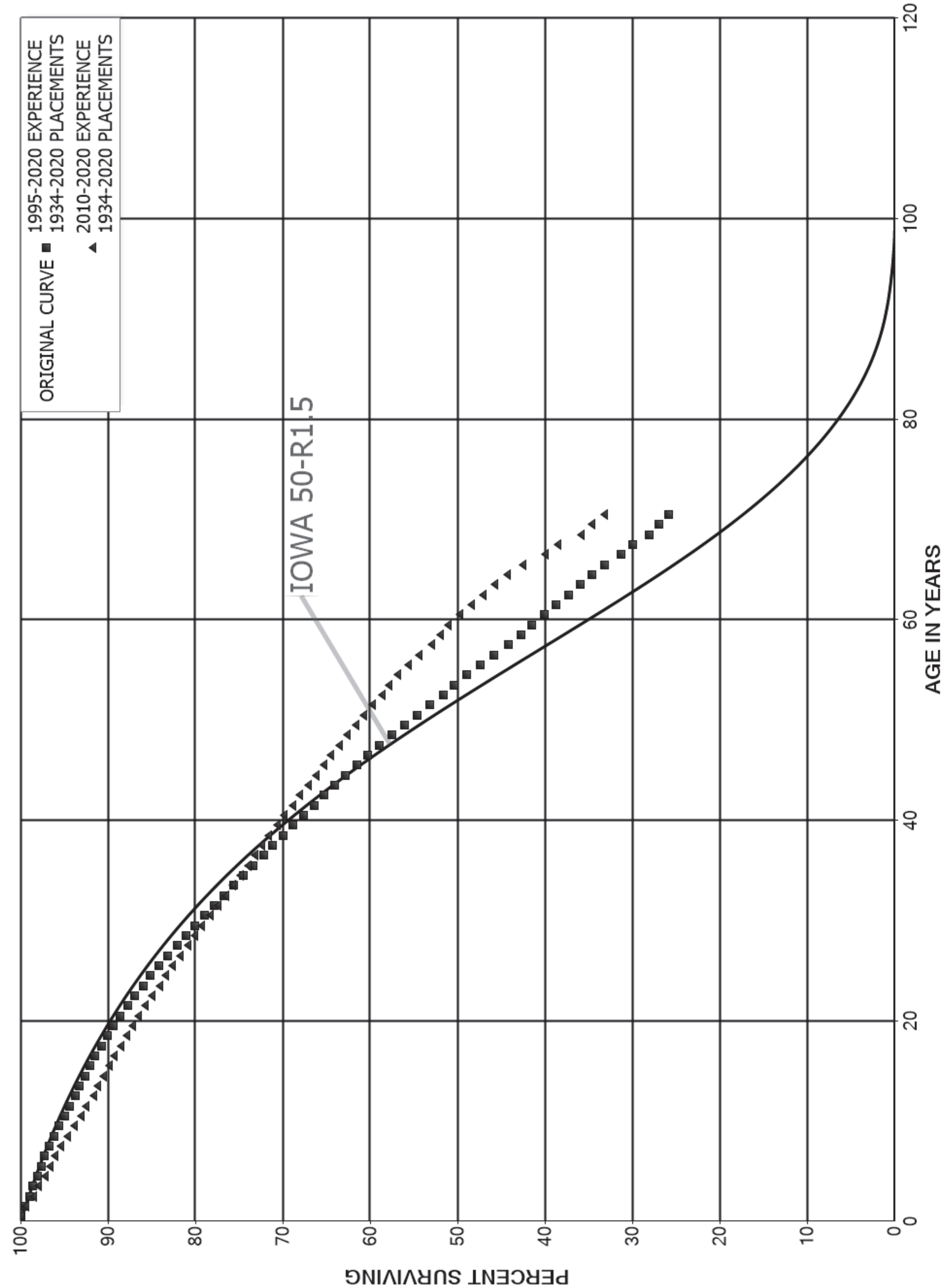
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	49,243	126	0.0026	0.9974	33.54
80.5	45,088	608	0.0135	0.9865	33.46
81.5	41,379	507	0.0123	0.9877	33.01
82.5	25,171	2,322	0.0923	0.9077	32.60
83.5	22,848		0.0000	1.0000	29.59
84.5	22,654	1,616	0.0713	0.9287	29.59
85.5	18,444	6,869	0.3725	0.6275	27.48
86.5					17.25

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,737,819	54,898	0.0008	0.9992	100.00
0.5	61,439,598	204,419	0.0033	0.9967	99.92
1.5	57,741,223	345,237	0.0060	0.9940	99.59
2.5	53,314,462	217,950	0.0041	0.9959	98.99
3.5	49,115,585	256,588	0.0052	0.9948	98.59
4.5	46,572,029	194,701	0.0042	0.9958	98.07
5.5	43,938,320	184,042	0.0042	0.9958	97.66
6.5	41,439,536	220,241	0.0053	0.9947	97.25
7.5	38,499,814	231,732	0.0060	0.9940	96.73
8.5	35,873,800	209,186	0.0058	0.9942	96.15
9.5	34,383,541	226,109	0.0066	0.9934	95.59
10.5	32,389,820	178,546	0.0055	0.9945	94.96
11.5	30,566,573	220,009	0.0072	0.9928	94.44
12.5	27,864,739	147,206	0.0053	0.9947	93.76
13.5	25,833,064	164,733	0.0064	0.9936	93.26
14.5	23,667,829	153,394	0.0065	0.9935	92.67
15.5	22,491,233	147,562	0.0066	0.9934	92.07
16.5	21,097,905	165,532	0.0078	0.9922	91.46
17.5	18,938,382	142,543	0.0075	0.9925	90.75
18.5	17,833,963	140,410	0.0079	0.9921	90.06
19.5	17,102,360	150,810	0.0088	0.9912	89.36
20.5	16,363,494	147,503	0.0090	0.9910	88.57
21.5	15,326,736	148,681	0.0097	0.9903	87.77
22.5	14,668,566	154,901	0.0106	0.9894	86.92
23.5	13,713,340	139,745	0.0102	0.9898	86.00
24.5	13,082,756	147,601	0.0113	0.9887	85.12
25.5	12,465,902	154,108	0.0124	0.9876	84.16
26.5	11,913,362	145,455	0.0122	0.9878	83.12
27.5	11,244,354	136,443	0.0121	0.9879	82.11
28.5	10,749,074	137,400	0.0128	0.9872	81.11
29.5	10,212,540	147,077	0.0144	0.9856	80.07
30.5	9,597,396	134,775	0.0140	0.9860	78.92
31.5	8,980,046	125,742	0.0140	0.9860	77.81
32.5	8,309,600	115,580	0.0139	0.9861	76.72
33.5	7,619,191	113,890	0.0149	0.9851	75.66
34.5	6,982,343	110,942	0.0159	0.9841	74.53
35.5	6,414,761	99,736	0.0155	0.9845	73.34
36.5	5,877,150	84,962	0.0145	0.9855	72.20
37.5	5,252,283	86,483	0.0165	0.9835	71.16
38.5	4,878,161	84,005	0.0172	0.9828	69.99

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,507,176	74,730	0.0166	0.9834	68.78
40.5	4,205,989	74,026	0.0176	0.9824	67.64
41.5	3,837,402	66,051	0.0172	0.9828	66.45
42.5	3,546,543	67,679	0.0191	0.9809	65.31
43.5	3,315,454	63,466	0.0191	0.9809	64.06
44.5	3,026,674	62,245	0.0206	0.9794	62.83
45.5	2,721,438	54,700	0.0201	0.9799	61.54
46.5	2,317,482	53,280	0.0230	0.9770	60.30
47.5	2,082,861	49,719	0.0239	0.9761	58.92
48.5	1,790,867	43,790	0.0245	0.9755	57.51
49.5	1,590,064	41,411	0.0260	0.9740	56.10
50.5	1,411,876	36,907	0.0261	0.9739	54.64
51.5	1,288,693	37,888	0.0294	0.9706	53.22
52.5	1,155,620	28,575	0.0247	0.9753	51.65
53.5	1,027,126	27,957	0.0272	0.9728	50.37
54.5	888,878	28,724	0.0323	0.9677	49.00
55.5	782,496	26,244	0.0335	0.9665	47.42
56.5	695,735	25,662	0.0369	0.9631	45.83
57.5	642,705	20,043	0.0312	0.9688	44.14
58.5	587,617	16,653	0.0283	0.9717	42.76
59.5	513,946	18,000	0.0350	0.9650	41.55
60.5	460,570	15,927	0.0346	0.9654	40.09
61.5	404,659	14,582	0.0360	0.9640	38.71
62.5	341,845	12,194	0.0357	0.9643	37.31
63.5	292,625	10,699	0.0366	0.9634	35.98
64.5	249,561	10,917	0.0437	0.9563	34.67
65.5	212,808	12,068	0.0567	0.9433	33.15
66.5	167,774	6,818	0.0406	0.9594	31.27
67.5	146,976	9,485	0.0645	0.9355	30.00
68.5	121,625	4,671	0.0384	0.9616	28.06
69.5	102,082	4,349	0.0426	0.9574	26.99
70.5	82,603	4,117	0.0498	0.9502	25.84
71.5	64,922	1,955	0.0301	0.9699	24.55
72.5	54,084	1,359	0.0251	0.9749	23.81
73.5	49,715	967	0.0194	0.9806	23.21
74.5	46,751	1,283	0.0274	0.9726	22.76
75.5	44,252	1,628	0.0368	0.9632	22.14
76.5	40,200	885	0.0220	0.9780	21.32
77.5	37,838	627	0.0166	0.9834	20.85
78.5	34,882	870	0.0250	0.9750	20.51

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32,772	819	0.0250	0.9750	19.99
80.5	29,177	486	0.0167	0.9833	19.49
81.5	28,166	230	0.0082	0.9918	19.17
82.5	26,441	119	0.0045	0.9955	19.01
83.5	13,261	57	0.0043	0.9957	18.93
84.5	8,797	17	0.0020	0.9980	18.85
85.5	8,535	274	0.0321	0.9679	18.81
86.5					18.20

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,048,901	54,809	0.0013	0.9987	100.00
0.5	37,730,127	202,958	0.0054	0.9946	99.87
1.5	36,463,888	340,782	0.0093	0.9907	99.33
2.5	33,976,890	209,756	0.0062	0.9938	98.40
3.5	31,752,155	244,703	0.0077	0.9923	97.79
4.5	30,128,134	178,998	0.0059	0.9941	97.04
5.5	28,585,177	163,873	0.0057	0.9943	96.46
6.5	27,752,131	195,760	0.0071	0.9929	95.91
7.5	25,466,496	202,136	0.0079	0.9921	95.23
8.5	23,239,541	175,285	0.0075	0.9925	94.48
9.5	22,291,575	188,375	0.0085	0.9915	93.77
10.5	21,003,324	137,575	0.0066	0.9934	92.97
11.5	19,431,736	174,741	0.0090	0.9910	92.36
12.5	17,485,622	97,974	0.0056	0.9944	91.53
13.5	15,829,166	112,811	0.0071	0.9929	91.02
14.5	13,982,302	97,680	0.0070	0.9930	90.37
15.5	13,031,323	87,559	0.0067	0.9933	89.74
16.5	12,066,728	101,849	0.0084	0.9916	89.14
17.5	10,226,334	74,073	0.0072	0.9928	88.39
18.5	9,413,799	69,350	0.0074	0.9926	87.74
19.5	8,971,811	76,828	0.0086	0.9914	87.10
20.5	8,428,253	71,442	0.0085	0.9915	86.35
21.5	7,875,528	72,191	0.0092	0.9908	85.62
22.5	7,674,805	75,997	0.0099	0.9901	84.84
23.5	7,218,964	59,536	0.0082	0.9918	84.00
24.5	7,040,841	68,142	0.0097	0.9903	83.30
25.5	6,947,278	76,395	0.0110	0.9890	82.50
26.5	6,980,282	71,494	0.0102	0.9898	81.59
27.5	6,642,261	63,049	0.0095	0.9905	80.75
28.5	6,435,424	66,010	0.0103	0.9897	79.99
29.5	6,191,489	77,397	0.0125	0.9875	79.17
30.5	5,911,917	67,878	0.0115	0.9885	78.18
31.5	5,582,155	61,749	0.0111	0.9889	77.28
32.5	5,140,723	53,012	0.0103	0.9897	76.42
33.5	4,701,363	53,413	0.0114	0.9886	75.64
34.5	4,373,469	53,856	0.0123	0.9877	74.78
35.5	4,207,351	46,874	0.0111	0.9889	73.86
36.5	3,868,467	36,766	0.0095	0.9905	73.03
37.5	3,498,182	42,718	0.0122	0.9878	72.34
38.5	3,272,790	42,654	0.0130	0.9870	71.46

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,059,758	36,562	0.0119	0.9881	70.53
40.5	2,827,288	37,218	0.0132	0.9868	69.68
41.5	2,575,328	31,057	0.0121	0.9879	68.77
42.5	2,397,508	34,211	0.0143	0.9857	67.94
43.5	2,272,117	30,007	0.0132	0.9868	66.97
44.5	2,074,291	28,525	0.0138	0.9862	66.08
45.5	1,847,938	22,892	0.0124	0.9876	65.17
46.5	1,503,498	21,878	0.0146	0.9854	64.37
47.5	1,334,283	20,121	0.0151	0.9849	63.43
48.5	1,136,683	16,678	0.0147	0.9853	62.47
49.5	1,015,991	15,861	0.0156	0.9844	61.56
50.5	899,908	14,036	0.0156	0.9844	60.60
51.5	852,788	16,991	0.0199	0.9801	59.65
52.5	779,960	9,536	0.0122	0.9878	58.46
53.5	706,226	11,996	0.0170	0.9830	57.75
54.5	606,628	13,528	0.0223	0.9777	56.77
55.5	550,012	12,405	0.0226	0.9774	55.50
56.5	488,970	13,194	0.0270	0.9730	54.25
57.5	448,318	8,519	0.0190	0.9810	52.78
58.5	418,323	7,107	0.0170	0.9830	51.78
59.5	381,646	9,909	0.0260	0.9740	50.90
60.5	348,924	9,058	0.0260	0.9740	49.58
61.5	312,579	8,898	0.0285	0.9715	48.29
62.5	260,959	7,451	0.0286	0.9714	46.92
63.5	219,630	6,745	0.0307	0.9693	45.58
64.5	182,328	7,236	0.0397	0.9603	44.18
65.5	152,678	9,228	0.0604	0.9396	42.43
66.5	112,926	4,040	0.0358	0.9642	39.86
67.5	98,265	7,050	0.0717	0.9283	38.43
68.5	78,043	2,661	0.0341	0.9659	35.68
69.5	64,581	2,711	0.0420	0.9580	34.46
70.5	47,526	3,008	0.0633	0.9367	33.01
71.5	33,045	1,437	0.0435	0.9565	30.92
72.5	37,869	1,099	0.0290	0.9710	29.58
73.5	38,285	967	0.0252	0.9748	28.72
74.5	35,575	1,283	0.0361	0.9639	28.00
75.5	44,252	1,628	0.0368	0.9632	26.99
76.5	40,200	885	0.0220	0.9780	25.99
77.5	37,838	627	0.0166	0.9834	25.42
78.5	34,882	870	0.0250	0.9750	25.00

UNITIL ENERGY SYSTEMS, INC.

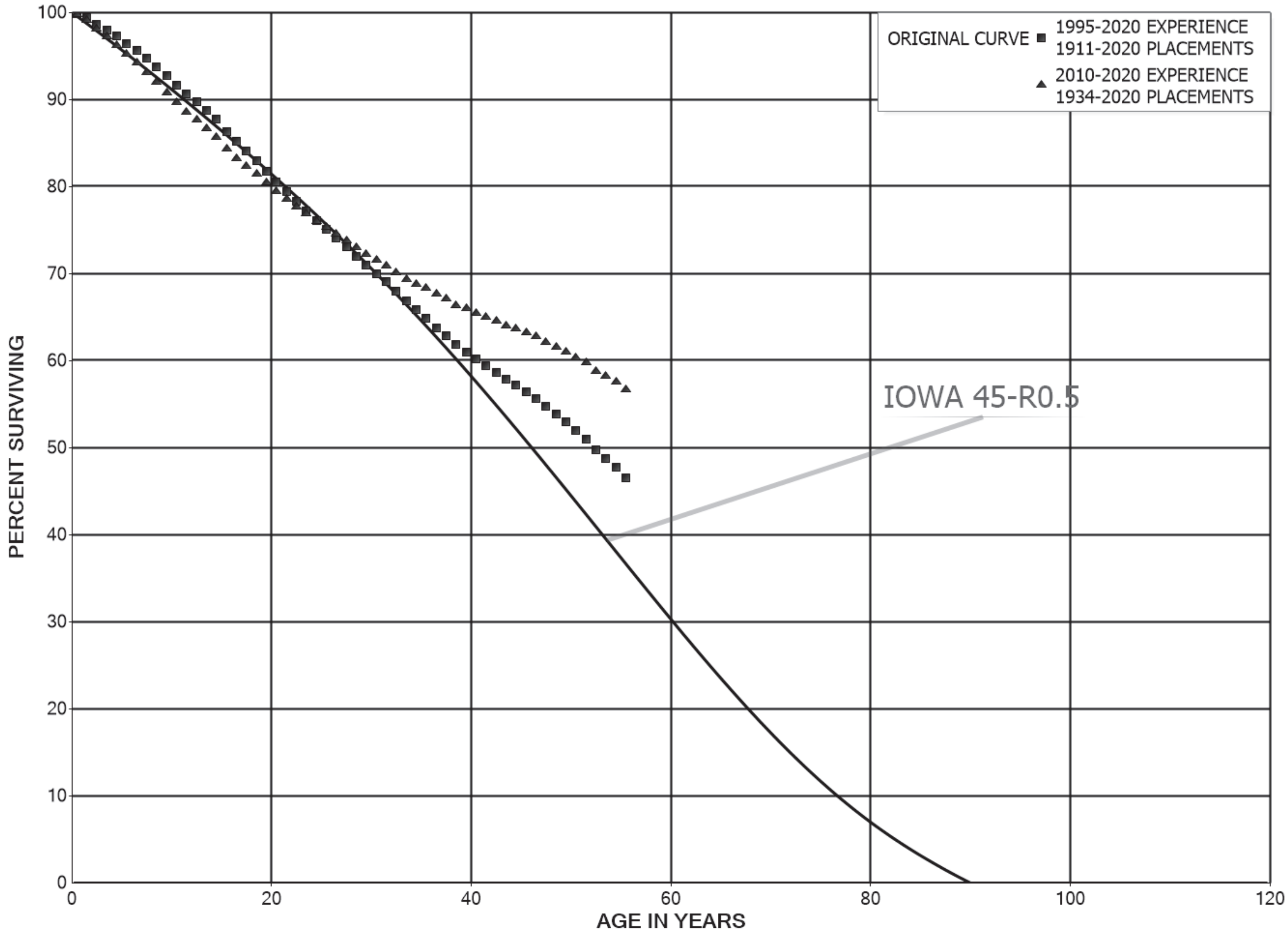
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32,772	819	0.0250	0.9750	24.38
80.5	29,177	486	0.0167	0.9833	23.77
81.5	28,166	230	0.0082	0.9918	23.37
82.5	26,441	119	0.0045	0.9955	23.18
83.5	13,261	57	0.0043	0.9957	23.08
84.5	8,797	17	0.0020	0.9980	22.98
85.5	8,535	274	0.0321	0.9679	22.93
86.5					22.19

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,901,517	142,656	0.0016	0.9984	100.00
0.5	81,565,575	373,446	0.0046	0.9954	99.84
1.5	77,815,876	564,243	0.0073	0.9927	99.38
2.5	73,972,024	489,923	0.0066	0.9934	98.66
3.5	68,617,900	504,150	0.0073	0.9927	98.00
4.5	65,727,990	564,856	0.0086	0.9914	97.28
5.5	62,487,465	532,649	0.0085	0.9915	96.45
6.5	59,380,276	555,889	0.0094	0.9906	95.63
7.5	54,955,923	577,820	0.0105	0.9895	94.73
8.5	52,057,159	583,750	0.0112	0.9888	93.74
9.5	48,371,551	531,576	0.0110	0.9890	92.68
10.5	45,302,470	503,876	0.0111	0.9889	91.67
11.5	42,311,713	445,748	0.0105	0.9895	90.65
12.5	37,169,268	409,409	0.0110	0.9890	89.69
13.5	33,863,011	394,307	0.0116	0.9884	88.70
14.5	30,421,660	464,159	0.0153	0.9847	87.67
15.5	28,199,910	375,157	0.0133	0.9867	86.33
16.5	25,981,262	329,716	0.0127	0.9873	85.18
17.5	23,094,853	318,527	0.0138	0.9862	84.10
18.5	21,194,629	315,711	0.0149	0.9851	82.94
19.5	19,999,273	290,454	0.0145	0.9855	81.71
20.5	18,824,147	264,247	0.0140	0.9860	80.52
21.5	17,626,027	245,581	0.0139	0.9861	79.39
22.5	16,534,128	234,018	0.0142	0.9858	78.28
23.5	15,082,795	210,423	0.0140	0.9860	77.18
24.5	14,273,127	188,147	0.0132	0.9868	76.10
25.5	13,478,768	181,091	0.0134	0.9866	75.10
26.5	12,805,213	177,410	0.0139	0.9861	74.09
27.5	11,830,920	170,555	0.0144	0.9856	73.06
28.5	11,091,885	157,503	0.0142	0.9858	72.01
29.5	10,474,143	147,095	0.0140	0.9860	70.99
30.5	9,703,269	135,426	0.0140	0.9860	69.99
31.5	8,811,073	137,961	0.0157	0.9843	69.01
32.5	7,987,297	125,521	0.0157	0.9843	67.93
33.5	7,249,626	113,468	0.0157	0.9843	66.86
34.5	6,595,920	96,138	0.0146	0.9854	65.82
35.5	6,017,811	100,479	0.0167	0.9833	64.86
36.5	5,630,065	80,691	0.0143	0.9857	63.77
37.5	5,265,881	89,731	0.0170	0.9830	62.86
38.5	4,947,574	62,911	0.0127	0.9873	61.79

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,672,394	64,926	0.0139	0.9861	61.00
40.5	4,498,639	58,556	0.0130	0.9870	60.16
41.5	4,237,523	50,887	0.0120	0.9880	59.37
42.5	3,976,125	56,777	0.0143	0.9857	58.66
43.5	3,778,000	42,966	0.0114	0.9886	57.82
44.5	3,578,610	44,845	0.0125	0.9875	57.17
45.5	3,295,033	45,803	0.0139	0.9861	56.45
46.5	2,833,512	46,782	0.0165	0.9835	55.66
47.5	2,605,278	44,379	0.0170	0.9830	54.75
48.5	2,263,603	37,199	0.0164	0.9836	53.81
49.5	1,941,136	36,563	0.0188	0.9812	52.93
50.5	1,589,694	30,744	0.0193	0.9807	51.93
51.5	1,452,960	34,634	0.0238	0.9762	50.93
52.5	1,266,797	25,084	0.0198	0.9802	49.71
53.5	1,126,651	23,806	0.0211	0.9789	48.73
54.5	974,115	23,693	0.0243	0.9757	47.70
55.5	867,403	23,614	0.0272	0.9728	46.54
56.5	775,092	16,160	0.0208	0.9792	45.27
57.5	743,289	13,790	0.0186	0.9814	44.33
58.5	680,921	12,008	0.0176	0.9824	43.51
59.5	622,832	11,861	0.0190	0.9810	42.74
60.5	611,682	9,822	0.0161	0.9839	41.92
61.5	566,025	8,021	0.0142	0.9858	41.25
62.5	520,747	7,128	0.0137	0.9863	40.67
63.5	470,261	7,614	0.0162	0.9838	40.11
64.5	432,841	6,968	0.0161	0.9839	39.46
65.5	384,449	6,655	0.0173	0.9827	38.83
66.5	339,897	6,115	0.0180	0.9820	38.15
67.5	290,395	7,323	0.0252	0.9748	37.47
68.5	259,788	5,476	0.0211	0.9789	36.52
69.5	232,691	4,745	0.0204	0.9796	35.75
70.5	206,001	4,814	0.0234	0.9766	35.02
71.5	169,542	3,805	0.0224	0.9776	34.20
72.5	144,881	3,651	0.0252	0.9748	33.44
73.5	124,710	2,324	0.0186	0.9814	32.59
74.5	111,465	2,459	0.0221	0.9779	31.99
75.5	106,861	6,692	0.0626	0.9374	31.28
76.5	99,379	1,908	0.0192	0.9808	29.32
77.5	95,008	1,642	0.0173	0.9827	28.76
78.5	90,818	2,443	0.0269	0.9731	28.26

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	84,258	1,652	0.0196	0.9804	27.50
80.5	78,599	1,295	0.0165	0.9835	26.96
81.5	73,012	817	0.0112	0.9888	26.52
82.5	68,904	637	0.0092	0.9908	26.22
83.5	50,232	713	0.0142	0.9858	25.98
84.5	47,432	1,240	0.0261	0.9739	25.61
85.5	38,698	729	0.0188	0.9812	24.94
86.5					24.47

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,506,067	114,741	0.0024	0.9976	100.00
0.5	45,630,349	314,311	0.0069	0.9931	99.76
1.5	46,284,014	492,461	0.0106	0.9894	99.08
2.5	45,263,975	407,764	0.0090	0.9910	98.02
3.5	43,134,262	414,155	0.0096	0.9904	97.14
4.5	41,823,015	463,262	0.0111	0.9889	96.21
5.5	40,197,324	425,078	0.0106	0.9894	95.14
6.5	39,346,382	439,956	0.0112	0.9888	94.13
7.5	36,340,950	448,747	0.0123	0.9877	93.08
8.5	34,255,006	444,605	0.0130	0.9870	91.93
9.5	31,598,034	388,454	0.0123	0.9877	90.74
10.5	29,655,774	356,036	0.0120	0.9880	89.62
11.5	27,782,539	299,790	0.0108	0.9892	88.55
12.5	24,244,273	264,300	0.0109	0.9891	87.59
13.5	21,827,295	244,654	0.0112	0.9888	86.64
14.5	19,125,397	308,982	0.0162	0.9838	85.67
15.5	17,474,148	222,530	0.0127	0.9873	84.28
16.5	16,140,831	173,808	0.0108	0.9892	83.21
17.5	13,959,672	158,364	0.0113	0.9887	82.31
18.5	12,627,463	155,480	0.0123	0.9877	81.38
19.5	12,029,546	139,366	0.0116	0.9884	80.38
20.5	11,320,624	127,914	0.0113	0.9887	79.45
21.5	10,783,591	120,699	0.0112	0.9888	78.55
22.5	10,139,286	114,761	0.0113	0.9887	77.67
23.5	9,114,600	96,580	0.0106	0.9894	76.79
24.5	8,610,120	81,439	0.0095	0.9905	75.98
25.5	8,132,568	80,313	0.0099	0.9901	75.26
26.5	7,725,418	79,854	0.0103	0.9897	74.51
27.5	6,974,290	74,691	0.0107	0.9893	73.74
28.5	6,456,738	65,318	0.0101	0.9899	72.95
29.5	6,038,735	57,849	0.0096	0.9904	72.22
30.5	5,526,096	49,123	0.0089	0.9911	71.52
31.5	4,922,974	56,799	0.0115	0.9885	70.89
32.5	4,295,125	45,520	0.0106	0.9894	70.07
33.5	3,767,143	35,433	0.0094	0.9906	69.33
34.5	3,414,938	22,134	0.0065	0.9935	68.68
35.5	3,313,591	32,264	0.0097	0.9903	68.23
36.5	3,155,687	21,150	0.0067	0.9933	67.57
37.5	3,109,664	38,852	0.0125	0.9875	67.11
38.5	3,080,009	17,511	0.0057	0.9943	66.28

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,128,202	24,704	0.0079	0.9921	65.90
40.5	3,023,331	21,826	0.0072	0.9928	65.38
41.5	2,900,141	17,617	0.0061	0.9939	64.91
42.5	2,762,234	26,459	0.0096	0.9904	64.51
43.5	2,688,099	14,017	0.0052	0.9948	63.89
44.5	2,592,403	15,882	0.0061	0.9939	63.56
45.5	2,387,866	16,812	0.0070	0.9930	63.17
46.5	1,967,974	19,475	0.0099	0.9901	62.73
47.5	1,802,397	18,533	0.0103	0.9897	62.11
48.5	1,533,868	11,595	0.0076	0.9924	61.47
49.5	1,289,668	14,601	0.0113	0.9887	61.00
50.5	1,000,865	10,393	0.0104	0.9896	60.31
51.5	924,820	15,018	0.0162	0.9838	59.69
52.5	803,515	7,612	0.0095	0.9905	58.72
53.5	712,399	7,410	0.0104	0.9896	58.16
54.5	613,616	9,767	0.0159	0.9841	57.56
55.5	556,994	12,425	0.0223	0.9777	56.64
56.5	513,783	5,828	0.0113	0.9887	55.38
57.5	493,784	4,995	0.0101	0.9899	54.75
58.5	459,003	4,810	0.0105	0.9895	54.19
59.5	424,607	5,651	0.0133	0.9867	53.63
60.5	404,543	4,430	0.0110	0.9890	52.91
61.5	385,085	3,708	0.0096	0.9904	52.33
62.5	360,838	3,242	0.0090	0.9910	51.83
63.5	326,626	3,575	0.0109	0.9891	51.36
64.5	294,460	3,097	0.0105	0.9895	50.80
65.5	250,001	2,847	0.0114	0.9886	50.27
66.5	212,419	2,290	0.0108	0.9892	49.69
67.5	169,069	3,582	0.0212	0.9788	49.16
68.5	146,323	1,837	0.0126	0.9874	48.12
69.5	127,300	1,515	0.0119	0.9881	47.51
70.5	108,991	2,126	0.0195	0.9805	46.95
71.5	78,618	1,575	0.0200	0.9800	46.03
72.5	76,605	1,803	0.0235	0.9765	45.11
73.5	60,361	687	0.0114	0.9886	44.05
74.5	56,803	1,201	0.0211	0.9789	43.55
75.5	101,064	5,652	0.0559	0.9441	42.63
76.5	94,442	1,050	0.0111	0.9889	40.24
77.5	90,787	939	0.0103	0.9897	39.79
78.5	87,188	1,866	0.0214	0.9786	39.38

UNITIL ENERGY SYSTEMS, INC.

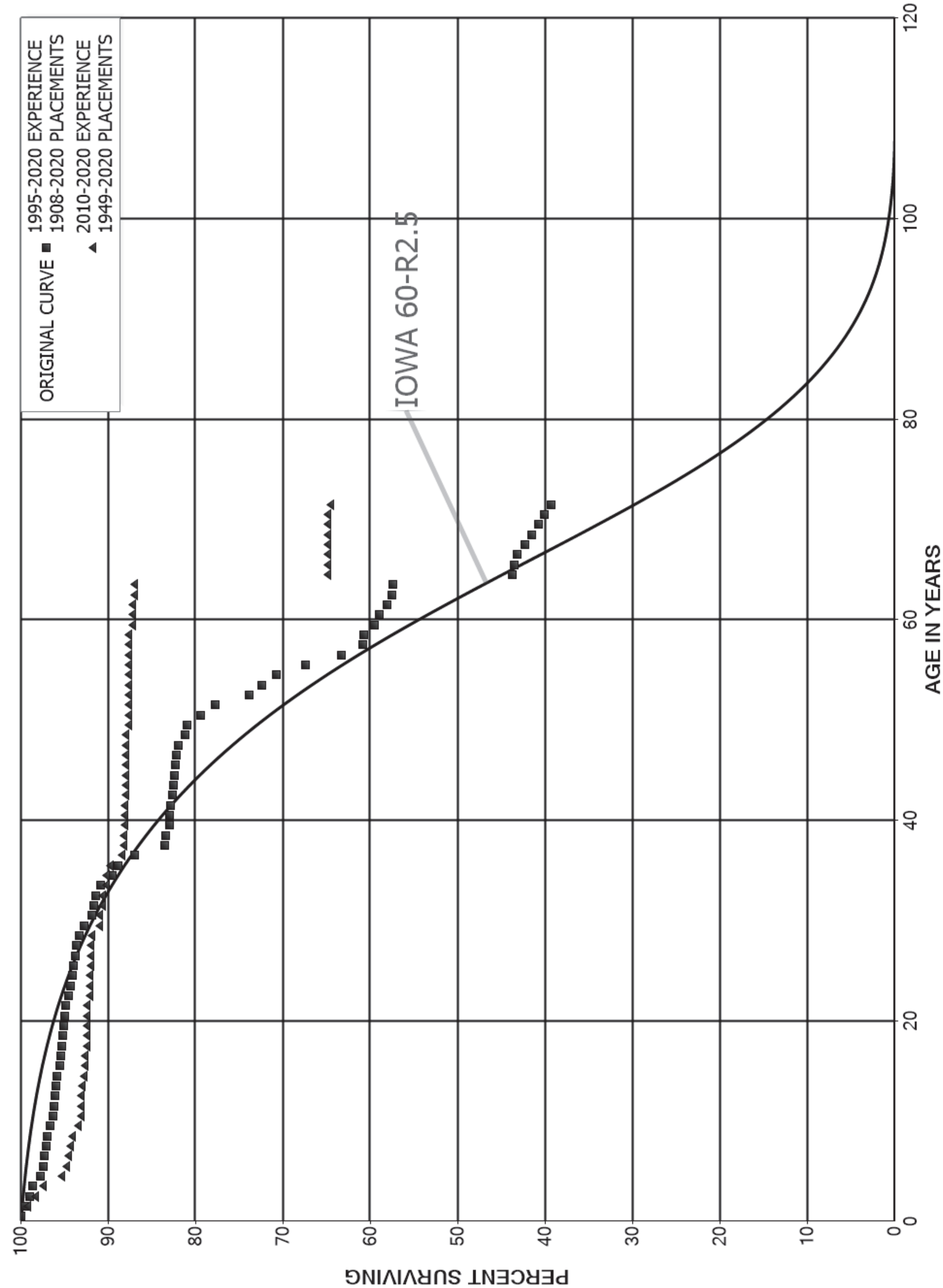
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	81,096	1,176	0.0145	0.9855	38.54
80.5	75,847	878	0.0116	0.9884	37.98
81.5	70,591	485	0.0069	0.9931	37.54
82.5	66,777	264	0.0040	0.9960	37.28
83.5	48,476	200	0.0041	0.9959	37.14
84.5	46,189	213	0.0046	0.9954	36.98
85.5	38,482	512	0.0133	0.9867	36.81
86.5					36.32

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,070,514	1,059	0.0005	0.9995	100.00
0.5	1,721,820	8,226	0.0048	0.9952	99.95
1.5	1,687,254	8,040	0.0048	0.9952	99.47
2.5	1,555,645	5,988	0.0038	0.9962	99.00
3.5	1,484,956	13,773	0.0093	0.9907	98.62
4.5	1,455,363	4,526	0.0031	0.9969	97.70
5.5	1,318,381	1,856	0.0014	0.9986	97.40
6.5	1,280,085	2,436	0.0019	0.9981	97.26
7.5	1,227,268	2,062	0.0017	0.9983	97.08
8.5	1,213,881	4,240	0.0035	0.9965	96.91
9.5	1,259,087	3,083	0.0024	0.9976	96.57
10.5	1,216,777	2,483	0.0020	0.9980	96.34
11.5	1,156,926	1,064	0.0009	0.9991	96.14
12.5	1,162,580	1,495	0.0013	0.9987	96.05
13.5	1,144,925	1,733	0.0015	0.9985	95.93
14.5	1,103,310	2,952	0.0027	0.9973	95.78
15.5	1,018,357	1,115	0.0011	0.9989	95.53
16.5	946,417	1,610	0.0017	0.9983	95.42
17.5	931,987	927	0.0010	0.9990	95.26
18.5	898,053	1,183	0.0013	0.9987	95.17
19.5	851,859	1,317	0.0015	0.9985	95.04
20.5	871,577	909	0.0010	0.9990	94.89
21.5	819,268	2,350	0.0029	0.9971	94.79
22.5	816,860	1,899	0.0023	0.9977	94.52
23.5	749,711	1,485	0.0020	0.9980	94.30
24.5	689,204	1,260	0.0018	0.9982	94.12
25.5	607,932	1,323	0.0022	0.9978	93.94
26.5	592,261	845	0.0014	0.9986	93.74
27.5	505,549	1,521	0.0030	0.9970	93.61
28.5	457,689	2,909	0.0064	0.9936	93.32
29.5	446,410	4,050	0.0091	0.9909	92.73
30.5	427,210	1,216	0.0028	0.9972	91.89
31.5	417,798	1,211	0.0029	0.9971	91.63
32.5	402,238	2,515	0.0063	0.9937	91.36
33.5	366,236	5,351	0.0146	0.9854	90.79
34.5	335,368	2,321	0.0069	0.9931	89.46
35.5	279,114	5,849	0.0210	0.9790	88.85
36.5	245,359	9,850	0.0401	0.9599	86.98
37.5	232,589	218	0.0009	0.9991	83.49
38.5	232,235	1,184	0.0051	0.9949	83.41

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	230,009	240	0.0010	0.9990	82.99
40.5	224,270	135	0.0006	0.9994	82.90
41.5	222,075	560	0.0025	0.9975	82.85
42.5	219,148	381	0.0017	0.9983	82.64
43.5	166,868	311	0.0019	0.9981	82.50
44.5	165,506	138	0.0008	0.9992	82.35
45.5	166,505	234	0.0014	0.9986	82.28
46.5	113,362	294	0.0026	0.9974	82.16
47.5	111,320	995	0.0089	0.9911	81.95
48.5	82,681	314	0.0038	0.9962	81.22
49.5	21,528	394	0.0183	0.9817	80.91
50.5	20,938	438	0.0209	0.9791	79.42
51.5	20,504	1,040	0.0507	0.9493	77.76
52.5	19,483	390	0.0200	0.9800	73.82
53.5	19,212	441	0.0230	0.9770	72.34
54.5	17,725	829	0.0468	0.9532	70.68
55.5	16,997	1,025	0.0603	0.9397	67.37
56.5	16,066	640	0.0399	0.9601	63.31
57.5	15,512	27	0.0018	0.9982	60.79
58.5	15,564	314	0.0202	0.9798	60.68
59.5	15,322	126	0.0082	0.9918	59.45
60.5	15,263	248	0.0162	0.9838	58.97
61.5	15,075	133	0.0088	0.9912	58.01
62.5	11,953	20	0.0017	0.9983	57.50
63.5	11,982	2,864	0.2390	0.7610	57.40
64.5	5,872	27	0.0046	0.9954	43.68
65.5	5,886	38	0.0064	0.9936	43.48
66.5	5,559	116	0.0209	0.9791	43.20
67.5	5,474	104	0.0190	0.9810	42.30
68.5	5,399	96	0.0177	0.9823	41.49
69.5	5,328	88	0.0166	0.9834	40.76
70.5	5,262	102	0.0194	0.9806	40.08
71.5	515	73	0.1417	0.8583	39.31
72.5	459	66	0.1437	0.8563	33.74
73.5	408	60	0.1463	0.8537	28.89
74.5	361	54	0.1494	0.8506	24.66
75.5	342	49	0.1423	0.8577	20.98
76.5	323	44	0.1353	0.8647	17.99
77.5	304	41	0.1362	0.8638	15.56
78.5	284	37	0.1311	0.8689	13.44

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	264	35	0.1327	0.8673	11.68
80.5	243	31	0.1268	0.8732	10.13
81.5	224	27	0.1219	0.8781	8.84
82.5	206	24	0.1153	0.8847	7.76
83.5	190	22	0.1140	0.8860	6.87
84.5	174	20	0.1135	0.8865	6.09
85.5	159	17	0.1064	0.8936	5.40
86.5	145	18	0.1238	0.8762	4.82
87.5	127	16	0.1241	0.8759	4.22
88.5	111	26	0.2295	0.7705	3.70
89.5	86	20	0.2359	0.7641	2.85
90.5	66	16	0.2512	0.7488	2.18
91.5	49	13	0.2668	0.7332	1.63
92.5	36	11	0.2946	0.7054	1.20
93.5	25	9	0.3577	0.6423	0.84
94.5	16	9	0.5221	0.4779	0.54
95.5	8	5	0.6000	0.4000	0.26
96.5	3	2	0.7596	0.2404	0.10
97.5	1	1	1.0000		0.02
98.5					

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,187,541	751	0.0006	0.9994	100.00
0.5	889,806	7,503	0.0084	0.9916	99.94
1.5	773,539	7,317	0.0095	0.9905	99.09
2.5	616,083	5,365	0.0087	0.9913	98.16
3.5	585,575	12,941	0.0221	0.9779	97.30
4.5	626,873	3,893	0.0062	0.9938	95.15
5.5	562,045	999	0.0018	0.9982	94.56
6.5	576,556	1,611	0.0028	0.9972	94.39
7.5	526,265	1,274	0.0024	0.9976	94.13
8.5	535,267	3,242	0.0061	0.9939	93.90
9.5	564,274	2,060	0.0036	0.9964	93.33
10.5	543,952	541	0.0010	0.9990	92.99
11.5	513,111		0.0000	1.0000	92.90
12.5	651,326	771	0.0012	0.9988	92.90
13.5	691,885	977	0.0014	0.9986	92.79
14.5	725,677	1,438	0.0020	0.9980	92.66
15.5	652,888	146	0.0002	0.9998	92.47
16.5	659,554	942	0.0014	0.9986	92.45
17.5	640,413	228	0.0004	0.9996	92.32
18.5	614,420	204	0.0003	0.9997	92.29
19.5	579,422		0.0000	1.0000	92.26
20.5	548,556		0.0000	1.0000	92.26
21.5	508,691	1,691	0.0033	0.9967	92.26
22.5	508,711	166	0.0003	0.9997	91.95
23.5	398,212	26	0.0001	0.9999	91.92
24.5	393,486	244	0.0006	0.9994	91.92
25.5	343,727	52	0.0002	0.9998	91.86
26.5	334,615	102	0.0003	0.9997	91.84
27.5	256,831	120	0.0005	0.9995	91.82
28.5	211,511	2,067	0.0098	0.9902	91.77
29.5	207,191	132	0.0006	0.9994	90.88
30.5	195,204	743	0.0038	0.9962	90.82
31.5	189,658	12	0.0001	0.9999	90.47
32.5	228,168	1,000	0.0044	0.9956	90.47
33.5	194,537	60	0.0003	0.9997	90.07
34.5	171,736	854	0.0050	0.9950	90.04
35.5	170,129	2,438	0.0143	0.9857	89.60
36.5	138,844	378	0.0027	0.9973	88.31
37.5	162,838	4	0.0000	1.0000	88.07
38.5	216,255	157	0.0007	0.9993	88.07

UNITIL ENERGY SYSTEMS, INC.

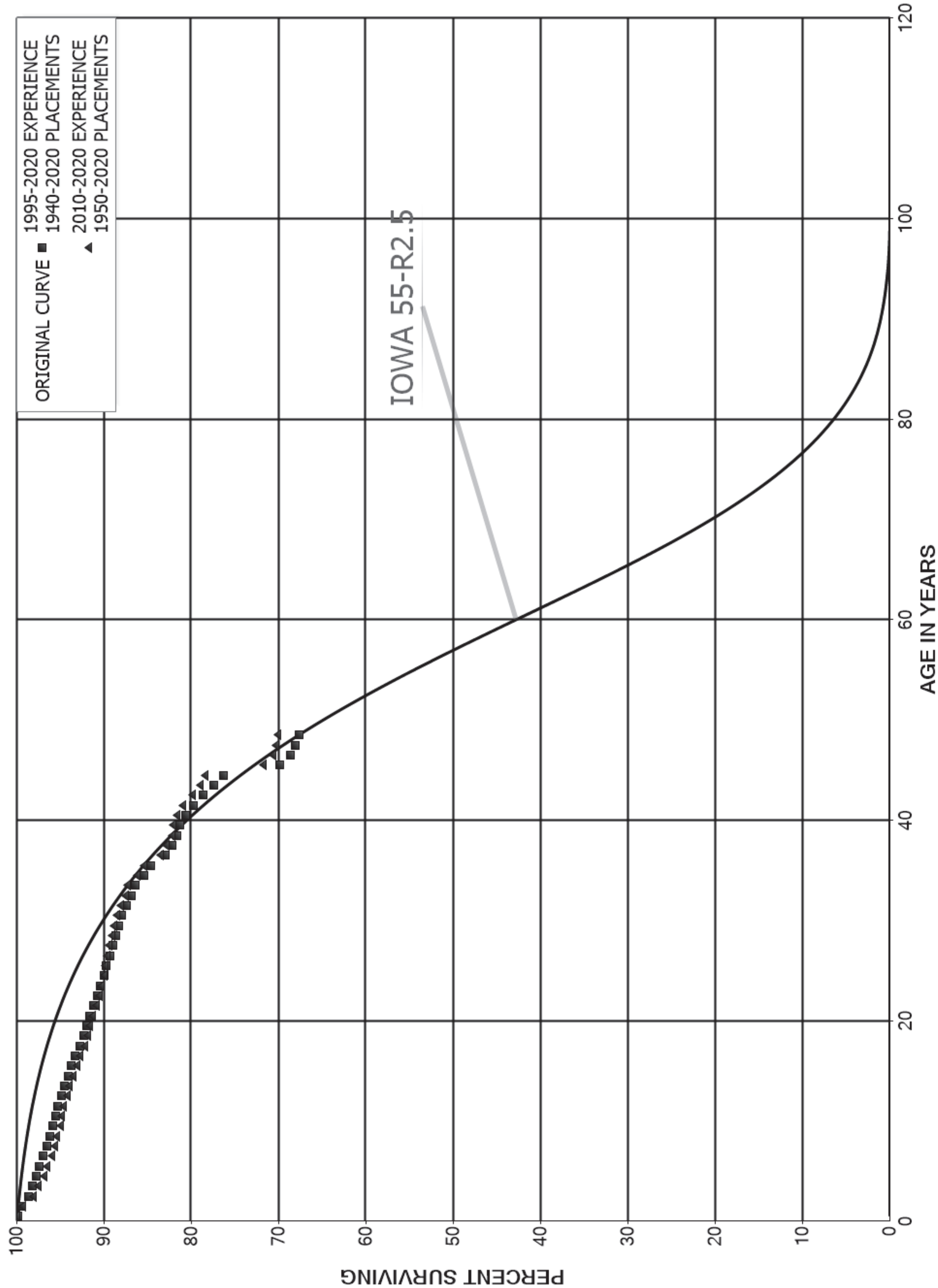
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	214,861	18	0.0001	0.9999	88.00
40.5	208,557	16	0.0001	0.9999	88.00
41.5	205,459	341	0.0017	0.9983	87.99
42.5	201,666	139	0.0007	0.9993	87.84
43.5	150,101		0.0000	1.0000	87.78
44.5	149,044	2	0.0000	1.0000	87.78
45.5	145,214	3	0.0000	1.0000	87.78
46.5	92,177		0.0000	1.0000	87.78
47.5	90,144		0.0000	1.0000	87.78
48.5	62,390	184	0.0029	0.9971	87.78
49.5	1,362		0.0000	1.0000	87.52
50.5	1,156		0.0000	1.0000	87.52
51.5	4,200		0.0000	1.0000	87.52
52.5	4,200		0.0000	1.0000	87.52
53.5	10,413		0.0000	1.0000	87.52
54.5	9,258		0.0000	1.0000	87.52
55.5	9,582		0.0000	1.0000	87.52
56.5	9,582	1	0.0001	0.9999	87.52
57.5	9,581		0.0000	1.0000	87.51
58.5	9,581	53	0.0055	0.9945	87.51
59.5	9,528		0.0000	1.0000	87.02
60.5	14,219		0.0000	1.0000	87.02
61.5	14,219	28	0.0020	0.9980	87.02
62.5	11,146		0.0000	1.0000	86.85
63.5	11,146	2,840	0.2548	0.7452	86.85
64.5	5,016		0.0000	1.0000	64.72
65.5	5,016		0.0000	1.0000	64.72
66.5	4,691	3	0.0007	0.9993	64.72
67.5	4,688		0.0000	1.0000	64.68
68.5	4,688		0.0000	1.0000	64.68
69.5	4,688	1	0.0001	0.9999	64.68
70.5	4,687	22	0.0047	0.9953	64.67
71.5					64.37

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,084,658	33,039	0.0015	0.9985	100.00
0.5	21,711,813	108,204	0.0050	0.9950	99.85
1.5	20,088,364	144,891	0.0072	0.9928	99.35
2.5	18,607,741	85,109	0.0046	0.9954	98.64
3.5	17,403,341	83,436	0.0048	0.9952	98.19
4.5	16,796,351	56,245	0.0033	0.9967	97.71
5.5	15,609,482	72,924	0.0047	0.9953	97.39
6.5	15,146,522	63,470	0.0042	0.9958	96.93
7.5	14,785,088	45,614	0.0031	0.9969	96.53
8.5	14,513,351	60,640	0.0042	0.9958	96.23
9.5	14,406,181	42,873	0.0030	0.9970	95.83
10.5	14,089,175	37,771	0.0027	0.9973	95.54
11.5	13,303,695	55,279	0.0042	0.9958	95.28
12.5	12,530,787	43,711	0.0035	0.9965	94.89
13.5	11,789,275	56,634	0.0048	0.9952	94.56
14.5	10,958,069	48,527	0.0044	0.9956	94.10
15.5	9,777,116	45,103	0.0046	0.9954	93.69
16.5	8,495,575	46,990	0.0055	0.9945	93.25
17.5	7,620,937	33,450	0.0044	0.9956	92.74
18.5	6,834,487	24,077	0.0035	0.9965	92.33
19.5	6,056,656	26,397	0.0044	0.9956	92.01
20.5	5,369,056	27,044	0.0050	0.9950	91.61
21.5	4,744,451	21,181	0.0045	0.9955	91.14
22.5	4,243,765	15,902	0.0037	0.9963	90.74
23.5	3,751,148	16,352	0.0044	0.9956	90.40
24.5	3,390,908	11,769	0.0035	0.9965	90.00
25.5	2,916,364	13,108	0.0045	0.9955	89.69
26.5	2,545,565	7,938	0.0031	0.9969	89.29
27.5	2,313,521	10,601	0.0046	0.9954	89.01
28.5	2,150,658	7,278	0.0034	0.9966	88.60
29.5	2,044,659	9,019	0.0044	0.9956	88.30
30.5	1,827,340	9,733	0.0053	0.9947	87.91
31.5	1,607,520	11,544	0.0072	0.9928	87.44
32.5	1,333,874	5,777	0.0043	0.9957	86.82
33.5	992,476	11,402	0.0115	0.9885	86.44
34.5	726,877	6,804	0.0094	0.9906	85.45
35.5	573,731	11,847	0.0206	0.9794	84.65
36.5	466,991	4,024	0.0086	0.9914	82.90
37.5	445,421	3,293	0.0074	0.9926	82.18
38.5	402,188	1,240	0.0031	0.9969	81.58

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	365,341	3,060	0.0084	0.9916	81.33
40.5	340,910	3,756	0.0110	0.9890	80.64
41.5	287,934	4,209	0.0146	0.9854	79.76
42.5	253,789	3,990	0.0157	0.9843	78.59
43.5	216,023	3,015	0.0140	0.9860	77.35
44.5	197,710	16,777	0.0849	0.9151	76.28
45.5	163,933	2,726	0.0166	0.9834	69.80
46.5	134,945	1,069	0.0079	0.9921	68.64
47.5	120,626	760	0.0063	0.9937	68.10
48.5	95,218	602	0.0063	0.9937	67.67
49.5	22,853	416	0.0182	0.9818	67.24
50.5	16,488	331	0.0201	0.9799	66.02
51.5	16,192	204	0.0126	0.9874	64.69
52.5	16,080	196	0.0122	0.9878	63.88
53.5	15,744	259	0.0164	0.9836	63.10
54.5	12,083	230	0.0190	0.9810	62.06
55.5	11,854	184	0.0155	0.9845	60.88
56.5	11,669	41	0.0035	0.9965	59.94
57.5	11,301	25	0.0023	0.9977	59.73
58.5	9,624	27	0.0028	0.9972	59.59
59.5	9,597	25	0.0026	0.9974	59.43
60.5	8,772	24	0.0027	0.9973	59.27
61.5	8,748	15	0.0017	0.9983	59.11
62.5	5,058	12	0.0023	0.9977	59.01
63.5	5,047		0.0000	1.0000	58.87
64.5	1,322		0.0000	1.0000	58.87
65.5	1,322		0.0000	1.0000	58.87
66.5	1,322		0.0000	1.0000	58.87
67.5	1,322		0.0000	1.0000	58.87
68.5	1,322		0.0000	1.0000	58.87
69.5	63		0.0000	1.0000	58.87
70.5					58.87

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,155,558	15,287	0.0015	0.9985	100.00
0.5	10,200,892	70,963	0.0070	0.9930	99.85
1.5	9,178,343	108,410	0.0118	0.9882	99.15
2.5	8,329,717	51,549	0.0062	0.9938	97.98
3.5	7,888,751	53,739	0.0068	0.9932	97.38
4.5	8,334,013	27,851	0.0033	0.9967	96.71
5.5	8,245,043	46,141	0.0056	0.9944	96.39
6.5	8,419,341	34,921	0.0041	0.9959	95.85
7.5	8,529,085	17,601	0.0021	0.9979	95.45
8.5	8,828,871	34,474	0.0039	0.9961	95.26
9.5	9,320,358	20,696	0.0022	0.9978	94.88
10.5	9,536,857	18,195	0.0019	0.9981	94.67
11.5	9,286,527	37,575	0.0040	0.9960	94.49
12.5	9,075,772	27,654	0.0030	0.9970	94.11
13.5	8,670,684	42,616	0.0049	0.9951	93.82
14.5	8,303,939	35,184	0.0042	0.9958	93.36
15.5	7,430,130	32,175	0.0043	0.9957	92.97
16.5	6,348,720	33,961	0.0053	0.9947	92.57
17.5	5,605,786	20,553	0.0037	0.9963	92.07
18.5	4,913,412	11,910	0.0024	0.9976	91.73
19.5	4,313,581	16,658	0.0039	0.9961	91.51
20.5	3,814,429	17,904	0.0047	0.9953	91.16
21.5	3,456,746	12,542	0.0036	0.9964	90.73
22.5	3,278,138	9,554	0.0029	0.9971	90.40
23.5	2,969,490	10,449	0.0035	0.9965	90.14
24.5	2,764,278	4,276	0.0015	0.9985	89.82
25.5	2,399,620	6,100	0.0025	0.9975	89.68
26.5	2,055,723	4,291	0.0021	0.9979	89.45
27.5	1,878,016	6,854	0.0036	0.9964	89.27
28.5	1,754,853	3,642	0.0021	0.9979	88.94
29.5	1,676,074	5,923	0.0035	0.9965	88.76
30.5	1,525,862	7,449	0.0049	0.9951	88.44
31.5	1,343,564	8,766	0.0065	0.9935	88.01
32.5	1,110,556	3,653	0.0033	0.9967	87.44
33.5	789,532	9,792	0.0124	0.9876	87.15
34.5	560,179	4,801	0.0086	0.9914	86.07
35.5	441,732	9,988	0.0226	0.9774	85.33
36.5	347,278	2,866	0.0083	0.9917	83.40
37.5	352,356	2,584	0.0073	0.9927	82.71
38.5	377,986	518	0.0014	0.9986	82.10

UNITIL ENERGY SYSTEMS, INC.

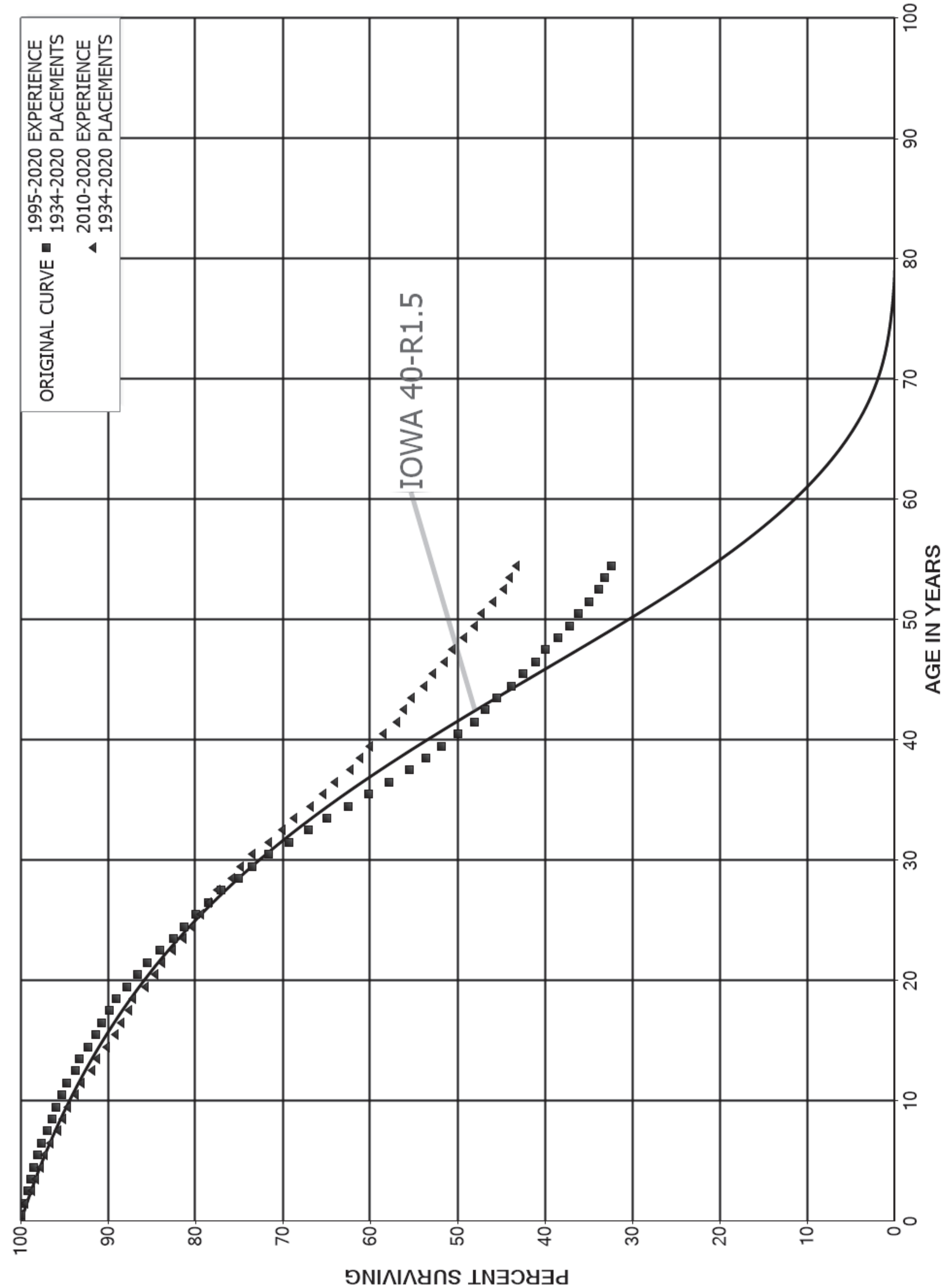
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	347,521	2,096	0.0060	0.9940	81.99
40.5	323,348	2,825	0.0087	0.9913	81.50
41.5	269,765	3,399	0.0126	0.9874	80.79
42.5	233,684	2,667	0.0114	0.9886	79.77
43.5	199,288	1,340	0.0067	0.9933	78.86
44.5	182,549	15,608	0.0855	0.9145	78.33
45.5	149,901	2,345	0.0156	0.9844	71.63
46.5	121,286	662	0.0055	0.9945	70.51
47.5	108,552	265	0.0024	0.9976	70.13
48.5	83,499	30	0.0004	0.9996	69.95
49.5	12,470		0.0000	1.0000	69.93
50.5	6,486		0.0000	1.0000	69.93
51.5	10,160		0.0000	1.0000	69.93
52.5	10,160		0.0000	1.0000	69.93
53.5	13,725		0.0000	1.0000	69.93
54.5	10,189		0.0000	1.0000	69.93
55.5	10,189		0.0000	1.0000	69.93
56.5	10,189	0	0.0000	1.0000	69.93
57.5	9,861		0.0000	1.0000	69.93
58.5	9,468		0.0000	1.0000	69.93
59.5	9,530		0.0000	1.0000	69.93
60.5	8,731		0.0000	1.0000	69.93
61.5	8,731		0.0000	1.0000	69.93
62.5	5,056	10	0.0019	0.9981	69.93
63.5	5,047		0.0000	1.0000	69.79
64.5	1,322		0.0000	1.0000	69.79
65.5	1,322		0.0000	1.0000	69.79
66.5	1,322		0.0000	1.0000	69.79
67.5	1,322		0.0000	1.0000	69.79
68.5	1,322		0.0000	1.0000	69.79
69.5	63		0.0000	1.0000	69.79
70.5					69.79

UNITIL ENERGY SYSTEMS, INC.
ACCOUNTS 368.00 AND 368.01 LINE TRANSFORMERS AND LINE TRANSFORMER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 368.00 AND 368.01 LINE TRANSFORMERS AND LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,122,228	6,946	0.0001	0.9999	100.00
0.5	47,694,159	158,759	0.0033	0.9967	99.99
1.5	44,821,723	229,584	0.0051	0.9949	99.65
2.5	40,823,635	119,846	0.0029	0.9971	99.14
3.5	38,721,755	151,719	0.0039	0.9961	98.85
4.5	37,023,144	145,628	0.0039	0.9961	98.46
5.5	35,459,121	170,482	0.0048	0.9952	98.08
6.5	34,132,690	245,179	0.0072	0.9928	97.61
7.5	32,859,421	166,854	0.0051	0.9949	96.90
8.5	29,365,130	144,351	0.0049	0.9951	96.41
9.5	29,895,387	201,802	0.0068	0.9932	95.94
10.5	28,601,778	178,621	0.0062	0.9938	95.29
11.5	27,629,648	268,986	0.0097	0.9903	94.70
12.5	25,328,240	144,199	0.0057	0.9943	93.77
13.5	22,077,564	226,159	0.0102	0.9898	93.24
14.5	20,172,362	188,064	0.0093	0.9907	92.28
15.5	18,583,024	141,206	0.0076	0.9924	91.42
16.5	17,461,823	174,158	0.0100	0.9900	90.73
17.5	16,024,030	132,393	0.0083	0.9917	89.82
18.5	14,772,899	213,927	0.0145	0.9855	89.08
19.5	14,000,221	183,917	0.0131	0.9869	87.79
20.5	13,467,678	178,425	0.0132	0.9868	86.64
21.5	12,743,076	206,248	0.0162	0.9838	85.49
22.5	12,190,924	226,275	0.0186	0.9814	84.11
23.5	11,328,980	175,995	0.0155	0.9845	82.55
24.5	10,814,738	182,719	0.0169	0.9831	81.26
25.5	10,307,315	182,829	0.0177	0.9823	79.89
26.5	9,913,203	184,284	0.0186	0.9814	78.47
27.5	9,523,189	237,041	0.0249	0.9751	77.02
28.5	9,170,369	198,610	0.0217	0.9783	75.10
29.5	8,793,418	221,654	0.0252	0.9748	73.47
30.5	8,235,763	269,185	0.0327	0.9673	71.62
31.5	7,639,563	240,465	0.0315	0.9685	69.28
32.5	6,785,723	220,961	0.0326	0.9674	67.10
33.5	5,931,820	218,249	0.0368	0.9632	64.91
34.5	5,043,714	190,764	0.0378	0.9622	62.53
35.5	4,446,711	169,680	0.0382	0.9618	60.16
36.5	4,052,375	166,877	0.0412	0.9588	57.86
37.5	3,613,973	124,171	0.0344	0.9656	55.48
38.5	3,352,206	107,267	0.0320	0.9680	53.58

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 368.00 AND 368.01 LINE TRANSFORMERS AND LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,106,320	115,811	0.0373	0.9627	51.86
40.5	2,819,092	102,328	0.0363	0.9637	49.93
41.5	2,555,270	67,568	0.0264	0.9736	48.12
42.5	2,270,861	66,502	0.0293	0.9707	46.84
43.5	2,091,153	77,213	0.0369	0.9631	45.47
44.5	1,871,593	55,936	0.0299	0.9701	43.79
45.5	1,751,592	59,093	0.0337	0.9663	42.48
46.5	1,430,852	39,848	0.0278	0.9722	41.05
47.5	1,131,172	40,067	0.0354	0.9646	39.91
48.5	948,984	32,453	0.0342	0.9658	38.49
49.5	817,499	21,954	0.0269	0.9731	37.18
50.5	713,123	24,824	0.0348	0.9652	36.18
51.5	652,424	20,749	0.0318	0.9682	34.92
52.5	583,981	11,845	0.0203	0.9797	33.81
53.5	536,613	10,972	0.0204	0.9796	33.12
54.5	478,967	9,644	0.0201	0.9799	32.45
55.5	439,688	7,193	0.0164	0.9836	31.79
56.5	412,407	8,761	0.0212	0.9788	31.27
57.5	370,619	10,047	0.0271	0.9729	30.61
58.5	326,025	5,791	0.0178	0.9822	29.78
59.5	289,712	5,761	0.0199	0.9801	29.25
60.5	248,453	5,129	0.0206	0.9794	28.67
61.5	204,354	6,971	0.0341	0.9659	28.08
62.5	177,847	4,686	0.0263	0.9737	27.12
63.5	145,227	5,094	0.0351	0.9649	26.40
64.5	111,029	3,190	0.0287	0.9713	25.48
65.5	88,173	1,772	0.0201	0.9799	24.75
66.5	78,260	1,102	0.0141	0.9859	24.25
67.5	56,246	556	0.0099	0.9901	23.91
68.5	47,250	99	0.0021	0.9979	23.67
69.5	36,585	521	0.0142	0.9858	23.62
70.5	32,976	904	0.0274	0.9726	23.28
71.5	28,070	117	0.0042	0.9958	22.65
72.5	22,347	153	0.0068	0.9932	22.55
73.5	16,479	113	0.0069	0.9931	22.40
74.5	15,235	70	0.0046	0.9954	22.24
75.5	14,140	167	0.0118	0.9882	22.14
76.5	13,882		0.0000	1.0000	21.88
77.5	13,429	63	0.0047	0.9953	21.88
78.5	11,696	204	0.0174	0.9826	21.78

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 368.00 AND 368.01 LINE TRANSFORMERS AND LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,972	460	0.0512	0.9488	21.40
80.5	6,202		0.0000	1.0000	20.30
81.5	6,008		0.0000	1.0000	20.30
82.5	6,008		0.0000	1.0000	20.30
83.5	5,628		0.0000	1.0000	20.30
84.5	3,681		0.0000	1.0000	20.30
85.5	3,034		0.0000	1.0000	20.30
86.5					20.30

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 368.00 AND 368.01 LINE TRANSFORMERS AND LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,387,756	1,357	0.0000	1.0000	100.00
0.5	26,046,926	145,722	0.0056	0.9944	100.00
1.5	25,304,238	213,284	0.0084	0.9916	99.44
2.5	24,607,770	102,715	0.0042	0.9958	98.60
3.5	24,345,365	132,165	0.0054	0.9946	98.19
4.5	24,196,406	124,178	0.0051	0.9949	97.65
5.5	23,592,012	145,251	0.0062	0.9938	97.15
6.5	22,944,506	217,801	0.0095	0.9905	96.55
7.5	22,327,099	139,822	0.0063	0.9937	95.64
8.5	18,551,106	113,317	0.0061	0.9939	95.04
9.5	19,379,637	163,990	0.0085	0.9915	94.46
10.5	18,867,245	146,505	0.0078	0.9922	93.66
11.5	18,146,478	228,567	0.0126	0.9874	92.93
12.5	16,467,036	98,022	0.0060	0.9940	91.76
13.5	13,598,262	172,789	0.0127	0.9873	91.21
14.5	11,967,072	130,253	0.0109	0.9891	90.06
15.5	10,512,437	74,602	0.0071	0.9929	89.08
16.5	9,434,819	99,836	0.0106	0.9894	88.44
17.5	8,163,019	44,661	0.0055	0.9945	87.51
18.5	7,016,467	118,324	0.0169	0.9831	87.03
19.5	6,594,092	77,582	0.0118	0.9882	85.56
20.5	6,099,060	59,768	0.0098	0.9902	84.55
21.5	5,803,419	84,085	0.0145	0.9855	83.73
22.5	5,865,129	85,759	0.0146	0.9854	82.51
23.5	5,855,195	70,991	0.0121	0.9879	81.31
24.5	5,854,494	78,969	0.0135	0.9865	80.32
25.5	5,665,412	56,430	0.0100	0.9900	79.24
26.5	5,666,060	74,852	0.0132	0.9868	78.45
27.5	5,509,993	118,187	0.0214	0.9786	77.41
28.5	5,367,445	71,053	0.0132	0.9868	75.75
29.5	5,287,142	92,955	0.0176	0.9824	74.75
30.5	5,068,610	130,087	0.0257	0.9743	73.43
31.5	4,833,790	107,278	0.0222	0.9778	71.55
32.5	4,191,475	82,770	0.0197	0.9803	69.96
33.5	3,582,372	95,768	0.0267	0.9733	68.58
34.5	2,821,596	61,302	0.0217	0.9783	66.75
35.5	2,613,196	52,567	0.0201	0.9799	65.30
36.5	2,592,095	71,132	0.0274	0.9726	63.98
37.5	2,357,617	43,561	0.0185	0.9815	62.23
38.5	2,237,356	39,511	0.0177	0.9823	61.08

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 368.00 AND 368.01 LINE TRANSFORMERS AND LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,105,870	56,140	0.0267	0.9733	60.00
40.5	1,895,687	52,145	0.0275	0.9725	58.40
41.5	1,711,406	20,522	0.0120	0.9880	56.79
42.5	1,506,910	23,840	0.0158	0.9842	56.11
43.5	1,403,238	38,691	0.0276	0.9724	55.22
44.5	1,258,230	23,387	0.0186	0.9814	53.70
45.5	1,188,907	29,655	0.0249	0.9751	52.70
46.5	926,161	15,292	0.0165	0.9835	51.39
47.5	691,815	18,185	0.0263	0.9737	50.54
48.5	571,361	14,180	0.0248	0.9752	49.21
49.5	509,882	8,637	0.0169	0.9831	47.99
50.5	463,026	13,544	0.0293	0.9707	47.18
51.5	440,991	11,195	0.0254	0.9746	45.80
52.5	413,719	6,809	0.0165	0.9835	44.63
53.5	405,523	6,973	0.0172	0.9828	43.90
54.5	379,611	8,001	0.0211	0.9789	43.15
55.5	355,267	6,925	0.0195	0.9805	42.24
56.5	353,804	8,761	0.0248	0.9752	41.41
57.5	322,164	10,047	0.0312	0.9688	40.39
58.5	288,339	5,791	0.0201	0.9799	39.13
59.5	255,527	5,761	0.0225	0.9775	38.34
60.5	216,821	5,129	0.0237	0.9763	37.48
61.5	178,489	6,971	0.0391	0.9609	36.59
62.5	159,297	4,686	0.0294	0.9706	35.16
63.5	129,394	5,094	0.0394	0.9606	34.13
64.5	96,432	3,190	0.0331	0.9669	32.78
65.5	73,667	1,772	0.0241	0.9759	31.70
66.5	64,263	1,102	0.0171	0.9829	30.94
67.5	43,919	556	0.0127	0.9873	30.41
68.5	37,533	99	0.0027	0.9973	30.02
69.5	29,357	521	0.0178	0.9822	29.94
70.5	26,012	904	0.0347	0.9653	29.41
71.5	21,106	117	0.0055	0.9945	28.39
72.5	15,961	153	0.0096	0.9904	28.23
73.5	12,041	113	0.0094	0.9906	27.96
74.5	11,443	70	0.0061	0.9939	27.70
75.5	14,140	167	0.0118	0.9882	27.53
76.5	13,882		0.0000	1.0000	27.20
77.5	13,429	63	0.0047	0.9953	27.20
78.5	11,696	204	0.0174	0.9826	27.08

UNITIL ENERGY SYSTEMS, INC.

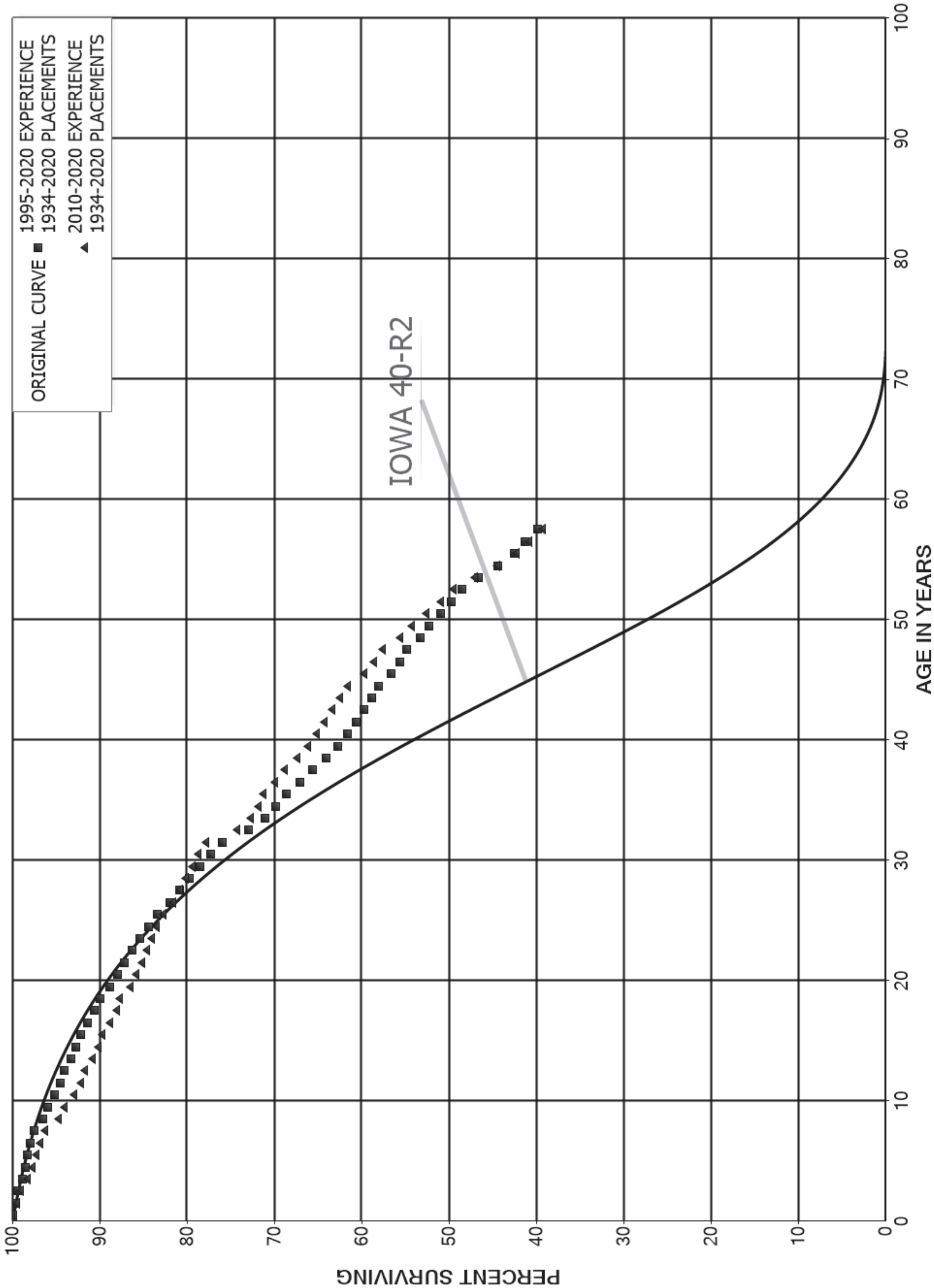
ACCOUNTS 368.00 AND 368.01 LINE TRANSFORMERS AND LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,972	460	0.0512	0.9488	26.60
80.5	6,202		0.0000	1.0000	25.24
81.5	6,008		0.0000	1.0000	25.24
82.5	6,008		0.0000	1.0000	25.24
83.5	5,628		0.0000	1.0000	25.24
84.5	3,681		0.0000	1.0000	25.24
85.5	3,034		0.0000	1.0000	25.24
86.5					25.24

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,522,568	11,916	0.0005	0.9995	100.00
0.5	21,589,412	69,299	0.0032	0.9968	99.95
1.5	20,381,625	58,388	0.0029	0.9971	99.63
2.5	19,390,872	88,257	0.0046	0.9954	99.34
3.5	18,369,269	71,809	0.0039	0.9961	98.89
4.5	17,461,677	47,566	0.0027	0.9973	98.50
5.5	16,894,486	58,852	0.0035	0.9965	98.23
6.5	16,207,018	72,793	0.0045	0.9955	97.89
7.5	15,340,023	153,619	0.0100	0.9900	97.45
8.5	14,920,185	78,450	0.0053	0.9947	96.48
9.5	14,604,880	119,950	0.0082	0.9918	95.97
10.5	13,626,204	95,379	0.0070	0.9930	95.18
11.5	12,889,529	59,650	0.0046	0.9954	94.51
12.5	11,915,627	95,854	0.0080	0.9920	94.08
13.5	11,246,410	70,477	0.0063	0.9937	93.32
14.5	10,733,985	66,985	0.0062	0.9938	92.74
15.5	10,040,887	84,508	0.0084	0.9916	92.16
16.5	9,458,353	83,046	0.0088	0.9912	91.38
17.5	8,912,554	61,843	0.0069	0.9931	90.58
18.5	8,367,100	106,586	0.0127	0.9873	89.95
19.5	7,852,198	70,607	0.0090	0.9910	88.80
20.5	7,386,451	73,738	0.0100	0.9900	88.01
21.5	6,847,338	68,603	0.0100	0.9900	87.13
22.5	6,438,942	63,566	0.0099	0.9901	86.25
23.5	5,841,306	66,081	0.0113	0.9887	85.40
24.5	5,426,993	66,937	0.0123	0.9877	84.44
25.5	5,061,471	86,221	0.0170	0.9830	83.40
26.5	4,690,015	65,841	0.0140	0.9860	81.97
27.5	4,399,286	62,528	0.0142	0.9858	80.82
28.5	4,092,892	62,487	0.0153	0.9847	79.68
29.5	3,727,136	54,834	0.0147	0.9853	78.46
30.5	3,453,611	60,340	0.0175	0.9825	77.30
31.5	3,172,332	127,906	0.0403	0.9597	75.95
32.5	2,796,288	69,780	0.0250	0.9750	72.89
33.5	2,467,209	44,792	0.0182	0.9818	71.07
34.5	2,129,005	35,097	0.0165	0.9835	69.78
35.5	1,870,208	43,061	0.0230	0.9770	68.63
36.5	1,664,797	35,119	0.0211	0.9789	67.05
37.5	1,498,330	36,464	0.0243	0.9757	65.64
38.5	1,367,767	28,038	0.0205	0.9795	64.04

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,254,147	22,948	0.0183	0.9817	62.73
40.5	1,158,211	17,677	0.0153	0.9847	61.58
41.5	1,027,014	15,473	0.0151	0.9849	60.64
42.5	900,046	13,083	0.0145	0.9855	59.73
43.5	751,239	10,178	0.0135	0.9865	58.86
44.5	652,230	16,795	0.0257	0.9743	58.06
45.5	549,394	9,357	0.0170	0.9830	56.57
46.5	481,730	6,964	0.0145	0.9855	55.60
47.5	412,153	11,452	0.0278	0.9722	54.80
48.5	324,970	6,021	0.0185	0.9815	53.28
49.5	299,135	7,386	0.0247	0.9753	52.29
50.5	257,344	6,564	0.0255	0.9745	51.00
51.5	226,196	5,214	0.0231	0.9769	49.70
52.5	187,694	7,596	0.0405	0.9595	48.55
53.5	162,046	7,601	0.0469	0.9531	46.59
54.5	140,577	6,116	0.0435	0.9565	44.40
55.5	123,984	3,597	0.0290	0.9710	42.47
56.5	106,601	3,596	0.0337	0.9663	41.24
57.5	88,693	3,570	0.0402	0.9598	39.85
58.5	72,081	2,254	0.0313	0.9687	38.24
59.5	56,972	3,661	0.0643	0.9357	37.05
60.5	45,819	2,158	0.0471	0.9529	34.67
61.5	34,859	771	0.0221	0.9779	33.03
62.5	29,693	876	0.0295	0.9705	32.30
63.5	21,956	1,109	0.0505	0.9495	31.35
64.5	14,740	296	0.0201	0.9799	29.77
65.5	12,925	1,077	0.0833	0.9167	29.17
66.5	10,511	130	0.0123	0.9877	26.74
67.5	9,558	68	0.0071	0.9929	26.41
68.5	9,247		0.0000	1.0000	26.22
69.5	8,464	101	0.0120	0.9880	26.22
70.5	7,816	13	0.0017	0.9983	25.91
71.5	7,504		0.0000	1.0000	25.86
72.5	7,141		0.0000	1.0000	25.86
73.5	6,982	28	0.0040	0.9960	25.86
74.5	6,887		0.0000	1.0000	25.76
75.5	6,775	158	0.0233	0.9767	25.76
76.5	6,508	19	0.0030	0.9970	25.16
77.5	4,269	11	0.0027	0.9973	25.09
78.5	4,253	37	0.0088	0.9912	25.02

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,148	34	0.0082	0.9918	24.80
80.5	4,007		0.0000	1.0000	24.60
81.5	3,521	11	0.0032	0.9968	24.60
82.5	3,350	11	0.0034	0.9966	24.52
83.5	3,333	11	0.0034	0.9966	24.43
84.5	3,272	11	0.0035	0.9965	24.35
85.5	2,956		0.0000	1.0000	24.26
86.5					24.26

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,134,602	9,525	0.0008	0.9992	100.00
0.5	11,733,066	63,879	0.0054	0.9946	99.92
1.5	11,401,312	52,061	0.0046	0.9954	99.38
2.5	10,867,886	80,771	0.0074	0.9926	98.92
3.5	10,120,981	62,873	0.0062	0.9938	98.19
4.5	9,790,766	37,539	0.0038	0.9962	97.58
5.5	9,716,931	47,437	0.0049	0.9951	97.20
6.5	9,413,645	59,159	0.0063	0.9937	96.73
7.5	8,877,550	138,102	0.0156	0.9844	96.12
8.5	8,692,420	60,677	0.0070	0.9930	94.63
9.5	8,625,923	99,933	0.0116	0.9884	93.97
10.5	8,047,914	73,320	0.0091	0.9909	92.88
11.5	7,638,058	36,120	0.0047	0.9953	92.03
12.5	7,153,163	71,102	0.0099	0.9901	91.60
13.5	6,799,708	43,625	0.0064	0.9936	90.69
14.5	6,538,447	38,516	0.0059	0.9941	90.10
15.5	6,075,421	53,913	0.0089	0.9911	89.57
16.5	5,620,871	49,480	0.0088	0.9912	88.78
17.5	5,213,165	25,459	0.0049	0.9951	88.00
18.5	4,924,489	68,732	0.0140	0.9860	87.57
19.5	4,584,839	30,770	0.0067	0.9933	86.34
20.5	4,323,320	32,743	0.0076	0.9924	85.77
21.5	4,034,779	29,561	0.0073	0.9927	85.12
22.5	3,877,172	23,361	0.0060	0.9940	84.49
23.5	3,608,720	26,715	0.0074	0.9926	83.98
24.5	3,444,604	28,624	0.0083	0.9917	83.36
25.5	3,241,524	47,689	0.0147	0.9853	82.67
26.5	2,999,362	27,170	0.0091	0.9909	81.45
27.5	2,838,103	24,319	0.0086	0.9914	80.71
28.5	2,661,164	25,396	0.0095	0.9905	80.02
29.5	2,442,029	19,671	0.0081	0.9919	79.26
30.5	2,312,892	27,326	0.0118	0.9882	78.62
31.5	2,177,866	98,014	0.0450	0.9550	77.69
32.5	1,956,936	42,512	0.0217	0.9783	74.20
33.5	1,728,199	19,527	0.0113	0.9887	72.58
34.5	1,488,117	12,684	0.0085	0.9915	71.76
35.5	1,314,659	24,297	0.0185	0.9815	71.15
36.5	1,193,562	19,090	0.0160	0.9840	69.84
37.5	1,115,179	23,852	0.0214	0.9786	68.72
38.5	1,013,060	17,775	0.0175	0.9825	67.25

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	947,581	14,597	0.0154	0.9846	66.07
40.5	889,916	11,613	0.0130	0.9870	65.05
41.5	803,755	11,192	0.0139	0.9861	64.20
42.5	703,590	10,180	0.0145	0.9855	63.31
43.5	577,191	8,135	0.0141	0.9859	62.39
44.5	496,849	14,985	0.0302	0.9698	61.51
45.5	413,826	8,171	0.0197	0.9803	59.66
46.5	366,093	6,133	0.0168	0.9832	58.48
47.5	314,430	10,995	0.0350	0.9650	57.50
48.5	246,383	5,791	0.0235	0.9765	55.49
49.5	235,982	7,386	0.0313	0.9687	54.19
50.5	206,340	6,564	0.0318	0.9682	52.49
51.5	180,513	5,214	0.0289	0.9711	50.82
52.5	153,753	7,596	0.0494	0.9506	49.35
53.5	139,825	7,601	0.0544	0.9456	46.91
54.5	122,515	6,116	0.0499	0.9501	44.36
55.5	108,637	3,597	0.0331	0.9669	42.15
56.5	93,085	3,596	0.0386	0.9614	40.75
57.5	77,349	3,570	0.0461	0.9539	39.18
58.5	62,731	2,254	0.0359	0.9641	37.37
59.5	51,381	3,661	0.0713	0.9287	36.03
60.5	37,947	2,158	0.0569	0.9431	33.46
61.5	27,435	771	0.0281	0.9719	31.56
62.5	22,450	876	0.0390	0.9610	30.67
63.5	14,851	1,109	0.0747	0.9253	29.47
64.5	7,776	296	0.0380	0.9620	27.27
65.5	6,088	1,077	0.1768	0.8232	26.24
66.5	6,081	130	0.0213	0.9787	21.60
67.5	5,162	68	0.0132	0.9868	21.14
68.5	4,922		0.0000	1.0000	20.86
69.5	4,246	101	0.0238	0.9762	20.86
70.5	4,084	13	0.0032	0.9968	20.36
71.5	3,932		0.0000	1.0000	20.30
72.5	3,584		0.0000	1.0000	20.30
73.5	3,474	28	0.0080	0.9920	20.30
74.5	3,684		0.0000	1.0000	20.13
75.5	6,775	158	0.0233	0.9767	20.13
76.5	6,508	19	0.0030	0.9970	19.66
77.5	4,269	11	0.0027	0.9973	19.60
78.5	4,253	37	0.0088	0.9912	19.55

UNITIL ENERGY SYSTEMS, INC.

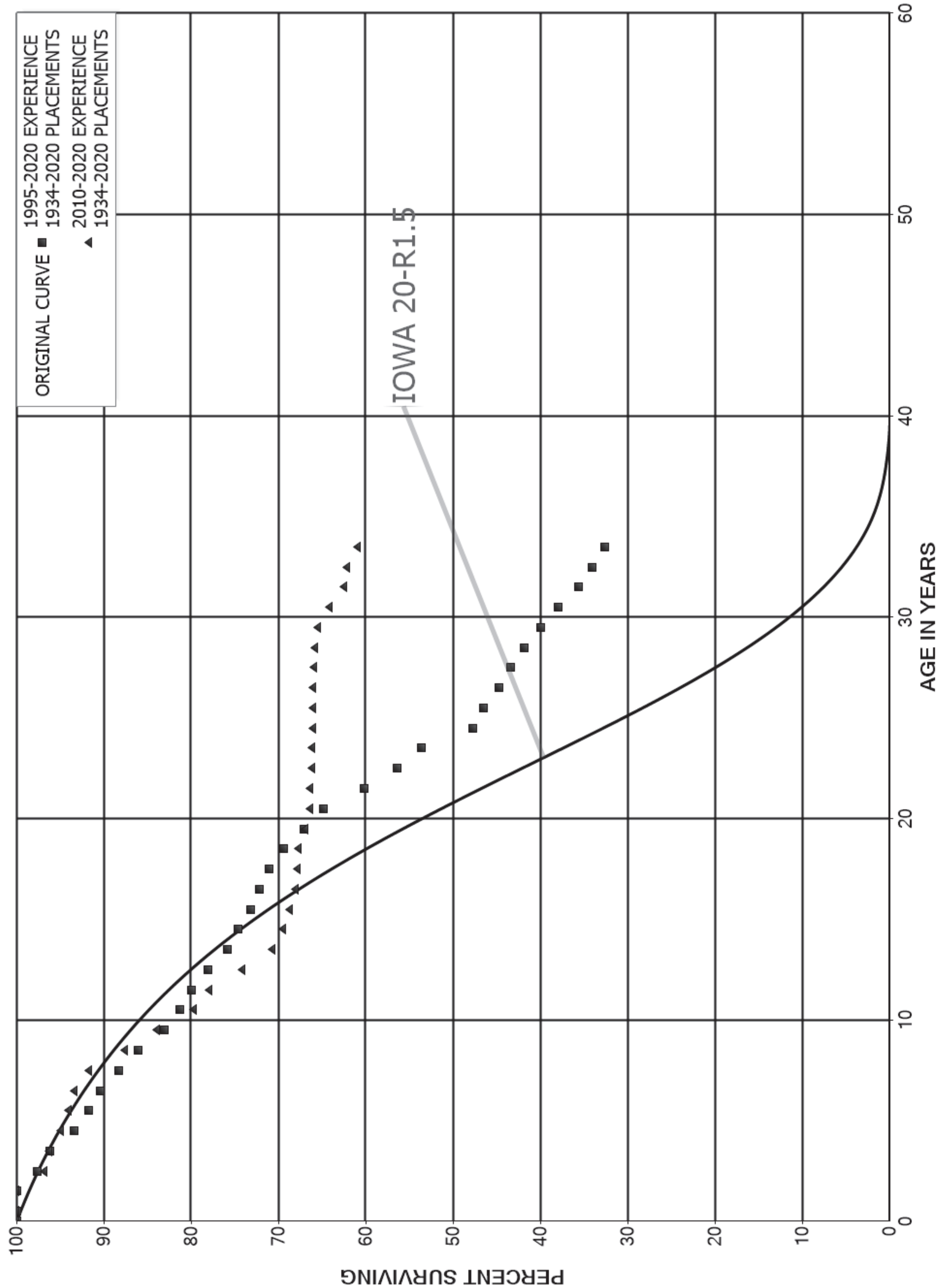
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,148	34	0.0082	0.9918	19.38
80.5	4,007		0.0000	1.0000	19.22
81.5	3,521	11	0.0032	0.9968	19.22
82.5	3,350	11	0.0034	0.9966	19.16
83.5	3,333	11	0.0034	0.9966	19.09
84.5	3,272	11	0.0035	0.9965	19.03
85.5	2,956		0.0000	1.0000	18.96
86.5					18.96

UNITIL ENERGY SYSTEMS, INC.
ACCOUNTS 370.00 AND 370.01 METERS AND METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 370.00 AND 370.01 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,286,749	101	0.0000	1.0000	100.00
0.5	17,563,289	18,092	0.0010	0.9990	100.00
1.5	17,008,090	379,503	0.0223	0.9777	99.90
2.5	15,914,682	235,278	0.0148	0.9852	97.67
3.5	15,200,084	441,599	0.0291	0.9709	96.22
4.5	14,510,727	259,229	0.0179	0.9821	93.43
5.5	14,317,150	212,937	0.0149	0.9851	91.76
6.5	14,517,888	337,144	0.0232	0.9768	90.39
7.5	14,740,748	367,308	0.0249	0.9751	88.30
8.5	14,766,762	521,957	0.0353	0.9647	86.09
9.5	14,747,626	317,518	0.0215	0.9785	83.05
10.5	15,111,805	233,743	0.0155	0.9845	81.26
11.5	14,885,159	355,012	0.0239	0.9761	80.01
12.5	14,509,833	415,039	0.0286	0.9714	78.10
13.5	12,106,944	205,607	0.0170	0.9830	75.86
14.5	11,846,611	215,637	0.0182	0.9818	74.58
15.5	11,576,600	167,143	0.0144	0.9856	73.22
16.5	11,374,974	170,702	0.0150	0.9850	72.16
17.5	11,172,088	259,389	0.0232	0.9768	71.08
18.5	10,896,419	370,448	0.0340	0.9660	69.43
19.5	10,503,036	353,457	0.0337	0.9663	67.07
20.5	9,958,910	716,002	0.0719	0.9281	64.81
21.5	9,113,641	561,716	0.0616	0.9384	60.15
22.5	8,332,069	419,088	0.0503	0.9497	56.44
23.5	7,755,366	846,458	0.1091	0.8909	53.60
24.5	6,607,141	177,062	0.0268	0.9732	47.75
25.5	6,064,916	232,218	0.0383	0.9617	46.47
26.5	5,155,937	149,968	0.0291	0.9709	44.70
27.5	4,312,552	152,432	0.0353	0.9647	43.40
28.5	3,509,715	159,497	0.0454	0.9546	41.86
29.5	3,090,399	155,291	0.0502	0.9498	39.96
30.5	2,512,560	155,012	0.0617	0.9383	37.95
31.5	1,999,979	84,153	0.0421	0.9579	35.61
32.5	1,330,371	57,549	0.0433	0.9567	34.11
33.5	916,309	59,088	0.0645	0.9355	32.64
34.5	407,472	55,702	0.1367	0.8633	30.53
35.5	283,601	7,995	0.0282	0.9718	26.36
36.5	221,702	11,356	0.0512	0.9488	25.61
37.5	197,437	879	0.0045	0.9955	24.30
38.5	189,701	2,575	0.0136	0.9864	24.19

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 370.00 AND 370.01 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	177,591	702	0.0040	0.9960	23.87
40.5	166,668	1,717	0.0103	0.9897	23.77
41.5	135,393	4,319	0.0319	0.9681	23.53
42.5	124,006	205	0.0017	0.9983	22.78
43.5	119,064	922	0.0077	0.9923	22.74
44.5	109,221		0.0000	1.0000	22.56
45.5	104,640		0.0000	1.0000	22.56
46.5	99,226		0.0000	1.0000	22.56
47.5	86,635		0.0000	1.0000	22.56
48.5	82,888		0.0000	1.0000	22.56
49.5	76,623		0.0000	1.0000	22.56
50.5	70,356	24	0.0003	0.9997	22.56
51.5	67,693		0.0000	1.0000	22.55
52.5	62,375	1,308	0.0210	0.9790	22.55
53.5	59,175	211	0.0036	0.9964	22.08
54.5	52,589	979	0.0186	0.9814	22.00
55.5	48,802	922	0.0189	0.9811	21.59
56.5	40,394	884	0.0219	0.9781	21.19
57.5	37,003	2,239	0.0605	0.9395	20.72
58.5	29,110	238	0.0082	0.9918	19.47
59.5	26,483	361	0.0136	0.9864	19.31
60.5	20,767		0.0000	1.0000	19.05
61.5	16,093	108	0.0067	0.9933	19.05
62.5	13,598	956	0.0703	0.9297	18.92
63.5	10,277	265	0.0258	0.9742	17.59
64.5	9,249	3	0.0003	0.9997	17.13
65.5	8,723	1,335	0.1531	0.8469	17.13
66.5	5,796	119	0.0205	0.9795	14.51
67.5	5,346	96	0.0180	0.9820	14.21
68.5	5,190	64	0.0123	0.9877	13.95
69.5	4,548		0.0000	1.0000	13.78
70.5	4,522		0.0000	1.0000	13.78
71.5	3,909		0.0000	1.0000	13.78
72.5	3,746	23	0.0061	0.9939	13.78
73.5	3,506	50	0.0141	0.9859	13.70
74.5	3,336	764	0.2290	0.7710	13.50
75.5	2,573	1,025	0.3985	0.6015	10.41
76.5	1,547	488	0.3151	0.6849	6.26
77.5	1,060	267	0.2520	0.7480	4.29
78.5	793	15	0.0189	0.9811	3.21
79.5	778	778	1.0000		3.15
80.5					

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 370.00 AND 370.01 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,191,249		0.0000	1.0000	100.00
0.5	7,813,493	934	0.0001	0.9999	100.00
1.5	6,746,221	218,679	0.0324	0.9676	99.99
2.5	8,079,885	52,148	0.0065	0.9935	96.75
3.5	7,705,425	105,339	0.0137	0.9863	96.12
4.5	7,038,638	59,726	0.0085	0.9915	94.81
5.5	6,692,258	53,814	0.0080	0.9920	94.00
6.5	6,369,476	112,274	0.0176	0.9824	93.25
7.5	5,904,842	261,999	0.0444	0.9556	91.60
8.5	5,088,764	214,001	0.0421	0.9579	87.54
9.5	5,143,323	262,004	0.0509	0.9491	83.86
10.5	4,793,703	102,812	0.0214	0.9786	79.59
11.5	4,731,019	232,648	0.0492	0.9508	77.88
12.5	4,407,124	202,821	0.0460	0.9540	74.05
13.5	2,357,152	43,305	0.0184	0.9816	70.64
14.5	2,448,646	25,805	0.0105	0.9895	69.34
15.5	2,898,886	26,156	0.0090	0.9910	68.61
16.5	3,421,473	12,420	0.0036	0.9964	67.99
17.5	3,889,511	4,627	0.0012	0.9988	67.75
18.5	4,026,110	50,376	0.0125	0.9875	67.67
19.5	4,322,657	34,601	0.0080	0.9920	66.82
20.5	4,395,620	2,952	0.0007	0.9993	66.29
21.5	4,773,750	9,588	0.0020	0.9980	66.24
22.5	4,898,638	3,815	0.0008	0.9992	66.11
23.5	5,228,825	3,799	0.0007	0.9993	66.06
24.5	5,006,434	2,051	0.0004	0.9996	66.01
25.5	4,760,497	4,597	0.0010	0.9990	65.98
26.5	4,106,647	2,724	0.0007	0.9993	65.92
27.5	3,439,783	8,598	0.0025	0.9975	65.87
28.5	2,807,475	11,471	0.0041	0.9959	65.71
29.5	2,563,909	52,746	0.0206	0.9794	65.44
30.5	2,114,249	54,544	0.0258	0.9742	64.09
31.5	1,711,138	11,438	0.0067	0.9933	62.44
32.5	1,126,179	22,450	0.0199	0.9801	62.02
33.5	753,694	27,837	0.0369	0.9631	60.79
34.5	277,644	17,948	0.0646	0.9354	58.54
35.5	193,591	7,995	0.0413	0.9587	54.76
36.5	143,059	11,356	0.0794	0.9206	52.50
37.5	124,062	879	0.0071	0.9929	48.33
38.5	119,926	2,575	0.0215	0.9785	47.99

UNITIL ENERGY SYSTEMS, INC.

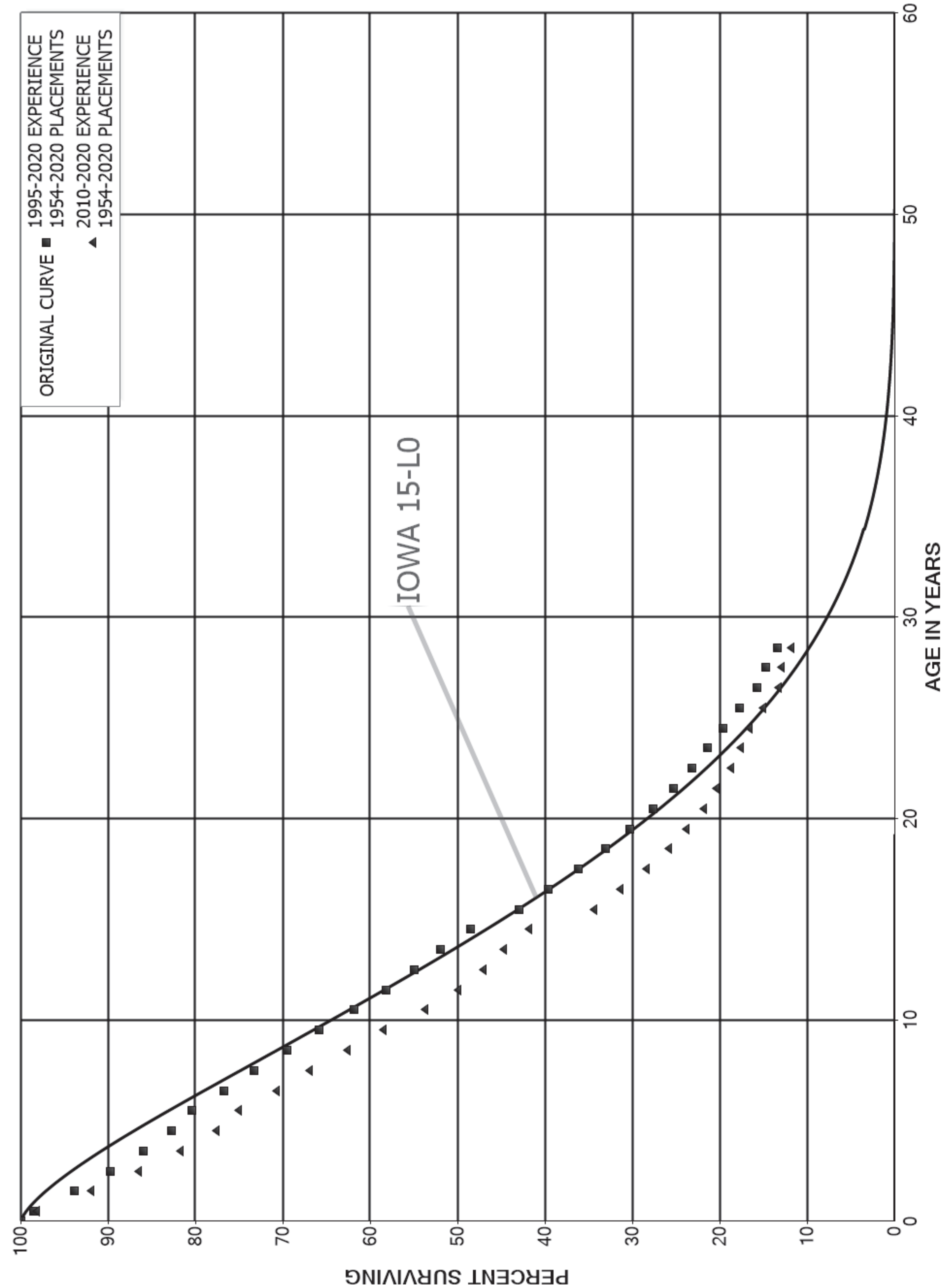
ACCOUNTS 370.00 AND 370.01 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,243	702	0.0061	0.9939	46.96
40.5	104,006	1,717	0.0165	0.9835	46.67
41.5	77,717	4,319	0.0556	0.9444	45.90
42.5	68,078	205	0.0030	0.9970	43.35
43.5	68,026	922	0.0135	0.9865	43.22
44.5	61,464		0.0000	1.0000	42.63
45.5	64,782		0.0000	1.0000	42.63
46.5	60,860		0.0000	1.0000	42.63
47.5	53,879		0.0000	1.0000	42.63
48.5	53,626		0.0000	1.0000	42.63
49.5	53,641		0.0000	1.0000	42.63
50.5	53,026	24	0.0005	0.9995	42.63
51.5	53,673		0.0000	1.0000	42.61
52.5	51,604	1,308	0.0253	0.9747	42.61
53.5	51,383	211	0.0041	0.9959	41.53
54.5	45,509	979	0.0215	0.9785	41.36
55.5	42,911	922	0.0215	0.9785	40.47
56.5	33,810	884	0.0262	0.9738	39.60
57.5	30,099	2,239	0.0744	0.9256	38.57
58.5	23,472	238	0.0101	0.9899	35.70
59.5	21,122	361	0.0171	0.9829	35.34
60.5	15,240		0.0000	1.0000	34.73
61.5	12,068	108	0.0089	0.9911	34.73
62.5	9,909	956	0.0965	0.9035	34.42
63.5	6,804	265	0.0389	0.9611	31.10
64.5	5,841	3	0.0005	0.9995	29.89
65.5	5,315	1,335	0.2512	0.7488	29.87
66.5	2,387	119	0.0498	0.9502	22.37
67.5	1,937	96	0.0496	0.9504	21.25
68.5	1,804	64	0.0355	0.9645	20.20
69.5	1,212		0.0000	1.0000	19.48
70.5	1,949		0.0000	1.0000	19.48
71.5	2,362		0.0000	1.0000	19.48
72.5	2,686	23	0.0084	0.9916	19.48
73.5	2,713	50	0.0183	0.9817	19.32
74.5	2,559	764	0.2986	0.7014	18.97
75.5	2,573	1,025	0.3985	0.6015	13.30
76.5	1,547	488	0.3151	0.6849	8.00
77.5	1,060	267	0.2520	0.7480	5.48
78.5	793	15	0.0189	0.9811	4.10
79.5	778	778	1.0000		4.02
80.5					

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,474,518	51,423	0.0148	0.9852	100.00
0.5	3,318,052	156,539	0.0472	0.9528	98.52
1.5	2,985,830	130,315	0.0436	0.9564	93.87
2.5	2,661,480	111,889	0.0420	0.9580	89.78
3.5	2,440,051	92,317	0.0378	0.9622	86.00
4.5	2,139,988	61,779	0.0289	0.9711	82.75
5.5	1,949,282	88,777	0.0455	0.9545	80.36
6.5	1,783,851	80,420	0.0451	0.9549	76.70
7.5	1,602,467	82,117	0.0512	0.9488	73.24
8.5	1,345,551	70,084	0.0521	0.9479	69.49
9.5	1,219,333	74,687	0.0613	0.9387	65.87
10.5	1,125,739	66,748	0.0593	0.9407	61.83
11.5	1,075,712	58,921	0.0548	0.9452	58.17
12.5	1,023,470	57,448	0.0561	0.9439	54.98
13.5	976,353	63,367	0.0649	0.9351	51.90
14.5	919,667	105,132	0.1143	0.8857	48.53
15.5	828,685	65,624	0.0792	0.9208	42.98
16.5	757,631	64,433	0.0850	0.9150	39.58
17.5	700,071	61,396	0.0877	0.9123	36.21
18.5	641,659	53,887	0.0840	0.9160	33.03
19.5	578,656	51,636	0.0892	0.9108	30.26
20.5	514,410	41,957	0.0816	0.9184	27.56
21.5	461,887	39,753	0.0861	0.9139	25.31
22.5	417,080	32,076	0.0769	0.9231	23.13
23.5	368,131	29,319	0.0796	0.9204	21.35
24.5	337,136	33,430	0.0992	0.9008	19.65
25.5	287,419	31,953	0.1112	0.8888	17.71
26.5	240,927	15,797	0.0656	0.9344	15.74
27.5	215,896	19,616	0.0909	0.9091	14.70
28.5	181,756	19,426	0.1069	0.8931	13.37
29.5	159,302	13,983	0.0878	0.9122	11.94
30.5	142,569	9,853	0.0691	0.9309	10.89
31.5	132,178	9,123	0.0690	0.9310	10.14
32.5	125,441	6,170	0.0492	0.9508	9.44
33.5	114,222	6,080	0.0532	0.9468	8.98
34.5	104,131	4,333	0.0416	0.9584	8.50
35.5	99,911	5,109	0.0511	0.9489	8.14
36.5	89,499	2,240	0.0250	0.9750	7.73
37.5	80,332	4,922	0.0613	0.9387	7.53
38.5	70,166	1,712	0.0244	0.9756	7.07

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,767	2,537	0.0392	0.9608	6.90
40.5	56,710	1,911	0.0337	0.9663	6.63
41.5	49,099	692	0.0141	0.9859	6.41
42.5	47,053	306	0.0065	0.9935	6.32
43.5	42,791	1,310	0.0306	0.9694	6.27
44.5	38,004	2,774	0.0730	0.9270	6.08
45.5	34,005	1,180	0.0347	0.9653	5.64
46.5	30,809	480	0.0156	0.9844	5.44
47.5	28,717	1,435	0.0500	0.9500	5.36
48.5	25,773	986	0.0383	0.9617	5.09
49.5	24,333	1,580	0.0649	0.9351	4.90
50.5	21,151	683	0.0323	0.9677	4.58
51.5	18,288	389	0.0213	0.9787	4.43
52.5	14,289	242	0.0169	0.9831	4.34
53.5	12,090		0.0000	1.0000	4.26
54.5	10,215		0.0000	1.0000	4.26
55.5	8,630	280	0.0325	0.9675	4.26
56.5	6,776		0.0000	1.0000	4.12
57.5	3,532		0.0000	1.0000	4.12
58.5	1,496	111	0.0742	0.9258	4.12
59.5	1,385		0.0000	1.0000	3.82
60.5	1,385	114	0.0820	0.9180	3.82
61.5	250		0.0000	1.0000	3.51
62.5	250		0.0000	1.0000	3.51
63.5	250		0.0000	1.0000	3.51
64.5	250		0.0000	1.0000	3.51
65.5	250		0.0000	1.0000	3.51
66.5					3.51

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,554,555	50,717	0.0199	0.9801	100.00
0.5	2,406,347	152,137	0.0632	0.9368	98.01
1.5	2,087,016	122,525	0.0587	0.9413	91.82
2.5	1,778,472	100,085	0.0563	0.9437	86.43
3.5	1,597,190	78,533	0.0492	0.9508	81.56
4.5	1,400,074	46,493	0.0332	0.9668	77.55
5.5	1,229,694	70,795	0.0576	0.9424	74.98
6.5	1,080,816	59,198	0.0548	0.9452	70.66
7.5	904,715	57,896	0.0640	0.9360	66.79
8.5	650,328	42,747	0.0657	0.9343	62.52
9.5	560,734	45,549	0.0812	0.9188	58.41
10.5	478,211	34,227	0.0716	0.9284	53.66
11.5	416,356	24,031	0.0577	0.9423	49.82
12.5	412,835	20,240	0.0490	0.9510	46.95
13.5	385,734	24,789	0.0643	0.9357	44.65
14.5	373,154	66,689	0.1787	0.8213	41.78
15.5	323,088	28,171	0.0872	0.9128	34.31
16.5	293,182	28,229	0.0963	0.9037	31.32
17.5	270,500	25,007	0.0924	0.9076	28.30
18.5	240,545	17,893	0.0744	0.9256	25.69
19.5	225,117	19,040	0.0846	0.9154	23.78
20.5	203,342	13,652	0.0671	0.9329	21.76
21.5	189,502	15,425	0.0814	0.9186	20.30
22.5	182,818	11,156	0.0610	0.9390	18.65
23.5	165,811	9,139	0.0551	0.9449	17.51
24.5	153,885	14,522	0.0944	0.9056	16.55
25.5	131,092	16,290	0.1243	0.8757	14.99
26.5	109,615	2,811	0.0256	0.9744	13.12
27.5	105,297	8,677	0.0824	0.9176	12.79
28.5	88,655	11,023	0.1243	0.8757	11.73
29.5	83,108	8,830	0.1062	0.8938	10.27
30.5	78,799	6,660	0.0845	0.9155	9.18
31.5	74,991	7,605	0.1014	0.8986	8.41
32.5	72,670	6,170	0.0849	0.9151	7.55
33.5	66,547	6,080	0.0914	0.9086	6.91
34.5	59,679	4,333	0.0726	0.9274	6.28
35.5	58,677	5,109	0.0871	0.9129	5.83
36.5	51,475	2,240	0.0435	0.9565	5.32
37.5	46,476	4,922	0.1059	0.8941	5.09
38.5	38,028	1,712	0.0450	0.9550	4.55

UNITIL ENERGY SYSTEMS, INC.

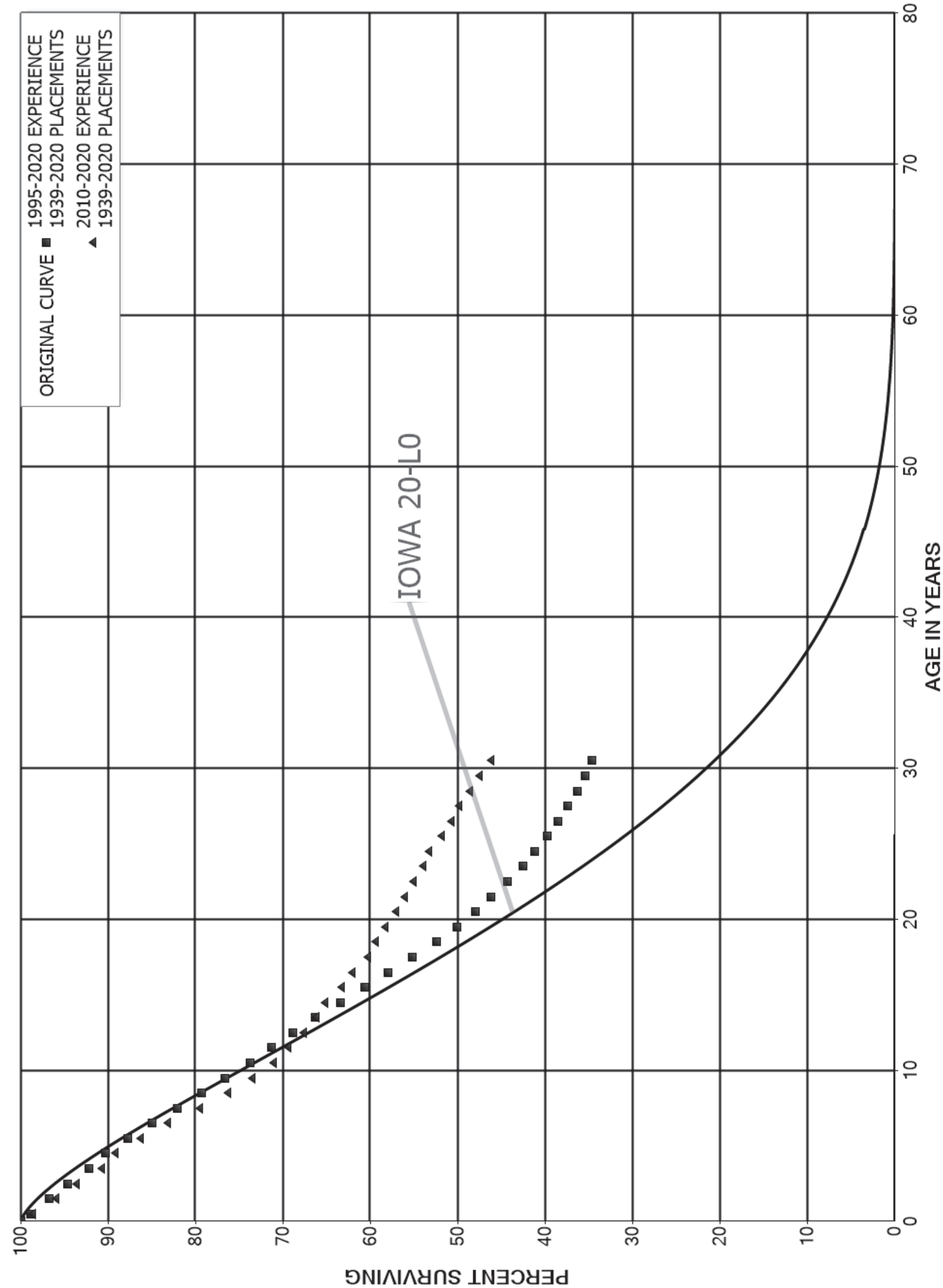
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,997	2,537	0.0705	0.9295	4.34
40.5	30,351	1,911	0.0630	0.9370	4.04
41.5	26,776	692	0.0258	0.9742	3.78
42.5	29,002	306	0.0106	0.9894	3.69
43.5	27,736	1,310	0.0472	0.9528	3.65
44.5	26,141	2,774	0.1061	0.8939	3.47
45.5	25,305	1,180	0.0466	0.9534	3.11
46.5	25,471	480	0.0189	0.9811	2.96
47.5	27,107	1,435	0.0529	0.9471	2.90
48.5	24,274	986	0.0406	0.9594	2.75
49.5	22,834	1,580	0.0692	0.9308	2.64
50.5	20,901	683	0.0327	0.9673	2.46
51.5	18,039	389	0.0215	0.9785	2.38
52.5	14,040	242	0.0172	0.9828	2.33
53.5	11,840		0.0000	1.0000	2.29
54.5	9,965		0.0000	1.0000	2.29
55.5	8,630	280	0.0325	0.9675	2.29
56.5	6,776		0.0000	1.0000	2.21
57.5	3,532		0.0000	1.0000	2.21
58.5	1,496	111	0.0742	0.9258	2.21
59.5	1,385		0.0000	1.0000	2.05
60.5	1,385	114	0.0820	0.9180	2.05
61.5	250		0.0000	1.0000	1.88
62.5	250		0.0000	1.0000	1.88
63.5	250		0.0000	1.0000	1.88
64.5	250		0.0000	1.0000	1.88
65.5	250		0.0000	1.0000	1.88
66.5					1.88

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,907,385	44,927	0.0115	0.9885	100.00
0.5	4,039,720	88,415	0.0219	0.9781	98.85
1.5	3,952,953	85,902	0.0217	0.9783	96.69
2.5	3,758,658	95,342	0.0254	0.9746	94.59
3.5	3,675,019	75,200	0.0205	0.9795	92.19
4.5	3,561,846	100,812	0.0283	0.9717	90.30
5.5	3,482,077	108,904	0.0313	0.9687	87.74
6.5	3,354,935	113,903	0.0340	0.9660	85.00
7.5	3,157,197	107,564	0.0341	0.9659	82.11
8.5	3,082,838	106,905	0.0347	0.9653	79.32
9.5	3,052,976	112,435	0.0368	0.9632	76.57
10.5	2,890,420	97,336	0.0337	0.9663	73.75
11.5	2,710,608	93,947	0.0347	0.9653	71.26
12.5	2,567,814	94,679	0.0369	0.9631	68.79
13.5	2,465,587	104,656	0.0424	0.9576	66.26
14.5	2,297,407	102,863	0.0448	0.9552	63.44
15.5	2,146,485	93,278	0.0435	0.9565	60.60
16.5	2,022,323	97,312	0.0481	0.9519	57.97
17.5	1,999,395	102,104	0.0511	0.9489	55.18
18.5	1,845,403	82,597	0.0448	0.9552	52.36
19.5	1,681,633	68,520	0.0407	0.9593	50.02
20.5	1,529,641	58,960	0.0385	0.9615	47.98
21.5	1,398,257	56,359	0.0403	0.9597	46.13
22.5	1,296,966	52,952	0.0408	0.9592	44.27
23.5	1,222,738	36,478	0.0298	0.9702	42.46
24.5	1,113,648	40,580	0.0364	0.9636	41.20
25.5	908,984	27,205	0.0299	0.9701	39.70
26.5	755,560	22,867	0.0303	0.9697	38.51
27.5	673,742	18,318	0.0272	0.9728	37.34
28.5	596,069	15,258	0.0256	0.9744	36.33
29.5	526,397	12,102	0.0230	0.9770	35.40
30.5	479,061	9,034	0.0189	0.9811	34.58
31.5	429,420	3,041	0.0071	0.9929	33.93
32.5	372,495	5,402	0.0145	0.9855	33.69
33.5	355,423	30,593	0.0861	0.9139	33.20
34.5	292,819	6,711	0.0229	0.9771	30.34
35.5	274,753	3,124	0.0114	0.9886	29.65
36.5	270,497	4,121	0.0152	0.9848	29.31
37.5	258,320	1,092	0.0042	0.9958	28.87
38.5	244,296	2,725	0.0112	0.9888	28.74

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,489	2,324	0.0109	0.9891	28.42
40.5	211,896	1,072	0.0051	0.9949	28.11
41.5	195,078	1,548	0.0079	0.9921	27.97
42.5	185,491	21,815	0.1176	0.8824	27.75
43.5	131,684	1,218	0.0092	0.9908	24.49
44.5	128,617	985	0.0077	0.9923	24.26
45.5	123,101	421	0.0034	0.9966	24.07
46.5	120,618	331	0.0027	0.9973	23.99
47.5	96,354	582	0.0060	0.9940	23.93
48.5	89,129	1,153	0.0129	0.9871	23.78
49.5	62,871	356	0.0057	0.9943	23.47
50.5	51,667	696	0.0135	0.9865	23.34
51.5	44,347	95	0.0021	0.9979	23.03
52.5	38,982	272	0.0070	0.9930	22.98
53.5	32,413	197	0.0061	0.9939	22.82
54.5	30,953		0.0000	1.0000	22.68
55.5	31,014	193	0.0062	0.9938	22.68
56.5	29,841	1,259	0.0422	0.9578	22.54
57.5	26,982	180	0.0067	0.9933	21.59
58.5	21,785		0.0000	1.0000	21.44
59.5	20,957		0.0000	1.0000	21.44
60.5	20,575	3,274	0.1591	0.8409	21.44
61.5	15,990		0.0000	1.0000	18.03
62.5	11,337	217	0.0192	0.9808	18.03
63.5	11,119	874	0.0786	0.9214	17.68
64.5	10,245		0.0000	1.0000	16.29
65.5	10,245		0.0000	1.0000	16.29
66.5	5,290		0.0000	1.0000	16.29
67.5	4,734		0.0000	1.0000	16.29
68.5	3,120	217	0.0697	0.9303	16.29
69.5	2,903		0.0000	1.0000	15.16
70.5	446		0.0000	1.0000	15.16
71.5	341		0.0000	1.0000	15.16
72.5	341		0.0000	1.0000	15.16
73.5	341		0.0000	1.0000	15.16
74.5	341		0.0000	1.0000	15.16
75.5	341		0.0000	1.0000	15.16
76.5	341		0.0000	1.0000	15.16
77.5	341		0.0000	1.0000	15.16
78.5	341		0.0000	1.0000	15.16

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77		0.0000	1.0000	15.16
80.5	77		0.0000	1.0000	15.16
81.5					15.16

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,633,009	25,191	0.0154	0.9846	100.00
0.5	1,718,318	46,168	0.0269	0.9731	98.46
1.5	1,644,944	40,063	0.0244	0.9756	95.81
2.5	1,579,198	48,316	0.0306	0.9694	93.48
3.5	1,567,870	27,181	0.0173	0.9827	90.62
4.5	1,527,810	48,851	0.0320	0.9680	89.05
5.5	1,445,058	52,516	0.0363	0.9637	86.20
6.5	1,359,199	59,204	0.0436	0.9564	83.07
7.5	1,253,243	51,138	0.0408	0.9592	79.45
8.5	1,243,133	45,054	0.0362	0.9638	76.21
9.5	1,247,191	42,644	0.0342	0.9658	73.45
10.5	1,204,893	28,847	0.0239	0.9761	70.93
11.5	1,117,455	27,410	0.0245	0.9755	69.24
12.5	1,072,512	23,379	0.0218	0.9782	67.54
13.5	1,008,624	15,704	0.0156	0.9844	66.07
14.5	1,077,555	30,186	0.0280	0.9720	65.04
15.5	1,106,736	22,960	0.0207	0.9793	63.22
16.5	1,090,265	29,660	0.0272	0.9728	61.90
17.5	1,053,882	16,470	0.0156	0.9844	60.22
18.5	1,035,108	19,450	0.0188	0.9812	59.28
19.5	982,730	20,109	0.0205	0.9795	58.16
20.5	928,772	16,134	0.0174	0.9826	56.97
21.5	892,662	16,369	0.0183	0.9817	55.98
22.5	842,328	16,393	0.0195	0.9805	54.96
23.5	820,861	10,859	0.0132	0.9868	53.89
24.5	755,837	20,506	0.0271	0.9729	53.18
25.5	570,785	12,167	0.0213	0.9787	51.73
26.5	437,566	7,777	0.0178	0.9822	50.63
27.5	375,671	9,104	0.0242	0.9758	49.73
28.5	343,639	7,945	0.0231	0.9769	48.53
29.5	290,308	8,332	0.0287	0.9713	47.40
30.5	266,447	5,479	0.0206	0.9794	46.04
31.5	229,602	2,511	0.0109	0.9891	45.10
32.5	251,662	5,402	0.0215	0.9785	44.60
33.5	241,722	30,593	0.1266	0.8734	43.65
34.5	183,711	6,711	0.0365	0.9635	38.12
35.5	164,932	3,124	0.0189	0.9811	36.73
36.5	180,560	4,121	0.0228	0.9772	36.03
37.5	176,558	1,092	0.0062	0.9938	35.21
38.5	189,345	2,725	0.0144	0.9856	34.99

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,406	2,324	0.0136	0.9864	34.49
40.5	170,058	1,072	0.0063	0.9937	34.02
41.5	158,718	1,548	0.0098	0.9902	33.81
42.5	155,880	21,815	0.1399	0.8601	33.48
43.5	103,667	1,218	0.0117	0.9883	28.79
44.5	96,636	985	0.0102	0.9898	28.45
45.5	92,233	421	0.0046	0.9954	28.16
46.5	91,349	331	0.0036	0.9964	28.04
47.5	72,406	582	0.0080	0.9920	27.93
48.5	66,045	1,153	0.0175	0.9825	27.71
49.5	40,381	356	0.0088	0.9912	27.23
50.5	32,185	696	0.0216	0.9784	26.99
51.5	30,078	95	0.0032	0.9968	26.40
52.5	24,713	272	0.0110	0.9890	26.32
53.5	17,880	197	0.0110	0.9890	26.03
54.5	16,419		0.0000	1.0000	25.74
55.5	24,419	193	0.0079	0.9921	25.74
56.5	23,801	1,259	0.0529	0.9471	25.54
57.5	22,558	180	0.0080	0.9920	24.19
58.5	17,360		0.0000	1.0000	24.00
59.5	20,511		0.0000	1.0000	24.00
60.5	20,234	3,274	0.1618	0.8382	24.00
61.5	15,649		0.0000	1.0000	20.11
62.5	10,995	217	0.0198	0.9802	20.11
63.5	10,778	874	0.0811	0.9189	19.72
64.5	9,903		0.0000	1.0000	18.12
65.5	9,903		0.0000	1.0000	18.12
66.5	4,949		0.0000	1.0000	18.12
67.5	4,393		0.0000	1.0000	18.12
68.5	3,043	217	0.0715	0.9285	18.12
69.5	2,825		0.0000	1.0000	16.82
70.5	446		0.0000	1.0000	16.82
71.5	341		0.0000	1.0000	16.82
72.5	341		0.0000	1.0000	16.82
73.5	341		0.0000	1.0000	16.82
74.5	341		0.0000	1.0000	16.82
75.5	341		0.0000	1.0000	16.82
76.5	341		0.0000	1.0000	16.82
77.5	341		0.0000	1.0000	16.82
78.5	341		0.0000	1.0000	16.82

UNITIL ENERGY SYSTEMS, INC.

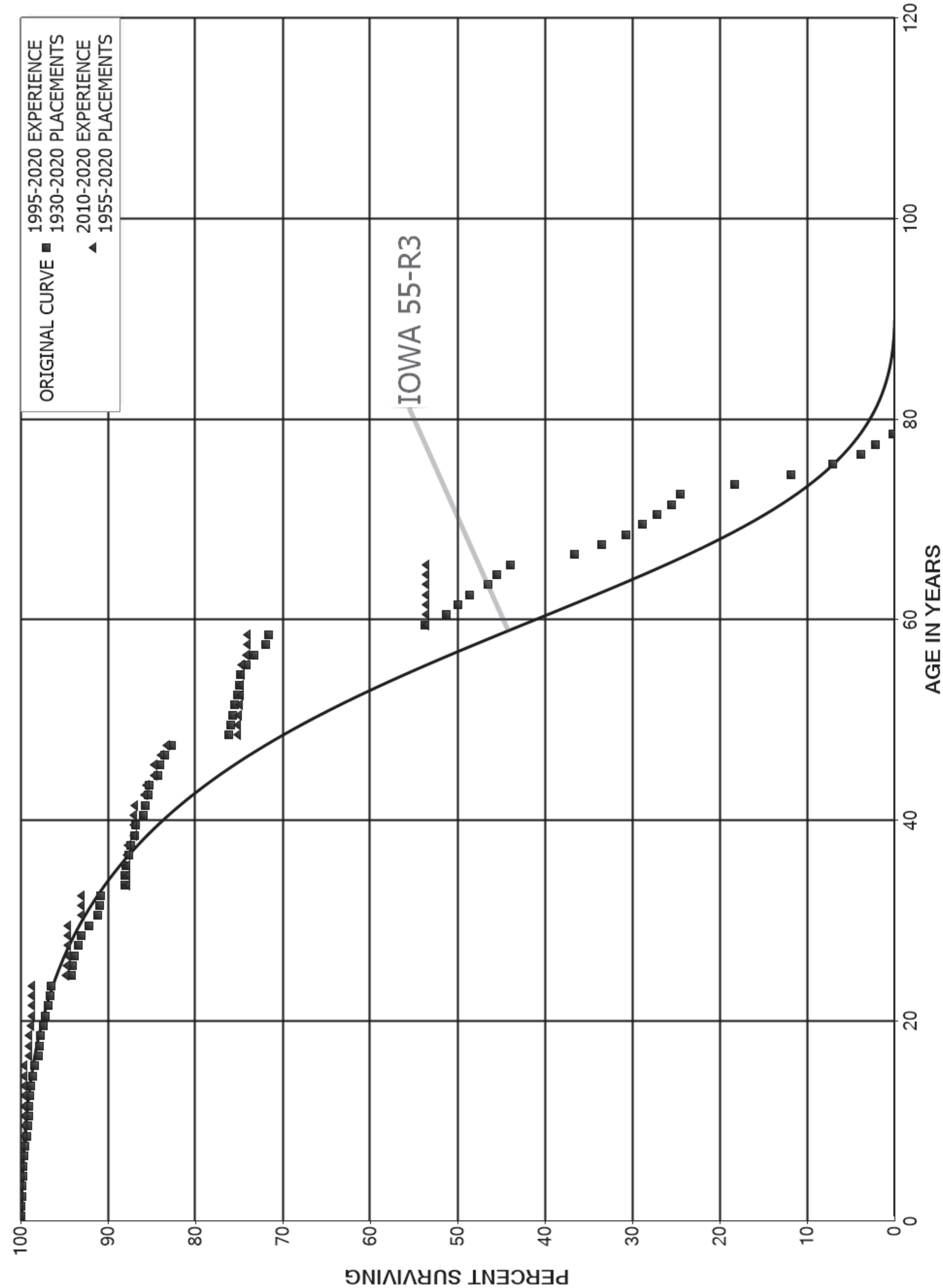
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77		0.0000	1.0000	16.82
80.5	77		0.0000	1.0000	16.82
81.5					16.82

UNITIL ENERGY SYSTEMS, INC.
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,032,322	628	0.0000	1.0000	100.00
0.5	2,242,045	796	0.0004	0.9996	100.00
1.5	2,310,156	2,082	0.0009	0.9991	99.96
2.5	2,328,673	926	0.0004	0.9996	99.87
3.5	2,069,998	1,676	0.0008	0.9992	99.83
4.5	2,139,136	1,368	0.0006	0.9994	99.75
5.5	2,209,404	1,436	0.0007	0.9993	99.69
6.5	2,129,795	1,697	0.0008	0.9992	99.62
7.5	2,261,514	5,239	0.0023	0.9977	99.54
8.5	2,237,012	1,968	0.0009	0.9991	99.31
9.5	2,209,072	2,789	0.0013	0.9987	99.22
10.5	2,223,542	1,970	0.0009	0.9991	99.10
11.5	2,107,932	1,676	0.0008	0.9992	99.01
12.5	1,863,842	1,892	0.0010	0.9990	98.93
13.5	1,894,581	3,107	0.0016	0.9984	98.83
14.5	2,235,298	5,662	0.0025	0.9975	98.67
15.5	2,236,482	11,429	0.0051	0.9949	98.42
16.5	2,161,701	2,088	0.0010	0.9990	97.92
17.5	2,151,316	2,085	0.0010	0.9990	97.82
18.5	2,138,464	6,986	0.0033	0.9967	97.73
19.5	2,116,450	5,034	0.0024	0.9976	97.41
20.5	2,059,990	6,202	0.0030	0.9970	97.18
21.5	2,107,785	5,108	0.0024	0.9976	96.88
22.5	1,986,398	3,631	0.0018	0.9982	96.65
23.5	1,755,683	42,482	0.0242	0.9758	96.47
24.5	1,643,698	1,290	0.0008	0.9992	94.14
25.5	1,553,735	4,438	0.0029	0.9971	94.06
26.5	1,396,343	6,008	0.0043	0.9957	93.80
27.5	1,295,654	4,560	0.0035	0.9965	93.39
28.5	1,847,712	17,816	0.0096	0.9904	93.06
29.5	1,807,335	20,306	0.0112	0.9888	92.17
30.5	1,735,820	3,928	0.0023	0.9977	91.13
31.5	1,635,884	2,443	0.0015	0.9985	90.92
32.5	1,586,477	47,370	0.0299	0.9701	90.79
33.5	1,394,098	1,039	0.0007	0.9993	88.08
34.5	1,359,259	1,036	0.0008	0.9992	88.01
35.5	1,307,210	5,590	0.0043	0.9957	87.95
36.5	1,278,602	3,341	0.0026	0.9974	87.57
37.5	1,269,759	5,476	0.0043	0.9957	87.34
38.5	1,252,117	2,114	0.0017	0.9983	86.96

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2020 EXPERIENCE BAND 1995-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,387,919	13,520	0.0097	0.9903	86.82
40.5	1,006,968	3,301	0.0033	0.9967	85.97
41.5	953,978	2,807	0.0029	0.9971	85.69
42.5	902,380	1,645	0.0018	0.9982	85.44
43.5	900,628	10,190	0.0113	0.9887	85.28
44.5	891,022	2,095	0.0024	0.9976	84.32
45.5	894,928	7,027	0.0079	0.9921	84.12
46.5	881,625	8,126	0.0092	0.9908	83.46
47.5	822,883	64,935	0.0789	0.9211	82.69
48.5	750,353	1,627	0.0022	0.9978	76.16
49.5	747,588	3,016	0.0040	0.9960	76.00
50.5	744,977	1,787	0.0024	0.9976	75.69
51.5	745,065	3,579	0.0048	0.9952	75.51
52.5	743,370	1,949	0.0026	0.9974	75.15
53.5	740,533	1,371	0.0019	0.9981	74.95
54.5	229,172	2,011	0.0088	0.9912	74.81
55.5	227,892	2,616	0.0115	0.9885	74.15
56.5	226,769	4,296	0.0189	0.9811	73.30
57.5	223,482	902	0.0040	0.9960	71.92
58.5	173,725	43,513	0.2505	0.7495	71.62
59.5	137,782	6,022	0.0437	0.9563	53.69
60.5	137,908	3,697	0.0268	0.9732	51.34
61.5	139,143	3,608	0.0259	0.9741	49.96
62.5	138,763	6,197	0.0447	0.9553	48.67
63.5	138,171	2,983	0.0216	0.9784	46.49
64.5	137,577	4,825	0.0351	0.9649	45.49
65.5	23,043	3,801	0.1650	0.8350	43.89
66.5	19,242	1,666	0.0866	0.9134	36.65
67.5	17,575	1,440	0.0819	0.9181	33.48
68.5	16,135	1,005	0.0623	0.9377	30.74
69.5	15,131	856	0.0566	0.9434	28.82
70.5	14,275	870	0.0609	0.9391	27.19
71.5	13,405	565	0.0421	0.9579	25.53
72.5	12,840	3,254	0.2534	0.7466	24.46
73.5	9,586	3,394	0.3540	0.6460	18.26
74.5	6,193	2,473	0.3993	0.6007	11.80
75.5	3,720	1,717	0.4614	0.5386	7.09
76.5	2,004	888	0.4433	0.5567	3.82
77.5	1,115	1,026	0.9201	0.0799	2.12
78.5	89	89	1.0000		0.17
79.5					

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,694,899		0.0000	1.0000	100.00
0.5	859,644		0.0000	1.0000	100.00
1.5	1,100,967	759	0.0007	0.9993	100.00
2.5	1,133,536		0.0000	1.0000	99.93
3.5	907,812	901	0.0010	0.9990	99.93
4.5	929,454	7	0.0000	1.0000	99.83
5.5	1,022,883		0.0000	1.0000	99.83
6.5	841,824		0.0000	1.0000	99.83
7.5	836,867	3,008	0.0036	0.9964	99.83
8.5	793,084		0.0000	1.0000	99.47
9.5	769,899		0.0000	1.0000	99.47
10.5	767,310		0.0000	1.0000	99.47
11.5	781,799		0.0000	1.0000	99.47
12.5	738,302		0.0000	1.0000	99.47
13.5	782,632		0.0000	1.0000	99.47
14.5	836,694		0.0000	1.0000	99.47
15.5	952,206	4,530	0.0048	0.9952	99.47
16.5	925,025		0.0000	1.0000	99.00
17.5	935,390		0.0000	1.0000	99.00
18.5	945,406	2,093	0.0022	0.9978	99.00
19.5	1,021,814	1,231	0.0012	0.9988	98.78
20.5	1,059,915		0.0000	1.0000	98.66
21.5	1,160,514		0.0000	1.0000	98.66
22.5	1,172,960		0.0000	1.0000	98.66
23.5	977,758	39,550	0.0404	0.9596	98.66
24.5	913,212	8	0.0000	1.0000	94.67
25.5	827,368	1,708	0.0021	0.9979	94.67
26.5	671,505		0.0000	1.0000	94.47
27.5	599,649		0.0000	1.0000	94.47
28.5	642,220	20	0.0000	1.0000	94.47
29.5	986,295	15,920	0.0161	0.9839	94.47
30.5	967,324		0.0000	1.0000	92.95
31.5	925,647	123	0.0001	0.9999	92.95
32.5	820,866	46,237	0.0563	0.9437	92.93
33.5	631,711	8	0.0000	1.0000	87.70
34.5	597,119	17	0.0000	1.0000	87.70
35.5	551,473	70	0.0001	0.9999	87.70
36.5	578,290	746	0.0013	0.9987	87.68
37.5	583,437	3,814	0.0065	0.9935	87.57
38.5	566,806		0.0000	1.0000	87.00

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2020 EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	558,597	10	0.0000	1.0000	87.00
40.5	189,902	320	0.0017	0.9983	87.00
41.5	144,481	1,826	0.0126	0.9874	86.85
42.5	93,964	252	0.0027	0.9973	85.75
43.5	668,325	6,850	0.0102	0.9898	85.52
44.5	661,939	494	0.0007	0.9993	84.65
45.5	662,199	5,810	0.0088	0.9912	84.58
46.5	650,583	4,818	0.0074	0.9926	83.84
47.5	650,752	63,581	0.0977	0.9023	83.22
48.5	574,310		0.0000	1.0000	75.09
49.5	573,197	754	0.0013	0.9987	75.09
50.5	572,680	1,206	0.0021	0.9979	74.99
51.5	572,918	1,164	0.0020	0.9980	74.83
52.5	571,911		0.0000	1.0000	74.68
53.5	569,430	127	0.0002	0.9998	74.68
54.5	209,652	237	0.0011	0.9989	74.66
55.5	208,951	1,444	0.0069	0.9931	74.58
56.5	207,507	157	0.0008	0.9992	74.06
57.5	207,350	54	0.0003	0.9997	74.01
58.5	151,734	42,025	0.2770	0.7230	73.99
59.5	109,709		0.0000	1.0000	53.50
60.5	109,709		0.0000	1.0000	53.50
61.5	109,709		0.0000	1.0000	53.50
62.5	109,709		0.0000	1.0000	53.50
63.5	109,709		0.0000	1.0000	53.50
64.5	109,709		0.0000	1.0000	53.50
65.5					53.50

PART VIII. NET SALVAGE STATISTICS

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995	4,528	3,166	70		0	3,166-	70-
1996	104		0		0		0
1997	7,005	3,488	50	751	11	2,737-	39-
1998							
1999	39,095	28,110	72	3,824	10	24,286-	62-
2000	3,000	1,872	62	250	8	1,622-	54-
2001	3,500	2,903	83	763	22	2,140-	61-
2002	1,486	1,078	73	115	8	963-	65-
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
TOTAL	58,718	40,617	69	5,703	10	34,914-	59-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
95-97	3,879	2,218	57	250	6	1,968-	51-
96-98	2,370	1,163	49	250	11	912-	39-
97-99	15,367	10,533	69	1,525	10	9,008-	59-
98-00	14,032	9,994	71	1,358	10	8,636-	62-
99-01	15,198	10,962	72	1,612	11	9,349-	62-
00-02	2,662	1,951	73	376	14	1,575-	59-
01-03	1,662	1,327	80	293	18	1,034-	62-
02-04	495	359	73	38	8	321-	65-
03-05							
04-06							
05-07							
06-08							

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20							

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	79,290	42,685	54	16,596	21	26,089-	33-
1996	161,461	94,743	59	21,926	14	72,817-	45-
1997	152,509	85,123	56	14,677	10	70,446-	46-
1998	47,517	39,154	82	7,087	15	32,067-	67-
1999	72,476	52,380	72	7,748	11	44,632-	62-
2000	107,961	67,894	63	9,155	8	58,739-	54-
2001	66,111	34,300	52	10,945	17	23,355-	35-
2002	176,062	139,408	79	12,742	7	126,666-	72-
2003	52,126	42,721	82	3,304	6	39,417-	76-
2004	75,850	68,284	90	3,452	5	64,832-	85-
2005	26,444	29,441	111	931	4	28,510-	108-
2006	122,758	68,190	56	4,332	4	63,858-	52-
2007	195,446	157,706	81	13,957	7	143,749-	74-
2008	61,843	7,903	13	450	1	7,453-	12-
2009	102,491	15,082	15		0	15,082-	15-
2010	63,334	25,387	40	678	1	24,709-	39-
2011	14,188	4,014	28		0	4,014-	28-
2012	138,609	148,497	107	1,452	1	147,044-	106-
2013	19,974	3,131	16		0	3,131-	16-
2014	89,596	10,488	12	83	0	10,405-	12-
2015	98,247	19,844	20		0	19,844-	20-
2016	180,145	36,398	20	385	0	36,012-	20-
2017	117,448	5,888	5		0	5,888-	5-
2018	75,409	52,152	69		0	52,152-	69-
2019	150,096	15,687	10		0	15,687-	10-
2020	1,380,497	860,945	62	83	0	860,862-	62-
TOTAL	3,827,889	2,127,444	56	129,984	3	1,997,460-	52-

THREE-YEAR MOVING AVERAGES

95-97	131,087	74,184	57	17,733	14	56,451-	43-
96-98	120,496	73,007	61	14,563	12	58,443-	49-
97-99	90,834	58,886	65	9,837	11	49,048-	54-
98-00	75,985	53,143	70	7,997	11	45,146-	59-
99-01	82,183	51,525	63	9,283	11	42,242-	51-
00-02	116,711	80,534	69	10,947	9	69,587-	60-
01-03	98,100	72,143	74	8,997	9	63,146-	64-
02-04	101,346	83,471	82	6,499	6	76,972-	76-
03-05	51,473	46,815	91	2,562	5	44,253-	86-
04-06	75,017	55,305	74	2,905	4	52,400-	70-
05-07	114,883	85,112	74	6,407	6	78,706-	69-
06-08	126,682	77,933	62	6,246	5	71,687-	57-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	119,927	60,230	50	4,802	4	55,428-	46-
08-10	75,889	16,124	21	376	0	15,748-	21-
09-11	60,004	14,828	25	226	0	14,602-	24-
10-12	72,044	59,299	82	710	1	58,589-	81-
11-13	57,590	51,880	90	484	1	51,396-	89-
12-14	82,726	54,039	65	512	1	53,527-	65-
13-15	69,272	11,154	16	28	0	11,127-	16-
14-16	122,663	22,243	18	156	0	22,087-	18-
15-17	131,947	20,710	16	128	0	20,581-	16-
16-18	124,334	31,479	25	128	0	31,351-	25-
17-19	114,318	24,575	21		0	24,575-	21-
18-20	535,334	309,595	58	28	0	309,567-	58-
FIVE-YEAR AVERAGE							
16-20	380,719	194,214	51	94	0	194,120-	51-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	98,631	53,923	55	20,117	20	33,806-	34-
1996	130,620	70,685	54	21,214	16	49,471-	38-
1997	132,246	67,382	51	13,888	11	53,494-	40-
1998	112,808	70,888	63	16,363	15	54,525-	48-
1999	157,884	116,125	74	23,559	15	92,566-	59-
2000	141,717	94,430	67	13,560	10	80,870-	57-
2001	206,613	167,045	81	25,749	12	141,296-	68-
2002	136,447	118,772	87	9,048	7	109,724-	80-
2003	178,664	140,349	79	12,041	7	128,308-	72-
2004	166,758	156,689	94	5,742	3	150,947-	91-
2005	171,500	186,931	109	5,750	3	181,181-	106-
2006	232,727	186,345	80	16,257	7	170,088-	73-
2007	258,398	209,102	81	14,634	6	194,468-	75-
2008	195,506	226,091	116	6,152	3	219,939-	112-
2009	245,951	384,764	156	7,897	3	376,867-	153-
2010	290,882	447,959	154	8,021	3	439,938-	151-
2011	259,343	493,559	190	2,872	1	490,687-	189-
2012	381,241	275,206	72	4,154	1	271,052-	71-
2013	520,923	377,196	72	6,541	1	370,655-	71-
2014	515,504	358,855	70	4,778	1	354,076-	69-
2015	386,259	280,538	73	6,013	2	274,525-	71-
2016	348,903	256,752	74	4,862	1	251,890-	72-
2017	302,782	154,558	51	3,388	1	151,170-	50-
2018	448,980	598,930	133	4,607	1	594,324-	132-
2019	745,124	308,634	41	6,708	1	301,926-	41-
2020	639,678	677,404	106	6,556	1	670,848-	105-
TOTAL	7,406,088	6,479,113	87	270,472	4	6,208,642-	84-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
95-97	120,499	63,997	53	18,406	15	45,590-	38-
96-98	125,225	69,652	56	17,155	14	52,497-	42-
97-99	134,313	84,798	63	17,937	13	66,862-	50-
98-00	137,470	93,814	68	17,827	13	75,987-	55-
99-01	168,738	125,867	75	20,956	12	104,911-	62-
00-02	161,592	126,749	78	16,119	10	110,630-	68-
01-03	173,908	142,055	82	15,613	9	126,443-	73-
02-04	160,623	138,603	86	8,944	6	129,660-	81-
03-05	172,307	161,323	94	7,844	5	153,479-	89-
04-06	190,328	176,655	93	9,250	5	167,405-	88-
05-07	220,875	194,126	88	12,214	6	181,912-	82-
06-08	228,877	207,179	91	12,348	5	194,832-	85-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	233,285	273,319	117	9,561	4	263,758-	113-
08-10	244,113	352,938	145	7,357	3	345,581-	142-
09-11	265,392	442,094	167	6,263	2	435,831-	164-
10-12	310,489	405,575	131	5,016	2	400,559-	129-
11-13	387,169	381,987	99	4,522	1	377,465-	97-
12-14	472,556	337,086	71	5,158	1	331,928-	70-
13-15	474,229	338,863	71	5,777	1	333,086-	70-
14-16	416,889	298,715	72	5,218	1	293,497-	70-
15-17	345,981	230,616	67	4,754	1	225,862-	65-
16-18	366,888	336,747	92	4,286	1	332,461-	91-
17-19	498,962	354,041	71	4,901	1	349,140-	70-
18-20	611,261	528,323	86	5,957	1	522,366-	85-
FIVE-YEAR AVERAGE							
16-20	497,093	399,256	80	5,224	1	394,032-	79-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	95,897	55,920	58	17,324	18	38,596-	40-
1996	168,054	93,264	55	25,941	15	67,323-	40-
1997	197,378	105,706	54	19,788	10	85,918-	44-
1998	160,490	102,543	64	23,316	15	79,227-	49-
1999	152,262	111,263	73	20,455	13	90,808-	60-
2000	245,965	163,494	66	23,419	10	140,075-	57-
2001	185,665	150,221	81	23,641	13	126,580-	68-
2002	201,762	174,133	86	13,494	7	160,639-	80-
2003	428,872	336,032	78	29,006	7	307,026-	72-
2004	276,004	256,563	93	10,284	4	246,279-	89-
2005	381,854	405,680	106	12,042	3	393,638-	103-
2006	484,573	381,356	79	32,912	7	348,444-	72-
2007	584,934	473,227	81	33,175	6	440,052-	75-
2008	738,382	455,089	62	12,624	2	442,465-	60-
2009	504,864	440,570	87	16,836	3	423,734-	84-
2010	850,735	521,471	61	23,118	3	498,353-	59-
2011	582,544	853,510	147	4,119	1	849,392-	146-
2012	750,239	459,331	61	9,299	1	450,031-	60-
2013	938,405	439,517	47	14,654	2	424,862-	45-
2014	637,176	364,179	57	9,219	1	354,960-	56-
2015	690,463	261,557	38	18,264	3	243,293-	35-
2016	701,357	318,438	45	15,453	2	302,985-	43-
2017	511,652	239,210	47	5,553	1	233,658-	46-
2018	704,772	587,509	83	11,454	2	576,055-	82-
2019	777,474	527,690	68	11,516	1	516,174-	66-
2020	1,086,410	998,041	92	22,401	2	975,640-	90-
TOTAL	13,038,183	9,275,514	71	459,306	4	8,816,207-	68-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
95-97	153,776	84,963	55	21,018	14	63,946-	42-
96-98	175,307	100,504	57	23,015	13	77,489-	44-
97-99	170,043	106,504	63	21,186	12	85,318-	50-
98-00	186,239	125,767	68	22,397	12	103,370-	56-
99-01	194,631	141,659	73	22,505	12	119,154-	61-
00-02	211,131	162,616	77	20,185	10	142,431-	67-
01-03	272,100	220,129	81	22,047	8	198,082-	73-
02-04	302,213	255,576	85	17,595	6	237,981-	79-
03-05	362,243	332,758	92	17,111	5	315,648-	87-
04-06	380,810	347,866	91	18,413	5	329,454-	87-
05-07	483,787	420,088	87	26,043	5	394,045-	81-
06-08	602,630	436,557	72	26,237	4	410,320-	68-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	609,393	456,295	75	20,878	3	435,417-	71-
08-10	697,994	472,377	68	17,526	3	454,851-	65-
09-11	646,048	605,184	94	14,691	2	590,493-	91-
10-12	727,839	611,437	84	12,179	2	599,259-	82-
11-13	757,063	584,119	77	9,357	1	574,762-	76-
12-14	775,273	421,009	54	11,057	1	409,951-	53-
13-15	755,348	355,084	47	14,045	2	341,039-	45-
14-16	676,332	314,725	47	14,312	2	300,413-	44-
15-17	634,491	273,069	43	13,090	2	259,979-	41-
16-18	639,260	381,719	60	10,820	2	370,899-	58-
17-19	664,633	451,470	68	9,508	1	441,962-	66-
18-20	856,219	704,413	82	15,124	2	689,289-	81-
FIVE-YEAR AVERAGE							
16-20	756,333	534,178	71	13,275	2	520,902-	69-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995	817	572	70	87	11	485-	59-
1996	516	305	59	69	13	236-	46-
1997	2,328	1,372	59	210	9	1,162-	50-
1998	1,100	1,074	98	167	15	907-	82-
1999	2,832	2,036	72	277	10	1,759-	62-
2000	829	517	62	69	8	448-	54-
2001	1,012	840	83	221	22	619-	61-
2002	375	440	117	16	4	424-	113-
2003	2,500	2,163	87	145	6	2,018-	81-
2004	2,593	2,298	89	128	5	2,170-	84-
2005	411	514	125	19	5	495-	120-
2006	5,808	2,952	51	166	3	2,786-	48-
2007	2,699	2,159	80	163	6	1,996-	74-
2008	43,243	470	1	2	0	468-	1-
2009	117	1,329			0	1,329-	
2010	5,895	2,044	35	157	3	1,887-	32-
2011	4,761	7,411	156	272	6	7,138-	150-
2012	4,038	246	6	11	0	235-	6-
2013	1,990	543	27	96	5	447-	22-
2014	13,438	1,169	9	5	0	1,165-	9-
2015	11,159	4,019	36	158	1	3,861-	35-
2016	6,337	465	7		0	465-	7-
2017	2,274	101	4		0	101-	4-
2018	4,292	2,227	52		0	2,227-	52-
2019	4,816	7,292	151	14	0	7,278-	151-
2020	7,099	11,258	159	71	1	11,187-	158-
TOTAL	133,281	55,815	42	2,524	2	53,291-	40-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
95-97	1,220	750	61	122	10	628-	51-
96-98	1,315	917	70	149	11	768-	58-
97-99	2,087	1,494	72	218	10	1,276-	61-
98-00	1,587	1,209	76	171	11	1,038-	65-
99-01	1,558	1,131	73	189	12	942-	60-
00-02	739	599	81	102	14	497-	67-
01-03	1,296	1,148	89	127	10	1,020-	79-
02-04	1,823	1,634	90	96	5	1,537-	84-
03-05	1,835	1,658	90	97	5	1,561-	85-
04-06	2,937	1,921	65	104	4	1,817-	62-
05-07	2,973	1,875	63	116	4	1,759-	59-
06-08	17,250	1,860	11	110	1	1,750-	10-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	15,353	1,319	9	55	0	1,264-	8-
08-10	16,418	1,281	8	53	0	1,228-	7-
09-11	3,591	3,594	100	143	4	3,451-	96-
10-12	4,898	3,233	66	147	3	3,087-	63-
11-13	3,596	2,733	76	126	4	2,607-	72-
12-14	6,489	653	10	37	1	615-	9-
13-15	8,863	1,910	22	86	1	1,824-	21-
14-16	10,312	1,884	18	54	1	1,830-	18-
15-17	6,590	1,528	23	53	1	1,475-	22-
16-18	4,301	931	22		0	931-	22-
17-19	3,794	3,207	85	5	0	3,202-	84-
18-20	5,402	6,926	128	28	1	6,897-	128-
FIVE-YEAR AVERAGE							
16-20	4,964	4,269	86	17	0	4,251-	86-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	28,102	18,394	65	3,791	13	14,603-	52-
1996	48,967	28,609	58	6,721	14	21,888-	45-
1997	53,450	31,347	59	4,862	9	26,485-	50-
1998	12,644	8,759	69	1,851	15	6,908-	55-
1999	20,580	14,918	72	2,389	12	12,529-	61-
2000	28,656	19,171	67	2,765	10	16,406-	57-
2001	37,488	30,572	82	5,843	16	24,729-	66-
2002	13,577	11,651	86	913	7	10,738-	79-
2003	45,126	38,324	85	2,702	6	35,622-	79-
2004	35,850	33,316	93	1,339	4	31,977-	89-
2005	30,362	32,929	108	1,006	3	31,923-	105-
2006	58,644	34,821	59	2,386	4	32,435-	55-
2007	64,826	52,230	81	3,767	6	48,463-	75-
2008	36,465	26,909	74	469	1	26,440-	73-
2009	26,144	31,580	121	1,645	6	29,935-	115-
2010	61,348	44,208	72	7,076	12	37,132-	61-
2011	47,895	45,120	94	3,493	7	41,627-	87-
2012	44,245	16,617	38	338	1	16,278-	37-
2013	84,284	28,370	34	8,856	11	19,515-	23-
2014	63,234	20,329	32	1,427	2	18,901-	30-
2015	170,183	27,102	16	8,010	5	19,092-	11-
2016	88,835	16,626	19	8,084	9	8,542-	10-
2017	101,085	33,020	33	3,292	3	29,728-	29-
2018	93,582	81,626	87	785	1	80,841-	86-
2019	72,624	70,708	97	115	0	70,593-	97-
2020	93,997	91,504	97	4,747	5	86,757-	92-
TOTAL	1,462,192	888,760	61	88,673	6	800,086-	55-

THREE-YEAR MOVING AVERAGES

95-97	43,506	26,117	60	5,125	12	20,992-	48-
96-98	38,354	22,905	60	4,478	12	18,427-	48-
97-99	28,891	18,341	63	3,034	11	15,307-	53-
98-00	20,627	14,283	69	2,335	11	11,948-	58-
99-01	28,908	21,554	75	3,666	13	17,888-	62-
00-02	26,574	20,465	77	3,174	12	17,291-	65-
01-03	32,064	26,849	84	3,153	10	23,696-	74-
02-04	31,518	27,764	88	1,651	5	26,112-	83-
03-05	37,113	34,856	94	1,682	5	33,174-	89-
04-06	41,619	33,689	81	1,577	4	32,112-	77-
05-07	51,277	39,993	78	2,386	5	37,607-	73-
06-08	53,312	37,987	71	2,207	4	35,779-	67-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	42,478	36,906	87	1,960	5	34,946-	82-
08-10	41,319	34,232	83	3,063	7	31,169-	75-
09-11	45,129	40,303	89	4,071	9	36,231-	80-
10-12	51,163	35,315	69	3,636	7	31,679-	62-
11-13	58,808	30,036	51	4,229	7	25,807-	44-
12-14	63,921	21,772	34	3,541	6	18,232-	29-
13-15	105,900	25,267	24	6,098	6	19,169-	18-
14-16	107,417	21,353	20	5,841	5	15,512-	14-
15-17	120,034	25,583	21	6,462	5	19,121-	16-
16-18	94,500	43,757	46	4,054	4	39,703-	42-
17-19	89,097	61,785	69	1,398	2	60,387-	68-
18-20	86,734	81,279	94	1,882	2	79,397-	92-
FIVE-YEAR AVERAGE							
16-20	90,024	58,697	65	3,405	4	55,292-	61-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995	41,370		0	4,127	10	4,127	10
1996	26,762		0	3,163	12	3,163	12
1997	35,687		0	461	1	461	1
1998	16,370		0		0		0
1999	101,335		0		0		0
2000	128,889		0		0		0
2001	134,450		0		0		0
2002	215,321	43,565	20		0	43,565-	20-
2003	150,610	38,143	25		0	38,143-	25-
2004	144,809	59,420	41		0	59,420-	41-
2005	221,280	65,418	30		0	65,418-	30-
2006	218,771	48,027	22		0	48,027-	22-
2007	253,473	44,958	18		0	44,958-	18-
2008	35,606		0		0		0
2009	460,350	80,492	17	51,736	11	28,756-	6-
2010	270,087	179,294	66	11,490	4	167,804-	62-
2011	54,065	293	1		0	293-	1-
2012	82,001	54,457	66		0	54,457-	66-
2013	294,523	71,355	24		0	71,355-	24-
2014	378,987	49,499	13		0	49,499-	13-
2015	112,053	89,442	80		0	89,442-	80-
2016	298,373	111,182	37		0	111,182-	37-
2017	292,212	8,560	3	1	0	8,560-	3-
2018	5,449	13,420	246		0	13,420-	246-
2019	754,594		0		0		0
2020	559,611	47,138	8		0	47,138-	8-
TOTAL	5,287,037	1,004,663	19	70,978	1	933,685-	18-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
95-97	34,606		0	2,584	7	2,584	7
96-98	26,273		0	1,208	5	1,208	5
97-99	51,131		0	154	0	154	0
98-00	82,198		0		0		0
99-01	121,558		0		0		0
00-02	159,553	14,522	9		0	14,522-	9-
01-03	166,794	27,236	16		0	27,236-	16-
02-04	170,247	47,043	28		0	47,043-	28-
03-05	172,233	54,327	32		0	54,327-	32-
04-06	194,953	57,622	30		0	57,622-	30-
05-07	231,175	52,801	23		0	52,801-	23-
06-08	169,283	30,995	18		0	30,995-	18-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	249,810	41,817	17	17,245	7	24,571-	10-
08-10	255,348	86,595	34	21,075	8	65,520-	26-
09-11	261,501	86,693	33	21,075	8	65,618-	25-
10-12	135,384	78,015	58	3,830	3	74,185-	55-
11-13	143,530	42,035	29		0	42,035-	29-
12-14	251,837	58,437	23		0	58,437-	23-
13-15	261,854	70,098	27		0	70,098-	27-
14-16	263,138	83,374	32		0	83,374-	32-
15-17	234,213	69,728	30		0	69,728-	30-
16-18	198,678	44,387	22		0	44,387-	22-
17-19	350,751	7,327	2		0	7,327-	2-
18-20	439,884	20,186	5		0	20,186-	5-
FIVE-YEAR AVERAGE							
16-20	382,048	36,060	9		0	36,060-	9-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.01 LINE TRANSFORMER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1999	25,554		0		0		0
2000	63,233		0		0		0
2001	53,116		0		0		0
2002							
2003	115,603		0		0		0
2004	121,531		0		0		0
2005	152,013		0		0		0
2006	173,617		0		0		0
2007	177,666		0		0		0
2008	52,676	34,528	66		0	34,528-	66-
2009	417,990	747	0		0	747-	0
2010	177,794	27,765	16		0	27,765-	16-
2011	56,808	3,282-	6-		0	3,282	6
2012	59,262	8,117	14		0	8,117-	14-
2013	156,085	7,748	5		0	7,748-	5-
2014	249,682	1,235	0		0	1,235-	0
2015	43	83	191		0	83-	191-
2016	42,638	621	1		0	621-	1-
2017	166,950	434	0		0	434-	0
2018	5,354	33	1		0	33-	1-
2019	317,618		0	51	0	51	0
2020	247,939	272	0	7	0	265-	0
TOTAL	2,833,174	78,301	3	58	0	78,243-	3-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
99-01	47,301		0		0		0
00-02	38,783		0		0		0
01-03	56,240		0		0		0
02-04	79,045		0		0		0
03-05	129,716		0		0		0
04-06	149,054		0		0		0
05-07	167,765		0		0		0
06-08	134,653	11,509	9		0	11,509-	9-
07-09	216,111	11,758	5		0	11,758-	5-
08-10	216,153	21,013	10		0	21,013-	10-
09-11	217,531	8,410	4		0	8,410-	4-
10-12	97,955	10,867	11		0	10,867-	11-
11-13	90,719	4,194	5		0	4,194-	5-
12-14	155,010	5,700	4		0	5,700-	4-
13-15	135,270	3,022	2		0	3,022-	2-
14-16	97,454	646	1		0	646-	1-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.01 LINE TRANSFORMER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
15-17	69,877	379	1		0	379-	1-
16-18	71,648	363	1		0	363-	1-
17-19	163,308	156	0	17	0	139-	0
18-20	190,304	102	0	19	0	83-	0
FIVE-YEAR AVERAGE							
16-20	156,100	272	0	12	0	260-	0

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	55,838	33,744	60	9,329	17	24,415-	44-
1996	60,396	33,243	55	9,482	16	23,761-	39-
1997	65,683	35,312	54	6,561	10	28,751-	44-
1998	61,744	43,683	71	9,058	15	34,625-	56-
1999	64,579	47,414	73	9,374	15	38,040-	59-
2000	59,718	39,648	66	5,671	9	33,977-	57-
2001	51,043	41,324	81	6,612	13	34,712-	68-
2002	77,403	67,521	87	5,122	7	62,399-	81-
2003	53,529	42,915	80	3,506	7	39,409-	74-
2004	63,696	59,481	93	2,297	4	57,184-	90-
2005	59,120	63,759	108	1,933	3	61,826-	105-
2006	81,750	61,741	76	5,187	6	56,554-	69-
2007	74,624	60,300	81	4,263	6	56,037-	75-
2008	86,097	110,935	129	1,098	1	109,837-	128-
2009	116,887	155,077	133	1,489	1	153,588-	131-
2010	111,159	185,063	166	922	1	184,141-	166-
2011	103,574	129,460	125	201	0	129,259-	125-
2012	99,190	48,200	49	620	1	47,580-	48-
2013	191,139	14,564	8	800	0	13,763-	7-
2014	181,513	35,732	20	1,040	1	34,692-	19-
2015	68,598	36,692	53	1,260	2	35,431-	52-
2016	253,675	13,597	5	138	0	13,459-	5-
2017	69,261	48,480	70	1,066	2	47,413-	68-
2018	200,440	26,675	13	79	0	26,596-	13-
2019	351,586	153,879	44	461	0	153,418-	44-
2020	309,059	143,271	46	877	0	142,394-	46-
TOTAL	2,971,302	1,731,710	58	88,448	3	1,643,262-	55-

THREE-YEAR MOVING AVERAGES

95-97	60,639	34,100	56	8,457	14	25,642-	42-
96-98	62,608	37,413	60	8,367	13	29,046-	46-
97-99	64,002	42,136	66	8,331	13	33,805-	53-
98-00	62,014	43,582	70	8,034	13	35,547-	57-
99-01	58,447	42,795	73	7,219	12	35,576-	61-
00-02	62,721	49,498	79	5,802	9	43,696-	70-
01-03	60,658	50,587	83	5,080	8	45,507-	75-
02-04	64,876	56,639	87	3,642	6	52,997-	82-
03-05	58,782	55,385	94	2,579	4	52,806-	90-
04-06	68,189	61,660	90	3,139	5	58,521-	86-
05-07	71,831	61,933	86	3,794	5	58,139-	81-
06-08	80,824	77,659	96	3,516	4	74,143-	92-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	92,536	108,771	118	2,283	2	106,487-	115-
08-10	104,714	150,358	144	1,170	1	149,189-	142-
09-11	110,540	156,533	142	871	1	155,663-	141-
10-12	104,641	120,908	116	581	1	120,327-	115-
11-13	131,301	64,075	49	541	0	63,534-	48-
12-14	157,281	32,832	21	820	1	32,012-	20-
13-15	147,083	28,996	20	1,034	1	27,962-	19-
14-16	167,928	28,674	17	813	0	27,861-	17-
15-17	130,511	32,923	25	822	1	32,101-	25-
16-18	174,459	29,584	17	428	0	29,156-	17-
17-19	207,096	76,345	37	535	0	75,809-	37-
18-20	287,029	107,942	38	472	0	107,469-	37-
FIVE-YEAR AVERAGE							
16-20	236,804	77,180	33	524	0	76,656-	32-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 370.00 AND 370.01 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	30,569		0	3,669	12	3,669	12
1996	22,292		0	2,220	10	2,220	10
1997	503		0		0		0
1998	6,118		0		0		0
1999							
2000	2,506		0		0		0
2001	989		0		0		0
2002	189,857	67,521	36		0	67,521-	36-
2003	122,849		0		0		0
2004	19,803		0		0		0
2005	237,293		0		0		0
2006	78,098		0		0		0
2007	465		0		0		0
2008	6,793,533	961,518	14	50,349	1	911,169-	13-
2009	159	6,399			0	6,399-	
2010	16,466	1,246	8		0	1,246-	8-
2011	134,112	513	0	4	0	510-	0
2012	50,809	3,173	6		0	3,173-	6-
2013	254,705	3,624	1	6	0	3,617-	1-
2014	367,090	576	0	25	0	551-	0
2015	295,827		0		0		0
2016	78,332		0		0		0
2017	441,642	243	0		0	243-	0
2018							
2019	718,255	9,813	1		0	9,813-	1-
2020		10,008				10,008-	
TOTAL	9,862,272	1,064,634	11	56,273	1	1,008,360-	10-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
95-97	17,788		0	1,963	11	1,963	11
96-98	9,638		0	740	8	740	8
97-99	2,207		0		0		0
98-00	2,875		0		0		0
99-01	1,165		0		0		0
00-02	64,451	22,507	35		0	22,507-	35-
01-03	104,565	22,507	22		0	22,507-	22-
02-04	110,836	22,507	20		0	22,507-	20-
03-05	126,648		0		0		0
04-06	111,731		0		0		0
05-07	105,285		0		0		0
06-08	2,290,699	320,506	14	16,783	1	303,723-	13-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNTS 370.00 AND 370.01 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	2,264,719	322,639	14	16,783	1	305,856-	14-
08-10	2,270,053	323,054	14	16,783	1	306,271-	13-
09-11	50,246	2,719	5	1	0	2,718-	5-
10-12	67,129	1,644	2	1	0	1,643-	2-
11-13	146,542	2,437	2	3	0	2,433-	2-
12-14	224,201	2,458	1	10	0	2,447-	1-
13-15	305,874	1,400	0	10	0	1,389-	0
14-16	247,083	192	0	8	0	184-	0
15-17	271,934	81	0		0	81-	0
16-18	173,325	81	0		0	81-	0
17-19	386,632	3,352	1		0	3,352-	1-
18-20	239,418	6,607	3		0	6,607-	3-
FIVE-YEAR AVERAGE							
16-20	247,646	4,013	2		0	4,013-	2-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995	41,358	23,207	56	8,054	19	15,153-	37-
1996	47,707	26,130	55	7,566	16	18,564-	39-
1997	40,520	20,563	51	4,270	11	16,293-	40-
1998	37,116	27,865	75	5,479	15	22,386-	60-
1999	28,156	20,587	73	3,822	14	16,765-	60-
2000	37,157	24,091	65	3,362	9	20,729-	56-
2001	25,576	21,010	82	4,662	18	16,348-	64-
2002	44,555	38,345	86	2,988	7	35,357-	79-
2003	49,025	40,657	83	3,051	6	37,606-	77-
2004	47,611	33,121	70	1,813	4	31,308-	66-
2005	41,240	46,947	114	1,527	4	45,420-	110-
2006	55,401	38,132	69	2,992	5	35,140-	63-
2007	48,583	39,091	80	2,845	6	36,246-	75-
2008	121,707	26,608	22	4,239	3	22,369-	18-
2009	38,733	15,842	41	6,498	17	9,344-	24-
2010	48,887	22,926	47	7,023	14	15,903-	33-
2011	116,833	39,517	34	9,537	8	29,980-	26-
2012	130,996	56,565	43	15,463	12	41,102-	31-
2013	113,528	14,929	13	13,905	12	1,024-	1-
2014	108,710	15,146	14	8,302	8	6,844-	6-
2015	94,402	15,515	16	8,398	9	7,117-	8-
2016	129,864	14,109	11	10,368	8	3,740-	3-
2017	93,396	9,109	10	7,788	8	1,321-	1-
2018	141,975	17,061	12	17,305	12	244	0
2019	135,485	18,161	13	10,470	8	7,691-	6-
2020	174,274	55,532	32	22,678	13	32,854-	19-
TOTAL	1,992,795	720,765	36	194,405	10	526,360-	26-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
95-97	43,195	23,300	54	6,630	15	16,670-	39-
96-98	41,781	24,853	59	5,772	14	19,081-	46-
97-99	35,264	23,005	65	4,524	13	18,481-	52-
98-00	34,143	24,181	71	4,221	12	19,960-	58-
99-01	30,296	21,896	72	3,949	13	17,947-	59-
00-02	35,763	27,815	78	3,671	10	24,145-	68-
01-03	39,719	33,337	84	3,567	9	29,770-	75-
02-04	47,064	37,374	79	2,617	6	34,757-	74-
03-05	45,959	40,242	88	2,130	5	38,111-	83-
04-06	48,084	39,400	82	2,111	4	37,289-	78-
05-07	48,408	41,390	86	2,455	5	38,935-	80-
06-08	75,230	34,610	46	3,359	4	31,252-	42-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	69,674	27,180	39	4,527	6	22,653-	33-
08-10	69,776	21,792	31	5,920	8	15,872-	23-
09-11	68,151	26,095	38	7,686	11	18,409-	27-
10-12	98,905	39,669	40	10,674	11	28,995-	29-
11-13	120,452	37,004	31	12,968	11	24,035-	20-
12-14	117,744	28,880	25	12,557	11	16,323-	14-
13-15	105,546	15,197	14	10,202	10	4,995-	5-
14-16	110,992	14,923	13	9,023	8	5,900-	5-
15-17	105,887	12,911	12	8,852	8	4,059-	4-
16-18	121,745	13,426	11	11,821	10	1,606-	1-
17-19	123,619	14,777	12	11,854	10	2,923-	2-
18-20	150,578	30,251	20	16,818	11	13,434-	9-
FIVE-YEAR AVERAGE							
16-20	134,999	22,794	17	13,722	10	9,072-	7-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	187,906	112,881	60	31,825	17	81,056-	43-
1996	34,120	17,421	51	6,149	18	11,272-	33-
1997	57,766	28,682	50	6,204	11	22,478-	39-
1998	83,192	45,941	55	11,936	14	34,005-	41-
1999	87,020	63,893	73	12,635	15	51,258-	59-
2000	113,890	74,986	66	10,634	9	64,352-	57-
2001	74,312	59,553	80	6,911	9	52,642-	71-
2002	53,339	46,526	87	3,530	7	42,996-	81-
2003	93,478	72,966	78	6,335	7	66,631-	71-
2004	85,600	81,060	95	2,770	3	78,290-	91-
2005	69,649	73,333	105	2,149	3	71,184-	102-
2006	144,281	112,565	78	9,661	7	102,904-	71-
2007	108,197	87,334	81	6,220	6	81,114-	75-
2008	171,617	35,541	21	19,006	11	16,535-	10-
2009	112,312	45,643	41	22,613	20	23,030-	21-
2010	98,727	44,482	45	16,150	16	28,332-	29-
2011	89,191	42,804	48	8,520	10	34,283-	38-
2012	81,758	10,172	12	4,396	5	5,776-	7-
2013	100,910	10,792	11	19,855	20	9,063	9
2014	85,091	13,448	16	14,886	17	1,437	2
2015	61,274	6,361	10	11,377	19	5,016	8
2016	137,473	16,746	12	24,549	18	7,803	6
2017	75,996	14,914	20	11,274	15	3,639-	5-
2018	86,645	23,992	28	18,459	21	5,532-	6-
2019	52,176	14,930	29	9,423	18	5,507-	11-
2020	77,881	26,496	34	8,295	11	18,202-	23-
TOTAL	2,423,803	1,183,461	49	305,763	13	877,699-	36-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
95-97	93,264	52,995	57	14,726	16	38,269-	41-
96-98	58,359	30,681	53	8,096	14	22,585-	39-
97-99	75,993	46,172	61	10,258	13	35,914-	47-
98-00	94,701	61,607	65	11,735	12	49,872-	53-
99-01	91,741	66,144	72	10,060	11	56,084-	61-
00-02	80,514	60,355	75	7,025	9	53,330-	66-
01-03	73,710	59,682	81	5,592	8	54,090-	73-
02-04	77,472	66,851	86	4,212	5	62,639-	81-
03-05	82,909	75,786	91	3,751	5	72,035-	87-
04-06	99,843	88,986	89	4,860	5	84,126-	84-
05-07	107,376	91,077	85	6,010	6	85,067-	79-
06-08	141,365	78,480	56	11,629	8	66,851-	47-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	130,709	56,173	43	15,946	12	40,226-	31-
08-10	127,552	41,889	33	19,256	15	22,632-	18-
09-11	100,077	44,310	44	15,761	16	28,548-	29-
10-12	89,892	32,486	36	9,689	11	22,797-	25-
11-13	90,620	21,256	23	10,924	12	10,332-	11-
12-14	89,253	11,471	13	13,046	15	1,575	2
13-15	82,425	10,200	12	15,373	19	5,172	6
14-16	94,613	12,185	13	16,937	18	4,752	5
15-17	91,581	12,674	14	15,733	17	3,060	3
16-18	100,038	18,550	19	18,094	18	456-	0
17-19	71,606	17,945	25	13,052	18	4,893-	7-
18-20	72,234	21,806	30	12,059	17	9,747-	13-
FIVE-YEAR AVERAGE							
16-20	86,034	19,416	23	14,400	17	5,016-	6-

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1995	17,354		0		0		0
1996	44,395		0		0		0
1997							
1998	459		0		0		0
1999	15,762		0		0		0
2000							
2001	18,090		0		0		0
2002	3,159		0		0		0
2003	1,950		0		0		0
2004	3,620		0		0		0
2005							
2006	8		0		0		0
2007	4,990		0		0		0
2008	2,973		0		0		0
2009	112,760		0		0		0
2010							
2011							
2012	17,101	4,870	28		0	4,870-	28-
2013	3,490		0		0		0
2014	227,379		0		0		0
2015							
2016	3,908		0		0		0
2017							
2018							
2019							
2020							
TOTAL	477,398	4,870	1		0	4,870-	1-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
95-97	20,583		0		0		0
96-98	14,951		0		0		0
97-99	5,407		0		0		0
98-00	5,407		0		0		0
99-01	11,284		0		0		0
00-02	7,083		0		0		0
01-03	7,733		0		0		0
02-04	2,910		0		0		0
03-05	1,857		0		0		0
04-06	1,209		0		0		0
05-07	1,666		0		0		0
06-08	2,657		0		0		0

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	40,241		0		0		0
08-10	38,578		0		0		0
09-11	37,587		0		0		0
10-12	5,700	1,623	28		0	1,623-	28-
11-13	6,864	1,623	24		0	1,623-	24-
12-14	82,657	1,623	2		0	1,623-	2-
13-15	76,956		0		0		0
14-16	77,096		0		0		0
15-17	1,303		0		0		0
16-18	1,303		0		0		0
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20	782		0		0		0

PART IX. DETAILED DEPRECIATION CALCULATIONS

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2007	10,383.44	9,366	7,585	2,798	0.98	2,798
2011	45,988.70	35,963	29,124	16,865	2.18	7,736
2015	203.08	108	87	116	4.67	25
	56,575.22	45,437	36,796	19,779		10,559

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9 18.66

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 55-R4
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1934	4,799.12	6,239	6,239			
1938	1,260.31	1,627	1,544	94	0.37	94
1939	162.38	209	198	13	0.52	13
1950	53.04	65	62	7	3.02	2
1951	768.94	940	892	108	3.27	33
1952	9,483.59	11,535	10,945	1,384	3.54	391
1954	790.29	951	902	125	4.08	31
1957	2,308.40	2,732	2,592	409	4.93	83
1960	398.00	462	438	79	5.88	13
1962	733.85	840	797	157	6.59	24
1963	471.00	535	508	104	6.97	15
1965	459.00	512	486	111	7.82	14
1966	15,858.00	17,508	16,612	4,003	8.29	483
1967	1,399.00	1,528	1,450	369	8.78	42
1968	3,806.00	4,110	3,900	1,048	9.31	113
1969	86.00	92	87	25	9.86	3
1970	2,361.05	2,487	2,360	709	10.44	68
1971	9,422.48	9,788	9,287	2,962	11.05	268
1978	1,717.00	1,591	1,510	722	15.80	46
1979	10,789.98	9,811	9,309	4,718	16.53	285
1980	22,490.77	20,052	19,026	10,212	17.28	591
1981	5,975.00	5,220	4,953	2,814	18.04	156
1982	4,607.07	3,941	3,739	2,250	18.81	120
1997	26,232.65	14,342	13,608	20,494	31.87	643
2002	36,867.13	15,973	15,156	32,771	36.67	894
2003	4,473.00	1,835	1,741	4,074	37.64	108
2016	917,119.98	97,336	92,355	1,099,901	50.51	21,776
2017	1,088,723.41	90,072	85,463	1,329,877	51.50	25,823
	2,173,616.44	322,333	306,159	2,519,542		52,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3 2.40

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R1.5						
NET SALVAGE PERCENT.. -40						
1934	11,574.16	14,970	13,210	2,994	3.73	803
1935	2,594.72	3,339	2,946	687	3.96	173
1936	194.27	249	220	52	4.18	12
1938	15,701.37	19,905	17,565	4,417	4.63	954
1939	3,100.85	3,910	3,450	891	4.87	183
1940	4,028.52	5,052	4,458	1,182	5.11	231
1941	13,490.16	16,824	14,846	4,040	5.35	755
1942	35.80	44	39	11	5.61	2
1944	24.21	30	26	8	6.13	1
1945	332.12	404	356	109	6.40	17
1947	150.88	181	160	51	6.95	7
1948	1,131.03	1,349	1,190	393	7.24	54
1949	38,981.20	46,187	40,757	13,817	7.53	1,835
1950	34,010.98	40,016	35,311	12,304	7.82	1,573
1951	77,164.44	90,150	79,550	28,480	8.11	3,512
1952	32,024.56	37,130	32,764	12,070	8.42	1,433
1953	16,580.70	19,082	16,838	6,375	8.72	731
1954	39,059.88	44,606	39,361	15,323	9.03	1,697
1955	7,092.69	8,035	7,090	2,840	9.35	304
1956	1,029.28	1,157	1,021	420	9.67	43
1957	11,083.30	12,350	10,898	4,619	10.00	462
1958	6,445.23	7,119	6,282	2,741	10.34	265
1959	50,894.08	55,722	49,170	22,082	10.68	2,068
1960	19,643.56	21,311	18,805	8,696	11.03	788
1961	7,828.71	8,412	7,423	3,537	11.39	311
1962	54,140.53	57,606	50,833	24,964	11.76	2,123
1963	9,938.57	10,467	9,236	4,678	12.14	385
1964	72,614.63	75,665	66,769	34,891	12.53	2,785
1965	81,350.10	83,861	74,001	39,889	12.92	3,087
1966	42,701.76	43,519	38,402	21,380	13.33	1,604
1967	119,319.88	120,173	106,044	61,004	13.75	4,437
1968	181,048.63	180,170	158,986	94,482	14.17	6,668
1969	40,270.98	39,569	34,917	21,462	14.61	1,469
1970	159,438.50	154,609	136,431	86,783	15.06	5,762
1971	147,932.91	141,509	124,871	82,235	15.52	5,299
1972	113,913.38	107,436	94,804	64,675	15.99	4,045
1973	78,879.42	73,313	64,693	45,738	16.47	2,777
1974	165,337.17	151,355	133,559	97,913	16.96	5,773
1975	351,013.50	316,312	279,121	212,298	17.46	12,159
1976	50,659.07	44,913	39,632	31,291	17.97	1,741
1977	101,212.35	88,199	77,829	63,868	18.50	3,452
1978	114,317.74	97,888	86,379	73,666	19.03	3,871
1979	88,253.55	74,208	65,483	58,072	19.57	2,967

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 49-R1.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980	191,973.73	158,350	139,732	129,031	20.13	6,410
1981	181,650.48	146,931	129,655	124,656	20.69	6,025
1982	119,573.00	94,736	83,597	83,805	21.27	3,940
1983	226,468.26	175,674	155,019	162,037	21.85	7,416
1984	165,355.65	125,481	110,727	120,771	22.44	5,382
1985	107,115.52	79,418	70,080	79,882	23.05	3,466
1986	16,385.16	11,863	10,468	12,471	23.66	527
1987	75,319.06	53,197	46,942	58,505	24.28	2,410
1988	74,733.70	51,438	45,390	59,237	24.91	2,378
1989	88,796.55	59,494	52,499	71,816	25.55	2,811
1990	392,094.06	255,423	225,391	323,541	26.20	12,349
1991	400,501.83	253,460	223,659	337,044	26.85	12,553
1992	285,462.76	175,194	154,595	245,053	27.52	8,905
1993	210,259.06	125,013	110,315	184,048	28.19	6,529
1994	276,060.42	158,776	140,108	246,377	28.87	8,534
1995	199,938.97	111,109	98,045	181,870	29.55	6,155
1996	299,258.84	160,316	141,467	277,495	30.25	9,173
1997	681,434.91	351,428	310,109	643,900	30.95	20,805
1998	212,238.91	105,150	92,787	204,347	31.66	6,454
1999	710,240.08	337,468	297,790	696,546	32.37	21,518
2000	207,246.57	94,207	83,131	207,014	33.09	6,256
2001	265,310.81	115,071	101,541	269,894	33.82	7,980
2002	511,115.12	211,019	186,208	529,353	34.55	15,321
2003	470,665.64	184,369	162,692	496,240	35.29	14,062
2004	828,542.27	307,030	270,931	889,028	36.03	24,675
2005	533,702.57	186,340	164,431	582,753	36.78	15,844
2006	1,235,662.37	404,941	357,330	1,372,597	37.53	36,573
2007	746,052.40	228,291	201,449	843,024	38.29	22,017
2008	2,207,329.26	627,508	553,728	2,536,533	39.05	64,956
2009	1,837,059.53	481,842	425,189	2,146,694	39.82	53,910
2010	510,137.36	122,577	108,165	606,027	40.59	14,930
2011	1,571,665.45	342,614	302,331	1,898,001	41.37	45,879
2012	651,534.72	127,327	112,356	799,793	42.16	18,970
2013	2,302,037.43	398,570	351,708	2,871,144	42.94	66,864
2014	863,431.18	129,765	114,508	1,094,296	43.74	25,018
2015	321,081.23	41,005	36,184	413,330	44.53	9,282
2016	11,484,358.74	1,204,250	1,062,659	15,015,443	45.33	331,247
2017	10,265,078.79	838,842	740,214	13,630,896	46.14	295,425

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R1.5						
NET SALVAGE PERCENT.. -40						
2018	852,291.32	49,924	44,054	1,149,154	46.95	24,476
2019	712,294.39	25,030	22,087	975,125	47.77	20,413
2020	4,754,134.26	55,709	49,159	6,606,629	48.59	135,967
	50,412,131.73	11,484,456	10,134,156	60,442,828		1,492,423

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.5   2.96

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 50-R1.5
NET SALVAGE PERCENT.. -80

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1934	8,260.79	13,617	13,563	1,306	4.21	310
1935	244.88	402	400	41	4.43	9
1936	4,406.39	7,192	7,163	769	4.66	165
1937	13,060.44	21,210	21,125	2,384	4.89	488
1938	1,495.03	2,415	2,405	286	5.13	56
1939	524.90	843	840	105	5.37	20
1940	2,775.81	4,435	4,417	579	5.62	103
1941	1,239.76	1,969	1,961	271	5.88	46
1942	2,328.40	3,676	3,661	530	6.14	86
1943	1,477.40	2,318	2,309	350	6.41	55
1944	2,423.40	3,779	3,764	598	6.68	90
1945	1,216.64	1,885	1,877	313	6.96	45
1946	1,996.90	3,074	3,062	532	7.24	73
1947	3,010.42	4,604	4,586	833	7.52	111
1948	8,882.45	13,491	13,437	2,551	7.81	327
1949	13,564.51	20,456	20,374	4,042	8.11	498
1950	15,130.50	22,654	22,564	4,671	8.41	555
1951	14,871.64	22,106	22,018	4,751	8.71	545
1952	15,866.04	23,407	23,314	5,245	9.02	581
1953	13,979.41	20,468	20,386	4,777	9.33	512
1954	32,965.33	47,885	47,694	11,644	9.65	1,207
1955	25,835.01	37,230	37,082	9,421	9.97	945
1956	32,363.86	46,254	46,070	12,185	10.30	1,183
1957	37,038.64	52,482	52,273	14,397	10.64	1,353
1958	48,237.17	67,742	67,472	19,355	10.99	1,761
1959	39,984.42	55,649	55,427	16,545	11.34	1,459
1960	46,545.45	64,177	63,921	19,861	11.70	1,698
1961	57,270.16	78,201	77,889	25,197	12.07	2,088
1962	45,270.91	61,197	60,953	20,535	12.45	1,649
1963	49,085.24	65,664	65,402	22,951	12.84	1,787
1964	70,682.89	93,539	93,166	34,063	13.24	2,573
1965	88,371.32	115,643	115,182	43,886	13.65	3,215
1966	121,747.09	157,477	156,849	62,296	14.07	4,428
1967	107,529.75	137,462	136,914	56,640	14.49	3,909
1968	102,861.54	129,865	129,347	55,804	14.93	3,738
1969	92,108.25	114,796	114,338	51,457	15.38	3,346
1970	149,982.15	184,442	183,706	86,262	15.84	5,446
1971	162,831.69	197,489	196,701	96,396	16.31	5,910
1972	252,115.93	301,420	300,218	153,591	16.79	9,148
1973	201,045.11	236,815	235,870	126,011	17.28	7,292
1974	383,221.21	444,506	442,733	247,065	17.78	13,896
1975	282,719.19	322,741	321,454	187,441	18.29	10,248
1976	271,475.30	304,823	303,607	185,049	18.81	9,838

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -80						
1977	227,706.84	251,252	250,250	159,622	19.35	8,249
1978	268,778.29	291,345	290,183	193,618	19.89	9,734
1979	341,630.68	363,550	362,100	252,835	20.44	12,370
1980	302,035.98	315,326	314,068	229,597	21.00	10,933
1981	346,172.11	354,176	352,763	270,347	21.58	12,528
1982	373,493.60	374,330	372,837	299,451	22.16	13,513
1983	620,253.72	608,469	606,042	510,415	22.75	22,436
1984	529,680.62	508,176	506,149	447,276	23.35	19,155
1985	542,809.98	508,852	506,823	470,235	23.96	19,626
1986	616,438.74	564,115	561,865	547,725	24.58	22,283
1987	687,947.59	613,952	611,503	626,803	25.21	24,863
1988	641,835.47	558,243	556,017	599,287	25.84	23,192
1989	571,831.73	483,976	482,046	547,251	26.49	20,659
1990	583,384.39	480,102	478,187	571,905	27.14	21,072
1991	530,141.92	423,689	421,999	532,256	27.80	19,146
1992	532,344.09	412,609	410,963	547,256	28.47	19,222
1993	691,586.15	519,354	517,283	727,572	29.14	24,968
1994	574,456.90	417,125	415,461	618,561	29.83	20,736
1995	619,501.46	434,444	432,711	682,392	30.52	22,359
1996	732,526.56	495,247	493,272	825,276	31.22	26,434
1997	1,072,951.87	698,363	695,578	1,235,735	31.92	38,714
1998	884,959.83	553,383	551,176	1,041,752	32.63	31,926
1999	1,220,963.58	731,846	728,927	1,468,807	33.35	44,042
2000	1,105,622.68	634,052	631,523	1,358,598	34.07	39,877
2001	1,014,139.74	554,937	552,724	1,272,728	34.80	36,573
2002	1,332,155.03	693,946	691,178	1,706,701	35.53	48,035
2003	2,324,316.08	1,148,863	1,144,281	3,039,488	36.27	83,802
2004	1,626,432.30	759,999	756,968	2,170,610	37.02	58,633
2005	1,474,946.50	649,389	646,799	2,008,105	37.77	53,167
2006	2,407,560.15	994,996	991,028	3,342,580	38.52	86,775
2007	2,338,288.08	902,392	898,793	3,310,126	39.28	84,270
2008	2,972,091.62	1,064,603	1,060,357	4,289,408	40.05	107,101
2009	2,421,003.56	800,093	796,902	3,560,904	40.82	87,234
2010	2,438,698.89	738,340	735,395	3,654,263	41.59	87,864
2011	1,963,513.13	539,338	537,187	2,997,137	42.37	70,737
2012	3,148,628.26	776,452	773,355	4,894,176	43.15	113,422
2013	3,532,010.10	770,543	767,470	5,590,148	43.94	127,222
2014	3,131,840.63	594,173	591,803	5,045,510	44.73	112,799
2015	3,133,170.25	504,190	502,179	5,137,527	45.53	112,838
2016	2,969,262.74	392,299	390,734	4,953,939	46.33	106,927
2017	4,606,886.64	474,325	472,433	7,819,963	47.14	165,888

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -80						
2018	4,696,707.87	346,617	345,235	8,108,839	47.95	169,110
2019	4,273,370.61	189,225	188,471	7,503,596	48.77	153,857
2020	5,888,740.32	86,918	86,571	10,513,162	49.59	212,002
	75,140,860.60	28,089,114	27,977,083	107,276,466		2,709,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6   3.61

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -65						
1934	37,969.43	60,269	62,615	35	1.71	20
1935	7,493.72	11,766	12,224	141	2.18	65
1936	2,087.42	3,241	3,367	77	2.65	29
1937	18,036.82	27,697	28,775	986	3.12	316
1938	3,328.96	5,057	5,254	239	3.57	67
1939	4,377.72	6,578	6,834	389	4.02	97
1940	4,073.90	6,056	6,292	430	4.46	96
1941	4,225.83	6,215	6,457	516	4.89	106
1942	2,660.08	3,871	4,022	367	5.31	69
1943	2,605.14	3,751	3,897	401	5.73	70
1944	969.08	1,381	1,435	164	6.14	27
1945	2,370.45	3,342	3,472	439	6.55	67
1946	11,207.99	15,633	16,242	2,251	6.96	323
1947	16,877.33	23,293	24,200	3,648	7.36	496
1948	21,299.02	29,083	30,215	4,928	7.76	635
1949	32,191.28	43,496	45,189	7,927	8.15	973
1950	22,617.81	30,229	31,406	5,913	8.55	692
1951	22,216.41	29,366	30,509	6,148	8.95	687
1952	24,008.95	31,392	32,614	7,001	9.34	750
1953	44,148.16	57,078	59,300	13,544	9.74	1,391
1954	38,842.33	49,648	51,581	12,509	10.14	1,234
1955	42,596.60	53,838	55,934	14,350	10.53	1,363
1956	31,259.66	39,051	40,571	11,007	10.93	1,007
1957	45,131.17	55,701	57,869	16,597	11.34	1,464
1958	39,418.86	48,073	49,944	15,097	11.74	1,286
1959	38,434.63	46,295	48,097	15,320	12.15	1,261
1960	50,404.16	59,954	62,288	20,879	12.56	1,662
1961	58,195.71	68,347	71,008	25,015	12.97	1,929
1962	55,566.32	64,403	66,910	24,774	13.39	1,850
1963	41,959.63	47,986	49,854	19,379	13.81	1,403
1964	79,163.58	89,315	92,792	37,828	14.23	2,658
1965	96,628.61	107,496	111,681	47,756	14.66	3,258
1966	138,663.94	152,074	157,994	70,802	15.09	4,692
1967	123,400.85	133,343	138,534	65,077	15.53	4,190
1968	158,818.24	169,051	175,632	86,418	15.97	5,411
1969	111,468.98	116,812	121,359	62,565	16.42	3,810
1970	321,385.59	331,487	344,391	185,895	16.87	11,019
1971	289,397.25	293,718	305,152	172,353	17.32	9,951
1972	315,253.64	314,645	326,894	193,275	17.78	10,870
1973	209,588.95	205,570	213,573	132,249	18.25	7,247
1974	453,165.13	436,670	453,669	294,053	18.72	15,708
1975	287,198.89	271,798	282,379	191,499	19.19	9,979
1976	197,727.49	183,643	190,792	135,458	19.67	6,887

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 45-R0.5
NET SALVAGE PERCENT.. -65

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1977	198,275.27	180,661	187,694	139,460	20.15	6,921
1978	253,325.88	226,269	235,077	182,911	20.64	8,862
1979	270,876.03	236,979	246,204	200,741	21.14	9,496
1980	211,493.85	181,151	188,203	160,762	21.64	7,429
1981	284,455.15	238,430	247,712	221,639	22.14	10,011
1982	297,506.68	243,695	253,182	237,704	22.66	10,490
1983	363,031.37	290,582	301,894	297,108	23.17	12,823
1984	366,088.96	286,052	297,188	306,859	23.69	12,953
1985	558,556.31	425,585	442,153	479,465	24.22	19,796
1986	633,497.00	470,372	488,683	556,587	24.75	22,488
1987	708,174.03	512,054	531,988	636,499	25.28	25,178
1988	784,072.88	551,409	572,875	720,845	25.82	27,918
1989	835,231.69	570,547	592,758	785,374	26.37	29,783
1990	746,565.35	494,926	514,193	717,640	26.92	26,658
1991	602,731.92	387,420	402,502	592,006	27.47	21,551
1992	757,853.30	471,560	489,917	760,541	28.03	27,133
1993	991,254.28	596,443	619,662	1,015,908	28.59	35,534
1994	724,611.89	420,855	437,238	758,372	29.16	26,007
1995	814,074.59	455,796	473,540	869,683	29.73	29,253
1996	1,037,738.13	559,347	581,122	1,131,146	30.30	37,332
1997	1,614,988.50	836,726	869,299	1,795,432	30.87	58,161
1998	1,326,622.20	659,108	684,766	1,504,161	31.45	47,827
1999	1,293,442.33	614,644	638,571	1,495,609	32.04	46,679
2000	1,479,850.38	671,751	697,902	1,743,851	32.62	53,460
2001	1,286,873.50	556,315	577,972	1,545,369	33.21	46,533
2002	1,890,482.31	776,362	806,585	2,312,711	33.80	68,423
2003	2,850,588.67	1,108,984	1,152,155	3,551,316	34.39	103,266
2004	2,218,793.71	815,197	846,932	2,814,078	34.98	80,448
2005	2,135,777.26	737,686	766,403	2,757,629	35.58	77,505
2006	3,378,772.90	1,093,922	1,136,507	4,438,468	36.17	122,711
2007	3,311,318.02	999,251	1,038,151	4,425,524	36.77	120,357
2008	5,100,243.53	1,426,916	1,482,464	6,932,938	37.37	185,521
2009	2,991,626.41	771,131	801,150	4,135,034	37.97	108,903
2010	3,080,500.30	726,285	754,559	4,328,266	38.57	112,218
2011	3,880,184.68	828,010	860,243	5,542,062	39.18	141,451
2012	3,163,587.85	605,511	629,083	4,590,837	39.78	115,406
2013	4,822,761.30	815,172	846,906	7,110,650	40.39	176,050
2014	3,679,284.51	539,635	560,642	5,510,177	41.00	134,395
2015	3,788,217.68	470,855	489,185	5,761,374	41.61	138,461
2016	3,393,968.50	345,971	359,439	5,240,609	42.22	124,126
2017	5,696,493.56	451,162	468,725	8,930,489	42.84	208,461

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -65						
2018	4,257,871.40	241,958	251,377	6,774,111	43.45	155,906
2019	4,600,897.14	156,916	163,025	7,428,455	44.07	168,560
2020	6,122,725.95	69,606	72,316	10,030,182	44.69	224,439
	92,313,722.86	27,856,919	28,941,359	123,376,284		3,343,998

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.9   3.62

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 60-R2.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1949	4,665.10	4,861	4,488	1,343	9.98	135
1954	324.61	327	302	104	11.66	9
1956	3,290.64	3,262	3,012	1,101	12.42	89
1958	3,044.45	2,966	2,738	1,068	13.23	81
1966	1,155.53	1,033	954	490	17.08	29
1970	206.54	175	162	96	19.34	5
1971	60,844.25	50,792	46,894	29,161	19.93	1,463
1972	27,754.37	22,817	21,066	13,627	20.54	663
1973	2,032.60	1,645	1,519	1,022	21.16	48
1974	53,033.65	42,217	38,977	27,315	21.79	1,254
1975	3,829.03	2,996	2,766	2,020	22.44	90
1976	1,056.53	812	750	571	23.09	25
1977	52,581.96	39,699	36,653	29,074	23.76	1,224
1978	3,451.42	2,558	2,362	1,952	24.43	80
1979	3,082.44	2,241	2,069	1,784	25.11	71
1980	6,285.74	4,477	4,133	3,724	25.81	144
1981	1,446.38	1,009	932	876	26.51	33
1982	7,606.56	5,193	4,794	4,714	27.23	173
1983	3,382.69	2,259	2,086	2,142	27.95	77
1984	31,293.51	20,419	18,852	20,265	28.68	707
1985	54,015.00	34,412	31,771	35,748	29.42	1,215
1986	26,725.86	16,609	15,334	18,073	30.17	599
1987	33,743.55	20,443	18,874	23,305	30.92	754
1988	14,442.13	8,518	7,864	10,189	31.69	322
1989	8,269.55	4,745	4,381	5,956	32.46	183
1990	15,448.75	8,613	7,952	11,359	33.24	342
1991	8,538.81	4,620	4,265	6,409	34.03	188
1992	47,679.52	25,012	23,093	36,506	34.82	1,048
1993	85,908.25	43,617	40,270	67,115	35.63	1,884
1994	14,568.12	7,151	6,602	11,608	36.44	319
1995	81,295.41	38,531	35,574	66,045	37.25	1,773
1996	59,403.23	27,127	25,045	49,209	38.08	1,292
1997	139,193.87	61,158	56,465	117,527	38.91	3,020
1998	32,032.54	13,521	12,483	27,558	39.74	693
1999	54,346.56	21,976	20,290	47,643	40.59	1,174
2000	39,186.96	15,152	13,989	34,995	41.44	844
2001	50,242.89	18,527	17,105	45,699	42.30	1,080
2002	34,303.77	12,035	11,112	31,768	43.16	736
2003	66,006.75	21,961	20,276	62,232	44.03	1,413
2004	79,557.99	25,028	23,107	76,340	44.90	1,700
2005	85,919.63	25,454	23,501	83,899	45.78	1,833
2006	46,671.54	12,961	11,966	46,373	46.67	994
2007	19,027.69	4,931	4,553	19,232	47.56	404

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -25						
2008	2,209.65	532	491	2,271	48.45	47
2009	63,274.13	14,039	12,962	66,131	49.35	1,340
2010	72,713.58	14,754	13,622	77,270	50.26	1,537
2011	7,371.14	1,356	1,252	7,962	51.17	156
2012	40,501.71	6,683	6,170	44,457	52.08	854
2013	84,657.47	12,346	11,399	94,423	53.00	1,782
2014	52,805.50	6,688	6,175	59,832	53.92	1,110
2015	141,563.09	15,188	14,022	162,932	54.85	2,971
2016	31,727.97	2,796	2,581	37,079	55.77	665
2017	73,883.65	5,064	4,676	87,679	56.71	1,546
2018	172,707.30	8,491	7,839	208,045	57.64	3,609
2019	115,011.60	3,403	3,142	140,622	58.58	2,401
2020	362,635.16	3,549	3,277	450,017	59.53	7,559
	2,587,958.32	778,749	718,989	2,515,959		55,787

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.1 2.16

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	62.50	81	71	23	7.75	3
1951	1,259.26	1,613	1,417	472	8.02	59
1956	3,724.83	4,625	4,062	1,525	9.47	161
1958	3,674.30	4,495	3,948	1,563	10.14	154
1960	799.60	963	846	353	10.86	33
1962	1,652.27	1,954	1,716	762	11.63	66
1963	327.41	384	337	154	12.04	13
1966	3,536.16	4,015	3,526	1,778	13.37	133
1967	169.94	191	168	87	13.85	6
1970	5,983.87	6,468	5,681	3,295	15.37	214
1971	71,799.00	76,564	67,246	40,452	15.90	2,544
1972	24,788.12	26,055	22,884	14,298	16.46	869
1973	13,724.25	14,216	12,486	8,100	17.02	476
1974	26,597.44	27,129	23,827	16,069	17.60	913
1975	17,039.89	17,102	15,021	10,539	18.20	579
1976	15,399.64	15,204	13,354	9,745	18.80	518
1977	35,282.38	34,237	30,070	22,854	19.42	1,177
1978	32,918.54	31,368	27,550	21,828	20.06	1,088
1979	50,757.27	47,481	41,702	34,434	20.70	1,663
1980	22,077.07	20,255	17,790	15,326	21.36	718
1981	36,338.20	32,674	28,698	25,809	22.03	1,172
1982	44,955.92	39,590	34,772	32,662	22.71	1,438
1983	18,492.86	15,938	13,998	13,741	23.40	587
1984	98,772.99	83,239	73,109	75,050	24.10	3,114
1985	146,716.58	120,801	106,099	113,976	24.81	4,594
1986	256,455.86	206,121	181,036	203,648	25.53	7,977
1987	336,110.73	263,452	231,390	272,776	26.26	10,388
1988	264,636.54	202,086	177,492	219,463	27.00	8,128
1989	210,880.75	156,721	137,648	178,673	27.75	6,439
1990	208,718.51	150,847	132,489	180,589	28.50	6,336
1991	98,980.60	69,458	61,005	87,466	29.27	2,988
1992	156,989.14	106,825	93,824	141,660	30.05	4,714
1993	224,598.82	148,050	130,032	206,866	30.83	6,710
1994	358,098.36	228,336	200,547	336,601	31.62	10,645
1995	463,309.56	285,318	250,594	444,370	32.42	13,707
1996	351,534.09	208,716	183,315	343,986	33.23	10,352
1997	565,041.76	322,845	283,554	564,009	34.05	16,564
1998	508,209.25	279,007	245,051	517,263	34.87	14,834
1999	614,530.60	323,467	284,101	637,695	35.70	17,863
2000	701,875.69	353,366	310,361	742,453	36.54	20,319
2001	799,871.10	384,370	337,592	862,215	37.38	23,066
2002	774,555.33	354,254	311,141	850,692	38.23	22,252
2003	870,835.11	377,860	331,874	974,379	39.09	24,927

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2004	1,283,625.86	526,511	462,434	1,463,005	39.96	36,612
2005	1,204,414.75	465,458	408,811	1,397,811	40.83	34,235
2006	804,463.09	291,586	256,100	950,595	41.71	22,791
2007	745,456.49	252,307	221,601	896,584	42.59	21,052
2008	774,468.77	243,319	213,707	947,996	43.48	21,803
2009	770,440.56	223,147	195,990	959,671	44.38	21,624
2010	387,017.62	102,596	90,110	490,416	45.28	10,831
2011	213,745.97	51,414	45,157	275,462	46.18	5,965
2012	504,800.55	108,901	95,647	661,554	47.09	14,049
2013	667,312.34	127,213	111,731	889,238	48.01	18,522
2014	695,582.19	115,147	101,133	942,240	48.93	19,257
2015	1,376,060.20	193,281	169,758	1,894,332	49.85	38,001
2016	753,712.10	86,748	76,191	1,054,377	50.78	20,764
2017	1,231,041.01	110,461	97,018	1,749,544	51.71	33,834
2018	1,511,151.37	96,857	85,069	2,181,658	52.65	41,437
2019	1,763,383.80	68,296	59,984	2,585,092	53.58	48,247
2020	734,204.71	9,416	8,270	1,093,037	54.53	20,045
	23,862,963.47	8,120,399	7,132,135	28,662,310		679,570

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.2   2.85

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 40-R1.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1934	3,002.19	3,302	3,302			
1935	646.84	712	712			
1936	1,946.71	2,141	2,141			
1937	375.69	413	413			
1939	194.21	214	214			
1940	2,305.74	2,536	2,536			
1941	2,519.29	2,750	2,771			
1942	1,670.31	1,808	1,837			
1943	453.25	487	499			
1944	91.00	97	100			
1945	997.86	1,053	1,098			
1946	1,106.74	1,157	1,217			
1947	5,714.96	5,927	6,286			
1948	5,606.26	5,769	6,167			
1949	3,452.36	3,529	3,798			
1950	3,073.96	3,122	3,381			
1951	10,326.53	10,422	11,359			
1952	8,391.97	8,419	9,231			
1953	19,371.35	19,311	21,308			
1954	7,836.78	7,763	8,620			
1955	19,585.30	19,271	21,544			
1956	28,086.62	27,443	30,895			
1957	26,986.48	26,175	29,685			
1958	19,049.25	18,340	20,954			
1959	38,169.24	36,465	41,836	150	5.26	29
1960	38,559.44	36,541	41,923	492	5.54	89
1961	30,430.39	28,603	32,816	657	5.82	113
1962	35,669.52	33,253	38,151	1,085	6.10	178
1963	31,779.66	29,364	33,689	1,269	6.40	198
1964	18,360.23	16,818	19,295	901	6.69	135
1965	28,306.74	25,688	29,472	1,665	7.00	238
1966	47,453.29	42,659	48,943	3,256	7.31	445
1967	36,308.61	32,331	37,093	2,846	7.62	373
1968	44,318.41	39,061	44,815	3,935	7.95	495
1969	35,152.23	30,663	35,180	3,487	8.28	421
1970	72,231.48	62,332	71,513	7,942	8.62	921
1971	76,735.63	65,480	75,125	9,284	8.97	1,035
1972	128,478.79	108,362	124,324	17,003	9.33	1,822
1973	237,329.03	197,754	226,883	34,179	9.70	3,524
1974	226,396.15	186,279	213,718	35,318	10.08	3,504
1975	41,974.93	34,087	39,108	7,064	10.47	675
1976	121,404.33	97,221	111,542	22,003	10.88	2,022
1977	111,630.09	88,104	101,082	21,711	11.30	1,921

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 40-R1.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1978	199,271.04	154,918	177,737	41,461	11.73	3,535
1979	152,830.92	116,965	134,194	33,920	12.17	2,787
1980	155,668.65	117,168	134,427	36,809	12.63	2,914
1981	143,894.79	106,446	122,125	36,159	13.10	2,760
1982	158,096.49	114,865	131,784	42,122	13.58	3,102
1983	283,051.29	201,837	231,567	79,789	14.07	5,671
1984	220,103.00	153,863	176,527	65,586	14.58	4,498
1985	432,531.87	296,176	339,802	135,983	15.10	9,005
1986	602,148.43	403,379	462,796	199,567	15.64	12,760
1987	626,257.23	410,058	470,459	218,424	16.19	13,491
1988	633,246.01	404,882	464,521	232,050	16.75	13,854
1989	339,991.16	212,052	243,287	130,703	17.32	7,546
1990	296,453.97	180,170	206,709	119,390	17.90	6,670
1991	144,574.65	85,480	98,071	60,961	18.50	3,295
1992	180,933.31	103,942	119,253	79,774	19.11	4,174
1993	201,913.24	112,607	129,194	92,911	19.72	4,712
1994	245,337.67	132,574	152,102	117,769	20.35	5,787
1995	308,140.54	161,088	184,816	154,139	20.99	7,343
1996	411,553.39	207,680	238,271	214,438	21.65	9,905
1997	473,963.19	230,571	264,534	256,826	22.31	11,512
1998	373,133.84	174,645	200,370	210,077	22.98	9,142
1999	759,064.94	341,086	391,328	443,643	23.66	18,751
2000	627,471.01	270,048	309,826	380,392	24.35	15,622
2001	340,276.27	139,990	160,610	213,694	25.04	8,534
2002	652,092.50	255,539	293,180	424,122	25.75	16,471
2003	758,440.57	282,405	324,003	510,282	26.46	19,285
2004	679,815.48	239,669	274,972	472,825	27.18	17,396
2005	786,162.54	261,379	299,880	564,899	27.91	20,240
2006	1,039,418.48	324,428	372,216	771,144	28.65	26,916
2007	1,869,416.19	545,449	625,793	1,430,565	29.39	48,675
2008	1,169,076.67	316,995	363,688	922,296	30.14	30,600
2009	633,309.49	158,660	182,030	514,610	30.89	16,659
2010	656,520.39	150,753	172,959	549,213	31.65	17,353
2011	12,646.27	2,636	3,024	10,887	32.42	336
2012	1,771,903.54	331,833	380,712	1,568,382	33.19	47,255
2013	1,254,548.65	208,036	238,680	1,141,324	33.97	33,598
2014	916,827.30	132,115	151,575	856,935	34.76	24,653
2015	825,294.19	100,995	115,872	791,952	35.55	22,277
2016	927,438.82	93,347	107,097	913,086	36.34	25,126
2017	1,083,729.18	84,937	97,448	1,094,654	37.15	29,466

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -10						
2018	1,977,384.88	111,475	127,895	2,047,228	37.95	53,945
2019	1,283,228.03	43,405	49,799	1,361,752	38.77	35,124
2020	1,078,668.33	12,162	13,953	1,172,582	39.59	29,618
	29,259,308.24	9,851,934	11,295,662	20,889,577		720,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0   2.46

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.01 LINE TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 40-R1.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1934	31.79	32	32			
1937	4.71	5	5			
1940	4.67	5	5			
1945	27.64	27	28			
1946	23.84	23	24			
1949	549.80	511	550			
1950	14.24	13	14			
1951	239.06	219	239			
1952	47.90	44	48			
1953	1,540.62	1,396	1,541			
1954	304.81	274	305			
1955	80.68	72	81			
1956	1,017.47	904	1,017			
1957	948.07	836	948			
1958	486.63	426	487			
1959	800.87	696	801			
1960	730.37	629	730			
1961	738.80	631	739			
1962	823.10	698	823			
1963	1,825.80	1,534	1,826			
1964	1,728.55	1,439	1,729			
1965	1,591.33	1,313	1,591			
1966	1,710.47	1,398	1,710			
1967	1,823.96	1,476	1,824			
1968	5,046.58	4,044	5,007	40	7.95	5
1969	1,232.23	977	1,210	22	8.28	3
1970	10,280.32	8,065	9,985	295	8.62	34
1971	23,531.91	18,255	22,602	930	8.97	104
1972	16,360.12	12,544	15,531	829	9.33	89
1973	29,816.47	22,586	27,964	1,852	9.70	191
1974	47,318.68	35,394	43,821	3,498	10.08	347
1975	29,155.66	21,524	26,649	2,507	10.47	239
1976	27,868.95	20,289	25,120	2,749	10.88	253
1977	24,388.84	17,499	21,666	2,723	11.30	241
1978	36,875.99	26,062	32,267	4,609	11.73	393
1979	43,282.12	30,114	37,284	5,998	12.17	493
1980	45,953.00	31,443	38,930	7,023	12.63	556
1981	44,068.59	29,636	36,692	7,377	13.10	563
1982	44,991.27	29,717	36,793	8,198	13.58	604
1983	62,412.13	40,459	50,092	12,320	14.07	876
1984	63,170.47	40,145	49,704	13,466	14.58	924
1985	51,487.06	32,051	39,682	11,805	15.10	782
1986	160,678.10	97,853	121,152	39,526	15.64	2,527

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 368.01 LINE TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 40-R1.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1987	96,776.04	57,606	71,322	25,454	16.19	1,572
1988	64,758.35	37,641	46,603	18,155	16.75	1,084
1989	53,117.83	30,118	37,289	15,829	17.32	914
1990	91,266.63	50,425	62,431	28,836	17.90	1,611
1991	131,200.45	70,520	87,311	43,889	18.50	2,372
1992	51,075.61	26,674	33,025	18,051	19.11	945
1993	145,439.09	73,738	91,295	54,144	19.72	2,746
1994	120,750.95	59,319	73,443	47,308	20.35	2,325
1995	163,649.51	77,774	96,292	67,358	20.99	3,209
1996	103,958.38	47,691	59,046	44,912	21.65	2,074
1997	394,314.60	174,386	215,908	178,407	22.31	7,997
1998	308,409.42	131,228	162,474	145,935	22.98	6,351
1999	309,963.20	126,620	156,768	153,195	23.66	6,475
2000	253,222.75	99,073	122,662	130,561	24.35	5,362
2001	399,517.77	149,420	184,997	214,521	25.04	8,567
2002	761,921.65	271,435	336,064	425,858	25.75	16,538
2003	754,589.20	255,428	316,246	438,343	26.46	16,566
2004	718,636.40	230,323	285,163	433,473	27.18	15,948
2005	986,211.47	298,082	369,056	617,155	27.91	22,112
2006	993,905.45	282,021	349,171	644,734	28.65	22,504
2007	1,524,562.98	404,390	500,676	1,023,887	29.39	34,838
2008	1,199,247.30	295,614	366,000	833,247	30.14	27,646
2009	720,766.36	164,155	203,241	517,525	30.89	16,754
2010	892,683.59	186,348	230,718	661,966	31.65	20,915
2012	2,693,148.44	458,509	567,681	2,125,467	33.19	64,039
2013	738,455.59	111,322	137,828	600,628	33.97	17,681
2014	1,175,746.06	154,023	190,696	985,050	34.76	28,339
2015	1,120,643.51	124,672	154,357	966,287	35.55	27,181
2016	1,104,994.45	101,107	125,181	979,813	36.34	26,962
2017	1,252,751.56	89,259	110,512	1,142,240	37.15	30,747
2018	2,157,785.29	110,586	136,917	2,020,868	37.95	53,251
2019	1,857,925.43	57,131	70,734	1,787,191	38.77	46,097
2020	1,820,633.34	18,661	23,104	1,797,529	39.59	45,404
	25,947,042.32	5,358,557	6,633,459	19,313,583		596,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4   2.30

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1934	2,956.43	4,435	4,435			
1935	304.61	457	457			
1936	49.56	74	74			
1937	5.14	8	8			
1938	160.11	240	240			
1939	486.00	729	729			
1940	106.26	159	159			
1941	67.60	101	101			
1942	5.32	8	8			
1943	2,219.44	3,329	3,329			
1944	109.07	164	164			
1945	112.04	168	168			
1946	66.60	100	100			
1947	159.45	238	239			
1948	363.15	538	545			
1949	298.43	440	448			
1950	546.76	800	820			
1951	782.79	1,138	1,174			
1952	243.71	352	366			
1953	822.42	1,178	1,234			
1954	1,337.55	1,902	2,006			
1955	1,519.26	2,145	2,279			
1956	6,107.12	8,558	9,161			
1957	6,861.09	9,540	10,292			
1958	4,394.90	6,063	6,592			
1959	8,802.73	12,049	13,204			
1960	10,695.02	14,523	16,043			
1961	13,158.94	17,725	19,738			
1962	13,092.76	17,494	19,639			
1963	14,326.22	18,980	21,489			
1964	13,947.23	18,327	20,921			
1965	10,962.45	14,281	16,444			
1966	13,973.58	18,047	20,960			
1967	18,125.32	23,198	27,188			
1968	33,320.42	42,246	49,981			
1969	26,990.49	33,897	40,486			
1970	34,531.92	42,940	51,798			
1971	19,954.48	24,551	29,932			
1972	75,869.57	92,352	113,804			
1973	62,793.37	75,588	94,190			
1974	58,755.17	69,889	88,133			
1975	86,962.41	102,170	130,444			
1976	92,895.63	107,747	139,343			

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1977	137,767.47	157,623	206,651			
1978	113,681.35	128,233	170,522			
1979	115,511.45	128,348	173,267			
1980	76,188.79	83,341	114,283			
1981	89,846.87	96,664	134,770			
1982	105,891.48	111,980	158,837			
1983	143,122.68	148,669	214,684			
1984	170,077.59	173,352	255,116			
1985	235,976.10	235,740	353,964			
1986	316,715.29	309,866	475,073			
1987	289,602.87	277,259	434,404			
1988	276,629.00	258,821	414,944			
1989	251,167.15	229,441	376,751			
1990	251,161.46	223,691	372,060	4,682	16.25	288
1991	329,389.04	285,704	475,205	18,879	16.87	1,119
1992	280,592.29	236,750	393,781	27,107	17.50	1,549
1993	269,697.32	220,983	367,556	36,990	18.15	2,038
1994	355,170.85	282,228	469,423	63,333	18.81	3,367
1995	363,962.37	280,069	465,832	80,112	19.48	4,113
1996	416,215.19	309,664	515,057	109,266	20.16	5,420
1997	587,038.89	421,347	700,817	179,741	20.86	8,617
1998	461,180.13	318,906	530,429	161,341	21.56	7,483
1999	564,857.68	375,348	624,308	222,979	22.28	10,008
2000	504,756.70	321,593	534,898	222,237	23.01	9,658
2001	543,753.53	331,350	551,127	264,503	23.75	11,137
2002	628,620.42	365,386	607,738	335,193	24.50	13,681
2003	662,686.75	366,300	609,258	384,772	25.26	15,232
2004	691,585.41	362,304	602,612	434,766	26.03	16,702
2005	808,771.10	399,735	664,870	548,287	26.82	20,443
2006	613,447.79	285,023	474,072	446,100	27.61	16,157
2007	731,995.61	318,144	529,162	568,831	28.41	20,022
2008	1,081,359.13	437,545	727,758	894,281	29.21	30,616
2009	834,620.87	312,044	519,015	732,916	30.03	24,406
2010	1,079,696.32	370,066	615,522	1,004,022	30.86	32,535
2011	552,342.73	172,124	286,290	542,224	31.69	17,110
2012	645,592.13	180,604	300,394	667,994	32.54	20,528
2013	1,154,347.28	286,134	475,920	1,255,601	33.39	37,604
2014	980,503.75	211,789	352,264	1,118,492	34.24	32,666
2015	820,540.03	150,467	250,268	980,542	35.11	27,928
2016	1,130,239.55	170,384	283,396	1,411,963	35.98	39,243
2017	1,321,050.14	155,058	257,905	1,723,670	36.87	46,750

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -50						
2018	1,253,486.11	105,763	175,913	1,704,316	37.75	45,147
2019	1,442,118.35	73,007	121,431	2,041,747	38.65	52,827
2020	1,320,432.75	22,282	37,061	1,943,588	39.55	49,143
	25,642,632.28	11,479,997	18,333,473	20,130,475		623,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.43

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 20-R1.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1946	119.91	120	120			
1947	217.71	218	218			
1948	162.90	163	163			
1949	612.43	612	612			
1950	26.39	26	26			
1951	577.54	578	578			
1952	59.96	60	60			
1953	331.57	332	332			
1954	1,592.19	1,592	1,592			
1955	522.83	523	523			
1956	762.72	763	763			
1957	2,364.47	2,364	2,364			
1958	2,387.74	2,388	2,388			
1959	4,673.82	4,674	4,674			
1960	6,132.84	6,133	6,133			
1961	2,403.26	2,403	2,403			
1962	5,921.60	5,922	5,922			
1963	2,993.80	2,994	2,994			
1964	8,510.81	8,511	8,511			
1965	3,572.52	3,573	3,573			
1966	6,424.17	6,424	6,424			
1967	1,915.20	1,915	1,915			
1968	5,317.85	5,318	5,318			
1969	2,638.91	2,639	2,639			
1970	6,267.30	6,267	6,267			
1971	6,329.17	6,329	6,329			
1972	3,963.43	3,963	3,963			
1973	12,927.08	12,927	12,927			
1974	6,915.30	6,915	6,915			
1975	5,192.94	5,193	5,193			
1976	9,213.10	9,213	9,213			
1977	6,270.46	6,270	6,270			
1978	7,234.83	7,235	7,235			
1979	29,890.02	29,890	29,890			
1980	12,174.85	12,175	12,175			
1981	10,296.29	10,178	7,822	2,474	0.23	2,474
1982	9,858.53	9,582	7,364	2,495	0.56	2,495
1983	16,158.44	15,431	11,859	4,299	0.90	4,299
1984	57,214.29	53,724	41,287	15,927	1.22	13,055
1985	73,821.92	68,359	52,534	21,288	1.48	14,384
1986	456,092.43	417,325	320,718	135,374	1.70	79,632
1987	360,223.45	325,462	250,120	110,103	1.93	57,048
1988	591,401.07	527,234	405,184	186,217	2.17	85,814

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1.5						
NET SALVAGE PERCENT.. 0						
1989	360,562.62	316,754	243,428	117,135	2.43	48,204
1990	431,059.09	372,866	286,551	144,508	2.70	53,521
1991	263,391.50	224,146	172,258	91,134	2.98	30,582
1992	656,828.85	549,437	422,247	234,582	3.27	71,738
1993	695,332.81	570,868	438,717	256,616	3.58	71,680
1994	682,078.74	549,414	422,229	259,850	3.89	66,799
1995	367,801.50	290,195	223,017	144,784	4.22	34,309
1996	308,955.55	238,359	183,181	125,775	4.57	27,522
1997	164,216.04	123,655	95,030	69,186	4.94	14,005
1998	228,372.28	167,397	128,646	99,726	5.34	18,675
1999	215,037.19	153,214	117,746	97,291	5.75	16,920
2000	255,186.57	176,079	135,318	119,869	6.20	19,334
2001	88,075.96	58,703	45,114	42,962	6.67	6,441
2002	125,758.95	80,737	62,047	63,712	7.16	8,898
2003	185,822.47	114,374	87,897	97,925	7.69	12,734
2004	173,877.61	102,327	78,639	95,239	8.23	11,572
2005	256,475.71	143,626	110,378	146,098	8.80	16,602
2006	243,700.67	129,161	99,261	144,440	9.40	15,366
2007	26,774.06	13,360	10,267	16,507	10.02	1,647
2008	64,946.93	30,330	23,309	41,638	10.66	3,906
2009	49,428.37	21,452	16,486	32,942	11.32	2,910
2010	141,376.35	56,551	43,460	97,916	12.00	8,160
2012	303,247.13	99,920	76,789	226,458	13.41	16,887
2013	242,215.31	70,969	54,540	187,675	14.14	13,273
2014	232,404.96	59,496	45,723	186,682	14.88	12,546
2015	266,546.02	58,107	44,656	221,890	15.64	14,187
2016	461,627.85	83,093	63,858	397,770	16.40	24,254
2017	335,528.75	47,310	36,358	299,171	17.18	17,414
2018	650,041.41	65,979	50,705	599,336	17.97	33,352
2019	715,470.59	43,644	33,541	681,930	18.78	36,312
2020	830,231.78	17,020	13,080	817,152	19.59	41,713
	11,764,061.66	6,622,460	5,127,986	6,636,076		1,030,664

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4   8.76

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 370.01 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1.5						
NET SALVAGE PERCENT.. 0						
2007	2,144,841.56	1,070,276	836,223	1,308,619	10.02	130,601
2008	214,423.20	100,136	78,238	136,185	10.66	12,775
2009	151,893.37	65,922	51,506	100,387	11.32	8,868
2010	204,049.77	81,620	63,771	140,279	12.00	11,690
2012	356,825.21	117,574	91,862	264,963	13.41	19,759
2013	263,441.75	77,188	60,308	203,134	14.14	14,366
2014	240,125.54	61,472	48,029	192,097	14.88	12,910
2015	302,604.47	65,968	51,542	251,062	15.64	16,053
2016	420,606.20	75,709	59,153	361,453	16.40	22,040
2017	538,372.94	75,911	59,311	479,062	17.18	27,885
2018	839,238.60	85,183	66,555	772,684	17.97	42,999
2019	712,863.06	43,485	33,975	678,888	18.78	36,150
2020	776,479.08	15,918	12,437	764,042	19.59	39,002
	7,165,764.75	1,936,362	1,512,910	5,652,855		395,098

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 5.51

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 15-L0
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1954	249.55	275	275			
1959	1,022.06	1,124	1,124			
1962	2,036.01	2,104	1,723	517	0.91	517
1963	3,244.28	3,331	2,728	841	1.00	841
1964	1,572.99	1,601	1,311	419	1.12	374
1965	1,585.22	1,600	1,310	434	1.24	350
1966	1,874.80	1,875	1,535	527	1.36	388
1967	1,957.69	1,941	1,589	564	1.48	381
1968	3,610.47	3,545	2,903	1,069	1.61	664
1969	2,179.53	2,121	1,737	660	1.73	382
1970	1,602.17	1,544	1,264	498	1.86	268
1971	453.99	433	355	144	1.98	73
1972	1,508.85	1,426	1,168	492	2.11	233
1973	1,611.65	1,507	1,234	539	2.25	240
1974	2,016.31	1,866	1,528	690	2.38	290
1975	1,225.14	1,121	918	430	2.52	171
1976	2,434.61	2,203	1,804	874	2.66	329
1977	3,955.18	3,539	2,898	1,453	2.80	519
1978	1,353.81	1,196	979	510	2.95	173
1979	5,698.94	4,977	4,076	2,193	3.09	710
1980	5,770.64	4,977	4,076	2,272	3.24	701
1981	3,686.39	3,136	2,568	1,487	3.40	437
1982	5,244.11	4,399	3,602	2,167	3.56	609
1983	6,926.09	5,729	4,691	2,928	3.72	787
1984	5,302.52	4,324	3,541	2,292	3.88	591
1985	1,136.10	912	747	503	4.05	124
1986	4,011.51	3,171	2,597	1,816	4.22	430
1987	5,159.47	4,014	3,287	2,388	4.39	544
1988	1,370.23	1,048	858	649	4.57	142
1989	3,901.00	2,929	2,399	1,892	4.76	397
1990	5,912.32	4,362	3,572	2,932	4.94	594
1991	6,220.23	4,498	3,683	3,159	5.14	615
1992	17,519.47	12,424	10,174	9,097	5.33	1,707
1993	13,506.14	9,370	7,673	7,184	5.54	1,297
1994	18,574.48	12,613	10,329	10,103	5.74	1,760
1995	18,947.40	12,561	10,286	10,556	5.96	1,771
1996	5,044.94	3,263	2,672	2,877	6.18	466
1997	18,591.79	11,725	9,601	10,850	6.40	1,695
1998	9,219.77	5,652	4,628	5,514	6.64	830
1999	13,774.30	8,212	6,725	8,427	6.87	1,227
2000	17,077.23	9,868	8,081	10,704	7.12	1,503
2001	12,337.45	6,903	5,653	7,918	7.37	1,074
2002	21,143.15	11,412	9,345	13,912	7.64	1,821

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. -10						
2003	22,634.53	11,785	9,651	15,247	7.90	1,930
2004	37,486.68	18,748	15,352	25,883	8.18	3,164
2005	28,486.15	13,641	11,170	20,165	8.47	2,381
2006	33,690.71	15,417	12,625	24,435	8.76	2,789
2007	30,466.01	13,249	10,849	22,664	9.07	2,499
2008	42,231.50	17,374	14,227	32,228	9.39	3,432
2009	44,496.68	17,262	14,136	34,810	9.71	3,585
2010	69,327.64	25,166	20,608	55,652	10.05	5,538
2011	82,827.12	27,941	22,880	68,230	10.40	6,561
2012	220,316.30	68,504	56,097	186,251	10.76	17,310
2013	155,388.39	44,099	36,112	134,815	11.13	12,113
2014	126,450.82	32,270	26,425	112,671	11.52	9,780
2015	174,342.77	39,251	32,142	159,635	11.93	13,381
2016	254,242.31	49,221	40,306	239,361	12.36	19,366
2017	149,908.41	23,856	19,536	145,363	12.83	11,330
2018	245,634.01	29,722	24,339	245,858	13.35	18,416
2019	244,460.31	19,361	15,854	253,052	13.92	18,179
2020	180,406.83	5,424	4,442	194,006	14.59	13,297
	2,404,367.15	659,122	539,998	2,104,806		193,076

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 8.03

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -10						
1939	77.10	85	85			
1941	264.19	276	291			
1949	104.70	104	115			
1950	2,456.56	2,421	2,702			
1952	1,614.44	1,569	1,776			
1953	555.82	537	611			
1954	4,954.46	4,747	5,450			
1958	4,653.21	4,323	5,119			
1959	1,311.37	1,209	1,443			
1960	381.84	349	420			
1961	828.58	751	911			
1962	5,017.25	4,509	5,519			
1963	1,599.01	1,424	1,759			
1964	980.50	866	1,079			
1965	15.91	14	18			
1966	1,263.75	1,095	1,390			
1967	6,561.38	5,630	7,218			
1968	5,269.75	4,475	5,797			
1969	6,624.11	5,571	7,287			
1970	10,847.58	9,027	11,932			
1971	25,104.59	20,656	27,615			
1972	6,642.80	5,407	7,307			
1973	23,933.61	19,258	26,327			
1974	2,062.25	1,640	2,268			
1975	4,635.60	3,643	5,099			
1976	5,828.42	4,523	6,411			
1977	31,991.63	24,510	35,191			
1978	9,653.44	7,300	10,619			
1979	16,301.99	12,167	17,932			
1980	7,283.50	5,360	8,012			
1981	28,082.12	20,357	30,890			
1982	12,932.61	9,240	14,226			
1983	8,055.76	5,667	8,861			
1984	6,345.22	4,390	6,980			
1985	14,362.98	9,780	15,799			
1986	32,603.95	21,806	35,864			
1987	12,533.90	8,238	13,787			
1988	59,205.57	38,196	65,126			
1989	42,206.19	26,695	46,427			
1990	36,451.55	22,594	40,097			
1991	54,429.92	33,020	59,873			
1992	60,947.90	36,170	67,043			
1993	67,315.06	39,060	74,047			

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 20-L0
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1994	132,252.46	74,921	145,478			
1995	172,344.02	95,168	189,578			
1996	85,479.70	45,980	94,028			
1997	48,088.52	25,153	52,897			
1998	53,106.19	26,959	58,417			
1999	97,520.42	48,004	107,272			
2000	85,767.26	40,851	94,344			
2001	86,359.89	39,708	94,996			
2002	72,679.92	32,219	79,948			
2003	75,334.35	32,111	82,868			
2004	70,069.89	28,634	77,077			
2005	107,373.47	41,988	118,111			
2006	103,307.66	38,467	112,481	1,157	13.23	87
2007	140,755.16	49,778	145,556	9,275	13.57	683
2008	94,989.92	31,765	92,884	11,605	13.92	834
2009	127,130.70	39,925	116,745	23,099	14.29	1,616
2010	118,511.06	34,807	101,779	28,583	14.66	1,950
2011	58,865.50	16,059	46,958	17,794	15.04	1,183
2012	79,902.21	20,083	58,725	29,167	15.43	1,890
2013	137,358.16	31,428	91,898	59,196	15.84	3,737
2014	150,802.50	31,020	90,705	75,178	16.26	4,623
2015	126,303.89	22,855	66,830	72,104	16.71	4,315
2016	158,338.71	24,471	71,556	102,617	17.19	5,970
2017	115,420.97	14,537	42,508	84,455	17.71	4,769
2018	233,403.98	22,337	65,315	191,429	18.26	10,484
2019	150,631.43	9,279	27,133	138,562	18.88	7,339
2020	74,564.48	1,681	4,915	77,106	19.59	3,936
	3,580,954.49	1,348,847	3,017,725	921,325		53,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 1.49

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1955	109,709.17	95,627	90,772	18,937	7.06	2,682
1962	55,562.00	45,904	43,573	11,989	9.56	1,254
1965	464.00	372	353	111	10.86	10
1966	511,384.98	406,040	385,424	125,961	11.33	11,117
1967	2,535.00	1,990	1,889	646	11.82	55
1971	1,239.60	925	878	362	13.94	26
1972	12,861.19	9,468	8,987	3,874	14.51	267
1973	51,740.04	37,535	35,629	16,111	15.10	1,067
1974	7,011.97	5,009	4,755	2,257	15.71	144
1977	352.00	239	227	125	17.61	7
1978	56,043.94	37,427	35,527	20,517	18.27	1,123
1979	50,910.48	33,379	31,684	19,226	18.94	1,015
1980	369,179.40	237,416	225,362	143,817	19.63	7,326
1981	15,059.53	9,493	9,011	6,049	20.33	298
1982	14,308.58	8,835	8,386	5,923	21.04	282
1983	8,793.91	5,313	5,043	3,751	21.77	172
1984	25,183.02	14,881	14,125	11,058	22.50	491
1985	52,641.08	30,388	28,845	23,796	23.25	1,023
1986	34,583.52	19,486	18,497	16,087	24.01	670
1987	146,732.58	80,650	76,555	70,178	24.77	2,833
1988	105,755.53	56,627	53,752	52,004	25.55	2,035
1989	97,791.19	50,958	48,371	49,420	26.34	1,876
1990	53,978.52	27,343	25,955	28,024	27.14	1,033
1991	25,091.91	12,345	11,718	13,374	27.94	479
1992	18,726.45	8,934	8,480	10,246	28.76	356
1993	102,157.77	47,197	44,801	57,357	29.59	1,938
1994	162,949.10	72,824	69,127	93,822	30.42	3,084
1995	111,068.37	47,942	45,508	65,560	31.26	2,097
1996	77,657.54	32,320	30,679	46,979	32.11	1,463
1997	229,785.39	92,041	87,368	142,417	32.97	4,320
1998	134,286.85	51,664	49,041	85,246	33.84	2,519
1999	6,864.50	2,531	2,402	4,462	34.72	129
2000	58,466.58	20,623	19,576	38,891	35.60	1,092
2001	15,027.92	5,058	4,801	10,227	36.49	280
2002	15,075.24	4,827	4,582	10,493	37.39	281
2003	9,593.03	2,913	2,765	6,828	38.30	178
2004	124,808.09	35,831	34,012	90,796	39.21	2,316
2005	48,595.00	13,138	12,471	36,124	40.13	900
2006	57,941.50	14,685	13,939	44,002	41.06	1,072
2007	33,327.72	7,884	7,484	25,844	41.99	615
2008	274,845.55	60,315	57,253	217,593	42.93	5,069
2009	122,764.60	24,843	23,582	99,183	43.87	2,261
2010	9,453.97	1,752	1,663	7,791	44.81	174

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2011	81,651.41	13,703	13,007	68,644	45.77	1,500
2012	55,802.93	8,401	7,974	47,829	46.72	1,024
2013	20,031.81	2,662	2,527	17,505	47.69	367
2014	190,651.91	22,011	20,893	169,759	48.65	3,489
2015	31,371.82	3,069	2,913	28,459	49.62	574
2016	26,053.00	2,089	1,983	24,070	50.59	476
2017	283,665.54	17,689	16,791	266,875	51.57	5,175
2019	44,698.45	1,203	1,142	43,556	53.52	814
2020	14,958,026.95	133,276	126,510	14,831,517	54.51	272,088
	19,114,262.13	1,979,075	1,878,592	17,235,670		352,936

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.8 1.85

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1984	3,570.53	3,571	3,571			
1985	15,576.43	15,576	15,576			
1986	4,865.80	4,866	4,866			
1987	2,709.87	2,710	2,710			
1988	6,799.16	6,799	6,799			
1989	9,361.83	9,362	9,362			
1990	3,044.56	3,045	3,045			
1991	2,000.07	2,000	2,000			
1992	2,213.87	2,214	2,214			
1993	2,017.40	2,017	2,017			
1994	16,172.84	16,173	16,173			
1995	2,856.76	2,857	2,857			
1996	8,661.72	8,662	8,662			
1997	22,611.96	22,612	22,612			
1998	3,201.14	3,201	3,201			
1999	10,450.23	10,450	10,450			
2000	5,093.09	5,093	5,093			
2001	3,018.26	3,018	3,018			
2002	2,537.21	2,537	2,537			
2003	167.99	168	168			
2004	10,772.98	10,773	10,773			
2005	1,783.70	1,784	1,783			
	139,487.40	139,488	139,487			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	209.98	203	203	7	0.50	7
2007	13,765.30	12,389	12,389	1,377	1.50	918
2008	20,699.88	17,250	17,250	3,450	2.50	1,380
2009	32,063.15	24,582	24,581	7,482	3.50	2,138
2010	17,031.55	11,922	11,922	5,110	4.50	1,136
2011	17,161.88	10,869	10,869	6,293	5.50	1,144
2012	2,712.89	1,537	1,537	1,176	6.50	181
2013	7,980.17	3,990	3,990	3,990	7.50	532
2014	15,511.10	6,721	6,721	8,790	8.50	1,034
2015	751.97	276	276	476	9.50	50
2016	4,296.17	1,289	1,289	3,007	10.50	286
2017	2,932.90	684	684	2,249	11.50	196

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2018	4,621.59	770	770	3,852	12.50	308
2019	168,229.15	16,823	16,823	151,407	13.50	11,215
2020	842,421.76	28,078	28,077	814,344	14.50	56,162
	1,150,389.44	137,383	137,380	1,013,009		76,687
	1,289,876.84	276,871	276,867	1,013,009		76,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2   5.95

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	16,224.76	16,225	16,225			
1989	1,087.44	1,087	1,087			
1991	855.00	855	855			
1995	32,732.00	32,732	32,732			
	50,899.20	50,899	50,899			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	632.50	620	618	15	0.50	15
1997	526.78	495	493	34	1.50	23
2000	722.23	592	590	132	4.50	29
2001	637.29	497	495	142	5.50	26
2003	279.59	196	195	84	7.50	11
2004	26,109.93	17,233	17,170	8,940	8.50	1,052
2008	100.73	50	50	51	12.50	4
2020	10,748.29	215	214	10,534	24.50	430
	39,757.34	19,898	19,825	19,932		1,590
	90,656.54	70,797	70,724	19,932		1,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5   1.75

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	34,759.08	34,759	34,759			
1986	26,775.97	26,776	26,776			
1987	24,136.58	24,137	24,137			
1988	24,307.41	24,307	24,307			
1989	21,496.18	21,496	21,496			
1990	46,885.28	46,885	46,885			
1991	26,811.89	26,812	26,812			
1992	62,513.26	62,513	62,513			
1993	20,334.18	20,334	20,334			
1994	41,845.03	41,845	41,845			
1995	37,878.32	37,878	37,878			
	367,743.18	367,742	367,743			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	48,012.00	47,052	46,732	1,280	0.50	1,280
1997	34,310.31	32,252	32,033	2,278	1.50	1,519
1998	62,757.17	56,481	56,097	6,660	2.50	2,664
1999	35,494.28	30,525	30,317	5,177	3.50	1,479
2000	44,380.16	36,392	36,145	8,236	4.50	1,830
2001	30,333.17	23,660	23,499	6,834	5.50	1,243
2002	52,604.11	38,927	38,662	13,942	6.50	2,145
2003	49,595.54	34,717	34,481	15,115	7.50	2,015
2004	37,681.20	24,870	24,701	12,980	8.50	1,527
2005	27,437.77	17,011	16,895	10,542	9.50	1,110
2006	50,963.70	29,559	29,358	21,606	10.50	2,058
2007	79,341.39	42,844	42,553	36,789	11.50	3,199
2008	61,675.16	30,838	30,628	31,047	12.50	2,484
2009	97,033.69	44,635	44,331	52,702	13.50	3,904
2010	116,208.99	48,808	48,476	67,733	14.50	4,671
2011	75,796.79	28,803	28,607	47,190	15.50	3,045
2012	72,243.58	24,563	24,396	47,848	16.50	2,900
2013	61,196.94	18,359	18,234	42,963	17.50	2,455
2014	67,788.76	17,625	17,505	50,284	18.50	2,718
2015	89,700.78	19,734	19,600	70,101	19.50	3,595
2016	125,877.64	22,658	22,504	103,374	20.50	5,043
2017	292,360.28	40,930	40,652	251,709	21.50	11,707

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	70,843.14	7,084	7,036	63,807	22.50	2,836
2019	239,107.81	14,346	14,248	224,859	23.50	9,568
2020	139,404.19	2,788	2,769	136,635	24.50	5,577
	2,062,148.55	735,461	730,460	1,331,689		82,572
	2,429,891.73	1,103,203	1,098,203	1,331,689		82,572

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 3.40

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1984	63,066.07	63,066	63,066			
1985	9,049.24	9,049	9,049			
1986	3,681.44	3,681	3,681			
1987	6,939.02	6,939	6,939			
1988	49,312.50	49,312	49,313			
1989	24,459.69	24,460	24,460			
1990	7,340.66	7,341	7,341			
1991	6,030.23	6,030	6,030			
1992	19,599.49	19,599	19,599			
1993	18,837.52	18,838	18,838			
1994	21,260.97	21,261	21,261			
1995	15,597.34	15,597	15,597			
	245,174.17	245,173	245,174			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	14,002.46	13,722	13,636	367	0.50	367
1997	4,298.90	4,041	4,016	283	1.50	189
1998	21,648.53	19,484	19,361	2,287	2.50	915
1999	7,119.75	6,123	6,085	1,035	3.50	296
2000	3,427.17	2,810	2,792	635	4.50	141
2001	34,532.93	26,936	26,767	7,766	5.50	1,412
2002	6,372.25	4,715	4,685	1,687	6.50	260
2003	2,187.80	1,531	1,521	666	7.50	89
2004	13,671.65	9,023	8,966	4,705	8.50	554
2005	21,387.66	13,260	13,177	8,211	9.50	864
2006	12,046.30	6,987	6,943	5,103	10.50	486
2007	38,523.43	20,803	20,672	17,851	11.50	1,552
2008	12,073.36	6,037	5,999	6,074	12.50	486
2009	8,793.94	4,045	4,020	4,774	13.50	354
2010	17,140.77	7,199	7,154	9,987	14.50	689
2011	43,410.08	16,496	16,392	27,018	15.50	1,743
2012	37,354.73	12,701	12,621	24,734	16.50	1,499
2013	37,377.15	11,213	11,142	26,235	17.50	1,499
2014	143,124.88	37,212	36,978	106,147	18.50	5,738
2015	84,085.28	18,499	18,383	65,703	19.50	3,369
2016	16,927.53	3,047	3,028	13,900	20.50	678
2017	28,375.31	3,973	3,948	24,427	21.50	1,136

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	11,861.32	1,186	1,179	10,683	22.50	475
2019	79,841.90	4,791	4,761	75,081	23.50	3,195
2020	3,771.07	75	75	3,697	24.50	151
	703,356.15	255,909	254,300	449,056		28,137
	948,530.32	501,082	499,474	449,056		28,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0   2.97

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1980	7,076.21	7,076	7,076			
1981	13,555.97	13,556	13,556			
1982	4,207.00	4,207	4,207			
1983	74,862.00	74,862	74,862			
1984	52,401.61	52,402	52,402			
1985	109,693.05	109,693	109,693			
1986	49,990.67	49,991	49,991			
1987	5,405.49	5,405	5,405			
1988	24,875.32	24,875	24,875			
1989	30,312.67	30,313	30,313			
1990	18,349.82	18,350	18,350			
1991	43,874.04	43,874	43,874			
1992	121,589.92	121,590	121,590			
1993	8,900.74	8,901	8,901			
1994	97,893.69	97,894	97,894			
1995	46,517.23	46,517	46,517			
1996	90,831.56	90,832	90,832			
1997	47,162.03	47,162	47,162			
1998	46,154.13	46,154	46,154			
1999	206,699.18	206,699	206,699			
2000	156,808.60	156,809	156,809			
2001	11,680.00	11,680	11,680			
2002	278,007.18	278,007	278,007			
2003	92,581.13	92,581	92,581			
2004	16,948.53	16,949	16,949			
2005	91,076.31	91,076	91,076			
	1,747,454.08	1,747,455	1,747,454			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	110,115.54	106,445	105,888	4,227	0.50	4,227
2007	708,598.99	637,739	634,402	74,197	1.50	49,465
2008	29,652.50	24,710	24,581	5,072	2.50	2,029
2009	513,353.44	393,573	391,514	121,840	3.50	34,811
2010	84,700.11	59,290	58,980	25,720	4.50	5,716
2011	57,608.13	36,485	36,294	21,314	5.50	3,875
2012	28,629.59	16,224	16,139	12,490	6.50	1,922
2013	15,560.44	7,780	7,739	7,821	7.50	1,043
2014	67,376.82	29,196	29,043	38,334	8.50	4,510

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	94,104.22	34,505	34,324	59,780	9.50	6,293
2016	72,024.75	21,607	21,494	50,531	10.50	4,812
2017	464,828.39	108,458	107,891	356,938	11.50	31,038
2018	45,439.14	7,573	7,533	37,906	12.50	3,032
2019	204,076.29	20,408	20,301	183,775	13.50	13,613
2020	762,045.50	25,399	25,266	736,779	14.50	50,812
	3,258,113.85	1,529,392	1,521,390	1,736,724		217,198
	5,005,567.93	3,276,847	3,268,844	1,736,724		217,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 4.34

UNITIL ENERGY SYSTEMS, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1984	1,171.50	1,172	1,172			
1986	521.09	521	521			
1987	417.13	417	417			
1989	495.00	495	495			
1990	73.69	74	74			
1993	9,599.93	9,600	9,600			
1994	567.53	568	568			
1995	438.00	438	438			
1999	23,655.64	23,656	23,656			
2000	46,775.63	46,776	46,775			
	83,715.14	83,717	83,715			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	602.99	588	587	16	0.50	16
2002	8,596.29	7,952	7,934	662	1.50	441
2005	8,956.41	6,941	6,926	2,031	4.50	451
2007	872.52	589	588	285	6.50	44
2009	122.57	70	70	53	8.50	6
2010	77.49	41	41	37	9.50	4
	19,228.27	16,181	16,145	3,083		962
	102,943.41	99,898	99,860	3,083		962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 0.93

UNITIL ENERGY SYSTEMS, INC.

COMPARISON OF CURRENT ANNUAL DEPRECIATION EXPENSE VS. PROPOSED ANNUAL DEPRECIATION EXPENSE AS OF DECEMBER 31, 2020

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2020	CURRENT SURVIVOR CURVE	CURRENT NET SALVAGE PERCENT	CURRENT CALCULATED ANNUAL ACCRUAL AMOUNT	CURRENT CALCULATED ANNUAL ACCRUAL RATE	PROPOSED SURVIVOR CURVE	PROPOSED NET SALVAGE PERCENT	PROPOSED CALCULATED ANNUAL ACCRUAL AMOUNT	PROPOSED CALCULATED ANNUAL ACCRUAL RATE	INCREASE/ (DECREASE)
	(1)	(2)	(3)	(4)	(5)=(6)*(2)	(6)	(7)	(8)	(9)	(10)	(11)
	ELECTRIC PLANT										
	PRODUCTION PLANT										
343.00	PRIME MOVERS	56,575.22	15-S3	0.0	3,774	6.67	10-S3	0	10,559	18.66	6,785
	TOTAL PRODUCTION PLANT	**56,575.22**			**3,774**	**6.67**			**10,559**	**18.66**	**6,785**
	DISTRIBUTION PLANT										
361.00	STRUCTURES AND IMPROVEMENTS	2,173,616.44	52-L1.5	(27.5)	53,254	2.45	55-R4	(30)	52,132	2.40	(1,122)
362.00	STATION EQUIPMENT	50,412,131.73	51-S1.5 *	(32.5)	1,310,715	2.60	49-R1.5	(40)	1,492,423	2.96	181,708
364.00	POLES, TOWERS AND FIXTURES	75,140,860.60	41-S1 *	(51.5)	2,780,212	3.70	50-R1.5	(80)	2,709,085	3.61	(71,127)
365.00	OVERHEAD CONDUCTORS AND DEVICES	92,313,722.86	39-L1 *	(42.0)	3,360,220	3.64	45-R0.5	(65)	3,343,998	3.62	(16,222)
366.00	UNDERGROUND CONDUIT	2,587,958.32	56-R2.5 *	(14.5)	52,794	2.04	60-R2.5	(25)	55,787	2.16	2,993
367.00	UNDERGROUND CONDUCTORS AND DEVICES	23,862,963.47	52-R1.5 *	(32.5)	608,506	2.55	55-R2.5	(50)	679,570	2.85	71,064
368.00	LINE TRANSFORMERS	29,259,308.24	35-R3 *	(5.0)	877,779	3.00	40-R1.5	(10)	720,501	2.46	(157,278)
368.01	LINE TRANSFORMER INSTALLATIONS	25,947,042.32	35-R3 *	(1.0)	749,870	2.89	40-R1.5	0	596,350	2.30	(153,520)
369.00	SERVICES	25,642,632.28	27-R3 *	(53.0)	1,453,937	5.67	40-R2	(50)	623,537	2.43	(830,400)
370.00	METERS	11,764,061.66	20-S3	0.0	588,203	5.00	20-R1.5	0	1,030,664	8.76	442,461
370.01	METER INSTALLATIONS	7,165,764.75	20-S3	0.0	358,288	5.00	20-R1.5	0	395,098	5.51	36,810
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	2,404,367.15	17-S0.5	(28.5)	181,770	7.56	15-L0	(10)	193,076	8.03	11,306
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	3,580,954.49	17-R1	(32.5)	278,956	7.79	20-L0	(10)	53,416	1.49	(225,540)
	TOTAL DISTRIBUTION PLANT	**352,255,384.31**			**12,654,504**	**3.59**			**11,945,637**	**3.39**	**(708,867)**
	GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS	19,114,262.13	43-R2.5	10.5	397,577	2.08	55-R3	0	352,936	1.85	(44,641)
391.01	OFFICE FURNITURE AND EQUIPMENT										
	FULLY ACCRUED	139,487.40	15-L2	12.5	8,132	5.83			0	-	(8,132)
	AMORTIZED	1,150,389.44	15-L2	12.5	67,068	5.83	15-SQ	0	76,687	6.67	9,619
	TOTAL ACCOUNT 391.01	1,289,876.84			75,200				76,687		1,487
393.00	STORES EQUIPMENT										
	FULLY ACCRUED	50,899.20	29-R5	2.5	1,710	3.36			0	-	(1,710)
	AMORTIZED	39,757.34	29-R5	2.5	1,336	3.36	25-SQ	0	1,590	4.00	254
	TOTAL ACCOUNT 393.00	90,656.54			3,046				1,590		(1,456)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT										
	FULLY ACCRUED	367,743.18	28-R2	9.0	13,386	3.64			0	-	(13,386)
	AMORTIZED	2,062,148.55	28-R2	9.0	75,062	3.64	25-SQ	0	82,572	4.00	7,510
	TOTAL ACCOUNT 394.00	2,429,891.73			88,448				82,572		(5,876)
395.00	LABORATORY EQUIPMENT										
	FULLY ACCRUED	245,174.17	25-SQ	2.5	9,562	3.90			0	-	(9,562)
	AMORTIZED	703,356.15	25-SQ	2.5	27,431	3.90	25-SQ	0	28,137	4.00	706
	TOTAL ACCOUNT 395.00	948,530.32			36,993				28,137		(8,856)

UNITIL ENERGY SYSTEMS, INC.

COMPARISON OF CURRENT ANNUAL DEPRECIATION EXPENSE VS. PROPOSED ANNUAL DEPRECIATION EXPENSE AS OF DECEMBER 31, 2020

			CURRENT				PROPOSED				
	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2020	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	INCREASE/ (DECREASE)
	(1)	(2)	(3)	(4)	(5)=(6)*(2)	(6)	(7)	(8)	(9)	(10)	(11)
397.00	COMMUNICATION EQUIPMENT										
	FULLY ACCRUED	1,747,454.08	12-S3	1.0	115,332	6.60			0	-	(115,332)
	AMORTIZED	3,258,113.85	12-S3	1.0	215,036	6.60	15-SQ	0	217,198	6.67	2,162
	TOTAL ACCOUNT 397.00	5,005,567.93			330,368				217,198		(113,170)
398.00	MISCELLANEOUS EQUIPMENT										
	FULLY ACCRUED	83,715.14	20-R4	2.5	4,085	4.88			0	-	(4,085)
	AMORTIZED	19,228.27	20-R4	2.5	938	4.88	20-SQ	0	962	5.00	24
	TOTAL ACCOUNT 398.00	102,943.41			5,023				962		(4,061)
	TOTAL GENERAL PLANT	**28,981,728.90**			**936,655**	**3.23**			**760,082**	**2.62**	**(176,573)**
	RESERVE ADJUSTMENT FOR AMORTIZATION										
390.01	STRUCTURES AND IMPROVEMENTS - MISELLANEOUS								(173) **		(173)
391.01	OFFICE FURNITURE AND EQUIPMENT								66,592 **		66,592
391.03	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT								(869) **		(869)
393.00	STORES EQUIPMENT								908 **		908
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT								22,424 **		22,424
395.00	LABORATORY EQUIPMENT								58 **		58
397.00	COMMUNICATION EQUIPMENT								(1,754) **		(1,754)
398.00	MISCELLANEOUS EQUIPMENT								(617) **		(617)
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION								**86,569**		**86,569**
	TOTAL DEPRECIABLE PLANT	**381,293,688.43**			**13,594,933**	**3.57**			**12,802,847**	**3.36**	**(792,086)**
	NONDEPRECIABLE PLANT										
301.00	ORGANIZATION	380.00									
303.00	MISCELLANEOUS INTANGIBLE PLANT - 5 YEAR	6,638,390.64									
303.01	MISCELLANEOUS INTANGIBLE PLANT - 3 YEAR	87,195.82									
303.02	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR	5,489,895.89									
360.01	RIGHTS OF WAY	1,002,659.97									
360.02	RIGHTS OF WAY	1,674,812.39									
389.00	LAND	1,363,295.15									
392.00	TRANSPORTATION EQUIPMENT	1,073,516.64									
	TOTAL NONDEPRECIABLE PLANT	**17,330,146.50**									
	TOTAL ELECTRIC PLANT	**398,623,834.93**									

* ADOPTED IN SETTLEMENT. CURVE TYPE WAS NOT SPECIFIED IN SETTLEMENT BUT ASSUMED TO BE THE SAME CURVE TYPE AS PREVIOUSLY PROPOSED.
** 5-YEAR AMORTIZATION OF RESERVE ADJUSTMENT RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.