

**UNITIL ENERGY SYSTEMS,  
INC.**

**Supplementary Filing Requirements**

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

**(Request) (Page #)**

- (1) (000004) The utility's internal financial reports for the following periods:
  - a. For the first and last month of the test year;
  - b. For the entire test year; and
  - c. For the 12 months or 5 quarters prior to the test year;
- (2) (000008) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
- (3) (000009) Federal income tax reconciliation for the test year;
- (4) (000010) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
- (5) (000012) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
  - a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
  - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
  - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;
- (6) (000013) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines:
  - a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
  - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
- (7) (000014) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
- (8) (000015) The utility's most recent construction budget;
- (9) (000037) The utility's chart of accounts, if different from the uniform system of accounts established by the Commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
- (10) (000069) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;

- (11) (000070) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
  - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;
- (12) (000071) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
- (13) (000072) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;
- (14) (000105) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
- (15) (000108) Copies of all officer and executive incentive plans;
- (16) (000128) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
  - b. Owned by the spouse or minor child of an officer or director; or
  - c. Controlled by the officer or director directly or indirectly;
- (17) (000129) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
  - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
  - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
  - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
- (18) (000131) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
- (19) (000132) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
- (20) (000133) Quarterly income statements for the previous 2 years if not previously filed with the commission;
- (21) (000135) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;
- (22) (000137) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

- (23) (000138) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;
- (24) (000140) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
- (25) (000142) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service;
- (26) (000144) Support for figures appearing on written testimony and in accompanying exhibits.

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

For Periods Ending December 31, 2020

	YTD December 2019	MTD January 2020	MTD December 2020	YTD December 2020
<b>OPERATING REVENUES</b>				
Electric Service Revenue:				
Residential (440)	\$85,554,125.28	\$8,753,499.64	\$7,939,107.52	\$89,662,319.15
General Service (442)	64,886,861.11	5,716,348.18	5,529,156.14	63,811,082.78
Public Street Light (444)	2,468,924.30	208,381.13	200,917.53	2,422,297.89
Sales to Public Auth (445)	9,493.08	296.37	366.08	7,544.83
Sales for Resale (447)	2,428,365.23	236,923.18	321,554.35	1,521,143.91
Other Sales (449)	4,057,392.96	(1,197,908.01)	2,211,529.00	(597,808.32)
Total Electric Service Revenue	<u>159,405,161.96</u>	<u>13,717,540.49</u>	<u>16,202,630.62</u>	<u>156,826,580.24</u>
Other Operating Revenues:				
Late Payment Charges (450)	275,537.40	34,968.67	0.00	94,599.56
Misc. Service Revenues (451)	280,977.62	18,214.10	12,885.00	194,995.78
Rent-elect. Property (454)	557,800.46	47,394.73	49,697.15	585,199.80
Other Electric Rev (456)	1,312,348.36	154,900.95	71,417.51	1,222,079.94
Total Other Operating Revenues	<u>2,426,663.84</u>	<u>255,478.45</u>	<u>133,999.66</u>	<u>2,096,875.08</u>
<b>TOTAL OPERATING REVENUES</b>	<u>161,831,825.80</u>	<u>13,973,018.94</u>	<u>16,336,630.28</u>	<u>158,923,455.32</u>
<b>OPERATING EXPENSES</b>				
Operation & Maint. Expenses:				
Purchased Power (555, 557)	65,370,883.84	6,803,005.74	5,424,164.02	53,005,520.74
Transmission (556, 560-579)	28,323,204.45	2,333,607.03	3,167,190.52	35,483,734.17
Distribution (580-599)	9,195,883.07	778,955.81	946,026.65	9,476,199.47
Cust. Accounting (901-905)	4,655,166.55	341,606.20	287,139.05	4,286,915.55
Cust. Service (907-910)	5,450,370.64	162,391.16	2,266,552.25	7,326,954.75
Admin. & General (920-935)	10,867,235.88	782,453.54	876,436.32	9,750,830.21
Total O & M Expenses	<u>123,862,744.43</u>	<u>11,202,019.48</u>	<u>12,967,508.81</u>	<u>119,330,154.89</u>
Other Operating Expenses:				
Deprtn. & Amort. (403-407)	15,283,961.84	1,308,155.00	1,413,964.27	15,943,219.24
Taxes-Other Than Inc. (408)	6,435,130.39	605,947.38	603,224.70	7,166,677.86
Federal Income Taxes (409)	4,672,110.93	585,123.98	(1,125,648.02)	(1,180,388.21)
State Income Tax (409)	1,707,348.81	201,650.30	(882,799.80)	(1,096,467.99)
Def. Income Taxes (410, 411)	(3,692,668.40)	(690,163.08)	2,235,817.12	5,203,293.64
Total Other Operating Expenses	<u>24,405,883.57</u>	<u>2,010,713.58</u>	<u>2,244,558.27</u>	<u>26,036,334.54</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>148,268,628.00</u>	<u>13,212,733.06</u>	<u>15,212,067.08</u>	<u>145,366,489.43</u>
<b>NET UTILITY OPERATING INCOME</b>	<u>13,563,197.80</u>	<u>760,285.88</u>	<u>1,124,563.20</u>	<u>13,556,965.89</u>
<b>OTHER INCOME &amp; DEDUCTIONS</b>				
Other Income:				
Other (419, 421)	404,907.13	33,830.61	25,084.40	370,641.22
Other Income Deduc. (425, 426)	225,986.05	58,258.29	35,368.87	272,573.95
Taxes Other than Income Taxes				
Income Tax, Other Inc & Ded (409)	48,457.19	(6,615.75)	(2,785.34)	26,559.56
Net Other Income & Deductions	<u>130,463.89</u>	<u>(17,811.93)</u>	<u>(7,499.13)</u>	<u>71,507.71</u>
<b>GROSS INCOME</b>	<u>13,693,661.69</u>	<u>742,473.95</u>	<u>1,117,064.07</u>	<u>13,628,473.60</u>
Interest Charges (427-432)	6,083,865.12	487,827.87	485,708.65	5,495,091.82
<b>NET INCOME</b>	<u>7,609,796.57</u>	<u>254,646.08</u>	<u>631,355.42</u>	<u>8,133,381.78</u>

## UNITIL ENERGY SYSTEMS, INC.

Balance Sheet-UES Rate Case

G\_UES\_BS\_Rate\_Case

## Schedule 2

2/24/2021

December 31, 2020

	December 2019	January 2020	December 2020
<b>ASSETS</b>			
<b>UTILITY PLANT</b>			
Electric (101-106, 114)	\$364,884,659.72	\$365,881,123.15	\$405,090,652.27
Const. Work in Progress (107)	15,945,622.37	16,941,969.02	5,132,122.53
Total Utility Plant	380,830,282.09	382,823,092.17	410,222,774.80
Less: Accum. Depr. & Amort (108-111, 115)	(131,447,315.33)	(132,328,294.03)	(137,912,641.04)
Net Utility Plant	249,382,966.76	250,494,798.14	272,310,133.76
<b>OTHER PROPERTY &amp; INVESTMENTS</b>			
Nonutility Property (121)	50,606.49	50,606.49	50,606.49
Total Other Prop. & Invest.	50,606.49	50,606.49	50,606.49
<b>CURRENT ASSETS</b>			
Cash (131)	\$92,042.68	(\$504,692.51)	\$363,677.16
Other Special Deposits (134, 136)	1,450,587.56	1,194,368.24	2,243,895.03
Working Funds (135)	3,000.00	3,000.00	3,000.00
Accounts Receivable (142)	16,168,345.82	17,377,435.52	18,946,029.83
Other Accounts Receivable (143)	325,887.10	327,865.38	302,295.39
(Less) Accum. Prov. for Uncoll. Acct (144)	(161,878.34)	(50,798.34)	(556,372.26)
Accts Receivable-Assoc. Cos. (146)	4,575,451.35	0.00	6,113,319.66
Plant Material & Operating Supplies (154)	1,174,870.23	1,218,845.45	1,206,272.24
Stores Expense Undistributed (163)	189,428.38	200,590.57	201,951.60
Prepayments (165)	6,868,916.00	6,515,584.64	6,012,558.56
Accrued Revenues (173)	13,258,847.28	8,684,738.58	12,242,701.15
Miscellaneous Current and Accrued Assets (174)	67,464.45	67,464.45	146,490.54
Total Current Assets	44,012,962.51	35,034,401.98	47,225,818.90
<b>DEFERRED DEBITS</b>			
Unamortized Debt Expense (181)	1,180,809.49	1,169,151.14	1,254,800.71
Regulatory Assets (182)	39,976,170.79	27,493,967.09	43,973,873.05
Preliminary Survey Chgs (183)	114,328.01	130,234.09	351,614.46
Clearing Accounts (184)	648,177.11	1,070,881.37	624,028.38
Temporary Facilities (185)	779.06	(540.46)	4,863.38
Misc. Deferred Debits (186)	818,543.51	846,578.43	673,805.11
Deferred Taxes (190)	142,298.09	127,424.42	150,098.15
Total Deferred Debits	42,881,106.06	30,837,696.08	47,033,083.24
<b>TOTAL ASSETS</b>	<b>\$336,327,641.82</b>	<b>\$316,417,502.69</b>	<b>\$366,619,642.39</b>

UNITIL ENERGY SYSTEMS, INC.  
Balance Sheet-UES Rate Case  
G\_UES\_BS\_Rate\_Case

Schedule 2  
2/24/2021  
December 31, 2020

	December 2019	January 2020	December 2020
LIABILITIES AND CAPITAL			
PROPRIETARY CAPITAL			
Common Stock Equity			
Common Stock of Subs, Par Value (201)	\$2,442,426.00	\$2,442,426.00	\$2,442,426.00
Preferred Stock (204)	188,700.00	188,700.00	188,700.00
Premium on common stock (207)	1,005,875.00	1,005,875.00	1,005,875.00
Other Paid-In Capital (208, 211)	51,028,170.00	51,028,170.00	58,778,170.00
Capital Stock Expense (214)	(94,845.36)	(94,845.36)	(94,845.36)
Retained earnings (216)	42,949,034.13	41,490,038.71	44,220,301.91
Total Proprietary Capital	97,519,359.77	96,060,364.35	106,540,627.55
LONG TERM DEBT			
Bonds (221)	87,500,000.00	87,500,000.00	106,500,000.00
Total Long Term Debt	87,500,000.00	87,500,000.00	106,500,000.00
Capital Leases-Noncurrent	1,059,789.70	1,289,419.52	1,192,810.32
CURRENT LIABILITIES			
Accounts Payable (232)	19,800,942.61	16,704,791.83	18,174,447.34
Notes Payable (233)	13,065,032.41	15,981,464.93	8,176,367.77
Accts. Payable-Assoc. Co's (234)	9,541,172.55	9,376,629.68	10,603,841.16
Customer Deposits (235)	593,573.46	560,487.76	371,830.45
Taxes Accrued (236)	1,999,449.49	2,783,700.07	113,872.86
Interest Accrued (237)	887,325.50	1,014,450.57	1,019,683.22
Dividends Declared (238)	1,452,036.50	1,713,641.50	1,715,528.50
Tax Collections Payable (241)	5,727.12	0.00	16,637.68
Misc. Current Liabilities (242)	3,296,631.64	1,054,997.44	3,017,271.11
Capital Leases - Current (243)	383,170.79	443,934.32	489,212.64
Total Current Liabilities	51,025,062.07	49,634,098.10	43,698,692.73
DEFERRED CREDITS			
Cust Adv for Construction (252)	525,415.92	470,497.13	554,216.53
Other Deferred Credits (253)	59,484,810.74	36,802,449.74	65,121,368.99
Other Regulatory Liabilities (254)	22,752,203.12	22,752,203.12	22,752,203.12
Accum. Deferred Inc. Taxes - Other Prop. (282, 283)	35,909,355.14	35,952,616.79	40,133,815.65
Accum. Def. Income Taxes (282, 283)	(19,448,354.64)	(14,044,146.06)	(19,874,092.50)
Total Deferred Credits	99,223,430.28	81,933,620.72	108,687,511.79
TOTAL LIABILITIES AND CAPITAL	\$336,327,641.82	\$316,417,502.69	\$366,619,642.39

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Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 5 years;

**Response:**

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



Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

Please refer to Schedule RevReq-3-21, Page 3 of 4 for the federal and state income tax reconciliation for the test year.

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

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

<b>LINE NO</b>	<b>DESCRIPTION</b>	<b>RATE</b>	
<b>1</b>	Revenue		1.0000
<b>2</b>	State Income Tax	7.70%	0.0770
<b>3</b>	Subtotal taxable income - Federal		0.9230
<b>4</b>	Federal Income Tax	21.00%	0.1938
<b>5</b>	Net Operating Income		0.7292
<b>6</b>	Gross-up Factor (1/Line 5)		1.3714

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Unitil Energy Systems, Inc.  
DE 21-030  
Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

The Company cost of service study is attached to the Testimony of Christopher Goulding and Daniel Nawazelski.

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

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<b>Capital Budget 2021 UES Capital</b>								
Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions	Retirements	Salvage
Blankets:Electric	3,109,796	4,653,226	515,052	4,138,174	171,114	3,967,060	45,280	5,328
Communications:Electric	187,500	190,500	0	190,500	0	190,500	0	0
Distribution:Electric	3,556,737	5,321,989	186,442	5,135,548	90,366	5,045,182	7,168	868
Tools, Shop, Garage:Electric	152,300	152,300	0	152,300	0	152,300	0	0
Office:Electric	3,000	3,000	0	3,000	0	3,000	0	0
Substation:Electric	746,858	1,093,975	0	1,093,975	0	1,093,975	300	0
Transportation:Electric	3	3	0	3	0	3	0	0
Electric Totals:	7,756,195	11,414,993	701,493	10,713,500	261,480	10,452,020	52,748	6,196
Gas Totals:	0	0	0	0	0	0	0	0
Hotwater Totals:	0	0	0	0	0	0	0	0
Tools, Shop, Garage:General	0	0	0	0	0	0	0	0
Laboratory:General	7,000	7,000	0	7,000	0	7,000	0	0
Structures:General	58,000	58,000	0	58,000	0	58,000	0	0
General/Common Totals:	65,000	65,000	0	65,000	0	65,000	0	0
<b>Totals:</b>	<b>7,821,195</b>	<b>11,479,993</b>	<b>701,493</b>	<b>10,778,500</b>	<b>261,480</b>	<b>10,517,020</b>	<b>52,748</b>	<b>6,196</b>



# Capital Budget System • Report • Budget Item Requests

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Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description <b>Blankets:Electric</b>	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	1	BABC21	T&D Improvements	866,422	1,296,438	129,644	1,166,794	64,416	1,102,378
A	1	BACC21	T&D Improvements, Carryover	19,573	29,287	2,929	26,359	3,206	23,153
A	1	BBBC21	New Customer Additions	287,713	430,509	28,771	401,738	19,386	382,352
A	1	BBCC21	New Customer Additions, Carryover	30,160	45,128	3,016	42,112	5,190	36,923
A	1	BCBC21	Outdoor Lighting	72,747	108,853	5,443	103,410	6,411	96,999
A	1	BCCC21	Outdoor Lighting, Carryover	2,972	4,446	222	4,224	611	3,614
A	1	BDBC21	Emergency & Storm Restoration	443,454	663,545	0	663,545	27,476	636,069
A	1	BDCC21	Emergency & Storm Restoration, Carryover	7,556	11,306	0	11,306	611	10,695
A	1	BEBC21	Billable Work	357,598	535,078	321,047	214,031	42,588	171,443
A	1	BECC21	Billable Work, Carryover	14,244	21,313	12,788	8,525	1,221	7,304
A	1	BFBC21	Transformers Company/Conversions	59,220	88,611	0	88,611	0	88,611
A	1	BFCC21	Transformers Company/Conversions, Carryover	0	0	0	0	0	0
A	1	BGBC21	Transformer Customer Requirements	505,566	756,484	10,111	746,373	0	746,373
A	1	BGCC21	Transformer Customer Requirements, Carryover	54,035	80,853	1,081	79,772	0	79,772
A	1	BHBC21	Meter Blanket Company Requirements	117,758	176,203	0	176,203	0	176,203
A	1	BIBC21	Meter Blanket Customer Requirements	270,780	405,171	0	405,171	0	405,171
Totals:				3,109,796	4,653,226	515,052	4,138,174	171,114	3,967,060

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PUC 1604.01(a)-08  
Attachment 1  
Page 2 of 10

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:27:21 PM

Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
<b>Communications:Electric</b>									
A	2	ECEC01	Two Way Radio Replacements	2,500	2,500	0	2,500	0	2,500
A	2	EECC01	Radio Upgrade Project	175,000	175,000	0	175,000	0	175,000
A	1	EECC02	Upgrade TS2 to PLX Infrastructure Carryover	10,000	13,000	0	13,000	0	13,000
Totals:				187,500	190,500	0	190,500	0	190,500

000018

PUC 1604.01(a)-08  
Attachment 1  
Page 3 of 10

# Capital Budget System • Report • Budget Item Requests

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Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
<b>Distribution:Electric</b>									
A	1	DABC20	Overhead Line Extensions	33,146	49,597	19,888	29,709	4,885	24,824
A	1	DACC20	Overhead Line Extensions - Carryover	5,961	8,920	3,577	5,343	1,069	4,275
A	1	DBBC20	Underground Line Extensions	226,548	338,986	135,929	203,057	0	203,057
A	1	DBCC20	Underground Line Extensions, Carryover	39,907	59,713	23,944	35,769	0	35,769
A	1	DCBC20	Street Light Projects	4,482	6,706	2,683	4,024	763	3,261
A	1	DCCC20	Street Light Projects - Carryover	705	1,055	422	633	0	633
A	2	DDBC20	Telephone Company Requests	8,932	13,365	0	13,365	1,526	11,838
A	2	DDCC20	Telephone Company Request - Carryover	0	0	0	0	0	0
A	2	DEBC20	Highway Projects	52,381	78,378	0	78,378	3,969	74,409
A	2	DECC20	Highway Projects, Carryover	19,611	29,344	0	29,344	1,832	27,513
A	2	DPBC01	Distribution Pole Replacement	457,926	685,200	0	685,200	59,837	625,364
A	3	DPBC02	Porcelain Cutout Replacements	149,040	223,010	0	223,010	15,264	207,746
A	1	DPBC03	37 Line - Reconductor Penacock to Maccoy St Tap	696,126	1,041,622	0	1,041,622	0	1,041,622
A	3	DPBC04	Replace Direct Buried URD Cable Rocky Point Dr, Bow	58,517	87,560	0	87,560	0	87,560
A	3	DPBC05	Perform Cable Injection Fairfield St. Concord	113,438	169,738	0	169,738	0	169,738
A	3	DPBC06	Cable Injection - 129 Fisherville Rd, Concord	50,276	75,229	0	75,229	0	75,229
A	2	DPBC07	38 Line Spacer Reconductoring	166,059	248,476	0	248,476	0	248,476
A	3	DPBC08	Perform Cable Injection on Cambridge Dr. Canterbury	18,983	28,404	0	28,404	0	28,404
A	3	DPBC09	Arc Hazard Mitigation - 374X1 Tap	75,222	112,556	0	112,556	0	112,556
A	2	DPBC10	Replace 33 Line Structure	107,263	160,499	0	160,499	0	160,499
A	2	DPBC11	36 Line River Crossing Replacement	246,963	369,534	0	369,534	0	369,534
A	2	DPBC12	38 Line River Crossing Replacement	247,083	369,713	0	369,713	0	369,713
A	1	DPCC01	Extend Brown Hill Rd, Bow - 22W3	236,872	354,435	0	354,435	1,221	353,214
A	1	DPCC02	374 Line Rebuild with 15kV Underbuild	96,284	144,071	0	144,071	0	144,071
A	2	DPCC03	Manhole improvements MH 6	136,963	204,939	0	204,939	0	204,939
A	3	DRBC00	Reliability Projects	308,050	460,939	0	460,939	0	460,939
Totals:				3,556,737	5,321,989	186,442	5,135,548	90,366	5,045,182

000019

PUC 1604.01(a)-08  
Attachment 1  
Page 4 of 10

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:27:46 PM

Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			<b>Tools, Shop, Garage:Electric</b>						
A	2	EAEC01	Purchase and Replace Rubber Goods	6,000	6,000	0	6,000	0	6,000
A	2	EAEC02	Purchase and Replace Hot Line Tools	4,000	4,000	0	4,000	0	4,000
A	2	EAEC03	Tools, Shop & Garage - Normal Additions and Replacements	14,500	14,500	0	14,500	0	14,500
A	2	EAEC04	Normal additions & replacement - tools & equipment Metering	7,000	7,000	0	7,000	0	7,000
A	2	EAEC05	Normal Additions and Replacements - Tools and Equipment - Substation	12,000	12,000	0	12,000	0	12,000
A	3	EAEC07	Purchase OMICRON ARCO Recloser Test Set	31,800	31,800	0	31,800	0	31,800
A	3	EAEC08	Purchase Omicron Power Factor Test Set	77,000	77,000	0	77,000	0	77,000
Totals:				152,300	152,300	0	152,300	0	152,300

000020

# Capital Budget System • Report • Budget Item Requests

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Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description Office:Electric	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	EDEC01	Office Furn & Equip - Normal Replacement & Additions	3,000	3,000	0	3,000	0	3,000
Totals:				3,000	3,000	0	3,000	0	3,000

000021

# Capital Budget System • Report • Budget Item Requests

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Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description <b>Substation:Electric</b>	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	SPBC01	Garvins - Replace SCADA RTU	30,445	45,555	0	45,555	0	45,555
A	3	SPBC02	Terrill Park - Replace SCADA RTU and Upgrade Equipment	202,165	290,233	0	290,233	0	290,233
A	2	SPBC03	Bridge Street Substation Upgrades	0	0	0	0	0	0
A	3	SPBC04	Langdon Avenue - Replace SCADA RTU	32,945	49,295	0	49,295	0	49,295
A	2	SPBC08	Replace Fence Sections at Langdon, Boscawen and Penacook S/S	45,889	68,664	0	68,664	0	68,664
A	2	SPBC09	Iron Works 22W1 Control Replacement	22,829	34,159	0	34,159	0	34,159
A	1	SPBC10	Replace 13W2 Circuit Position Regulators	184,209	264,346	0	264,346	0	264,346
A	1	SPCC01	Bow Junction - Transformer High-Side Protection	77,741	116,325	0	116,325	0	116,325
A	3	SPCC02	West Concord - Replace RTU and Upgrade Equipment	150,635	225,397	0	225,397	0	225,397
Totals:				746,858	1,093,975	0	1,093,975	0	1,093,975

000022

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:28:47 PM

Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
<b>Transportation:Electric</b>									
A	2	FEBC01	Replace pickup truck #48 - Substation	1	1	0	1	0	1
A	2	FEBC02	Replace pickup truck #54 - Standby	1	1	0	1	0	1
A	2	FEBC03	Replace Electric fork lift-#3	1	1	0	1	0	1
Totals:				3	3	0	3	0	3

000023

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:27:58 PM

Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	2	EBBC01	Lab Equipment - Normal Additions and Replacements	7,000	7,000	0	7,000	0	7,000
Totals:				7,000	7,000	0	7,000	0	7,000

000024



# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:28:25 PM

Capital Budget 2021 UES Capital									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	GPBC01	Normal Improvements to Capital Facility	18,000	18,000	0	18,000	0	18,000
A	3	GPBC03	Electric Vehicle Charging Stations -- Capital	40,000	40,000	0	40,000	0	40,000
Totals:				58,000	58,000	0	58,000	0	58,000

000025

Printed: 2/15/2021 2:29:08 PM

Capital Budget 2021 UES Seacoast								
Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions	Retirements	Salvage
Blankets:Electric	4,284,856	6,411,482	529,404	5,882,077	298,878	5,583,199	37,015	5,613
Communications:Electric	2,500	2,500	0	2,500	0	2,500	0	0
Distribution:Electric	6,903,262	10,328,938	303,674	10,025,264	63,195	9,962,070	25,884	3,336
Tools, Shop, Garage:Electric	62,200	62,200	0	62,200	0	62,200	1,300	0
Office:Electric	1,000	1,000	0	1,000	0	1,000	250	0
Substation:Electric	412,726	605,788	0	605,788	0	605,788	5,000	0
Transportation:Electric	4	4	0	4	0	4	0	0
Electric Totals:	11,666,548	17,411,912	833,078	16,578,834	362,073	16,216,761	69,449	8,949
Gas Totals:	0	0	0	0	0	0	0	0
Hotwater Totals:	0	0	0	0	0	0	0	0
Laboratory:General	7,000	7,000	0	7,000	0	7,000	0	0
Structures:General	542,000	542,000	0	542,000	0	542,000	1,735,000	800,000
General/Common Totals:	549,000	549,000	0	549,000	0	549,000	1,735,000	800,000
Totals:	12,215,548	17,960,912	833,078	17,127,834	362,073	16,765,761	1,804,449	808,949

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:29:21 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
<b>Blankets:Electric</b>									
A	1	BABE21	T&D Improvements	1,118,521	1,673,657	66,946	1,606,711	76,322	1,530,389
A	1	BACE21	T&D Improvements, Carryover	52,265	78,204	0	78,204	6,106	72,098
A	1	BBBE21	New Customer Additions	367,003	549,151	54,915	494,236	45,793	448,443
A	1	BBCE21	New Customer Additions, Carryover	12,758	19,089	0	19,089	0	19,089
A	1	BCBE21	Outdoor Lighting	100,961	151,069	1,511	149,558	15,264	134,293
A	1	BCCE21	Outdoor Lighting, Carryover	7,030	10,520	0	10,520	1,221	9,298
A	1	BDBE21	Emergency & Storm Restoration	432,159	646,645	0	646,645	91,587	555,058
A	1	BDCE21	Emergency & Storm Restoration, Carryover	11,848	17,728	0	17,728	1,526	16,201
A	1	BEBE21	Billable Work	552,089	826,097	371,744	454,353	61,058	393,295
A	1	BECE21	Billable Work, Carryover	0	0	0	0	0	0
A	1	BFBE21	Transformer Company/Conversion	44,651	66,811	0	66,811	0	66,811
A	1	BFCE21	Transformers Company/Conversion Carryover	130,000	194,521	0	194,521	0	194,521
A	1	BGBE21	Transformers Customer Requirements	763,853	1,142,962	34,289	1,108,673	0	1,108,673
A	1	BGCE21	Transformer Customer Requirements, Carryover	100,000	149,631	0	149,631	0	149,631
A	1	BHBE21	Meter Blanket Company Requirements	236,489	353,861	0	353,861	0	353,861
A	1	BIBE21	Meter Blanket Customer Requirements	355,231	531,536	0	531,536	0	531,536
Totals:				4,284,856	6,411,482	529,404	5,882,077	298,878	5,583,199

000027

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:29:32 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	2	ECEE01	Two Way Radio Replacements	2,500	2,500	0	2,500	0	2,500
Totals:				2,500	2,500	0	2,500	0	2,500

000028

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:29:43 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
<b>Distribution: Electric</b>									
A	1	DABE00	Overhead Line Extensions - New Projects	62,686	93,798	37,611	56,186	3,053	53,133
A	1	DACE00	Overhead Line Extensions, Carryover	15,890	23,777	0	23,777	1,832	21,945
A	1	DBBE00	Underground Line Extensions - New Projects	443,437	663,521	266,062	397,458	0	397,458
A	1	DBCE00	Underground Line Extensions, Carryovers	220,967	330,636	0	330,636	0	330,636
A	2	DCBE00	Street Light Projects	0	0	0	0	0	0
A	2	DCCE00	Street Light Projects, Carryover	0	0	0	0	0	0
A	2	DEBE00	Highway Projects	140,921	210,862	0	210,862	7,632	203,230
A	2	DECE00	Highway Projects, Carryover	0	0	0	0	0	0
A	2	DPBE01	Distribution Pole Replacements	578,737	865,971	0	865,971	27,476	838,495
A	2	DPBE02	Reconstruct the 3348/50 Sub-Transmission Lines	3,500,000	5,237,092	0	5,237,092	0	5,237,092
A	1	DPBE04	23X1 – Install Stepdowns and Add Primary on New Amesbury Rd/Highland Rd, South Hampton	64,668	96,763	0	96,763	611	96,153
A	1	DPBE05	15X1 – Upgrade Stepdown Transformer, Pine St, Seabrook	6,690	10,010	0	10,010	1,221	8,789
A	3	DPBE07	Circuit 6W1 - Convert Jewell St. South Hampton to 8 kV	261,869	391,838	0	391,838	3,053	388,786
A	3	DPBE08	Arc Hazard Mitigation - 27X1 - Trundlebed Road, Kensington	181,504	271,587	0	271,587	0	271,587
A	3	DPBE09	Arc Hazard Mitigation - 56X1 - Newton Junction Road, Kingston	181,504	271,587	0	271,587	0	271,587
A	3	DPBE10	Arc Hazard Mitigation - 46X1 - Winnacunnet Road Tap, Hampton	181,504	271,587	0	271,587	0	271,587
A	3	DPBE11	Arc Hazard Mitigation - 5X3 - Stepdowns, Witch Lane, Plaistow	75,222	112,556	0	112,556	0	112,556
A	3	DPBE12	Porcelain Cutout Replacements, Various Locations	153,449	229,607	0	229,607	15,264	214,343
A	2	DPCE01	Distribution Pole Replacements	64,550	96,587	0	96,587	0	96,587
A	2	DPCE02	Circuit 58X1, Convert Main St, Plaistow	222,234	332,532	0	332,532	3,053	329,479
A	2	DPCE03	Town of Exeter, Sidewalk Installations, Relocate Poles	38,356	57,393	0	57,393	0	57,393
A	2	DPCE04	18X1 R2 Recloser Replacement, Timberswamp Rd, Hampton	30,000	44,889	0	44,889	0	44,889
A	3	DRBE00	Reliability Projects	227,327	339,657	0	339,657	0	339,657
A	3	DRCE01	Circuit 43X1 – Install Reclosers and Implement Distribution Automation	233,916	350,011	0	350,011	0	350,011
A	3	DRCE02	Circuit 19X2 - Distribution Automation	17,829	26,678	0	26,678	0	26,678

000029

PUC 1604-01(a)-08  
Attachment 2  
Page 4 of 11

Scheme with Portsmouth Ave						
Totals: 6,903,262 10,328,938 303,674 10,025,264 63,195 9,962,070						

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:29:56 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	2	EAEE01	<b>Tools, Shop, Garage:Electric</b> Tools, Shop & Garage – Normal Additions and Replacements	14,500	14,500	0	14,500	0	14,500
A	2	EAEE02	Purchase and Replace Rubber Goods	6,000	6,000	0	6,000	0	6,000
A	2	EAEE03	Purchase and Replace Hot Line Tools	4,500	4,500	0	4,500	0	4,500
A	2	EAEE04	Normal additions & replacement - tools & equipment Meter and Services	7,000	7,000	0	7,000	0	7,000
A	2	EAEE05	Normal Additions and Replacements- Tools and Equipment Substation	12,000	12,000	0	12,000	0	12,000
A	3	EAEE06	Purchase Power Back	3,200	3,200	0	3,200	0	3,200
A	2	EAEE69	Purchase Tooling for New Bucket Truck	15,000	15,000	0	15,000	0	15,000
Totals:				62,200	62,200	0	62,200	0	62,200

000031

PUC 1604-01(a)-08  
Attachment 2  
Page 6 of 11

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:30:18 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description <b>Office:Electric</b>	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	EDEE01	Office Furniture & Equipment – Normal Additions & Replacements	1,000	1,000	0	1,000	0	1,000
Totals:				1,000	1,000	0	1,000	0	1,000

000032



# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:30:42 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
<b>Substation:Electric</b>									
A	3	SPBE01	Replace Fence at Gilman Lane Substation	55,889	83,628	0	83,628	0	83,628
A	2	SPBE02	High Street Substation, Hampton - Replace 17W1 & 17W2 Relays	34,815	52,094	0	52,094	0	52,094
A	3	SPBE04	Guinea Substation, Hampton - Install Time Keeping System	9,300	13,916	0	13,916	0	13,916
A	2	SPBE05	Munt Hill Substation - Replace 28X1 Recloser	42,829	64,086	0	64,086	0	64,086
A	2	SPBE07	Rebuild Mill Lane Tap	180,000	257,557	0	257,557	0	257,557
A	2	SPBE08	Substation Stone Installation, Various Locations	32,945	49,295	0	49,295	0	49,295
A	3	SPCE01	Replace Remaining Multi-Drop Telephone Landline Services	40,089	59,986	0	59,986	0	59,986
A	2	SPCE02	Westville Substation, Plaistow - Replace SCADA RTU	16,859	25,226	0	25,226	0	25,226
Totals:				412,726	605,788	0	605,788	0	605,788

000033

PUC 1604-01(a)-08  
Attachment 2  
Page 8 of 11

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:30:54 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
<b>Transportation:Electric</b>									
A	2	FEBE01	Replace Pick up Truck #26 - Metering	1	1	0	1	0	1
A	2	FEBE02	Replace Pick Up Truck #30	1	1	0	1	0	1
A	2	FEBE03	Replace Pick Up Truck #24	1	1	0	1	0	1
A	2	FEBE04	Purchase New Bucket Truck	1	1	0	1	0	1
Totals:				4	4	0	4	0	4

000034

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:30:07 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	2	EBBE01	Lab Equipment - Normal Additions and Replacements	7,000	7,000	0	7,000	0	7,000
Totals:				7,000	7,000	0	7,000	0	7,000

000035

# Capital Budget System • Report • Budget Item Requests

Printed: 2/15/2021 2:30:32 PM

Capital Budget 2021 UES Seacoast									
Status	Priority	Budget Number	Description <b>Structures:General</b>	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	GPBE01	Normal Improvements to Seacoast DOC Facilities	7,500	7,500	0	7,500	0	7,500
A	3	GPBE02	Plaistow Garage Improvements	27,000	27,000	0	27,000	0	27,000
A	3	GPCE01	Construct New NH Seacoast Region Facility, Carryover	500,000	500,000	0	500,000	0	500,000
A	3	GPCE02	Sale of Kensington DOC Facility, Carryover	7,500	7,500	0	7,500	0	7,500
Totals:				542,000	542,000	0	542,000	0	542,000

000036

PUC 1604-01(a)-08  
Attachment 2  
Page 11 of 11

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

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

Account Code	Description	Type	Status
102000001010000	ELEC PLANT IN SERVICE	Assets	Active
102000001010200	RIGHT OF USE ASSETS	Assets	Active
102000001010201	CONTRA RIGHT OF USE ASSETS	Assets	Active
102000001010300	ELEC PLANT IN SERVICE CIS	Assets	Active
102000001019000	ELEC PLANT IN SERVICE (GA CONTRA)	Assets	Active
102000001060000	COMP CONST NOT CLASS	Assets	Active
102000001070000	CONST WORK IN PROGRESS	Assets	Active
102000001070102	RWIP ELEC SALVAGE	Assets	Active
102000001070103	RWIP ELEC COST OF REMOVAL	Assets	Active
102000001079000	CONSTRUCTION WORK IN PROGRESS GA	Assets	Active
102000001080100	ACCUM DEPR GENERAL PLANT	Assets	Active
102000001080105	ACCUM DEPR RESERVE - ELEC	Assets	Active
102000001080400	ACCUMULATED DEPRECIATION - COR	Assets	Active
102000001089000	ACCUM DEPR- GENERAL PLANT (GA CONTRA)	Assets	Active
102000001110500	ACCUM AMORT	Assets	Active
102000001110700	ACCUM AMORT - CIS	Assets	Active
102000001310000	CASH - REMITTANCE - CITIZENS	Assets	Active
102000001310001	CASH - SUSPENSE	Assets	Active
102000001311000	CASH - GENERAL FUNDS - BANK OF AMERICA	Assets	Active
102000001312000	CASH - CONTROL DISBURSEMENT - FLEET	Assets	Active
102000001314000	CASH - CASHPOOL	Assets	Active
102000001340000	OTHER SPECIAL DEPOSITS	Assets	Active
102000001350000	CASH - WORKING FUNDS	Assets	Active
102000001360000	TEMP CASH INVESTMENTS	Assets	Active
102000001420100	A/R ELECTRIC	Assets	Active
102000001420101	A/R SUSPENSE	Assets	Active
102000001420200	A/R MERCHANDISING	Assets	Active
102000001420300	A/R CONTRACT WORK	Assets	Active
102000001420302	MISC A/R ACCRUALS	Assets	Active
102000001420402	A/R MISC - URC	Assets	Active
102000001420500	A/R CASH SALES CLEAR	Assets	Active
102000001420601	A/R - STRATHAM ST LIGHT LEDS	Assets	Active
102000001420701	A/R - SUSPENSE - PP	Assets	Active
102000001420800	AR PROTECTED ACCTS > 360 DAYS	Assets	Active
102000001430000	AR OTHER	Assets	Active
102000001430105	A/R NEEWBF RETIREE PREM	Assets	Active
102000001430300	A/R EMPLOYEE P.C. PURCHASES	Assets	Active
102000001430303	A/R DRUG SUBSIDY	Assets	Active
102000001438900	MISC A/R - INSURANCE RECOVERY	Assets	Active
102000001440000	AFDA - BEG BAL - DIST	Assets	Active
102000001440001	ALLOW FOR DOUBTFUL ACCTS - DISTR	Assets	Active
102000001440003	AFDA - SUPPLY - BEG BAL (NON DIST)	Assets	Active
102000001440027	ALLOW FOR DOUBTFUL ACCTS-NON-DIST	Assets	Active
102000001441300	AFDA - UNBILLED REVENUE RECEIVABLE	Assets	Active
102000001441600	ALLOWANCE - SUNDRY - MAINT TREE TRIMMING	Assets	Active
102000001460001	A/R ASSOC CO-SUSPENSE	Assets	Active
102000001460100	A/R ASSOC CO-ACCRUALS	Assets	Active

102000001460102	A/R ASSOC CO - VENDOR BILLBACK DEBIT BALANCE RECLASS ONLY	Assets	Active
102000001460112	A/R ASSOC COS - USC	Assets	Active
102000001460113	A/R ASSOC COS - UPC	Assets	Active
102000001460115	A/R ASSOC COS - UC	Assets	Active
102000001460121	A/R ASSOC COS - FEDCO	Assets	Active
102000001460124	A/R ASSOC COS - URI	Assets	Active
102000001460133	A/R ASSOC COS - GSG	Assets	Active
102000001650100	PREPAID PROPERTY INSURANCE	Assets	Active
102000001650101	PREPAID INJ & DAMAGES INS	Assets	Active
102000001650104	PREPAID WORKERS COMP. INSUR	Assets	Active
102000001650108	MISCELLANEOUS PREPAIDS	Assets	Active
102000001650202	PREPAID PUC ASSESSMENT	Assets	Active
102000001650401	FASB 87 - PREPAID PENSION	Assets	Active
102000001651100	PREPAID PROPERTY TAX	Assets	Active
102000001651200	PREPAID POSTAGE	Assets	Active
102000001651400	PREPAID REVOLVER	Assets	Active
102000001651500	PREPAID DUES & SUBSCRIPTIONS	Assets	Active
102000001651600	PREPAID HEALTH CLAIMS	Assets	Active
102000001652500	PREPAID LINE MAINTENANCE	Assets	Active
102000001710000	INT & DIVIDENDS RECEIVABLE	Assets	Active
102000001730000	ACCRUED ELECTRIC REVENUE	Assets	Active
102000001730010	Accrd Revenue - Elec Rate Case Costs - Short Term	Assets	Active
102000001731000	ACCRUED REVENUE - MAJOR STORM RESERVE	Assets	Active
102000001731100	ACCRUED REVENUE - VMP	Assets	Active
102000001731301	ACCRUED REVENUE-SYS BEN RES	Assets	Active
102000001731302	ACCRUED REVENUE-SYS BEN RES LOW INC	Assets	Active
102000001731303	ACCRUED REVENUE-SYS BEN C&I	Assets	Active
102000001731500	UNBILLED REVENUE - LI-EAP	Assets	Active
102000001732200	UNBILLED REVENUE - BASE	Assets	Active
102000001734200	CUR PORTION PUCHASED POWER CONTRACTS	Assets	Active
102000001734400	RPS - CURRENT PORTION	Assets	Active
102000001739000	ACCRUED REVENUE - CREDIT BALANCE RECLASS	Assets	Active
102000001739001	ACCRUED REVENUE - YEAREND FT AP ACCRUAL	Assets	Active
102000001740000	MISC CURRENT & ACCRUED ASSETS	Assets	Active
102000001740500	VACATION ACCRUAL	Assets	Active
102000001810000	UNAMORTIZED DEBT EXPENSE	Assets	Active
102000001810100	UNAMORTIZED DEBT EXPENSE - WITHIN 1 YEAR	Assets	Active
102000001820027	REG ASSET - NON-DIST BAD DEBT	Assets	Active
102000001820300	REG ASSET - SFAS 109 FED	Assets	Active
102000001820307	REG ASSET - RATE CASE COSTS	Assets	Active
102000001820409	REGULATORY ASSET - PBOP FAS 158	Assets	Active
102000001820410	REGULATORY ASSET - PENSION FAS 158	Assets	Active
102000001820411	REG ASSET - SERP	Assets	Active
102000001820419	REGULATORY ASSET - OTHER PBOP	Assets	Active
102000001820420	REGULATORY ASSET - OTHER PENSION	Assets	Active
102000001820421	REGULATORY ASSET - OTHER SERP	Assets	Active
102000001820700	REG ASSET - DER INVESTMENT	Assets	Active
102000001820800	REG ASSET - AR PROT ACCTS	Assets	Active
102000001821000	REG ASSET - MAJOR STORM RESERVE LONG TERM	Assets	Active

102000001821200	REG ASSET - TOU - CONSULTANT COSTS	Assets	Active
102000001821400	REG ASSET - DEFERRED PANDEMIC COSTS	Assets	Active
102000001821500	REG ASSET - DEFERRED PROPERTY TAXES	Assets	Active
102000001823601	REG ASSET - RPS - TYPE 1	Assets	Active
102000001828601	REG ASSET - HURRICANE IRENE	Assets	Active
102000001840001	ENG & OPER OVERHEADS-UES	Assets	Active
102000001840002	GENERAL OVERHEADS-UES	Assets	Active
102000001840300	SMALL TOOLS	Assets	Active
102000001840800	CASH DISCOUNTS TAKEN	Assets	Active
102000001860014	PREPAID REVOLVER - LT PORTION	Assets	Active
102000001860200	PLANT AND M&S ACCRUALS	Assets	Active
102000001860383	GENERATOR INTERCONNECTIONS STUDIES	Assets	Active
102000001861000	PROPERTY TAX ABATEMENT REC - LT	Assets	Active
102000001862702	CIS REPLACEMENT	Assets	Active
102000001863300	UES MERGER COSTS	Assets	Active
102000001863800	OTHER DEFERRED CHARGES	Assets	Active
102000001864000	DEFERRED CHARGES - STORM COSTS	Assets	Active
102000001869810	UES - STORM PREP	Assets	Active
102000001869820	FGE - STORM PREP	Assets	Active
102000001869910	UES - STORM EVENT	Assets	Active
102000001869920	FGE - STORM EVENT	Assets	Active
102000001900130	DEF FIT - CIAC	Assets	Active
102000001900199	DEF FIT - DEBIT BALANCE RECLASS	Assets	Active
102000001900230	DEF SIT - CIAC	Assets	Active
102000001900299	DEF SIT - DEBIT BALANCE RECLASS	Assets	Active
102000002010000	CAPITAL STOCK COMMON	Equity	Active
102000002040200	CAPITAL STOCK PREF 6%	Equity	Active
102000002070000	PREM ON CAPITAL STOCK	Equity	Active
102000002100000	CAP STOCK REACQUIRED	Equity	Active
102000002110000	MISC PAID IN CAPITAL	Equity	Active
102000002140101	CAPITAL STOCK EXP 1926	Equity	Active
102000002140102	CAPITAL STOCK EXP 1948	Equity	Active
102000002140103	CAPITAL STOCK EXP 1950	Equity	Active
102000002140104	CAPITAL STOCK EXP 1971	Equity	Active
102000002140105	CAPITAL STOCK EXP 1973	Equity	Active
102000002140106	CAPITAL STOCK EXP 1974	Equity	Active
102000002140107	CAPITAL STOCK EXP 1975	Equity	Active
102000002160000	RETAINED EARNINGS	Equity	Active
102000002210000	LT DEBT DUE WITHIN 1 YR TRANSF	Liability	Active
102000002210100	LT DEBT DUE WITHIN 1 YR	Liability	Active
102000002210300	1ST MORT. BONDS SER D	Liability	Active
102000002210800	1ST MORT. BONDS - 8.49% - I	Liability	Active
102000002210900	1ST MORT. BONDS - 6.96% - J	Liability	Active
102000002211000	1ST MORT. BONDS - 8.00% - K	Liability	Active
102000002211100	1ST MORT. BONDS - 6.96% - M	Liability	Active
102000002211200	1ST MORT. BONDS - 8.00% - N	Liability	Active
102000002211300	1ST MORT. BONDS - 8.49% - L	Liability	Active
102000002211400	1ST MORT. BONDS - 6.32% - O	Liability	Active
102000002211500	1ST MORT. BONDS - 5.24% - P	Liability	Active



102000002211600 1ST MORT. BONDS - 4.18% - Q	Liability	Active
102000002211700 1ST MORT. BONDS - 20 YR - 3.58% - R	Liability	Active
102000002270100 OPER LEASE OBLIG - NONCURRENT	Liability	Active
102000002310000 NOTES PAYABLE	Liability	Active
102000002320100 ACCTS PAYABLE VOUCHERS	Liability	Active
102000002320101 ACCOUNTS PAYABLE - ACCRUAL	Liability	Active
102000002320140 A/P CUR PORT PURCH POWER CONTRACTS	Liability	Active
102000002320144 A/P RPS - CURRENT PORTION	Liability	Active
102000002320200 ACCTS PAYABLE PAYROLL	Liability	Active
102000002320201 ACCRUED PAYROLL	Liability	Active
102000002320224 A/P-CUR PORT SINKING FUND COMMITMENTS	Liability	Active
102000002320305 A/P THRIFT PLAN/401(k) PLAN	Liability	Active
102000002320306 A/P 401K LOAN PROV	Liability	Active
102000002320307 A/P UNION DUES	Liability	Active
102000002320308 A/P WAGE ASSIGNMENT	Liability	Active
102000002320310 A/P UNITED WAY	Liability	Active
102000002320311 A/P STOCK PURCH PLAN	Liability	Active
102000002320318 A/P MEDICAL REIMBURSEMENT	Liability	Active
102000002320319 A/P SCHOLARSHIP FUND	Liability	Active
102000002320321 HSA CONTRIBUTIONS	Liability	Active
102000002320323 RETIREE HEALTH INS CONTRIBUTIONS	Liability	Active
102000002320401 A/P UNCLAIMED DEPOSITS & REF.	Liability	Active
102000002320402 A/P UNCLAIMED CREDIT BALANCE REFUNDS	Liability	Active
102000002320500 A/P CUSTOMER REFUNDS	Liability	Active
102000002320501 A/P DUPLICATE CUSTOMER DEPOSITS	Liability	Active
102000002320502 A/P CUSTOMER CREDIT BALANCES	Liability	Active
102000002320503 A/P SUNDRY CUSTOMER CREDIT BALANCES	Liability	Active
102000002320600 A/P LI-EAP OVERCOLLECTED FUNDS	Liability	Active
102000002320701 A/P CDFA FOR EEBB PROGRAM - 2015	Liability	Active
102000002321500 ACCTS PAYABLE OTHER	Liability	Active
102000002322101 GROUP NET METERING ALLOCATION PAYABLE	Liability	Active
102000002323000 DEPENDENT CARE DEDUC & REIMB	Liability	Active
102000002323200 OPTIONAL LIFE INS DEDUCTION	Liability	Active
102000002323300 OPTIONAL AD&D DEDUCTION	Liability	Active
102000002323400 LONG TERM CARE INS DEDUCTION	Liability	Active
102000002323500 HOME/AUTO INS DEDUCTION	Liability	Active
102000002330000 NOTE PAYABLE - CASHPOOL	Liability	Active
102000002340000 A/P ASSOC CO-VOUCHERS	Liability	Active
102000002340102 A/P ASSOC CO-FLEXI ONLY USC	Liability	Active
102000002340105 A/P ASSOC COS - SERVICE BILL	Liability	Active
102000002340112 A/P ASSOC COS - USC	Liability	Active
102000002340115 A/P ASSOC COS - UC	Liability	Active
102000002340121 A/P ASSOC COS - FEDCO	Liability	Active
102000002340133 A/P ASSOC COS - GSG	Liability	Active
102000002350100 CUSTOMER DEPOSITS	Liability	Active
102000002350200 CUSTOMER BILLED DEPOSITS	Liability	Active
102000002360130 FED INC TAX CURRENT	Liability	Active
102000002360131 FED INC TAX PRIOR	Liability	Active
102000002360230 STATE BPT-CURRENT	Liability	Active

102000002360231	STATE BPT-PRIOR	Liability	Active
102000002360240	STATE TAX-CURRENT	Liability	Active
102000002360241	STATE TAX - PRIOR	Liability	Active
102000002360242	NH CONSUMPTION TAX	Liability	Active
102000002360243	NH CONSUMPTION TAX WRITE-OFF	Liability	Active
102000002360306	ACCR TAXES MASS UNEMPLOYMENT	Liability	Active
102000002360310	ACCR TAXES FICA	Liability	Active
102000002360410	TAXES FEDERAL UNEMPLOYMNT	Liability	Active
102000002360610	TAXES UNEMPLOYMNT-NH	Liability	Active
102000002370000	INTEREST ACCRUED	Liability	Active
102000002370100	ACCR INTEREST FUNDED DEBT	Liability	Active
102000002380100	DIVIDENDS DECLARED PREF	Liability	Active
102000002380200	DIVIDENDS DECLARED COMMON	Liability	Active
102000002410310	EMPL FICA WITHHOLDING TAX	Liability	Active
102000002410410	EMPL FED WITHHOLDING TAX	Liability	Active
102000002410611	EMPL STATE WITHHOLDING TAX - MA	Liability	Active
102000002410616	EMPL STATE WITHHOLDING TAX - ME	Liability	Active
102000002420000	MISC ACCRUED LIABILITIES	Liability	Active
102000002420102	ACCRUED PENS FUND PAY	Liability	Active
102000002420105	ACCRUED LEGAL FEES-CORPORATE	Liability	Active
102000002420106	ACCRUED LEGAL FEES-REGULATORY	Liability	Active
102000002420144	ACCRUED RPS	Liability	Active
102000002420320	ACCRUED HEALTH INSURANCE - NON UNION	Liability	Active
102000002420325	ACCRUED DENTAL INSURANCE	Liability	Active
102000002420408	ACCRUED LEGAL-CLAIMS AND LITIGATION	Liability	Active
102000002420511	ACCRUED LEGAL MISC - FLOW THRU OR BS	Liability	Active
102000002420600	FAS 158 ADJ SERP CURRENT	Liability	Active
102000002420800	ACCRUED AUDIT FEES	Liability	Active
102000002422600	ACCRUED INCENTIVE COMPENSATION	Liability	Active
102000002423000	ACCRUED VACATION	Liability	Active
102000002423110	INSURANCE CLAIMS-UES	Liability	Active
102000002423200	ACCOUNTS PAYABLE ACCRUAL	Liability	Active
102000002423210	ACCOUNTS PAYABLE ACCRUAL - BS	Liability	Active
102000002423300	UNEARNED REVENUE-MISC	Liability	Active
102000002423400	ACCRUED POSTAGE	Liability	Active
102000002428600	ACCRUED EMERGENCY STORM COSTS	Liability	Active
102000002429000	REGULATORY LIABILITIES-CURRENT	Liability	Active
102000002430100	OPER LEASE OBLIG - CURRENT	Liability	Active
102000002530010	REGULATORY LIAB-PURCH POWER CONTRACTS	Liability	Active
102000002530104	CUSTOMER GIFT CERTIFICATE	Liability	Active
102000002530200	SYSTEM BENEFIT CHARGE - LI-EAP RESERVE	Liability	Active
102000002530403	ACCRUED SFAS 106 LIABILITY	Liability	Active
102000002530411	FAS 158 ADJ - PENSION	Liability	Active
102000002530413	FAS 158 ADJ - PBOP	Liability	Active
102000002530414	FAS 158 ADJ - SERP	Liability	Active
102000002533601	ACCRUED RPS - TYPE 1	Liability	Active
102000002540400	REGULATORY LIABILITY-COST OF REMOVAL	Liability	Active
102000002540500	REGULATORY LIABILITY-SFAS 109 FED	Liability	Active
102000002540501	REGULATORY LIABILITY-ASC 740	Liability	Active

102000002540503	REGULATORY LIABILITY-ASC 740 REV REQ	Liability	Active
102000002820130	DEF FIT - OTHER	Liability	Active
102000002820131	DEF FIT - ACCEL DEPR	Liability	Active
102000002820134	DEF FIT - SFAS 106-OPEB	Liability	Active
102000002820135	DEF FIT - PENSION FAS 87	Liability	Active
102000002820136	DEF FIT - DEBT DISC EXP	Liability	Active
102000002820142	DEF FIT - DEFD RATE CASE & RESTR	Liability	Active
102000002820147	DEF FIT - PENSION FAS 87 REG ASSET	Liability	Active
102000002820149	DEF FIT - SFAS 106 OPEB REG ASSET	Liability	Active
102000002820150	DEF FIT - BAD DEBT REG ASSET	Liability	Active
102000002820151	DEF FIT - ITC	Liability	Active
102000002820155	DEF FIT - DER INVESTMENT AMORT	Liability	Active
102000002820159	DEF FIT- FAS 158 PBOP	Liability	Active
102000002820160	DEF FIT- PENSION FAS 158	Liability	Active
102000002820161	DEF FIT - MERGER COSTS	Liability	Active
102000002820162	DEF FIT - INDENTURE COSTS	Liability	Active
102000002820163	DEF FIT- SERP FAS 158	Liability	Active
102000002820164	DEF FIT- SFAS 109 REG ASSET STATE	Liability	Active
102000002820166	DEF FIT- R & D	Liability	Active
102000002820167	DEF FIT- STORM RESTORATION	Liability	Active
102000002820168	ADIT-UTILITY PLANT DIFFERENCES	Liability	Active
102000002820199	DEF FIT - DEBIT BALANCE RECLASS	Liability	Active
102000002820231	DEF SIT - ACCEL DEPR	Liability	Active
102000002820233	DEF SIT - RETIREMENT LOSS	Liability	Active
102000002820234	DEF SIT - SFAS 106 -OPEB	Liability	Active
102000002820235	DEF SIT - PENSION FAS 87	Liability	Active
102000002820236	DEF SIT - DEBT DISC EXP	Liability	Active
102000002820242	DEF SIT - DEFD RATE CASE & RESTR	Liability	Active
102000002820247	DEF SIT - PENSION FAS87 REG ASSET	Liability	Active
102000002820249	DEF SIT - SFAS 106 OPEB REG ASSET	Liability	Active
102000002820250	DEF SIT - BAD DEBT REG ASSET	Liability	Active
102000002820255	DEF SIT - DER INVESTMENT AMORT	Liability	Active
102000002820259	DEF SIT- FAS 158 PBOP	Liability	Active
102000002820260	DEF SIT- PENSION FAS 158	Liability	Active
102000002820261	DEF SIT - MERGER COSTS	Liability	Active
102000002820262	DEF SIT - INDENTURE COSTS	Liability	Active
102000002820263	DEF SIT- SERP FAS 158	Liability	Active
102000002820264	DEF SIT- SFAS 109 REG ASSET STATE	Liability	Active
102000002820266	DEF SIT- R & D	Liability	Active
102000002820267	DEF SIT- STORM RESTORATION	Liability	Active
102000002820299	DEF SIT - DEBIT BALANCE RECLASS	Liability	Active
102000002820300	DEF FIT (SFAS 109) GROSS-UP FED	Liability	Active
102000002820303	TCJA REV REQ GROSS-UP	Liability	Active
102000002820501	ACCUM DEF (ASC 740) GROSS-UP	Liability	Active
102000002821138	DEF FIT - BAD DEBT	Liability	Active
102000002821139	DEF FIT - ACCRUED REVENUE	Liability	Active
102000002821141	DEF FIT - PREPAID PROPERTY TAX	Liability	Active
102000002821238	DEF SIT - BAD DEBT	Liability	Active
102000002821239	DEF SIT - ACCRUED REVENUE	Liability	Active

102000002821241	DEF SIT - PREPAID PROPERTY TAX	Liability	Active
102000002829159	DEF FIT - SFAS 158 PBOP	Liability	Active
102000002829160	DEF FIT - PENSION FAS 158	Liability	Active
102000002829163	DEF FIT - SFAS 158 SERP	Liability	Active
102000002829259	DEF SIT - SFAS 158 PBOP	Liability	Active
102000002829260	DEF SIT - PENSION FAS 158	Liability	Active
102000002829263	DEF SIT - SFAS 158 SERP	Liability	Active
102000232320000	COGENERATION- OVERCOLLECTION	Liability	Active
102000241730000	ACCRUED REV SBC-LBR	Assets	Active
102000321730000	ACCRUED REV-EXT DELIVERY	Assets	Active
102000321730001	ACC REV-DISPLACED DISTRIB REVENUE	Assets	Active
102000331730000	ACCRUED REV-STRANDED COSTS	Assets	Active
102000361730000	ACCRUED REV-DEFAULT SVC-NON-G1	Assets	Active
102000371730000	ACCRUED REV-DEFAULT SVC-G1	Assets	Active
102000421730000	ACCRUD REV-RENEW PORT STD COSTS-NON-G1	Assets	Active
102000431730000	ACCRUD REV-RENEW PORT STD COSTS-G1	Assets	Active
102000441730100	ACCRUED REVENUE-RGGI RES-NON LOW INCOME	Assets	Active
102000441730200	ACCRUED REVENUE-RGGI RES-LOW INCOME	Assets	Active
102000441730300	ACCRUED REVENUE-RGGI RES-C & I	Assets	Active
102000451730000	ACC REV RSO	Assets	Active
102000461730000	ACC REV ON TOU-SMART GRID	Assets	Active
102000471730000	ACCRUED REVENUE-STORM RECOVERY ADJ	Assets	Active
102000471828600	REG ASSET - EMERGENCY STORM RESTORATION	Assets	Active
102000481730100	ACCRUED REVENUE- EEBB RES	Assets	Active
102000482320700	A/P - CDFA FOR EEBB PROGRAM	Liability	Active
102001004191106	INT INC-NH EE RES NON LOW INC	Revenue	Active
102001004191306	INT INC-NH EE C & I	Revenue	Active
102001004191706	INT INC-NH EE RES LOW INC	Revenue	Active
102001004260400	ANHU ASSESSMENT	Expense	Active
102001004311106	INT EXP-NH EE RES NON LOW INC	Expense	Active
102001004311306	INT EXP-NH EE C & I	Expense	Active
102001004311706	INT EXP-NH EE RES LOW INC	Expense	Active
102001009081332	C&I LTG TA-G1-DSGN, ADM & MKTG	Expense	Active
102001009230002	OS LEGAL - MISC	Expense	Active
102001009236001	MARKET PLANNING AND PRICING	Expense	Active
102001009280100	REG COMM ASSESSMENT/FEES	Expense	Active
102001009280200	REG COMM EXP-MISC	Expense	Active
102001009280300	REG COMM EXP - LEGAL	Expense	Active
102001224190000	INTEREST INCOME - LIEAP RESERVE	Revenue	Active
102001224310000	INTEREST EXPENSE - LIEAP RESERVE	Expense	Active
102001244190000	INT INCOME-SBC-LBR	Revenue	Active
102001244310000	INT EXPENSE-SBC-LBR	Expense	Active
102001324190000	Int Income-External Delivery	Revenue	Active
102001324310000	Int Expense-External Delivery	Expense	Active
102001334190000	Int Income-Stranded Costs	Revenue	Active
102001334310000	Int Expense-Stranded Costs	Expense	Active
102001364190000	Int Income-Default Service-Non-G1	Revenue	Active
102001364310000	Int Expense-Default Service-Non-G1	Expense	Active
102001369280100	REG COMM - PUC ASSESSMENT - PS G1/NONG1	Expense	Active

102001369300099 DS ADMIN SERVICE COST - NON G1	Expense	Active
102001374190000 Int Income-Default Service-G1	Revenue	Active
102001374310000 Int Expense-Default Service-G1	Expense	Active
102001379300099 DS ADMIN SERVICE COST - G1	Expense	Active
102001424190000 INT INCOME-RENEW PORT STD COSTS-NON-G1	Revenue	Active
102001424310000 INT EXPENSE-RENEW PORT STD COSTS-NON-G1	Expense	Active
102001434190000 INT INCOME-RENEW PORT STD COSTS-G1	Revenue	Active
102001434310000 INT EXPENSE-RENEW PORT STD COSTS-G1	Expense	Active
102001454190000 INT INCOME-RSO	Revenue	Active
102001454310000 INT EXPENSE- RSO	Expense	Active
102001474190000 INT INC-STORM RECOVERY ADJ	Revenue	Active
102002004210300 POWER FACTOR CORRECTION INCOME	Revenue	Active
102002009230002 O/S LEGAL MARKETING	Expense	Active
102002464560000 OTHER ELECTRIC REVENUE-DOE FUNDING	Revenue	Active
102003004080310 TAXES F.I.C.A.	Expense	Active
102003004080410 TAXES FEDERAL UNEMPLOYMENT	Expense	Active
102003004080610 TAXES UNEMPLOYMENT-NH	Expense	Active
102003004260100 PENALTIES	Expense	Active
102003004261000 DONATIONS	Expense	Active
102003009200500 INCENTIVE COMPENSATION	Expense	Active
102003009260100 EMPL PENSION-401K	Expense	Active
102003009260201 FASB 87- PENSION - SERVICE	Expense	Active
102003009260220 FASB 87- PENSION - OTHER	Expense	Active
102003009260300 HEALTH INSUR MEDICAL ONLY	Expense	Active
102003009260301 HEALTH INS - EMP CONTR - MEDICAL ONLY	Expense	Active
102003009260303 HEALTH INS - DRUG SUBSIDY	Expense	Active
102003009260311 HEALTH INS - EMP CONTR - UES (UNION)	Expense	Active
102003009260400 EMPL BENEFIT-LIFE INSURANCE	Expense	Active
102003009260600 EMPLOYEE BENEFITS OTHER	Expense	Active
102003009260900 SFAS 106- PBOP - SERVICE	Expense	Active
102003009260919 SFAS 106- PBOP - OTHER	Expense	Active
102003009261000 EMPL PENSION FUND SERVICES	Expense	Active
102003009261200 DENTAL INSURANCE	Expense	Active
102003009261201 DENTAL INSURANCE - EMP CONTRIBUTION	Expense	Active
102003009261300 AD&D INSURANCE	Expense	Active
102003009261400 LTD INSURANCE	Expense	Active
102003009261500 RETIREE LIFE INSURANCE	Expense	Active
102003009261600 RELOCATION EXPENSE	Expense	Active
102003009262400 VISION INSURANCE	Expense	Active
102003009262401 VISION - EE CONTR	Expense	Active
102008004190200 INTEREST INCOME-CASH POOL	Revenue	Active
102008004190201 INTEREST INCOME - SPECIAL DEPOSITS	Revenue	Active
102008004192000 INTEREST INCOME- SPECIAL DEPOSITS	Revenue	Active
102008004210000 MISC REVENUE	Revenue	Active
102008004270000 INTEREST ON LT DEBT	Expense	Active
102008004280000 AMORT OF DEBT EXPENSE	Expense	Active
102008004300000 INT ON DEBT TO ASSOC CO	Expense	Active
102008004310200 INTEREST EXPENSE - CASHPOOL	Expense	Active
102008004370200 PREF DIVIDENDS 6%	Expense	Active

102008004380000	COMMON DIVIDENDS	Expense	Active
102008004390000	ADJMTS TO RETAINED EARNINGS	Expense	Active
102008004390001	CASH ADJMTS TO RETAINED EARNINGS	Expense	Active
102008004400000	ELEC REV RESIDENTIAL	Revenue	Active
102008004400002	Elec Rev Residential - Customer Charge	Revenue	Active
102008004400003	Elec Rev Residential - Block 1	Revenue	Active
102008004400004	Elec Rev Residential - Block 2	Revenue	Active
102008004400007	Elec Rev Residential - BPT	Revenue	Active
102008004400099	CONVERTED REVENUE RESIDENTIAL NON EXT	Revenue	Active
102008004403002	ELEC REV RESIDENTIAL - CUSTOMER CHG - Ext Sup	Revenue	Active
102008004403003	ELEC REV RESIDENTIAL - BLOCK 1 - Ext Sup	Revenue	Active
102008004403004	ELEC REV RESIDENTIAL - BLOCK 2 - Ext Sup	Revenue	Active
102008004403005	ELEC REV RESIDENTIAL - OFF PEAK - Ext Sup	Revenue	Active
102008004403099	CONVERTED REVENUE RESIDENTIAL EXT	Revenue	Active
102008004420099	CONVERTED REVENUE COMMERCIAL NON EXT	Revenue	Active
102008004420100	ELEC REV REGULAR GENERAL	Revenue	Active
102008004420102	Elec Rev Regular General - Customer Charge	Revenue	Active
102008004420103	Elec Rev Regular General -Block 1	Revenue	Active
102008004420106	Elec Rev Regular General - Demand Step 1	Revenue	Active
102008004420108	Elec Rev Regular General - Transf. Credit	Revenue	Active
102008004420110	Elec Rev Regular General - BPT	Revenue	Active
102008004420202	Elec Rev Large General - Customer Charge	Revenue	Active
102008004420203	Elec Rev Large General - Block 1	Revenue	Active
102008004420206	Elec Rev Large General - Demand Step 1	Revenue	Active
102008004420208	Elec Rev Large General - Transf. Credit	Revenue	Active
102008004423102	Elec Rev Regular General - Customer Charge - Ext Sup	Revenue	Active
102008004423103	Elec Rev Regular General - Block 1 - Ext Sup	Revenue	Active
102008004423106	Elec Rev Regular General - Demand Step 1 - Ext Sup	Revenue	Active
102008004423108	Elec Rev Regular General - Transfer Credit - Ext Sup	Revenue	Active
102008004423199	CONVERTED REVENUE COMMERCIAL EXT	Revenue	Active
102008004423202	Elec Rev Large General - Customer Charge - Ext Sup	Revenue	Active
102008004423203	Elec Rev Large General - Block 1 - Ext Sup	Revenue	Active
102008004423206	Elec Rev Large General - Demand Step 1 - Ext Sup	Revenue	Active
102008004423208	Elec Rev Large General - Transf. credit - Ext Sup	Revenue	Active
102008004423299	CONVERTED REVENUE INDUSTRIAL EXT	Revenue	Active
102008004429903	TOTAL LOCKED METERS	Revenue	Active
102008004429904	TOTAL METERS NOT READ	Revenue	Active
102008004440000	ELEC REV PUB ST LTG	Revenue	Active
102008004440100	ELEC REV UNMETERED SALES	Revenue	Active
102008004440199	CONVERTED REVENUE OUTDOOR LIGHTING NON EXT	Revenue	Active
102008004443000	ELEC REV PUB ST LTG - Ext Sup	Revenue	Active
102008004443099	CONVERTED REVENUE OUTDOOR LIGHTING EXT	Revenue	Active
102008004443100	ELEC REV UNMETERED SALES - Ext Sup	Revenue	Active
102008004450000	ELEC REV SALES TO PUB AUTH	Revenue	Active
102008004450100	Electric Revenue Lg. General	Revenue	Active
102008004450102	Municipal Regular General - Cust Charge	Revenue	Active
102008004450103	Municipal Regular General - Block 1	Revenue	Active
102008004450106	Municipal Regular General Demand - Step 1	Revenue	Active
102008004450108	Municipal Regular General - Transformer Credit	Revenue	Active



102008004450200	Electric Revenue Reg. General	Revenue	Active
102008004450202	Municipal Large General - Cust Charge	Revenue	Active
102008004450203	Municipal Large General - Block 1	Revenue	Active
102008004450206	Municipal Large General - Step 1	Revenue	Active
102008004450207	Municipal Large General - Step 2	Revenue	Active
102008004450208	Municipal Large General - Transformer Credit	Revenue	Active
102008004450299	CONVERTED REVENUE INDUSTRIAL NON EXT	Revenue	Active
102008004453102	Municipal Regular General Cust Charge - Ext Sup	Revenue	Active
102008004453103	Municipal Regular General Block 1 - Ext Sup	Revenue	Active
102008004453104	Municipal Regular General Block 2 - Ext Sup	Revenue	Active
102008004453105	Municipal Regular General Temp - Ext Sup	Revenue	Active
102008004453106	Municipal Regular General Demand Step 1 - Ext Sup	Revenue	Active
102008004453107	Municipal Regular General Step 2 - Ext Sup	Revenue	Active
102008004453108	Municipal Regular General Transformer Credit - Ext Sup	Revenue	Active
102008004453202	Municipal Large General Cust Charge - Ext Sup	Revenue	Active
102008004453203	Municipal Large General Block 1 - Ext Sup	Revenue	Active
102008004453204	Municipal Large General Block 2 - Ext Sup	Revenue	Active
102008004453205	Municipal Large General Temp - Ext Sup	Revenue	Active
102008004453206	Municipal Large General Step 1 - Ext Sup	Revenue	Active
102008004453207	Municipal Large General Step 2 - Ext Sup	Revenue	Active
102008004453208	Municipal Large General Transformer Credit	Revenue	Active
102008004490001	UNBILLED REVENUE - SEASONALITY	Revenue	Active
102008004495000	RATE RELIEF - ELEC	Revenue	Active
102008004500000	LATE PAYMENT CHARGES	Revenue	Active
102008004510000	DISC/RECON CHARGES	Revenue	Active
102008004510200	TEMPORARY SERVICE REVENUE	Revenue	Active
102008004540000	RENT ELEC PROP - CATV	Revenue	Active
102008004560000	OTHER ELEC REVENUES	Revenue	Active
102008004560100	LINE EXTENSION SURCHARGE	Revenue	Active
102008004561000	REV FROM TRANS OF ELEC OF OTHERS	Revenue	Active
102008009210108	BANK FEES & COMMITMENT FEES	Expense	Active
102008009210109	Credit Card Fees	Expense	Active
102008009210111	CREDIT RATING FEES	Expense	Active
102008009230000	OS- LEGAL CLAIMS AND LITIGATIONS	Expense	Active
102008009230001	OS LEGAL-CORPORATE	Expense	Active
102008009240000	PROPERTY INSURANCE	Expense	Active
102008009250000	D & O AND FIDUCIARY	Expense	Active
102008009250200	GENERAL LIABILITY	Expense	Active
102008009250202	GENERAL LIABILITY CLAIMS	Expense	Active
102008009250400	WORKERS COMPENSATION EXP	Expense	Active
102008009300200	TRUSTEE/REGISTRAR EXPENSE	Expense	Active
102008994510101	ENHANCED METER REVENUE - RES.	Revenue	Active
102008994510102	ENHANCED METER REVENUE - GEN.	Revenue	Active
102008994510200	INTERVAL DATA	Revenue	Active
102009005860400	INTERVAL DATA	Expense	Active
102009009020000	CUST ACCT METER READ EXP	Expense	Active
102009009020200	METER READINGTELEPHONE EXPENSE	Expense	Active
102009009211700	Telephone Services - Service Center-CAP	Expense	Active
102009009211701	Telephone Services - Service Center-SEA	Expense	Active

102010004030000	DEPRECIATION EXPENSE	Expense	Active
102010004032400	DEPRECIATION ELEC	Expense	Active
102010004040300	AMORTIZATION OF OTHER SOFTWARE	Expense	Active
102010004040400	CIS AMORTIZATION	Expense	Active
102010004070100	AMORTIZATION - EXCESS ADIT - BASE REV	Expense	Active
102010004070301	MERGER COST AMORTIZATION	Expense	Active
102010004070304	RATE CASE COST AMORTIZATION	Expense	Active
102010004070419	AMORTIZATION OF OTHER PBOP COST	Expense	Active
102010004070420	AMORTIZATION OF OTHER PENSION COST	Expense	Active
102010004070421	AMORT OF OTHER SERP COST	Expense	Active
102010004070600	DER INVESTMENT AMORTIZATION	Expense	Active
102010004070900	AMORT EXP-FAS 109 REG ASSET-FED	Expense	Active
102010004070901	AMORT EXP-FAS 109 REG LIABILITY- FED	Expense	Active
102010004070902	AMORT EXP-FAS 109 REG GROSS-UP-FED	Expense	Active
102010004073100	AMORTIZATION - STORM	Expense	Active
102010004080210	NH SURPLUS TAX	Expense	Active
102010004080218	NH BET TAX EXPENSE	Expense	Active
102010004080502	TAXES STATE UNEMP MA	Expense	Active
102010004080601	TAXES STATE SALES NH	Expense	Active
102010004080701	TAXES STATE GASOLINE	Expense	Active
102010004080801	TAXES STATE OTHER	Expense	Active
102010004080901	TAXES LOCAL PROPERTY	Expense	Active
102010004080902	TAXES LOCAL PROPERTY ABATEMENTS	Expense	Active
102010004081000	PAYROLL TAXES CAPITALIZED-CR	Expense	Active
102010004090130	FED INCOME TAX CURRENT	Expense	Active
102010004090131	FED INCOME TAX PRIOR	Expense	Active
102010004090132	FED INCOME TAX NON-OPER	Expense	Active
102010004090230	STATE INC TAX - CRNT -BPT	Expense	Active
102010004090231	STATE INC TAX - PRIOR -BPT	Expense	Active
102010004090232	STATE INC TAX - NON OP -BPT	Expense	Active
102010004100130	DEF FIT EXP - ACCEL DEPRECIATION	Expense	Active
102010004100134	DEF FIT EXP - SFAS 106 OPEB	Expense	Active
102010004100135	DEF FIT EXP - PENSION FAS 87	Expense	Active
102010004100136	DEF FIT EXP - CIAC	Expense	Active
102010004100138	DEF FIT EXP - BAD DEBT	Expense	Active
102010004100139	DEF FIT EXP - ACCRUED REVENUE	Expense	Active
102010004100141	DEF FIT EXP - PREPAID PROP TAX	Expense	Active
102010004100142	DEF FIT EXP - RATE CASE & RESTR	Expense	Active
102010004100146	DEF FIT EXP-STATE TAXES	Expense	Active
102010004100147	DEF FIT EXP-PENSION FAS 87 REG ASSET	Expense	Active
102010004100149	DEF FIT EXP-SFAS 106 OPEB REG ASSET	Expense	Active
102010004100150	DEF FIT-BAD DEBT-REG ASSET	Expense	Active
102010004100154	DEF FIT EXP - DEBT DISC	Expense	Active
102010004100155	DEF FIT EXP - DER INVESTMENT AMORT	Expense	Active
102010004100161	DEF FIT EXP-MERGER COSTS	Expense	Active
102010004100162	DEF FIT EXP-MERGER COSTS	Expense	Active
102010004100164	DEF FIT EXP-SFAS109 REG ASSET STATE	Expense	Active
102010004100166	DEF FIT EXP- R&D	Expense	Active
102010004100167	DEF FIT EXP-STORM RESTORATION	Expense	Active



102010004100200	DEF SIT EXP - NH	Expense	Active
102010004100230	DEF SIT EXP-ACCEL DEPRECIATION	Expense	Active
102010004100234	DEF SIT EXP-SFAS 106 OPEB	Expense	Active
102010004100235	DEF SIT EXP-PENSION FAS 87	Expense	Active
102010004100236	DEF SIT EXP-CIAC	Expense	Active
102010004100238	DEF SIT EXP-BAD DEBT	Expense	Active
102010004100239	DEF SIT EXP-ACCRUED REVENUE	Expense	Active
102010004100241	DEF SIT EXP-PREPAID PROP TAX	Expense	Active
102010004100242	DEF SIT EXP- RATE CASE & RESTR	Expense	Active
102010004100247	DEF SIT EXP-PENSION FAS87 REG ASSET	Expense	Active
102010004100249	DEF SIT EXP-SFAS 106 OPEB REG ASSET	Expense	Active
102010004100250	DEF SIT-BAD DEBT-REG ASSET	Expense	Active
102010004100254	DEF SIT EXP- DEBT DISC	Expense	Active
102010004100255	DEF SIT EXP - DER INVESTMENT AMORT	Expense	Active
102010004100261	DEF SIT EXP-MERGER COSTS	Expense	Active
102010004100262	DEF SIT EXP-MERGER COSTS	Expense	Active
102010004100264	DEF SIT EXP-SFAS109 REG ASSET STATE	Expense	Active
102010004100266	DEF SIT EXP- R&D	Expense	Active
102010004100267	DEF SIT EXP-STORM RESTORATION	Expense	Active
102010004100303	DEF TAX - TCJA REV REQ GROSS-UP	Expense	Active
102010004110110	DEF TAX - DISCRETE TAX PROVISION	Expense	Active
102010004190900	INTEREST INCOME - MAJOR STORM RESERVE	Revenue	Active
102010004193299	WORKING COST OF CAPITAL - EDC	Revenue	Active
102010004193699	DS WORKING COST OF CAPITAL - NON G1	Revenue	Active
102010004193799	DS WORKING COST OF CAPITAL - G1	Revenue	Active
102010004194299	RPS WORKING COST OF CAPITAL - NON G1	Revenue	Active
102010004194399	RPS WORKING COST OF CAPITAL - G1	Revenue	Active
102010004210001	USC BELOW THE LINE RECLASS	Expense	Active
102010004260100	PENALTIES	Expense	Active
102010004260101	USC BELOW THE LINE RECLASS	Expense	Active
102010004260102	USC PENALTIES RECLASS	Expense	Active
102010004310900	INT EXPENSE-OTHER	Expense	Active
102010004320000	AFUDC-BORROWED FUNDS	Revenue	Active
102010004490000	UNBILLED REVENUE	Revenue	Active
102010004490001	UNBILLED REVENUE-RES (STAT ONLY)	Revenue	Active
102010004490002	UNBILLED REVENUE-LARGE C&I (STAT ONLY)	Revenue	Active
102010004490003	UNBILLED REVENUE-SMALL C&I (STAT ONLY)	Revenue	Active
102010004490027	ACCRUED REVENUE - NON DIST BAD DEBT	Revenue	Active
102010004491001	ACCRUED REVENUE - TCJA 2018	Revenue	Active
102010004491002	UNBILLED REVENUE - SEASONALITY	Revenue	Active
102010004491100	ACCRUED REVENUE VMP EXPENSES	Revenue	Active
102010004540200	MISC RENT	Revenue	Active
102010004560000	OTHER ELEC REVENUES	Revenue	Active
102010005570100	USC-ELECT PRODUCTION ADMIN	Expense	Active
102010005610100	USC - NERC COMPLIANCE	Expense	Active
102010005800200	USC - ELECTRIC DISTRIBUTION	Expense	Active
102010005800201	USC - ELECTRIC DISTRIBUTION-CAP	Expense	Active
102010005881100	SERVICE CENTER CAPITALIZED	Expense	Active
102010005881101	SERVICE CENTER CAPITALIZED - SEA	Expense	Active

102010005900600 UNPROD TIME/CAPITALIZED	Expense	Active
102010005900601 STATION UNPROD TIME CAPITALIZED	Expense	Active
102010005930201 RELIABILITY ENHANCEMENT PROGRAM - ACCRUAL	Expense	Active
102010005930400 USC-VEGETATION MANAGEMENT	Expense	Active
102010005930401 DIST VEG CONTROL - ACCRUAL	Expense	Active
102010005930402 FAIRPOINT/TDS BILLING	Expense	Active
102010005930501 STORM COSTS	Expense	Active
102010009030600 USC - CUSTOMER ACCOUNTING	Expense	Active
102010009040000 PROVISION FOR DOUBTFUL ACCTS	Expense	Active
102010009040027 PROVISION FOR DOUBTFUL ACCCTS-NON-DIST	Expense	Active
102010009200500 INCENTIVE COMPENSATION CAPITALIZED	Expense	Active
102010009200900 PAYROLL ACCRUAL	Expense	Active
102010009211100 SERVICE CENTER CAPITALIZED	Expense	Active
102010009211900 TELEPHONE SERVICES CAPITALIZED	Expense	Active
102010009211901 TELEPHONE SERVICES CAPITALIZED - SEA	Expense	Active
102010009230200 OUTSIDE SERVICES-AUDIT	Expense	Active
102010009230300 OS UNITIL SERVICE CORP	Expense	Active
102010009230301 OS UNITIL SERVICE CORP-CAP	Expense	Active
102010009230305 USC OUTSIDE SERVICES-DIRECT CHGS	Expense	Active
102010009230307 DIRECT CHARGES CAPITALIZED	Expense	Active
102010009230308 USC ALLOCATED PBOP EXPENSE	Expense	Active
102010009230309 USC ALLOCATED SERP EXPENSE	Expense	Active
102010009230310 USC ALLOCATED PENSION EXPENSE	Expense	Active
102010009230400 OS OTHER	Expense	Active
102010009240001 PROPERTY INS CAPITALIZED	Expense	Active
102010009250201 GEN LIAB CAPITALIZED	Expense	Active
102010009250401 WORKERS COMP CAPITALIZED	Expense	Active
102010009260101 401K CAPITALIZED	Expense	Active
102010009260210 PENSION - USC ALLOC - SVC	Expense	Active
102010009260230 PENSION - USC ALLOC - OTHER	Expense	Active
102010009260299 FASB 87 - YEAR END ACCRUAL ADJ	Expense	Active
102010009260302 EMPLOYEE BENEFIT ACCRUAL ADJ	Expense	Active
102010009260500 BENEFIT COST CAPITALIZED	Expense	Active
102010009260800 PENSION - SVC CAPITALIZED	Expense	Active
102010009260812 PENSION - USC ALLOC - SVC CAPITALIZED	Expense	Active
102010009260820 PENSION - OTHER - CAPITALIZED	Expense	Active
102010009260830 PENSION - USC ALLOC - OTHER DEFERRED	Expense	Active
102010009260910 PBOP - USC ALLOC - SVC	Expense	Active
102010009260929 PBOP - USC ALLOC - OTHER	Expense	Active
102010009260999 SFAS 106 - PBOP - YE ACCRUAL ADJ	Expense	Active
102010009261110 SERP - USC ALLOC - SVC	Expense	Active
102010009261131 SERP - USC ALLOC - OTHER	Expense	Active
102010009261700 PBOP - SVC CAPITALIZED	Expense	Active
102010009261712 PBOP - USC ALLOC - SVC CAPITALIZED	Expense	Active
102010009261719 PBOP - OTHER - CAPITALIZED	Expense	Active
102010009261729 PBOP - USC ALLOC - OTHER DEFERRED	Expense	Active
102010009261812 SERP - USC ALLOC - SVC CAPITALIZED	Expense	Active
102010009261831 SERP - USC ALLOC - OTHER DEFERRED	Expense	Active
102010009270000 FRANCHISE FEE	Expense	Active

102010009301000	MISC EXP - PANDEMIC COSTS	Expense	Active
102010009302000	MISC EXPENSE	Expense	Active
102010009999997	DISCOUNTS LOST	Expense	Active
102010009999998	DISCOUNT	Expense	Active
102010009999999	UES SUSPENSE	Expense	Active
102010324490100	ACCRUED REV-DISPLACED DISTRIBUTION REVENUE	Revenue	Active
102012005882000	INTERCONNECTION COSTS/ FUNDS	Expense	Active
102012009230000	OS LEGAL - ENGINEERING	Expense	Active
102013009210300	DUES & SUBSCRIPTIONS	Expense	Active
102013009280300	REG COMM EXP - LEGAL	Expense	Active
102013365551000	GIS COST COMMON	Expense	Active
102013365555500	RGGI AUCTION PROCEEDS	Expense	Active
102013365556502	TYPE 2 RPS - COMMON	Expense	Active
102013365556503	TYPE 3 RPS - COMMON	Expense	Active
102013369230000	OS LEGAL - LEGAL-DS-COMMON	Expense	Active
102013369231100	CONSULTING OUTSIDE SERVICES-DS-COMMON	Expense	Active
102013369280300	REG COMM EXP-LEGAL-DS-COMMON	Expense	Active
102015009210300	DUES & SUBSCRIPTIONS	Expense	Active
102015009230000	OS- LEGAL CLAIMS AND LITIGATIONS	Expense	Active
102021004260100	DONATIONS	Expense	Active
102021004260501	OTHER INC DED - CUSTOMER RELATIONS	Expense	Active
102021004310400	INTEREST ON CUSTOMER DEPOSITS	Expense	Active
102021009030200	BILLG/ACCT FORMS/SUPPLIES	Expense	Active
102021009030400	POSTAGE	Expense	Active
102021009030501	MISC COST OF COLLECTIONS	Expense	Active
102021009030502	COST OF COLLECTIONS	Expense	Active
102021009030503	SUNDRY COST OF COLLECTIONS	Expense	Active
102021009030504	O/S VENDOR SERVICES - MAILROOM	Expense	Active
102021009030800	MISC CUSTOMER RELATIONS	Expense	Active
102021009031000	O/S REMITTANCE LOCK BOX	Expense	Active
102021009040000	PROVISION FOR DOUBTFUL ACCTS	Expense	Active
102021009040001	BD EXP CIS G-1 - DIST	Expense	Active
102021009040002	BD EXP CIS G-2 - DIST	Expense	Active
102021009040005	BD EXP CIS D-RES-DIST	Expense	Active
102021009040030	BD EXP CIS OL-DIST	Expense	Active
102021009040065	BD EXP CIS SP CT-DIST	Expense	Active
102021009040100	PROVISION FOR DOUBTFUL ACCTS-SUNDRY	Expense	Active
102021009049999	BD EXP CIS CONVERTED WRITE OFF	Expense	Active
102021009090100	NEIGHBOR HELPING NEIGHBOR	Expense	Active
102021009210109	CREDIT CARD FEES	Expense	Active
102022009133102	ADVERTISING-SHARED SERVICES/SAFETY	Expense	Active
102022009212400	SAFETY - SHARED SERVICES	Expense	Active
102022009230000	OS-LERS LOGICA	Expense	Active
102022009231500	OS - Emergency Mgmt & Compliance	Expense	Active
102024004260100	COMMUNITY DONATIONS	Expense	Active
102024004260101	USC DONATIONS	Expense	Active
102024004260200	SOCIAL ADVERTISING -BELOW LINE	Expense	Active
102024004260400	CIVIC ACTIVITIES-STATE	Expense	Active
102024004260401	CIVIC ACTIVITIES-FEDERAL	Expense	Active

102024004260410	USC NH CIVIC ACTIVITIES (USC BILL ONLY)	Expense	Active
102024004261600	COMMUNITY SPONSORSHIPS	Expense	Active
102024009090100	SOCIAL ADVERTISING	Expense	Active
102024009095200	OUTREACH AND EDUCATION	Expense	Active
102024009135300	CUSTOMER COMMUNICATION	Expense	Active
102024009230900	OUTSIDE SERVICES	Expense	Active
102024009305400	MEDIA SERVICES	Expense	Active
102024009306000	EMERGENCY COMMUNICATIONS	Expense	Active
102028005810000	COMMUNICATION SYSTEM EXP UES	Expense	Active
102028005930400	VMP FIELD STAFF NH	Expense	Active
102028005930410	MAINTENANCE CIRCUIT PRUNING	Expense	Active
102028005930411	HAZARD TREE MITIGATION	Expense	Active
102028005930412	MID-CYCLE REVIEW	Expense	Active
102028005930413	FORESTRY RELIABILITY ASSESSMENT	Expense	Active
102028005930414	BRUSH REMOVAL	Expense	Active
102028005930415	POLICE FLAGGER COSTS	Expense	Active
102028005930416	SUB TRANSMISSION VEGETATION CONTROL	Expense	Active
102028005930417	UES REP FORESTRY	Expense	Active
102028005930418	VMP STORM HARDENING	Expense	Active
102028005930420	CORE WORK - CUSTOMER REQUESTS	Expense	Active
102028005930421	CORE WORK - STORM EMERGENCY REQUESTS	Expense	Active
102028005930422	CORE WORK - HOT SPOTTING	Expense	Active
102028005930423	CORE WORK - MAKE SAFE	Expense	Active
102028005930424	CORE WORK - TREE PLANTING	Expense	Active
102028005930425	VMP SCHEDULING & PLANNING	Expense	Active
102028005930440	SUBSTATION SPRAYING	Expense	Active
102028009020000	CUST ACCT METER READ EXP	Expense	Active
102028009210200	TRAVEL & MEALS - FORESTRY	Expense	Active
102028009210300	DUES & SUBSCRIPTIONS - FORESTRY	Expense	Active
102028009210400	TELEPHONE EXPENSE - FORESTRY	Expense	Active
102028009212000	TRAINING & SEMINARS - FORESTRY	Expense	Active
102028009350601	MAINTENANCE SOFTWARE DISPATCH	Expense	Active
102050001050000	PLANT HELD FOR FUTURE USE	Assets	Active
102050001080200	ACCUM DEPR TRANSP PLANT	Assets	Active
102050001080202	TRANPS PLANT SALVAGE	Assets	Active
102050001110100	ACCUM AMORT LEASEHOLD IMPROV	Assets	Active
102050001110101	LEASE IMPROV RETIREMENTS	Assets	Active
102050001110601	INTANGIBLE RETIREMENTS	Assets	Active
102050001210000	NON UTILITY PROPERTY	Assets	Active
102050001540100	MATERIALS & SUPPLIES GENERAL	Assets	Active
102050001630000	STORES EXPENSE UNDISTRIBUTED	Assets	Active
102050001650100	PREPAID PROPERTY INSURANCE - CAPITAL	Assets	Active
102050001650104	PREPAID WORKERS COMP. INS - CAPITAL	Assets	Active
102050001830000	PRELIM. SURVEY & INVESTIGATION	Assets	Active
102050001840102	SUSP CLEARING LIGHT TRUCKS	Assets	Active
102050001840103	SUSP CLEARING HEAVY TRUCKS	Assets	Active
102050001840400	SUSP CLEAR EXEMPT STOCK	Assets	Active
102050001840401	SUSP CLEAR UNDGD EXEMPT STOCK	Assets	Active
102050001841201	LT MAIN & PARTS	Assets	Active

102050001841202 LT LEASING	Assets	Active
102050001841203 LT FUEL	Assets	Active
102050001841204 LT TAXES, REG, INS, TOLLS	Assets	Active
102050001841205 LT OTHER	Assets	Active
102050001841301 HT MAINT & PARTS	Assets	Active
102050001841302 HT LEASING	Assets	Active
102050001841303 HT FUEL	Assets	Active
102050001841304 HT TAXES, REG, INS, TOLLS	Assets	Active
102050001841305 HT OTHER	Assets	Active
102050001850100 TEMPORARY SERVICES	Assets	Active
102050002320320 BCBS CLAIMS SETTLEMENT	Liability	Active
102050002420104 ACCRUED LEGAL FEES-LOCAL - CAPITAL	Liability	Active
102050002520000 CUSTOMER ADVANCES FOR CONSTR.	Liability	Active
102050005600000 TRANS OPER GEN SUPERVISION-CAP	Expense	Active
102050005600001 SUB TRANS OPER GEN SUPERVISION SUB CAP	Expense	Active
102050005630000 SUB TRANS OPER OVERHEAD LINES-CAP	Expense	Active
102050005630100 SUB TRANS OPER PATROL LINES-CAP	Expense	Active
102050005630200 TRANS OPER POLE TESTS-CAP	Expense	Active
102050005670000 SUB TRANS OPER RENTS-CAP	Expense	Active
102050005680000 SUB TRANS MAINT GENERAL SUPERVISION-CAP	Expense	Active
102050005680001 SUB TRANS MAINT GENERAL SUPERVISION SUB CAP	Expense	Active
102050005710100 T MAINT O/H LINES UNSCHEDULED-CAP	Expense	Active
102050005710200 T MAINT O/H LINES SCHEDULED-CAP	Expense	Active
102050005800000 DIST OPER GEN SUPERVISION-CAP	Expense	Active
102050005800020 UNALLOWABLE MEALS EXP-CAP	Expense	Active
102050005810000 LOAD DISPATCHING (DISTRIBUTION)-CAP	Expense	Active
102050005820100 DIST OPER STATION CHECKS-CAP	Expense	Active
102050005820201 DIST OPS STATION SNOW/OUTSIDE-CAP	Expense	Active
102050005820202 DIST OPS STATION SNOW/INSIDE-CAP	Expense	Active
102050005820203 DIST OPS STATION GRASS/MOWING OUTSIDE-CAP	Expense	Active
102050005820204 DIST OPS STATION SPRAYING-CAP	Expense	Active
102050005830000 DIST OPER O/H LINE SWITCHING-CAP	Expense	Active
102050005830100 DIST OPER PATROL LINES-CAP	Expense	Active
102050005830200 DIST OPER TRANS CHECK/CHANGE-CAP	Expense	Active
102050005830300 DIST LOAD STUDIES-CAP	Expense	Active
102050005830400 STANDBY TIME LINE DEPT-CAP	Expense	Active
102050005830401 STANDBY TIME STATION CREW	Expense	Active
102050005830500 OVHD DIST INSPECT-NON MAINT AREA-CAP	Expense	Active
102050005830600 OVHD DIST INSPECT-MAINT AREA-CAP	Expense	Active
102050005840100 DIST OPER URD LINE EXP-CAP	Expense	Active
102050005840200 DIST OPER DIG SAFE EXP-CAP	Expense	Active
102050005840300 DIST OPER MANHOLE CHECK-CAP	Expense	Active
102050005840400 UNDERGROUND EQUIPMENT INSPECTIONS-CAP	Expense	Active
102050005850100 DIST OPER ST LIGHT EXP-CAP	Expense	Active
102050005850200 DIST OPER ST LIGHT GROUP REPL-CAP	Expense	Active
102050005860000 DIST OPER GEN METER EXP-CAP	Expense	Active
102050005860100 METER TEST-CAP	Expense	Active
102050005860200 METER ORDERS-CAP	Expense	Active
102050005860400 INTERVAL DATA-CAP	Expense	Active

102050005860600	TIE POINT METERING-CAP	Expense	Active
102050005870000	DIST OP GEN CUST PREMISE WORK-CAP	Expense	Active
102050005870100	DIST OPER CUSTOMER EQUIP-CAP	Expense	Active
102050005870200	DIVERSION INVESTIGATION-CAP	Expense	Active
102050005880100	ADMINISTRATIVE EXPENSES - SHARED MCGUIRE ST	Expense	Active
102050005880200	CUSTODIAL SERVICE & SUPPLY-CAP	Expense	Active
102050005880400	KITCHEN SUPPLY_ SNOW_ GRASS-CAP	Expense	Active
102050005880500	DIST SYSTEM TRAINING-CAP	Expense	Active
102050005880600	METERING SYSTEM TRAINING-CAP	Expense	Active
102050005880700	SUB STATION TRAINING	Expense	Active
102050005881200	SVC CNTR EXPENSED-CAP	Expense	Active
102050005881300	ENVIRONMENTAL - CAPITAL	Expense	Active
102050005889900	COMPANY USE-CAP	Expense	Active
102050005900000	DIST MAINT GENERAL SUPERVISION-CAP	Expense	Active
102050005900001	DIST MAINT GENERAL SUPERVISION SUBSTATION	Expense	Active
102050005900100	UNPROD TIME/SICKNESS-CAP	Expense	Active
102050005900101	STATION UNPROD TIME SICK	Expense	Active
102050005900200	UNPROD TIME/WEATHER-CAP	Expense	Active
102050005900201	STATION UNPROD TIME WEATHER	Expense	Active
102050005900300	UNPROD TIME/HOLIDAYS-CAP	Expense	Active
102050005900301	STATION UNPROD TIME HOLIDAY	Expense	Active
102050005900400	UNPROD TIME/VACATION-CAP	Expense	Active
102050005900401	STATION UNPROD TIME VACATION	Expense	Active
102050005900500	UNPROD TIME/OTHER-CAP	Expense	Active
102050005900501	STATION UNPROD TIME OTHER	Expense	Active
102050005920100	DIST MAINT STAT EQUIP UNSCHED-CAP	Expense	Active
102050005920200	DIST MAINT STAT EQUIP ANNUAL-CAP	Expense	Active
102050005920300	DIST MAINT STAT EQUIP CYCLE-CAP	Expense	Active
102050005920500	DIST MAINT MOBILE SUB-CAP	Expense	Active
102050005930100	DIST MAINT UNSCHEDULED-CAP	Expense	Active
102050005930200	DIST MAINT SCHEDULED-CAP	Expense	Active
102050005930201	RELIABILITY INSPECTIONS	Expense	Active
102050005930202	RELIABILITY MAINTENANCE & REPAIRS	Expense	Active
102050005930500	DIST STORM TROUBLE-CAP	Expense	Active
102050005940000	DIST MAINT U/G LINES-CAP	Expense	Active
102050005950000	DIST MAINT TRANSFORMER REPAIR-CAP	Expense	Active
102050005960000	DIST MAINT ST LIGHT REPAIR-CAP	Expense	Active
102050005970000	DIST MAINT METER REPAIR-CAP	Expense	Active
102050005970100	AMI COMMUNICATIONS AND TROUBLESHOOTING (SUB STATION)	Expense	Active
102050005980000	DIST MAINT MISC EQUIPMENT-CAP	Expense	Active
102050005980100	DIST MAINT SCADA SYSTEM-CAP	Expense	Active
102050005980200	DIST MAINT COMMUNICATION EQUIP-CAP	Expense	Active
102050009020000	CUST ACCTS METER READ EXP-CAP	Expense	Active
102050009030000	CREDIT DISCONNECTION-CAP	Expense	Active
102050009030700	MISC CREDIT EXPENSE-CAP	Expense	Active
102050009200000	A&G SALARIES-CAP	Expense	Active
102050009210100	GEN OFFICE SUPPLIES & EXP-CAP	Expense	Active
102050009210120	UNALLOWABLE MEALS EXP-CAP	Expense	Active
102050009211700	Telephone Services - Service Center-CAP	Expense	Active



102050009211800 Telephone Services - All Others - Capital	Expense	Active
102050009213000 DUES TO ORGANIZATIONS	Expense	Active
102050009230000 OS LEGAL-LOCAL-CAP	Expense	Active
102050009250100 INJURIES & DAMAGES SAFETY-CAP	Expense	Active
102050009260600 Employee Benefits Other - Cap	Expense	Active
102050009300100 GENERAL ADVERTISING-CAP	Expense	Active
102050009301000 MISC EXP - PANDEMIC COSTS - CAPITAL	Expense	Active
102053009260300 HEALTH INSUR MEDICAL ONLY	Expense	Active
102058009250400 WORKERS COMPENSATION EXP	Expense	Active
102060001050000 PLANT HELD FOR FUTURE USE	Assets	Active
102060001080200 ACCUM DEPR TRANSP PLANT	Assets	Active
102060001080202 TRANSP PLANT SALVAGE	Assets	Active
102060001110100 ACCUM AMORT LEASEHOLD IMPROV	Assets	Active
102060001110101 LEASE IMPROV RETIREMENTS	Assets	Active
102060001110601 INTANGIBLE RETIREMENTS	Assets	Active
102060001540100 MATERIALS & SUPPLIES GENERAL	Assets	Active
102060001630000 UNDISTRIB STORES EXPENSE	Assets	Active
102060001630100 STOREROOM OPERATING EXPENSE	Assets	Active
102060001630200 STOCK OVER & SHORT	Assets	Active
102060001630300 OBSOLETE STOCK	Assets	Active
102060001650100 PREPAID PROPERTY INSURANCE - SEACOAST	Assets	Active
102060001650104 PREPAID WORKERS COMP. INS - SEACOAST	Assets	Active
102060001830000 PRELIM SURVEY & INVESTIGATION	Assets	Active
102060001840102 SUSP CLEARING LIGHT TRUCKS	Assets	Active
102060001840103 SUSP CLEARING HEAVY TRUCKS	Assets	Active
102060001840400 SUSP CL O/H EXEMPT STOCK	Assets	Active
102060001840401 SUSP CL URD EXEMPT STOCK	Assets	Active
102060001841201 LT MAINT & PARTS	Assets	Active
102060001841202 LT LEASING	Assets	Active
102060001841203 LT FUEL	Assets	Active
102060001841204 LT TAXES, REG, INS, TOLLS	Assets	Active
102060001841205 LT OTHER	Assets	Active
102060001841301 HT MAINT & PARTS	Assets	Active
102060001841302 HT LEASING	Assets	Active
102060001841303 HT FUEL	Assets	Active
102060001841304 HT TAXES, REG, INS, TOLLS	Assets	Active
102060001841305 HT OTHER	Assets	Active
102060001850100 TEMPORARY SERVICES	Assets	Active
102060002320320 BCBS CLAIMS SETTLEMENT	Liability	Active
102060002420104 ACCRUED LEGAL FEES-LOCAL - SEACOAST	Liability	Active
102060002520000 CUSTOMER ADVANCES FOR CONSTR.	Liability	Active
102060002530103 ST OF NH ESCROW ACCT-SEA	Liability	Active
102060005600000 TRANS OPER GEN SUPERVISION-SEA	Expense	Active
102060005600001 SUB TRANS OPER GEN SUPERVISION SUB-SEA	Expense	Active
102060005620001 SUB TRAN OP SWITCH STATION EXP-SNOW - SEA	Expense	Active
102060005620002 SUB TRAN OP SWITCH STATION EXP-MOWING/SPRAYING - SEA	Expense	Active
102060005630000 SUB TRANS OPER OVERHEAD LINES-SEA	Expense	Active
102060005630100 SUB TRANS OPER PATROL LINES-SEA	Expense	Active
102060005630200 SUB TRANS OPER POLE TESTS-SEA	Expense	Active

102060005670000 SUB TRANS OPER RENTS	Expense	Active
102060005680000 SUB TRANS MAINT GENERAL SUPERVISION-SEA	Expense	Active
102060005680001 SUB TRANS MAINT GEN SUPERVISION SUB - SEA	Expense	Active
102060005710100 SUB TRANS MAINT O/H LINES UNSCHEDULED-SEA	Expense	Active
102060005800000 DIST OPER GEN SUPERVISION-SEA	Expense	Active
102060005800020 UNALLOWABLE MEALS EXP-SEA	Expense	Active
102060005810000 LOAD DISPATCHING (DISTRIBUTION)-SEA	Expense	Active
102060005820100 DIST OPER STATION CHECKS-SEA	Expense	Active
102060005820201 DIST OPS SNOW/OUTSIDE -SEA	Expense	Active
102060005820202 DIST OPS SNOW/INSIDE - SEA	Expense	Active
102060005820203 DIST OPS STATION GRASS/MOWING OUTSIDE - SEA	Expense	Active
102060005820204 DIST OPS STATION /SPRAYING - SEA	Expense	Active
102060005830000 DIST OPER O/H LINE SWITCHING-SEA	Expense	Active
102060005830100 DIST OPER PATROL LINES-SEA	Expense	Active
102060005830200 DIST OPER TRANS CHECK/CHANGE-SEA	Expense	Active
102060005830400 STANDBY TIME LINE DEPT-SEA	Expense	Active
102060005830401 STANDBY TIME STATION CREW	Expense	Active
102060005830500 OVHD DIST INSPECT - NON MAINT AREA-SEA	Expense	Active
102060005830600 OVHD DIST INSPECT - MAINT AREA-SEA	Expense	Active
102060005840100 DIST OPER URD LINE EXP-SEA	Expense	Active
102060005840200 DIST OPER DIG SAFE EXP-SEA	Expense	Active
102060005840400 UNDERGROUND EQUIP INSPECTIONS-SEA	Expense	Active
102060005850100 DIST OPER ST LIGHT EXP-SEA	Expense	Active
102060005850200 DIST OP ST LIGHT GROUP REPL-SEA	Expense	Active
102060005860000 DIST OPER GEN METER EXP-SEA	Expense	Active
102060005860100 METER TEST-SEA	Expense	Active
102060005860200 METER ORDERS-SEA	Expense	Active
102060005860400 INTERVAL DATA-SEA	Expense	Active
102060005870000 DIST OP GEN CUST PREMISE WORK-SEA	Expense	Active
102060005870100 DIST OPER CUSTOMER EQUIP-SEA	Expense	Active
102060005870200 DIVERSION INVESTIGATION-SEA	Expense	Active
102060005880100 ADMINISTRATIVE EXPENSE-SEA	Expense	Active
102060005880200 CUSTODIAL SERVICE & SUPPLY-SEA	Expense	Active
102060005880300 BLDG SERVICE_ HEAT_ ELEC_ TEL-SEA	Expense	Active
102060005880400 KITCHEN SUPPLY_ SNOW_ GRASS-SEA	Expense	Active
102060005880500 DIST SYSTEM TRAINING-SEA	Expense	Active
102060005880600 METERING SYSTEM TRAINING-SEA	Expense	Active
102060005880700 SUB STATION TRAINING	Expense	Active
102060005881200 SVC CNTR EXPENSED-SEA	Expense	Active
102060005881300 ENVIRONMENTAL - SEACOAST	Expense	Active
102060005890100 DIST OPER RENTS-SEA	Expense	Active
102060005900000 DIST MAINT GENERAL SUPERVISION-SEA	Expense	Active
102060005900001 DIST MAINT GEN SUPERVISION SUBSTATION	Expense	Active
102060005900100 UNPROD TIME/SICKNESS-SEA	Expense	Active
102060005900101 STATION UNPROD TIME SICK	Expense	Active
102060005900200 UNPROD TIME/WEATHER-SEA	Expense	Active
102060005900201 STATION UNPROD TIME WEATHER	Expense	Active
102060005900300 UNPROD TIME/HOLIDAY-SEA	Expense	Active
102060005900301 STATION UNPRODUCTIVE TIME HOLIDAY	Expense	Active



102060005900400 UNPROD TIME/VACATION-SEA	Expense	Active
102060005900401 STATION UNPROD TIME VACATION	Expense	Active
102060005900500 UNPROD TIME/OTHER-SEA	Expense	Active
102060005900501 STATION UNPROD TIME OTHER	Expense	Active
102060005910000 DIST MAINT STRUCTURE SERV CTR-SEA	Expense	Active
102060005920100 DIST MAINT STAT EQUIP UNSCHED-SEA	Expense	Active
102060005920200 DIST MAINT STAT EQUIP ANNUAL-SEA	Expense	Active
102060005920300 DIST MAINT STAT EQUIP CYCLE-SEA	Expense	Active
102060005920400 DIST MAINT STAT EQUIP SCADA-SEA	Expense	Active
102060005920500 DIST MAINT MOBILE SUB-SEA	Expense	Active
102060005930100 DIST MAINT UNSCHEDULED-SEA	Expense	Active
102060005930200 DIST MAINT SCHEDULED-SEA	Expense	Active
102060005930201 RELIABILITY INSPECTIONS	Expense	Active
102060005930202 RELIABILITY MAINTENANCE & REPAIRS	Expense	Active
102060005930500 DIST STORM TROUBLE-SEA	Expense	Active
102060005940000 DIST MAINT U/G LINES-SEA	Expense	Active
102060005950000 DIST MAINT TRANSFORMER REPAIR-SEA	Expense	Active
102060005960000 DIST MAINT ST LIGHT REPAIR-SEA	Expense	Active
102060005970000 DIST MAINT METER REPAIR-SEA	Expense	Active
102060005970100 AMI COMMUNICATIONS AND TROUBLESHOOTING (SUB STATION)	Expense	Active
102060005980000 DIST MAINT MISC EQUIPMENT-SEA	Expense	Active
102060005980200 DIST MAINT COMMUNICATION EQUIP-SEA	Expense	Active
102060005980300 DIST MAINT AMI SYSTEM - SEA	Expense	Active
102060009020000 CUST ACCTS METER READ EXP-SEA	Expense	Active
102060009030000 CREDIT DISCONNECTION-SEA	Expense	Active
102060009030401 POSTAGE-LOCAL-SEA	Expense	Active
102060009090000 INFORMATION INSTRUCTION-SEA	Expense	Active
102060009100000 CUSTOMER SERVICE MISC-SEA	Expense	Active
102060009200000 A&G SALARIES-SEA	Expense	Active
102060009210100 ADMIN OFFICE & TEL EXP-SEA	Expense	Active
102060009210200 GEN OFFICE SUPPLIES-SEA	Expense	Active
102060009211700 Telephone Services - Service Center-SEA	Expense	Active
102060009211800 Telephone Services - All Others-SEA	Expense	Active
102060009213000 DUES TO ORGANIZATIONS	Expense	Active
102060009230000 OS LEGAL-LOCAL-SEA	Expense	Active
102060009250100 INJURIES & DAMAGES SAFETY-SEA	Expense	Active
102060009260600 Employee Benefits Other-Sea	Expense	Active
102060009300100 GENERAL ADVERTISING-SEA	Expense	Active
102060009301000 MISC EXP - PANDEMIC COSTS - SEACOAST	Expense	Active
102060009310000 RENTS-SEA	Expense	Active
102060009350100 MAINTENANCE - GENERAL STRUCTURES-SEA	Expense	Active
102060009350102 MAINT OF GEN STRUCT - BUILD ENVIRONMENTAL	Expense	Active
102500001310100 CASH -SUPPLIER - FLEET #7483	Assets	Active
102500001420100 EXTERNAL SUPPLIER - A/R - NEW ENERGY	Assets	Active
102500001420300 EXTERNAL SUPPLIER - A/R - ISO NE	Assets	Active
102500001420400 EXTERNAL SUPPLIER - A/R - TRANSCANADA	Assets	Active
102500001420500 EXTERNAL SUPPLIER - A/R - WPS ENERGY	Assets	Active
102500001420600 EXTERNAL SUPPLIER - A/R - HESS	Assets	Active
102500001420700 EXTERNAL SUPPLIER - A/R - CON ED	Assets	Active

102500001420800	EXTERNAL SUPPLIER - A/R - GEXA	Assets	Active
102500001420900	EXTERNAL SUPPLIER - A/R - GLACIAL ENERGY	Assets	Active
102500001421000	EXTERNAL SUPPLIER - SOUTH JERSEY	Assets	Active
102500001422500	EXT SUPPLIER AR - PEOPLES POWER	Assets	Active
102500001422600	EXT SUPPLIER - AR THINK ENERGY	Assets	Active
102500001422700	EXT SUPPLIER - AR NOBLE AMERICAS ENERGY SOLUTIONS	Assets	Active
102500001422800	EXT SUPPLIER - AR TEXAS RETAIL ENERGY	Assets	Active
102500001422900	EXT SUPPLIER - AR FAIRPOINT ENERGY	Assets	Active
102500001423000	EXT SUPPLIER - AR ELECTRICITY NH	Assets	Active
102500001423100	EXT SUPPLIER - AR - PNE	Assets	Active
102500001423400	EXT SUPPLIER - AR TOWN SQUARE ENERGY	Assets	Active
102500001423600	EXT SUPPLIER - AR NORTH AMERICAN PWR - UIT	Assets	Active
102500001423700	EXT SUPPLIER - FIRST POINT POWER-FPP	Assets	Active
102500001423800	EXT SUPPLIER - AR REP ENERGY	Assets	Active
102500001423900	EXT SUPPLIER - AR - UNION ATLANTIC ELECTRICITY	Assets	Active
102500001424000	EXT SUPPLIER - AR - ETHICAL ELECTRIC INC	Assets	Active
102500001424100	EXT SUPPLIER - AR - AMBIT NORTHEAST, LLC	Assets	Active
102500001424200	EXT SUPPLIER - AR - AGERA ENERGY	Assets	Active
102500001424300	EXT SUPPLIER - AR - GDF SUEZ	Assets	Active
102500001424400	EXT SUPPLIER - AR -DIRECT ENERGY BUSINESS	Assets	Active
102500001424500	EXT SUPPLIER - AR - VIRIDIAN ENERGY	Assets	Active
102500001424600	EXT SUPPLIER - AR - EVERYDAY ENERGY	Assets	Active
102500001424700	EXT SUPPLIER - AR - NORDIC ENERGY	Assets	Active
102500001424800	EXT SUPPLIER - AR - EDF ENERGY SERVICES	Assets	Active
102500001424900	EXT SUPPLIER - AR - CLEARVIEW ELECTRIC	Assets	Active
102500001425000	EXT SUPPLIER - AR - CONSTELLATION NEWENERGY C&I INC	Assets	Active
102500001425100	EXT SUPPLIER - AR - CHAMPION ENERGY SERVICES, LLC	Assets	Active
102500001425200	EXT SUPPLIER - AR - CONSTELLATION NEWENERGY (MASS MKT)	Assets	Active
102500001425300	EXT SUPPLIER - AR - SMARTENERGY HOLDINGS	Assets	Active
102500001425400	EXT SUPPLIER - AR - SUMMER ENERGY NORTHEAST	Assets	Active
102500001425500	EXT SUPPLIER - AR - MP2 Energy NE LLC	Assets	Active
102500002320102	EXTERNAL SUPPLIER -REVENUE-NEW ENERGY	Liability	Active
102500002320202	EXTERNAL SUPPLIER -REVENUE-SELECT	Liability	Active
102500002320302	EXTERNAL SUPPLIER -REVENUE-ISO NE	Liability	Active
102500002320402	EXTERNAL SUPPLIER -REVENUE-TRANSCANADA	Liability	Active
102500002320502	EXTERNAL SUPPLIER -REVENUE-WPS ENERGY	Liability	Active
102500002320602	EXTERNAL SUPPLIER -REVENUE-HESS	Liability	Active
102500002320702	EXTERNAL SUPPLIER -REVENUE-CON ED	Liability	Active
102500002320802	EXTERNAL SUPPLIER -REVENUE-GEXA	Liability	Active
102500002320902	EXTERNAL SUPPLIER -REVENUE-GLACIAL ENERGY	Liability	Active
102500002321002	EXTERNAL SUPPLIER -REVENUE-SOUTH JERSEY	Liability	Active
102500002322502	EXTERNAL SUPPLIER -REVENUE-PEOPLES POWER	Liability	Active
102500002322602	EXTERNAL SUPPLIER -REVENUE-THINK ENERGY	Liability	Active
102500002322702	EXTERNAL SUPPLIER -REVENUE-NOBLE AMERICAS ENERGY SOLUTIONS	Liability	Active
102500002322802	EXTERNAL SUPPLIER -REVENUE-TEXAS RETAIL ENERGY	Liability	Active
102500002322902	EXTERNAL SUPPLIER -REVENUE-FAIRPOINT ENERGY	Liability	Active
102500002323002	EXTERNAL SUPPLIER -REVENUE-ELECTRICITY NH	Liability	Active
102500002323102	EXTERNAL SUPPLIER -REVENUE-PNE	Liability	Active
102500002323402	EXTERNAL SUPPLIER -REVENUE-TOWN SQUARE ENERGY	Liability	Active

102500002323602	EXTERNAL SUPPLIER -REV-NORTH AMERICAN PWR-UIT	Liability	Active
102500002323702	EXTERNAL SUPPLIER -REV-FIRST POINT POWER-FPP	Liability	Active
102500002323802	EXTERNAL SUPPLIER -REV-REP ENERGY	Liability	Active
102500002323902	EXTERNAL SUPPLIER -REVENUE-UNION ATLANTIC ELECTRICITY	Liability	Active
102500002324002	EXTERNAL SUPPLIER -REVENUE-ETHICAL ELECTRIC INC	Liability	Active
102500002324102	EXTERNAL SUPPLIER -REVENUE- AMBIT NORTHEAST, LLC	Liability	Active
102500002324202	EXT SUPPLIER -REVENUE-AGERA ENERGY	Liability	Active
102500002324302	EXT SUPPLIER - REVENUE - GDF SUES	Liability	Active
102500002324402	EXT SUPPLIER - REVENUE - DIRECT ENERGY BUSINESS	Liability	Active
102500002324502	EXT SUPPLIER - REVENUE - VIRIDIAN ENERGY	Liability	Active
102500002324602	EXT SUPPLIER - REVENUE - EVERYDAY ENERGY	Liability	Active
102500002324702	EXT SUPPLIER - REVENUE - NORDIC ENERGY	Liability	Active
102500002324802	EXT SUPPLIER - REVENUE - EDF ENERGY SERVICES	Liability	Active
102500002324902	EXT SUPPLIER - REVENUE - CLEARVIEW ELECTRIC	Liability	Active
102500002325002	EXT SUPPLIER - REVENUE - CONSTELLATION NEWENERGY C&I INC	Liability	Active
102500002325102	EXT SUPPLIER - REVENUE - CHAMPION ENERGY SERVICES, LLC	Liability	Active
102500002325202	EXT SUPPLIER - REV - CONSTELLATION NEWENERGY (MASS MKTS)	Liability	Active
102500002325302	EXT SUPPLIER - REV - SMARTENERGY HOLDINGS	Liability	Active
102500002325402	EXT SUPPLIER - REV - SUMMER ENERGY NORTHEAST	Liability	Active
102500002325502	EXT SUPPLIER - REVENUE - MP2 Energy NE LLC	Liability	Active
102702504510000	WATER HEATER RENTAL REV - GAS	Revenue	Active
102702504510001	WATER HEATER RENTAL REV - ELECTRIC	Revenue	Active
102702509040000	UNCOLLECTIBLE ACCOUNTS-WATER HEATER PROGRAM	Expense	Active
102702509230600	USC EXPS - WATER HEATER PROGRAM-GAS	Expense	Active
102702509300100	ADVERTISING EXP-GENERAL- WATER HEATER PROGRAM-GAS	Expense	Active
102702509300101	ADVERTISING EXP-GENERAL- WATER HEATER PROGRAM-ELECT	Expense	Active
102702509300200	ADVERTISING EXP-CREATIVE- WATER HEATER PROGRAM-GAS	Expense	Active
102702509300300	ADVERTISING EXP-PRODUCTION- WATER HEATER PROGRAM-GAS	Expense	Active
102702509300301	ADVERTISING EXP-PRODUCTION- WATER HEATER PROGRAM-ELEC	Expense	Active
102802004261400	MARKET DEVELOPMENT - GENERAL	Expense	Active
102802004261500	VISIBILITY	Expense	Active
102802009233000	MARKET DEVELOPMENT - GENERAL	Expense	Active
102829004261300	ADVERTISING	Expense	Active
102829004261400	MARKET DEVELOPMENT - GENERAL	Expense	Active
102829004261500	VISIBILITY	Expense	Active
102829009233000	MARKET DEVELOPMENT - GENERAL	Expense	Active
102829009233203	FIELD OPERATIONS/ACCOUNT MGMT	Expense	Active
102829009233303	MKT DEVEL/PROJECT MANAGEMENT	Expense	Active
102901204400000	Elec Rev Residential - Franchise Tax	Revenue	Active
102901214400000	Elec Revenue-D-System Benefit Chg-EE	Revenue	Active
102901214403000	ELEC REVENUE - D - System Benefit Chg - EE - Ext Sup	Revenue	Active
102901214420100	Elec Revenue-G2-System Benefit Chg-EE	Revenue	Active
102901214420200	Elec Revenue-G1-System Benefit Chg-EE	Revenue	Active
102901214423100	ELEC REVENUE - G2 - SBC - EE - Ext Sup	Revenue	Active
102901214423200	ELEC REVENUE - G1 System Benefit Chg - EE - Ext Sup	Revenue	Active
102901214440000	Elec Revenue-OL-Sys Ben Chrg EE	Revenue	Active
102901214440100	Elec Rev. Unmetered Sales - Sys Ben Chrg EE	Revenue	Active
102901214443000	ELEC REVENUE - OL - Sys Ben Chrg EE - Ext Sup	Revenue	Active
102901214443100	ELEC REV UNMETERED SALES - Sys Ben Chrg EE - Ext Sup	Revenue	Active

102901214450100 Elec Revenue-Pub Auth-G2-Sys Ben Chg-EE	Revenue	Active
102901214450200 Elec Revenue-Pub Auth-G1-Sys Ben Chg-EE	Revenue	Active
102901214453100 ELEC REVENUE- Pub Auth- G2 - System Benefit Chg - EE Ext Sup	Revenue	Active
102901214453200 ELEC REV - Pub Auth - G1 - Sys Benefit Chg - EE- Ext Sup	Revenue	Active
102901214490100 ACC REV ON NH EE RES NON LOW INC	Revenue	Active
102901214490200 ACC REV ON NH EE RES LOW INC	Revenue	Active
102901214490300 ACC REV ON NH C & I	Revenue	Active
102901224400001 ELEC REV RES - LI-EAP DISCOUNT	Revenue	Active
102901224400002 ELEC REVENUE - D - LI-EAP CHARGE	Revenue	Active
102901224400003 ELEC REVENUE - LI-EAP WRITE OFFS	Revenue	Active
102901224403001 ELEC REVENUE RESIDENTIAL - LI-EAP Discount - Ext Sup	Revenue	Active
102901224403002 ELEC REVENUE - D - LI-EAP CHARGE - Ext Sup	Revenue	Active
102901224420100 ELEC REVENUE - G2 - LI-EAP CHARGE	Revenue	Active
102901224420200 ELEC REVENUE - G1 - LI-EAP CHARGE	Revenue	Active
102901224423100 ELEC REVENUE - G2 - LI-EAP CHARGE - Ext Sup	Revenue	Active
102901224423200 ELEC REVENUE - G1 - LI-EAP CHARGE - Ext Sup	Revenue	Active
102901224440000 ELEC REVENUE - OL - LI-EAP CHARGE	Revenue	Active
102901224440100 ELEC REVENUE-UNMETERED-LI-EAP CHG	Revenue	Active
102901224443000 ELEC REVENUE - OL - LI-EAP CHARGE - Ext Sup	Revenue	Active
102901224443100 ELEC REVENUE- Unmetered -LI-EAP CHARGE- Ext Sup	Revenue	Active
102901224450100 ELEC REVENUE-PUB AUTH-G2-LI-EAP CHG	Revenue	Active
102901224450200 ELEC REVENUE-PUB AUTH-G1-LI-EAP CHG	Revenue	Active
102901224453100 ELEC REVENUE- Pub Auth- G2 - LI-EAP CHARGE - Ext Sup	Revenue	Active
102901224453200 ELEC REV - Pub Auth - G1 - LI-EAP CHARGE - Ext Sup	Revenue	Active
102901224490000 ACC REV ON LIEAP OFFSET	Revenue	Active
102901229090100 NEIGHBOR HELPING NEIGHBOR-EAP	Expense	Active
102901229230000 NH LIEAP COSTS	Expense	Active
102901229230300 NH LIEAP ADMIN PRINTING/MARKETING COSTS	Expense	Active
102901229280300 REG COMM EXP - LEGAL - LIEAP	Expense	Active
102901234490000 ACC REV ON COGENERATION - QF	Revenue	Active
102901244400000 ELEC REVENUE - D - SBC-LBR	Revenue	Active
102901244403000 ELEC REVENUE - D - SBC-LBR - EXT SUP	Revenue	Active
102901244420100 ELEC REVENUE - G2-SBC-LBR	Revenue	Active
102901244420200 ELEC REVENUE - G1-SBC-LBR	Revenue	Active
102901244423100 ELEC REVENUE - G2-SBC-LBR-EXT SUP	Revenue	Active
102901244423200 ELEC REVENUE - G1-SBC-LBR-EXT SUP	Revenue	Active
102901244440000 ELEC REVENUE - OL-SBC-LBR	Revenue	Active
102901244440100 ELEC REVENUE - UNMETERED-SBC-LBR	Revenue	Active
102901244443000 ELEC REVENUE - OL - SBC-LBR - EXT SUP	Revenue	Active
102901244443100 ELEC REVENUE - UNMETERED - SBC-LBR - EXT SUP	Revenue	Active
102901244450100 ELEC REVENUE - PUB AUTH-G2-SBC-LBR	Revenue	Active
102901244450200 ELEC REVENUE - PUB AUTH-G1-SBC-LBR	Revenue	Active
102901244453100 ELEC REVENUE - PUB AUTH-G2-SBC-LBR-EXT SUP	Revenue	Active
102901244453200 ELEC REVENUE - PUB AUTH-G1-SBC-LBR-EXT SUP	Revenue	Active
102901244490000 ACC REV ON SBC-LBR	Revenue	Active
102901324400000 Elec Revenue-D-External Delivery	Revenue	Active
102901324400010 EL REV EDC NET METERING - D	Revenue	Active
102901324403000 ELEC REVENUE - D - External Delivery - Ext Sup	Revenue	Active
102901324403010 EL REV EDC NET METERING - D - EXT SUP	Revenue	Active

102901324420100 Elec Revenue-G2-External Delivery	Revenue	Active
102901324420110 EL REV EDC NET METERING - G2	Revenue	Active
102901324420200 Elec Revenue-G1-External Delivery	Revenue	Active
102901324420210 EL REV EDC NET METERING - G1	Revenue	Active
102901324423100 ELEC REVENUE - G2 - External Delivery - Ext Sup	Revenue	Active
102901324423110 EL REV EDC NET METERING - G2 - EXT SUP	Revenue	Active
102901324423200 ELEC REVENUE - G1 - External Delivery - Ext Sup	Revenue	Active
102901324423210 EL REV EDC NET METERING - G1 - EXT SUP	Revenue	Active
102901324440000 Elec Revenue-OL-External Delivery	Revenue	Active
102901324440100 Elec Revenue-Unmetered-External Delivery	Revenue	Active
102901324443000 ELEC REVENUE - OL - External Delivery - Ext Sup	Revenue	Active
102901324443100 ELEC REVENUE- Unmetered - External Delivery - Ext Sup	Revenue	Active
102901324450100 Elec Revenue-Pub Auth-G2-External Delivery	Revenue	Active
102901324450200 Elec Revenue-Pub Auth-G1-External Delivery	Revenue	Active
102901324453100 ELEC REVENUE- Pub Auth- G2 - External Delivery - Ext Sup	Revenue	Active
102901324453200 ELEC REV - Pub Auth - G1 - External Delivery - Ext Sup	Revenue	Active
102901324490000 ACC REV ON EXTERNAL DELIVERY	Revenue	Active
102901325550010 EDC - NET METERING CREDIT - D	Expense	Active
102901325550110 EDC - NET METERING CREDIT - G2	Expense	Active
102901325550210 EDC - NET METERING CREDIT - G1	Expense	Active
102901329280100 PUC REG COMM ASSESSMENT AMORT - EDC	Expense	Active
102901329280101 TRANS BASED ASSESS/FEES - EDC	Expense	Active
102901329280300 REG COMM EXP - EDC	Expense	Active
102901329280301 REG COMM EXP - LEGAL - EDC	Expense	Active
102901334400000 Elec Revenue-D-Stranded Cost	Revenue	Active
102901334403000 ELEC REVENUE - D - Stranded Cost - Ext Sup	Revenue	Active
102901334420100 Elec Revenue-G2-Stranded Cost	Revenue	Active
102901334420200 Elec Revenue-G1-Stranded Cost	Revenue	Active
102901334423100 ELEC REVENUE - G2 - Stranded Cost - Ext Sup	Revenue	Active
102901334423200 ELEC REVENUE - G1 - Stranded Cost - Ext Sup	Revenue	Active
102901334440000 Elec Revenue-OL-Stranded Cost	Revenue	Active
102901334440100 Elec Revenue-Unmetered-Stranded Cost	Revenue	Active
102901334443000 ELEC REVENUE - OL - Stranded Cost - Ext Sup	Revenue	Active
102901334443100 ELEC REVENUE- Unmetered - Stranded Cost- Ext Sup	Revenue	Active
102901334450100 Elec Revenue-Pub Auth-G2-Stranded Cost	Revenue	Active
102901334450200 Elec Revenue-Pub Auth-G1-Stranded Cost	Revenue	Active
102901334453100 ELEC REVENUE- Pub Auth- G2 - Stranded Cost - Ext Sup	Revenue	Active
102901334453200 ELEC REV - Pub Auth - G1 - Stranded Cost - Ext Sup	Revenue	Active
102901334490000 ACC REV ON STRANDED COSTS	Revenue	Active
102901364400000 Elec Revenue-D-Power Supply	Revenue	Active
102901364400020 Elec Revenue-D-Power Supply Variable	Revenue	Active
102901364420100 Elec Revenue-G2- Power Supply	Revenue	Active
102901364420120 Elec Revenue-G2-Power Supply Variable	Revenue	Active
102901364440000 ELEC REVENUE - OL - Power Supply	Revenue	Active
102901364440020 ELEC REVENUE - OL - Power Supply Variable	Revenue	Active
102901364440100 ELEC REVENUE - Unmetered - Power Supply	Revenue	Active
102901364440120 ELEC REVENUE - Unmetered - Power Supply Variable	Revenue	Active
102901364450100 Elec Revenue-Pub Auth-G2-Power Supply	Revenue	Active
102901364450120 Elec Revenue-Pub Auth-G2-Power Supply Variable	Revenue	Active



102901364490000	ACC REV ON POWER SUPPLY-NON-G1	Revenue	Active
102901369280100	REG COMM - PUC ASSESSMENT - PS NONG1	Expense	Active
102901369300099	PS ADMIN SERVICE COST - NON G1	Expense	Active
102901374420220	ELEC REV -G1-POWER SUPPLY VARIABLE	Revenue	Active
102901374450200	LG MUN - POWER SUPPLY	Revenue	Active
102901374450220	LG MUN - POWER SUPPLY - VARIABLE	Revenue	Active
102901374490000	ACC REV ON POWER SUPPLY -G1	Revenue	Active
102901379280100	REG COMM - PUC ASSESSMENT - PS G1	Expense	Active
102901379300099	PS ADMIN SERVICE COST - G1	Expense	Active
102901424400000	ELEC REVENUE-D-RPS	Revenue	Active
102901424420100	ELEC REVENUE-G2-RPS	Revenue	Active
102901424440000	ELEC REVENUE-OL-RPS	Revenue	Active
102901424440100	ELEC REVENUE-UNMETERED-RPS	Revenue	Active
102901424450100	ELEC REVENUE-PUB AUTH-G2-RPS	Revenue	Active
102901424490000	ACC REV ON RENEW PORT STD COSTS-NON-G1	Revenue	Active
102901434420200	ELEC REVENUE-G1-RPS	Revenue	Active
102901434450200	LG MUN G1 DEFAULT SVC-RPS	Revenue	Active
102901434490000	ACC REV ON RENEW PORT STD COSTS-G1	Revenue	Active
102901444490100	ACC REV ON RGGI RES NON LOW INC	Revenue	Active
102901444490200	ACC REV ON RGGI RES LOW INC	Revenue	Active
102901444490300	ACC REV ON RGGI RES C & I	Revenue	Active
102901454400000	ELEC REVENUE-D-RSO	Revenue	Active
102901454420100	ELEC REVENUE-G2-RSO	Revenue	Active
102901454450100	ELEC REVENUE-PUB AUTH-G2-RSO	Revenue	Active
102901454490000	ELEC REVENUE-RSO	Revenue	Active
102901474400000	ELEC REV RES-STORM RECOVERY ADJ	Revenue	Active
102901474403000	ELEC REV RES-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
102901474420100	ELEC REV REG GEN-STORM RECOVERY ADJ	Revenue	Active
102901474420200	ELEC REV LARGE GEN-STORM RECOVERY ADJ	Revenue	Active
102901474423100	ELEC REV REG GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
102901474423200	ELEC REV LARGE GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
102901474440000	ELEC REV PUB ST LTG-STORM RECOVERY ADJ	Revenue	Active
102901474440100	ELEC REV UNMETERED SALES-STORM RECOVERY ADJ	Revenue	Active
102901474443000	ELEC REV PUB ST LTG-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
102901474443100	ELEC REV UNMETERED SALES-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
102901474450100	MUNICIPAL REG GEN-STORM RECOVERY ADJ	Revenue	Active
102901474450200	MUNICIPAL LARGE GEN-STORM RECOVERY ADJ	Revenue	Active
102901474453100	MUNICIPAL REG GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
102901474453200	MUNICIPAL LARGE GEN-STORM RECOVERY ADJ-EXT SUP	Revenue	Active
102901484490100	ACC REV ON EEBB RESIDENTIAL	Revenue	Active
102902214560000	OTHER ELEC REVENUE-GRANT FUNDING-TOTAL	Revenue	Active
102902214562000	OTHER ELECTRIC REVENUE-GRANT FUNDING - R	Revenue	Active
102902214562100	OTHER ELECTRIC REVENUE-GRANT FUNDING - RLI	Revenue	Active
102902214562200	OTHER ELECTRIC REVENUE-GRANT FUNDING - CI	Revenue	Active
102902214568000	OTHER ELECTRIC REVENUE - ISO ODR	Revenue	Active
102902219080000	ELEC GENERAL PLAN/ADMIN - ALL INT	Expense	Active
102902219080004	ELEC GENERAL EVALUATION - ALL INT	Expense	Active
102902219080005	ELEC GENERAL EVALUATION - ALL EXT	Expense	Active
102902219080020	ELECTRIC GENERAL MKTING - ALL INT	Expense	Active

102902219080021	ELEC GENERAL MARKETING - ALL EXT	Expense	Active
102902219080023	ELEC GENERAL PLANNING&ADMIN/LEGAL - ALL EXT	Expense	Active
102902219080024	ELEC GENERAL PLAN/ADMIN - RES INT	Expense	Active
102902219080025	ELEC GENERAL PLAN/ADMIN - C&I INT	Expense	Active
102902219080029	ELEC GENERAL IMPLSVC/STAT - ALL INT	Expense	Active
102902444560001	LOAN PAYBACK - RGGI - RES	Revenue	Active
102902444560002	LOAN WRITEOFF- RGGI - RES	Revenue	Active
102902444560003	LOAN WRITEOFF RECOVERY- RGGI - RES	Revenue	Active
102902444560101	LOAN PAYBACK - RGGI - LI	Revenue	Active
102902444560102	LOAN WRITEOFF- RGGI - LI	Revenue	Active
102902444560103	LOAN WRITEOFF RECOVERY- RGGI - LI	Revenue	Active
102902444560201	LOAN PAYBACK - RGGI - CI	Revenue	Active
102902444560202	LOAN WRITEOFF- RGGI - CI	Revenue	Active
102902444560203	LOAN WRITEOFF RECOVERY- RGGI - CI	Revenue	Active
102902444562000	OTHER ELECTRIC REVENUE-GRANT FUNDING - R	Revenue	Active
102902444562100	OTHER ELECTRIC REVENUE-GRANT FUNDING - RLI	Revenue	Active
102902444562200	OTHER ELECTRIC REVENUE-GRANT FUNDING - CI	Revenue	Active
102902449082610	Res RGGI HPwES ModInc ImplSvcs/STAT - Int	Expense	Active
102902449082613	Res RGGI HPwES ModInc Plan/Admin - Int	Expense	Active
102902449082614	Res RGGI HPwES ModInc Plan/Admin - Ext	Expense	Active
102902449082620	Res RGGI HPwES ModInc Marketing - Int	Expense	Active
102902449082621	Res RGGI HPwES ModInc Marketing - Ext	Expense	Active
102902449082630	Res RGGI HPwES ModInc Evaluation - Int	Expense	Active
102902449082631	Res RGGI HPwES ModInc Evaluation - Ext	Expense	Active
102902449082640	Res RGGI HPwES ModInc Prod Rebates	Expense	Active
102902449082641	Res RGGI HPwES ModInc ImplSvcs/STAT - Ext	Expense	Active
102902449084312	C&I RGGI RLF IMPLSVC/STAT - INT	Expense	Active
102902449084313	C&I RGGI RLF IMPLSVC/STAT - EXT	Expense	Active
102902449084314	C&I RGGI RLF LOAN BUYDOWN	Expense	Active
102902449084320	RES RGGI RLF IMPLSVC/STAT - INT	Expense	Active
102902449084321	RES RGGI RLF IMPLSVC/STAT - EXT	Expense	Active
102902449084322	RES RGGI RLF LOAN BUYDOWN	Expense	Active
102902449085010	C&I RGGI RETAIL PROD IMPLSVCS/STAT - INT	Expense	Active
102902449085013	C&I RGGI RETAIL PROD PLAN/ADMIN - INT	Expense	Active
102902449085014	C&I RGGI RETAIL PROD PLAN/ADMIN - EXT	Expense	Active
102902449085020	C&I RGGI RETAIL PROD MARKETING - INT	Expense	Active
102902449085021	C&I RGGI RETAIL PROD MARKETING - EXT	Expense	Active
102902449085030	C&I RGGI RETAIL PROD EVALUATION - INT	Expense	Active
102902449085031	C&I RGGI RETAIL PROD EVALUATION - EXT	Expense	Active
102902449085040	C&I RGGI RETAIL PROD REBATES	Expense	Active
102902449085041	C&I RGGI RETAIL PROD IMPLSVCS/STAT - EXT	Expense	Active
102902449085210	C&I RGGI LG BUS IMPLSVCS/STAT - INT	Expense	Active
102902449085213	C&I RGGI LG BUS PROD PLAN/ADMIN - INT	Expense	Active
102902449085214	C&I RGGI LG BUS PROD PLAN/ADMIN - EXT	Expense	Active
102902449085220	C&I RGGI LG BUS MARKETING - INT	Expense	Active
102902449085221	C&I RGGI LG BUS MARKETING - EXT	Expense	Active
102902449085230	C&I RGGI LG BUS EVALUATION - INT	Expense	Active
102902449085231	C&I RGGI LG BUS EVALUATION - EXT	Expense	Active
102902449085240	C&I RGGI LG BUS PROD REBATES	Expense	Active

102902449085241	C&I RGGI LG BUS IMPLSVCS/STAT - EXT	Expense	Active
102902484560001	LOAN PAYBACK-EEBB-RES	Revenue	Active
102902484560002	LOAN WRITEOFF-EEBB-RES	Revenue	Active
102902484560003	LOAN WRITEOFF RECOVERY-EEBB-RES	Revenue	Active
102902484562000	EEBB - GRANT FUNDING_REIMBURSEMENT - CDFA	Revenue	Active
102902509080610	Res Energy Opt Pilot ImplSvcs/STAT - Int	Expense	Active
102902509080613	Res Energy Opt Pilot Plan/Admin - Int	Expense	Active
102902509080614	Res Energy Opt Pilot Plan/Admin - Ext	Expense	Active
102902509080620	Res Energy Opt Pilot Marketing - Int	Expense	Active
102902509080621	Res Energy Opt Pilot Marketing - Ext	Expense	Active
102902509080630	Res Energy Opt Pilot Evaluation - Int	Expense	Active
102902509080631	Res Energy Opt Pilot Evaluation - Ext	Expense	Active
102902509080640	Res Energy Opt Pilot Rebates	Expense	Active
102902509080641	Res Energy Opt Pilot ImplSvcs/STAT - Ext	Expense	Active
102902509082010	Res Active Demand ImplSvcs/STAT - Int	Expense	Active
102902509082013	Res Active Demand Plan/Admin - Int	Expense	Active
102902509082014	Res Active Demand Plan/Admin - Ext	Expense	Active
102902509082020	Res Active Demand Marketing - Int	Expense	Active
102902509082021	Res Active Demand Marketing - Ext	Expense	Active
102902509082030	Res Active Demand Evaluation - Int	Expense	Active
102902509082031	Res Active Demand Evaluation - Ext	Expense	Active
102902509082040	Res Active Demand Rebates	Expense	Active
102902509082041	Res Active Demand ImplSvcs/STAT - Ext	Expense	Active
102902509082610	RES HPWES IMPLSVCS/STAT - INT	Expense	Active
102902509082613	RES HPWES PLAN/ADMIN - INT	Expense	Active
102902509082614	RES HPWES PLAN/ADMIN - EXT	Expense	Active
102902509082620	RES HPWES MARKETING - INT	Expense	Active
102902509082621	RES HPWES MARKETING - EXT	Expense	Active
102902509082630	RES HPWES EVALUATION - INT	Expense	Active
102902509082631	RES HPWES EVALUATION - EXT	Expense	Active
102902509082640	RES HPWES REBATES	Expense	Active
102902509082641	RES HPWES IMPLSVCS/STAT - EXT	Expense	Active
102902509082642	RES HPWES LOAN BUYDOWN	Expense	Active
102902509082810	RES LIGHTING IMPLSVCS/STAT - INT	Expense	Active
102902509082813	RES LIGHTING PLAN/ADMIN - INT	Expense	Active
102902509082814	RES LIGHTING PLAN/ADMIN - EXT	Expense	Active
102902509082820	RES LIGHTING MARKETING - INT	Expense	Active
102902509082821	RES LIGHTING MARKETING - EXT	Expense	Active
102902509082830	RES LIGHTING EVALUATION - INT	Expense	Active
102902509082831	RES LIGHTING EVALUATION - EXT	Expense	Active
102902509082840	RES LIGHTING REBATES	Expense	Active
102902509082841	RES LIGHTING IMPLSVCS/STAT - EXT	Expense	Active
102902509083010	RES BEHAVIOR IMPLSVCS/STAT - INT	Expense	Active
102902509083013	RES BEHAVIOR PLAN/ADMIN - INT	Expense	Active
102902509083014	RES BEHAVIOR PLAN/ADMIN - EXT	Expense	Active
102902509083020	RES BEHAVIOR MARKETING - INT	Expense	Active
102902509083021	RES BEHAVIOR MARKETING - EXT	Expense	Active
102902509083030	RES BEHAVIOR EVALUATION - INT	Expense	Active
102902509083031	RES BEHAVIOR EVALUATION - EXT	Expense	Active



102902509083040	RES BEHAVIOR REBATES	Expense	Active
102902509083041	RES BEHAVIOR IMPLSVCS/STAT - EXT	Expense	Active
102902509084010	Res HVAC/Appl ImplSvc/STAT - Int	Expense	Active
102902509084013	Res HVAC/Appl Plan/Admin - Int	Expense	Active
102902509084014	Res HVAC/Appl Plan/Admin - Ext	Expense	Active
102902509084020	Res HVAC/Appl Marketing - Int	Expense	Active
102902509084021	Res HVAC/Appl Marketing - Ext	Expense	Active
102902509084030	Res HVAC/Appl Evaluation - Int	Expense	Active
102902509084031	Res HVAC/Appl Evaluation - Ext	Expense	Active
102902509084040	Res HVAC/Appl Rebates	Expense	Active
102902509084041	Res HVAC/Appl ImplSvc/STAT - Ext	Expense	Active
102902509084710	Res NewHomes/Reno ImplSvc/STAT - Int	Expense	Active
102902509084713	Res HewHomes/Reno Plan/Admin - Int	Expense	Active
102902509084714	Res HewHomes/Reno Plan/Admin - Ext	Expense	Active
102902509084720	Res HewHomes/Reno Marketing - Int	Expense	Active
102902509084721	Res HewHomes/Reno Marketing - Ext	Expense	Active
102902509084730	Res HewHomes/Reno Evaluation - Int	Expense	Active
102902509084731	Res HewHomes/Reno Evaluation - Ext	Expense	Active
102902509084740	Res HewHomes/Reno Rebates	Expense	Active
102902509084741	Res HewHomes/Reno ImplSvc/STAT - Ext	Expense	Active
102902509084805	Res Statewide Marketing - Int	Expense	Active
102902509084811	Res Statewide Marketing - Ext	Expense	Active
102902509088001	Res ISO Eval - Internal	Expense	Active
102902509088002	RES ISO PLAN/ADMIN - EXT	Expense	Active
102902509088003	Res ISO - Ext Eval	Expense	Active
102902519084110	LI SINGLEFAM IMPLSVCS/STAT - INT	Expense	Active
102902519084113	LI SINGLEFAM PLAN/ADMIN - INT	Expense	Active
102902519084114	LI SINGLEFAM PLAN/ADMIN - EXT	Expense	Active
102902519084120	LI SINGLEFAM MARKETING - INT	Expense	Active
102902519084121	LI SINGLEFAM MARKETING - EXT	Expense	Active
102902519084130	LI SINGLEFAM EVALUATION - INT	Expense	Active
102902519084131	LI SINGLEFAM EVALUATION - EXT	Expense	Active
102902519084140	LI SINGLEFAM REBATES	Expense	Active
102902519084141	LI SINGLEFAM IMPLSVCS/STAT - EXT	Expense	Active
102902519084806	LI Statewide Marketing - Int	Expense	Active
102902519084812	LI Statewide Marketing - Ext	Expense	Active
102902529082101	C&I Edu ImplSvc/STAT - Int	Expense	Active
102902529082102	C&I Edu ImplSvc/STAT - Ext	Expense	Active
102902529082103	C&I Edu Mrkting - Ext	Expense	Active
102902529082104	C&I Edu Eval - Ext	Expense	Active
102902529082201	Res Edu ImplSvc/STAT - Int	Expense	Active
102902529082202	Res Edu ImplSvc/STAT - Ext	Expense	Active
102902529082203	Res Edu Mrkting - Ext	Expense	Active
102902529082204	Res Edu Eval - Ext	Expense	Active
102902529084807	C&I Statewide Marketing - Int	Expense	Active
102902529084813	C&I Statewide Marketing - Ext	Expense	Active
102902529085110	C&I SM BUS IMPLSVCS/STAT - INT	Expense	Active
102902529085113	C&I SM BUS PLAN/ADMIN - INT	Expense	Active
102902529085114	C&I SM BUS PLAN/ADMIN - EXT	Expense	Active

102902529085120 C&I SM BUS MARKETING - INT	Expense	Active
102902529085121 C&I SM BUS MARKETING - EXT	Expense	Active
102902529085130 C&I SM BUS EVALUATION - INT	Expense	Active
102902529085131 C&I SM BUS EVALUATION - EXT	Expense	Active
102902529085140 C&I SM BUS REBATES	Expense	Active
102902529085141 C&I SM BUS IMPLSVCS/STAT - EXT	Expense	Active
102902529085210 C&I LG BUS IMPLSVCS/STAT - INT	Expense	Active
102902529085213 C&I LG BUS PLAN/ADMIN - INT	Expense	Active
102902529085214 C&I LG BUS PLAN/ADMIN - EXT	Expense	Active
102902529085220 C&I LG BUS MARKETING - INT	Expense	Active
102902529085221 C&I LG BUS MARKETING - EXT	Expense	Active
102902529085230 C&I LG BUS EVALUATION - INT	Expense	Active
102902529085231 C&I LG BUS EVALUATION - EXT	Expense	Active
102902529085240 C&I LG BUS REBATES	Expense	Active
102902529085241 C&I LG BUS IMPLSVCS/STAT - EXT	Expense	Active
102902529085410 C&I MUNI IMPLSVCS/STAT - INT	Expense	Active
102902529085413 C&I MUNI PLAN/ADMIN - INT	Expense	Active
102902529085414 C&I MUNI PLAN/ADMIN - EXT	Expense	Active
102902529085420 C&I MUNI MARKETING - INT	Expense	Active
102902529085421 C&I MUNI MARKETING - EXT	Expense	Active
102902529085430 C&I MUNI EVALUATION - INT	Expense	Active
102902529085431 C&I MUNI EVALUATION - EXT	Expense	Active
102902529085440 C&I MUNI REBATES	Expense	Active
102902529085441 C&I MUNI IMPLSVCS/STAT - EXT	Expense	Active
102902529086510 C&I Act Demand Implsvcs/STAT - Int	Expense	Active
102902529086521 C&I Act Demand Marketing - Ext	Expense	Active
102902529086530 C&I Act Demand Evaluation - Int	Expense	Active
102902529086531 C&I Act Demand Evaluation - Ext	Expense	Active
102902529086540 C&I Act Demand Rebates	Expense	Active
102902529086541 C&I Act Demand Implsvcs/STAT - Ext	Expense	Active
102902529088004 C&I ISO - Internal Eval	Expense	Active
102902529088005 C&I ISO PLANNING/ADMIN - EXT	Expense	Active
102902529088006 C&I ISO - Ext Eval	Expense	Active
102908154420201 LG Gen Interrupt. CR. - Base Rev, Trans, Tranf Disc, Distrib	Revenue	Active
102908154440100 Elec Rev. Unmetered Sales - Base Rev, Trans, Tranf Disc, Dis	Revenue	Active
102908154450000 Elec Rev. Sales to Pub Auth - Base Rev, Trans, Tranf Disc,	Revenue	Active
102908154450001 Pub Auth Interruptible Credit - Base Rev, Trans, Tranf Disc	Revenue	Active
102908204420201 LG Gen Interrupt. CR.- Franchise Tax	Revenue	Active
102908204450000 Elec Rev. Sales to Pub Auth - Franchise Tax	Revenue	Active
102908204450001 Pub Auth Interruptible Credit- Franchise Tax	Revenue	Active
102908224400000 ELEC REVENUE - D - LI-EAP DISCOUNT OFFSET	Revenue	Active
102908224400008 ELEC REV RES-CUST CHG- LI-EAP DISCOUNT	Revenue	Active
102908224400009 ELEC REV RES-BLOCK 1 -LI-EAP DISCOUNT	Revenue	Active
102908224400010 ELEC REV RES-BLOCK 2 -LI-EAP DISCOUNT	Revenue	Active
102908344490001 ACC REV ON TRANSITION SERVICE-NON-G1	Revenue	Active
102910234490500 ACC REV ON COGENERATION-QF	Revenue	Active
102910324070300 RATE CASE COST AMORT - EDC	Expense	Active
102910324070301 RATE CASE COST AMORT - NET METERING - EDC	Expense	Active
102910324070302 RATE CASE COST AMORT - GRID MODERN - EDC	Expense	Active

102910324190099	EDC WORKING COST OF CAPITAL	Revenue	Active
102910324490000	ACCRUED REVENUE JE - EDC	Revenue	Active
102910324490100	ACC REV-DISPLACED DISTRIB REVENUE	Revenue	Active
102910334490000	ACCRUED REVENUE JE - SCC	Revenue	Active
102910364190099	PS WORKING COST OF CAPITAL - NON G1	Revenue	Active
102910364490000	ACCRUED REVENUE JE - PS NON G-1	Revenue	Active
102910374190099	PS WORKING COST OF CAPITAL - G1	Revenue	Active
102910374490000	ACCRUED REVENUE JE - PS G-1	Revenue	Active
102910424190099	RPS WORKING COST OF CAPITAL - NON G1	Revenue	Active
102910424490000	ACC REV ON RENEW PORT STD COSTS-NON-G1	Revenue	Active
102910434190099	RPS WORKING COST OF CAPITAL - G1	Revenue	Active
102910434490000	ACC REV ON RENEW PORT STD COSTS-G1	Revenue	Active
102910474070000	AMORTIZATION - STORM RECOVERY	Expense	Active
102912325610500	RELIABILITY PLANNING AND STANDARDS DEVELOPMENT - EDC	Expense	Active
102912329231500	OS - FERC COMPLIANCE-EDC	Expense	Active
102913234470500	COGENERATION REVENUES - QF (ENERGY)	Revenue	Active
102913234470501	COGENERATION REVENUES-QF (CAPACITY)	Revenue	Active
102913235550500	COGENERATION COSTS - QF CONCORD STEAM ENERGY	Expense	Active
102913235550501	COGENERATION COSTS - QF - CONCORD STEAM CAPACITY	Expense	Active
102913235550502	COGENERATION COSTS - QF PENACOOK FALLS LOWER ENERGY	Expense	Active
102913235550503	COGENERATION COSTS - QF PENACOOK FALLS LOWER CAPACITY	Expense	Active
102913235550600	QF - BRIAR HYDRO ASSOC	Expense	Active
102913325555500	RGGI AUCTION PROCEEDS	Expense	Active
102913325558800	ST PURCH DEMAND-UNMETERED-EDC	Expense	Active
102913325558900	ST PURCH ENERGY-UNMETERED-EDC	Expense	Active
102913325560000	DATA & INFO SERVICES-EDC	Expense	Active
102913325610400	SCHED SYS CONTROL & DISP-RTO BILLGS-EDC	Expense	Active
102913325610800	RELIAB PLANNING & STD DEV-RTO BILLGS-EDC	Expense	Active
102913325650000	THIRD PARTY TRANSMISSION-EDC	Expense	Active
102913325650001	NU WHOLESALE DISTRIBUTION - EDC	Expense	Active
102913325650100	REGIONAL TRANS & OPER ENTITIES-EDC	Expense	Active
102913325750700	MKT ADMIN MONITORING & COMP-RTO BILLGS-EDC	Expense	Active
102913329230600	UPC BILL-ADMIN SERVICE CHG-EDC	Expense	Active
102913329231100	CONSULTING OUTSIDE SERVICES - EDC	Expense	Active
102913329231200	LOAD ALLOCATION AND EDI-EDC	Expense	Active
102913329231600	RSO PROGRAM OUTSIDE SERVICES - EDC	Expense	Active
102913329280300	REG COMM EXP - LEGAL - EDC	Expense	Active
102913329280301	REG COMM EXP - LEGAL - TRANSMISSION - EDC	Expense	Active
102913335550100	UPC BILL-CONTRACT RELESE PMTS-SCC	Expense	Active
102913365550000	NON-G1-PS	Expense	Active
102913365550001	NON-G1-PS-CONSTELLATION	Expense	Active
102913365550005	NON-G1-PS-TRANS CANADA	Expense	Active
102913365550007	NON-G1-PS-CITIGROUP	Expense	Active
102913365550008	NON-G1-PS-NEXTERA ENERGY MARKETING INC.	Expense	Active
102913365550009	NON-G1-PS-PSEG ENERGY	Expense	Active
102913365550010	NON-G1-PS-DOMINION	Expense	Active
102913365550013	NON G1-PS-DTE ENERGY TRADING	Expense	Active
102913365550014	NON-G1-PS-NOBLE AMERICAS	Expense	Active
102913365550015	NON-G1-PS-HYDRO QUEBEC US	Expense	Active

102913365550016 NON-G1-PS-INTEGRYS	Expense	Active
102913365550017 NON-G1-PS-ENERGY AMERICA	Expense	Active
102913365550018 NON-G1-PS-EXELON	Expense	Active
102913365550019 NON-G1-PS-VITOL	Expense	Active
102913365551000 NON-G1 GIS COST	Expense	Active
102913365555500 RGGI AUCTION PROCEEDS - NON-G1	Expense	Active
102913369230000 O/S-LEGAL-DS-NON-G1	Expense	Active
102913369231100 CONSULTING OUTSIDE SERVICES-DS-NON-G1	Expense	Active
102913369280300 REG COMM EXP-LEGAL-DS-NON-G1	Expense	Active
102913375550000 G1-PS GENERAL	Expense	Active
102913375550001 G1-PS-CONSTELLATION	Expense	Active
102913375550008 G1-PS-NEXTERA ENERGY MARKETING INC.	Expense	Active
102913375550010 G1-PS-DOMINION	Expense	Active
102913375550011 G1-PS-HESS	Expense	Active
102913375550013 G1-PS-DTE ENERGY TRADING	Expense	Active
102913375550014 G1-PS-NOBLE AMERICAS	Expense	Active
102913375550016 G1-PS-INTEGRYS	Expense	Active
102913375550017 G1-PS-DYNEGY	Expense	Active
102913375550018 G1 - Net Metering Revenue	Expense	Active
102913375550019 G1 - PS - HQUS	Expense	Active
102913375551000 GIS COST G1	Expense	Active
102913375555500 RGGI AUCTION PROCEEDS - G1	Expense	Active
102913379230000 O/S-LEGAL-PS-G1	Expense	Active
102913379231100 CONSULTING OUTSIDE SERVICES-DS-G1	Expense	Active
102913379280300 REG COMM EXP-LEGAL-DS-G1	Expense	Active
102913425556501 TYPE 1 RPS - NON G1	Expense	Active
102913425556502 TYPE 2 RPS - NON G1	Expense	Active
102913425556503 TYPE 3 RPS - NON G1	Expense	Active
102913425556504 TYPE 4 RPS - NON G1	Expense	Active
102913435556501 TYPE 1 RPS - G1	Expense	Active
102913435556502 TYPE 2 RPS - G1	Expense	Active
102913435556503 TYPE 3 RPS - G1	Expense	Active
102913435556504 TYPE 4 RPS - G1	Expense	Active
102913455556501 TYPE 1 RPS-RSO PROGRAM	Expense	Active
102913455556502 TYPE 2 RPS-RSO PROGRAM	Expense	Active
102921369040000 PROVISION FOR DOUBTFUL ACCTS-PS-NON-G1	Expense	Active
102921369040002 BD EXP CIS G-2 NON-DIST	Expense	Active
102921369040005 BD EXP CIS D-RES-NON-DIST	Expense	Active
102921369040011 BAD DEBT EXP NON G-1-NON-DIST	Expense	Active
102921369040030 BD EXP CIS OL-NON-DIST	Expense	Active
102921369040065 BD EXP CIS SP CT-NON-DIST	Expense	Active
102921379040000 PROVISION FOR DOUBTFUL ACCTS-PS-G1	Expense	Active
102921379040001 AFDA G-1 - NON-DIST	Expense	Active
102922325610500 RELIABILITY PLANNING AND STANDARDS DEVELOPMENT - EDC	Expense	Active
102922329231500 OS - FERC COMPLIANCE-EDC	Expense	Active

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

In 2020, UES paid membership dues to one vendor who met the above criteria:

Edison Electric Institute	\$50,773.56	#10.20.13.00.921.03.00
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Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

The Company's most recent depreciation study is filed in this proceeding. Please see the Direct Testimony of Company witness Ned W. Allis of Gannett Fleming Valuation and Rate Consultants, LLC.

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Please see PUC 1604.01(a) – 13 Attachment 1 which is Unitil Energy Systems, Inc.'s Annual Report to Noteholders for the year ended December 31, 2020.



## UNITIL ENERGY SYSTEMS, INC.

CERTIFICATION TO NOTEHOLDERS

I hereby certify that the accompanying Balance Sheets as of December 31, 2020 and December 31, 2019, Statements of Earnings for the years ended December 31, 2020, 2019 and 2018, Statements of Cash Flows for the years ended December 31, 2020, 2019 and 2018, and Statements of Changes in Shareholder's Equity for the years ended December 31, 2020, 2019 and 2018, were, to the best of my knowledge and belief, properly prepared and are correct.

I also certify that the accompanying calculation worksheets, pursuant to Sections 10.1 and 10.5 of the applicable Unitil Energy Systems, Inc. Bond Agreements, were, to the best of my knowledge and belief, properly prepared and are correct.

I also certify that I have reviewed the provisions of the Unitil Energy System Inc.'s Bond Purchase Agreements, and to the best of my knowledge and belief the Company was, and remains in compliance with the provisions of these Agreements and no Event of Default exists or occurred during the period of the financial statements ending December 31, 2020 and up to the date of this certification.



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Daniel J. Hurstak  
Controller

March 22, 2021

## Unitil Energy Systems, Inc.

### (a) Ratio of Funded Indebtedness to Total Capitalization

*The information below is being provided in accordance with Section 10.1 (a) of the Bond Purchase Agreements for Unitil Energy Systems, Inc.'s 4.18% First Mortgage Bonds, Series Q, due November 30, 2048 and 3.58% First Mortgage Bonds, Series R, due September 15, 2040.*

	(Millions) As of December 31, 2020	
Funded Indebtedness <sup>(1)</sup>	\$	102.0
Total Capitalization	\$	208.3
Funded Indebtedness / Total Capitalization <sup>(2)</sup>		49.0%

<sup>(1)</sup> Funded Indebtedness is Total Capitalization less Common Stock Equity as of the balance sheet date.

<sup>(2)</sup> Per Section 10.1(a) of the Bond Purchase Agreements, Funded Indebtedness cannot exceed 65% of Total Capitalization.

## Unitil Energy Systems, Inc.

### (a) Restrictions on Dividends

*The information below is being provided in accordance with Section 10.1 (a) of the Bond Purchase Agreements for Unitil Energy Systems, Inc.'s 4.18% First Mortgage Bonds, Series Q, due November 30, 2048 and 3.58% First Mortgage Bonds, Series R, due September 15, 2040. As Section 11 (f) of the Bond Purchase Agreements contains cross-default provisions, the most restrictive calculation of the amount "Available for Dividends" is being provided here.*

	(Millions) As of December 31, 2020
Stated Amount	\$ 70.0
Add: Equity Contribution - 2020	7.7
Add: Net Income - 2020	8.1
Subtotal	<u>\$ 85.8</u>
Less: Dividends Declared / Paid - 2020	<u>6.8</u>
Available for Dividends <sup>(1)</sup>	<u><u>\$ 79.0</u></u>

<sup>(1)</sup> Per Section 10.5 of the Bond Purchase Agreements, the Company may not declare or pay any dividend (other than dividends payable solely in shares of its own common stock) or make any other distributions of cash, property or assets on any shares of any class of its capital stock or apply any of its cash, property or assets (other than amounts equal to net proceeds received from the sale of common stock of the Company subsequent to the date of the Agreements) to the purchase or retirement of, or make any other distribution, through reduction of capital or otherwise, in respect of any shares of its capital stock in excess of the amount "Available for Dividends".



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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Unitil Energy Systems, Inc.  
Hampton, NH

We have audited the accompanying financial statements of Unitil Energy Systems, Inc. (the "Company") (a wholly-owned subsidiary of Unitil Corporation), which comprise the balance sheets as of December 31, 2020 and 2019, and the related statements of earnings, changes in shareholder's equity, and cash flows for each of the three years in the period ended December 31, 2020 and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Unitil Energy Systems, Inc. as of December 31, 2020 and 2019, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2020, in accordance with accounting principles generally accepted in the United States of America.

*Deloitte & Touche LLP*

March 22, 2021

FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT

**UNITIL ENERGY SYSTEMS, INC.**  
For the Period Ended December 31, 2020

**UNITIL ENERGY SYSTEMS, INC.**  
**STATEMENTS OF EARNINGS**  
(\$ in Millions)

	Year Ended December 31,		
	2020	2019	2018
<b>Operating Revenues</b>	<b>\$ 158.9</b>	<b>\$ 161.8</b>	<b>\$ 157.6</b>
<b>Operating Expenses:</b>			
Cost of Electric Sales	96.7	99.9	95.2
Operation and Maintenance	21.3	22.9	22.4
Depreciation and Amortization	15.9	15.3	14.9
Taxes Other Than Income Taxes	7.2	6.3	6.3
Total Operating Expenses	141.1	144.4	138.8
<b>Operating Income</b>	<b>17.8</b>	<b>17.4</b>	<b>18.8</b>
Interest Expense	5.9	6.3	5.9
Other Expense, net	0.8	0.6	1.2
<b>Income Before Income Taxes</b>	<b>11.1</b>	<b>10.5</b>	<b>11.7</b>
Provision for Income Taxes	3.0	2.9	3.2
<b>Net Income Applicable to Common Stock</b>	<b>\$ 8.1</b>	<b>\$ 7.6</b>	<b>\$ 8.5</b>

*(The accompanying Notes are an integral part of these financial statements.)*

**UNITIL ENERGY SYSTEMS, INC.**  
**BALANCE SHEETS**  
(\$ in Millions)

	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
<b>ASSETS:</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 2.6	\$ 1.5
Accounts Receivable – Net of Allowance for Doubtful Accounts of \$0.6 and \$0.2	18.7	16.3
Accrued Revenue	12.2	13.3
Materials and Supplies	1.4	1.4
Prepayments and Other	2.0	2.0
Total Current Assets	36.9	34.5
<b>Utility Plant:</b>		
Electric	403.4	363.4
Construction Work in Progress	5.1	16.0
Utility Plant	408.5	379.4
Less: Accumulated Depreciation	115.0	109.9
Net Utility Plant	293.5	269.5
<b>Other Noncurrent Assets:</b>		
Regulatory Assets	44.0	40.0
Operating Lease Right of Use Assets	1.7	1.4
Other Assets	1.7	1.6
Total Other Noncurrent Assets	47.4	43.0
<b>TOTAL ASSETS</b>	<b>\$ 377.8</b>	<b>\$ 347.0</b>

*(The accompanying Notes are an integral part of these financial statements.)*

**UNITIL ENERGY SYSTEMS, INC.**  
**BALANCE SHEETS**  
(\$ in Millions, except par value and shares data)

	December 31,	
	2020	2019
<b>LIABILITIES AND CAPITALIZATION:</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 14.6	\$ 16.7
Short-Term Debt	8.2	13.1
Long-Term Debt, Current Portion	3.4	8.4
Due to Affiliates	4.5	5.0
Energy Supply Obligations	3.6	3.1
Regulatory Liabilities	1.9	2.0
Taxes Payable	0.1	2.0
Other Current Liabilities	4.7	4.6
Total Current Liabilities	41.0	54.9
<b>Noncurrent Liabilities:</b>		
Energy Supply Obligations	---	0.3
Deferred Income Taxes	26.3	22.5
Cost of Removal Obligations	22.9	21.5
Retirement Benefit Obligations	60.8	54.2
Regulatory Liabilities	16.6	16.6
Operating Leases, Less Current Portion	1.2	1.1
Other Noncurrent Liabilities	0.7	0.5
Total Noncurrent Liabilities	128.5	116.7
<b>Capitalization:</b>		
Long-term Debt, Less Current Portion	101.8	77.9
<b>Stockholders' Equity:</b>		
Common Stock, No Par Value		
Authorized - 250,000 shares		
Issued and Outstanding - 131,746 shares	62.1	54.4
Retained Earnings	44.2	42.9
Total Stockholders' Equity	106.3	97.3
<b>Preferred Stock:</b>		
Preferred Stock, Non-Redeemable, Non-Cumulative:		
6.00% Series, \$100 Par Value	0.2	0.2
Total Stockholders' Equity	106.5	97.5
Total Capitalization	208.3	175.4
<b>Commitments and Contingencies (Note 6)</b>		
<b>TOTAL LIABILITIES AND CAPITALIZATION</b>	<b>\$ 377.8</b>	<b>\$ 347.0</b>

*(The accompanying Notes are an integral part of these financial statements.)*



**UNITIL ENERGY SYSTEMS, INC.**  
**STATEMENTS OF CASH FLOWS**  
(\$ in Millions)

	Year Ended December 31,		
	2020	2019	2018
<b>Operating Activities:</b>			
Net Income	\$ 8.1	\$ 7.6	\$ 8.5
Adjustments to Reconcile Net Income to			
Cash Provided by Operating Activities:			
Depreciation and Amortization	15.9	15.3	14.9
Deferred Tax Provision	3.0	2.9	3.2
Changes in Working Capital:			
Accounts Receivable	(2.4)	3.0	0.7
Accrued Revenue and Energy Supply Obligations	1.6	(0.2)	2.6
Accounts Payable	(2.1)	(0.4)	1.3
Due to/from Affiliates	(0.5)	7.4	(0.7)
Regulatory Liabilities	(0.1)	(3.9)	2.2
Other Changes in Working Capital Items	(2.1)	1.6	(1.1)
Deferred Regulatory and Other Charges	(2.5)	(3.0)	(6.8)
Other, net	2.5	(6.7)	(1.3)
Cash Provided by Operating Activities	21.4	23.6	23.5
<b>Investing Activities:</b>			
Property, Plant, and Equipment Additions	(35.3)	(37.6)	(17.6)
Cash Used in Investing Activities	(35.3)	(37.6)	(17.6)
<b>Financing Activities:</b>			
(Repayment of) Proceeds from Short-Term Debt, net	(4.9)	13.1	(21.4)
Issuance of Long-Term Debt	27.5	---	30.0
Repayment of Long-Term Debt	(8.5)	(8.5)	(6.5)
Long-Term Debt Issuance Costs	(0.2)	---	---
Dividends Paid	(6.6)	(5.8)	(6.3)
Equity Contribution	7.7	12.0	---
Cash Provided by (Used in) Financing Activities	15.0	10.8	(4.2)
Net Increase (Decrease) in Cash and Cash Equivalents	1.1	(3.2)	1.7
Cash and Cash Equivalents at Beginning of Year	1.5	4.7	3.0
Cash and Cash Equivalents at End of Year	\$ 2.6	\$ 1.5	\$ 4.7
<b>Supplemental Cash Flow Information:</b>			
Interest Paid	\$ 5.3	\$ 6.1	\$ 5.7
Income Taxes Paid	\$ ---	\$ ---	\$ 1.3
Non-cash Investing Activity:			
Capital Expenditures Included in Accounts Payable	\$ 0.3	\$ 0.1	\$ 0.3
Right of Use Assets Obtained in Exchange for Lease Obligations	\$ 0.3	\$ 1.4	\$ ---

*(The accompanying Notes are an integral part of these financial statements.)*

**UNITIL ENERGY SYSTEMS, INC.**  
**STATEMENTS OF CHANGES IN SHAREHOLDER'S EQUITY**  
(\$ in Millions)

	<u>Common Equity</u>	<u>Retained Earnings</u>	<u>Total</u>
<b>Balance at January 1, 2018</b>	\$ 42.4	\$ 38.3	\$ 80.7
Net Income		8.5	8.5
Dividends Declared (\$40.51 Per Common Share)		(5.3)	(5.3)
<b>Balance at December 31, 2018</b>	\$ 42.4	\$ 41.5	\$ 83.9
Net Income		7.6	7.6
Dividends Declared (\$47.02 Per Common Share)		(6.2)	(6.2)
Equity Contribution	12.0		12.0
<b>Balance at December 31, 2019</b>	\$ 54.4	\$ 42.9	\$ 97.3
Net Income		8.1	8.1
Dividends Declared (\$52.00 Per Common Share)		(6.8)	(6.8)
Equity Contribution	7.7		7.7
<b>Balance at December 31, 2020</b>	\$ 62.1	\$ 44.2	\$ 106.3

*(The accompanying Notes are an integral part of these financial statements.)*

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations** - Unitil Energy Systems, Inc. (Unitil Energy or Company), a wholly-owned subsidiary of Unitil Corporation (Unitil), provides electric service in New Hampshire and is subject to regulation by the New Hampshire Public Utilities Commission (NHPUC). Unitil Energy's accounting policies conform with Generally Accepted Accounting Principles in the United States of America (U.S. GAAP).

**COVID-19** - In December 2019, a novel strain of coronavirus (COVID-19) emerged in Wuhan, Hubei Province, China. While initially the outbreak was largely concentrated in China and caused significant disruptions to its economy, the virus spread to several other countries and infections have been reported globally. The extent to which the coronavirus affects the Company's financial condition, results of operations, and cash flows will depend on future developments, which are highly uncertain and cannot be predicted with confidence, including the duration of the outbreak, new information which may emerge concerning the severity of the coronavirus, and the actions to contain the coronavirus or treat its effect, among others. In particular, the continued spread of the coronavirus could adversely affect the Company's business, including (i) by disrupting the Company's employees and contractors ability to provide ongoing services to Unitil Energy, (ii) by reducing customer demand for electricity, or (iii) by reducing the supply of electricity, which could have an adverse effect on the Company's financial condition, results of operations, and cash flows.

**Transactions with Affiliates** - In addition to its investment in Unitil Energy, Unitil Corporation has interests in two other distribution utility companies, one doing business in New Hampshire and Maine and one doing business in Massachusetts, an interstate natural gas transmission pipeline company, a service company (Unitil Service Corp.), a realty company, a power company, and a non-regulated company.

Transactions among Unitil Energy and other affiliated companies include professional and management services rendered by Unitil Service Corp. of approximately \$16.0 million, \$17.3 million and \$16.4 million in 2020, 2019 and 2018, respectively. The Company's transactions with affiliated companies are subject to review by the NHPUC and the Federal Energy Regulatory Commission (FERC).

In 2020 and 2019, Unitil Energy received capital contributions of \$7.7 million and \$12.0 million, respectively, from Unitil.

Prior to May 1, 2003, Unitil Energy purchased all of its power supply from Unitil Power Corp. (Unitil Power) under the Unitil System Agreement, a FERC-regulated tariff, which provided for the recovery of all of Unitil Power's power supply-related costs on a cost pass-through basis. Effective May 1, 2003, Unitil Energy and Unitil Power amended the Unitil System Agreement, such that power sales from Unitil Power to Unitil Energy ceased, and Unitil Power sold substantially all of its entitlements under the remaining portfolio of power supply contracts. Under the amended Unitil System Agreement, Unitil Energy continues to pay contract release payments to Unitil Power for costs associated with the portfolio sale and its other ongoing power supply-related costs. As of December 31, 2020, the obligations related to these divestitures were \$0.3 million and are recorded in Energy Supply Obligations on the Company's Balance Sheets with corresponding regulatory assets recorded in Accrued Revenue. Recovery of the contract release payments by Unitil Energy from its retail customers has been approved by the NHPUC.

**Use of Estimates** - The preparation of financial statements in conformity with U.S. GAAP requires the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities, and requires disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

**Fair Value** - The Financial Accounting Standards Board (FASB) Codification defines fair value, and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the FASB Codification include:

- Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
- Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest for instruments categorized in Level 3. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Company's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Company uses prices and inputs that are current as of the measurement date, including during periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

There have been no changes in the valuation techniques used during the current period.

**Utility Revenue Recognition** - Electric Operating Revenues consist of billed and unbilled revenue and revenue from rate adjustment mechanisms. Billed and unbilled revenue includes delivery revenue and pass-through revenue, recognized according to tariffs approved by the NHPUC which determines the amount of revenue the Company will record for these items. Revenue from rate adjustment mechanisms is recognized as accrued revenue and authorized by the NHPUC for recognition in the current period for future cash recoveries from, or credits to, customers.

Billed and unbilled revenue is recorded when service is rendered or energy is delivered to customers. However, the determination of energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, amounts of energy delivered to customers since the date of the last meter reading are estimated and the corresponding unbilled revenues are calculated. These unbilled revenues are estimated each month based on estimated customer usage by class and applicable customer rates, taking into account current and historical weather data, assumptions pertaining to metering patterns, billing cycle statistics, and other estimates and assumptions and are then reversed in the following month when billed to customers.

A majority of the Company's revenue from contracts with customers continues to be recognized on a monthly basis based on applicable tariffs and customer monthly consumption. Such revenue is recognized

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

using the invoice practical expedient which allows an entity to recognize revenue in the amount that directly corresponds to the value transferred to the customer.

The Company's billed and unbilled revenue meets the definition of "revenues from contracts with customers" as defined in Accounting Standards Codification (ASC) 606. Revenue recognized in connection with rate adjustment mechanisms is consistent with the definition of alternative revenue programs in ASC 980-605-25-3, as the Company has the ability to adjust rates in the future as a result of past activities or completed events. The rate adjustment mechanisms meet the criteria within ASC 980-605-25-4. In cases where allowable costs are greater than operating revenues billed in the current period for the individual rate adjustment mechanism, additional operating revenue is recognized. In cases where allowable costs are less than operating revenues billed in the current period for the individual rate adjustment mechanism, operating revenue is reduced. ASC 606 requires the Company to disclose separately the amount of revenues from contracts with customers and from alternative revenue programs.

The following table presents revenue classified by the types of goods/services rendered and market/customer type.

Electric Operating Revenues (\$ millions):	Twelve Months Ended December 31,		
	2020	2019	2018
Billed and Unbilled Revenue:			
Residential	\$ 89.7	\$ 85.6	\$ 86.7
C&I	66.3	67.4	69.9
Other	2.8	3.6	4.4
Total Billed and Unbilled Revenue	158.8	156.6	161.0
Rate Adjustment Mechanism Revenue	0.1	5.2	(3.4)
<b>Total Electric Operating Revenues</b>	<b>\$ 158.9</b>	<b>\$ 161.8</b>	<b>\$ 157.6</b>

**Retirement Benefit Obligations** - The Company co-sponsors the Unitil Corporation Retirement Plan (Pension Plan). The Pension Plan is closed to new non-union employees. The Pension Plan was closed to union employees covered under the collective bargaining agreement, entered into during 2012 between Unitil Energy and IBEW Local 1837, and hired subsequent to June 1, 2012. The Company also co-sponsors a non-qualified retirement plan, the Unitil Corporation Supplemental Executive Retirement Plan (SERP), covering certain executives of the Company and an employee 401(k) savings plan. Additionally, the Company co-sponsors the Unitil Employee Health and Welfare Benefits Plan (PBOP Plan), primarily to provide health care and life insurance benefits to retired employees.

The Company records on its balance sheets a liability for the underfunded status of its retirement benefit obligations (RBO) based on the projected benefit obligation. The Company has recognized a corresponding Regulatory Asset, to recognize the future collection of these obligations in electric rates. See Note 8 (Retirement Benefit Obligations).

**Depreciation** - Depreciation expense is calculated on a group straight-line basis based on the useful lives of assets, and judgment is involved when estimating the useful lives of certain assets. The Company conducts independent depreciation studies on a periodic basis as part of the regulatory ratemaking process and considers the results presented in these studies in determining the useful lives of the Company's fixed assets. A change in the estimated useful lives of these assets could have a material impact on the Company's Financial Statements. Provisions for depreciation were equivalent to the

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

following composite rates, based on the average depreciable property balances at the beginning and end of each year: 2020 - 3.48%, 2019 - 3.47% and 2018 - 3.48%. Depreciation expense for Unitil Energy was \$12.7 million, \$11.9 million and \$11.4 million for the years ended December 31, 2020, 2019 and 2018, respectively.

**Income Taxes** - The Company is subject to Federal and State income taxes as well as various other business taxes. This process involves estimating the Company's current tax liabilities as well as assessing temporary and permanent differences resulting from the timing of the deductions of expenses and recognition of taxable income for tax and book accounting purposes. These temporary differences result in deferred tax assets and liabilities, which are included in the Company's Balance Sheets. The Company accounts for income tax assets, liabilities and expenses in accordance with the FASB Codification guidance on Income Taxes. The Company classifies penalty and interest expense related to income tax liabilities as income tax expense and interest expense, respectively, in the Statements of Earnings.

Provisions for income taxes are calculated in each of the jurisdictions in which the Company operates for each period for which a statement of earnings is presented. The Company accounts for income taxes in accordance with the FASB Codification guidance on Income Taxes, which requires an asset and liability approach for the financial accounting and reporting of income taxes. Significant judgments and estimates are required in determining current and deferred tax assets and liabilities. The Company's deferred tax assets and liabilities reflect its best assessment of estimated future taxes to be paid. In accordance with the FASB Codification, the Company periodically assesses the realization of its deferred tax assets and liabilities and adjusts the income tax provision, the current tax liability and deferred taxes in the period in which the facts and circumstances which gave rise to the revision become known.

Unitil Corporation and its subsidiaries, including Unitil Energy, file consolidated federal income tax returns as well as combined or separate state income tax returns. Federal and state income taxes paid by Unitil Corporation are collected from, or refunded to, Unitil Corporation's subsidiaries based on a tax sharing agreement between Unitil Corporation and each of its affiliated subsidiaries. The tax sharing agreement apportions taxes paid among Unitil Corporation and its subsidiaries as though each affiliate had filed a separate tax return.

**Cash and Cash Equivalents** - Cash and Cash Equivalents includes all cash and cash equivalents to which the Company has legal title. Cash equivalents include short-term investments with original maturities of three months or less and interest bearing deposits. Under the Independent System Operator – New England (ISO-NE) Financial Assurance Policy (Policy), the Company is required to provide assurance of its ability to satisfy its obligations to ISO-NE. Under this Policy, the Company provides cash deposits covering approximately 2-1/2 months of outstanding obligations. On December 31, 2020 and 2019, the Company had deposited \$2.2 million and \$1.5 million, respectively, to satisfy its ISO-NE Policy obligations. These amounts are included in Cash and Cash Equivalents on the Company's Balance Sheets.

**Allowance for Uncollectible Accounts** - The Company recognizes a provision for doubtful accounts that reflects the Company's estimate of expected credit losses for electric utility service accounts receivable. The allowance for doubtful accounts is calculated by applying a historical loss rate, which is adjusted for current conditions, customer trends, or other factors such as macroeconomic conditions, to customer account balances. The Company also calculates the amount of written-off receivables that are recoverable through regulatory rate reconciling mechanisms. The Company is authorized by the NHPUC to recover the costs of its energy commodity portion of bad debts through rate mechanisms. Evaluating the adequacy of the allowance for doubtful accounts requires judgment about the assumptions used in the analysis. The Company's experience has been that the assumptions used in evaluating the adequacy of the allowance for doubtful accounts have proven to be reasonably accurate.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Accounts Receivable, Net includes \$0.5 million and \$0.2 million of the Allowance for Doubtful Accounts at December 31, 2020 and December 31, 2019, respectively. Unbilled Revenues, net (a component of Accrued Revenue) includes \$0.1 million of the Allowance for Doubtful Accounts at December 31, 2020.

**Accrued Revenue** - Accrued Revenue includes the current portion of Regulatory Assets (see "Regulatory Accounting") and unbilled revenues (see "Utility Revenue Recognition") The following table shows the components of Accrued Revenue as of December 31, 2020 and 2019.

Accrued Revenue (\$ millions)	December 31,	
	2020	2019
Regulatory Assets – Current	\$ 7.2	\$ 8.4
Unbilled Revenues	5.0	4.9
<b>Total Accrued Revenue</b>	<b>\$ 12.2</b>	<b>\$ 13.3</b>

**Materials and Supplies** - Materials and Supplies consist of distribution line construction and repair materials. It also consists of distribution substation repair materials. Materials and Supplies are stated at average cost and are issued from stock using the average cost of existing stock. Materials and Supplies are recorded when purchased and subsequently charged to expense or capitalized to property, plant, and equipment when installed. Materials and Supplies were \$1.4 million and \$1.4 million at December 31, 2020 and 2019, respectively.

**Utility Plant** - The cost of additions to Utility Plant and the cost of renewals and betterments are capitalized. Cost consists of labor, materials, services and certain indirect construction costs, including an allowance for funds used during construction (AFUDC). The average interest rates applied to AFUDC were 3.84%, 3.48% and 2.88% in 2020, 2019 and 2018, respectively. The costs of current repairs and minor replacements are charged to operating expense accounts. The original cost of utility plant retired or otherwise disposed of and the cost of removal, less salvage, are charged to the accumulated provision for depreciation. The Company includes in its mass asset depreciation rates, which are periodically reviewed as part of its ratemaking proceedings, cost of removal amounts to provide for future negative salvage value. At December 31, 2020 and 2019, the cost of removal amounts, which are recorded on the Company's Balance Sheets in Cost of Removal Obligations, were estimated to be \$22.9 million and \$21.5 million, respectively.

**Regulatory Accounting** - Unitil Energy's principal business is the distribution of electricity. The Company is subject to regulation by the NHPUC and the FERC. Accordingly, the Company uses the Regulated Operations guidance as set forth in the FASB Codification. The Company has recorded Regulatory Assets and Regulatory Liabilities which will be recovered from customers, or applied for customer benefit, in accordance with rate provisions approved by the applicable public utility regulatory commission.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Regulatory Assets consist of the following (\$ millions)	December 31,	
	2020	2019
Retirement Benefits	\$ 39.2	\$ 34.2
Energy Supply & Other Rate Adjustment Mechanisms	5.7	6.8
Deferred Storm Charges	4.1	5.6
Other	2.2	1.8
<b>Total Regulatory Assets</b>	<b>\$ 51.2</b>	<b>\$ 48.4</b>
Less: Current Portion of Regulatory Assets <sup>(1)</sup>	7.2	8.4
<b>Regulatory Assets – noncurrent</b>	<b>\$ 44.0</b>	<b>\$ 40.0</b>

(1) Reflects amounts included in Accrued Revenue on the Company's Balance Sheets.

Regulatory Liabilities consist of the following (\$ millions)	December 31,	
	2020	2019
Rate Adjustment Mechanisms	\$ 1.9	\$ 2.0
Income Taxes	16.6	16.6
<b>Total Regulatory Liabilities</b>	<b>18.5</b>	<b>18.6</b>
<b>Less: Current Portion of Regulatory Liabilities</b>	<b>1.9</b>	<b>2.0</b>
<b>Regulatory Liabilities - noncurrent</b>	<b>\$ 16.6</b>	<b>\$ 16.6</b>

Generally, the Company receives a return on investment on its Regulatory Assets for which a cash outflow has been made. Regulatory commissions can reach different conclusions about the recovery of costs, which can have a material impact on the Company's Financial Statements. The Company believes it is probable that it will recover its investments in long-lived assets, including regulatory assets.

If the Company, or a portion of its assets or operations, were to cease meeting the criteria for application of these accounting rules, accounting standards for businesses in general would become applicable and immediate recognition of any previously deferred costs, or a portion of deferred costs, would be required in the year in which the criteria are no longer met, if such deferred costs were not recoverable in the portion of the business that continues to meet the criteria for application of the FASB Codification topic on Regulated Operations. If unable to continue to apply the FASB Codification provisions for Regulated Operations, the Company would be required to apply the provisions for the Discontinuation of Rate-Regulated Accounting included in the FASB Codification. In the Company's opinion, its regulated operations will be subject to the FASB Codification provisions for Regulated Operations for the foreseeable future.

**Leases** - The Company records assets and liabilities on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The Company has elected the practical expedient to not separate non-lease components from lease components and instead to account for both as a single lease component. The Company's accounting policy election for leases with a lease term of 12 months or less is to recognize the lease payments as lease expense on a straight-line basis over the lease term. The Company recognizes those lease payments in the Statements of Earnings on a straight-line basis over the lease term. See additional discussion in the "Leases" section of Note 2 (Debt and Financing Arrangements).



UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

**Derivatives** - The Company enters into wholesale electric energy supply contracts to serve its customers. The Company's policy is to review each contract and determine whether the contract meets the criteria for classification as a derivative. As of December 31, 2020, the Company determined that none of its wholesale electric energy supply contracts met the criteria for recognition as a derivative instrument as the contracts qualify for the normal purchase and sale scope exemption in accordance with the FASB Codification guidance for derivative instruments.

**Energy Supply Obligations** - The following discussion and table summarize the nature and amounts of the items recorded as Energy Supply Obligations on the Company's Balance Sheets.

**Power Supply Contract Divestitures** - As a result of the restructuring of the utility industry in New Hampshire, Unitil Energy's customers have the opportunity to purchase their electric supply from third-party suppliers. In connection with the implementation of retail choice, Unitil Power, which formerly functioned as the wholesale power supply provider for Unitil Energy, divested its long-term power supply contracts through the sale of the entitlements to the electricity sold under those contracts. Unitil Energy recovers in its rates all the costs associated with the divestiture of its power supply portfolios and has secured regulatory approval from the NHPUC for the recovery of power supply-related stranded costs. As of December 31, 2020, the obligations related to these divestitures were \$0.3 million and are recorded in Energy Supply Obligations on the Company's Balance Sheets with corresponding regulatory assets recorded in Accrued Revenue.

**Renewable Energy Portfolio Standards** - Renewable Energy Portfolio Standards (RPS) require retail electricity suppliers, including public utilities, to demonstrate that required percentages of their sales are met with power generated from certain types of resources or technologies. Compliance is demonstrated by purchasing and retiring Renewable Energy Certificates (REC) generated by facilities approved by the state as qualifying for REC treatment. Unitil Energy purchases RECs in compliance with RPS legislation in New Hampshire for supply provided to default service customers. RPS compliance costs are a supply cost that is recovered in customer default service rates. Unitil Energy collects RPS compliance costs from customers throughout the year and demonstrates compliance for each calendar year on the following July 1. Due to timing differences between collection of revenue from customers and payment of REC costs to suppliers, Unitil Energy typically maintains accrued revenue for RPS compliance which is recorded in Accrued Revenue with a corresponding liability in Energy Supply Obligations on the Company's Balance Sheets.

Energy Supply Obligations consist of the following: (\$ millions)	December 31,	
	2020	2019
Current:		
Power Supply Contract Divestitures	\$ 0.3	\$ 0.3
Renewable Energy Portfolio Standards	3.3	2.8
Total Energy Supply Obligations – Current	\$ 3.6	\$ 3.1
Long-Term:		
Power Supply Contract Divestitures	\$ ---	\$ 0.3
Total Energy Supply Obligations	\$ 3.6	\$ 3.4

**Off-Balance Sheet Arrangements** - As of December 31, 2020, the Company does not have any significant arrangements that would be classified as Off-Balance Sheet Arrangements.

**Concentrations of Credit Risk** - Financial instruments that subject the Company to credit risk concentrations consist of cash and cash equivalents and accounts receivable. The Company's cash and

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

cash equivalents are held at financial institutions and at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. Accounts receivable may be affected by changes in economic conditions. However, the Company believes that the credit risk associated with accounts receivable is offset by the diversification of the Company's customer base. The Company believes it is not exposed to any significant credit risk on cash and cash equivalents and accounts receivable.

**Commitments and Contingencies** - The Company's accounting policy is to record and/or disclose commitments and contingencies in accordance with the FASB Codification as it applies to an existing condition, situation, or set of circumstances involving uncertainty as to possible loss that will ultimately be resolved when one or more future events occur or fail to occur. As of December 31, 2020, the Company is not aware of any material commitments or contingencies other than those disclosed in the Commitments and Contingencies footnote to the Company's Financial Statements below. See Note 6 (Commitments and Contingencies).

**Subsequent Events** - The Company has evaluated all events or transactions through March 22, 2021, the date the Financial Statements were available to be issued. During this period, the Company did not have any material subsequent events that would result in adjustment to or disclosure in its Financial Statements.

## NOTE 2: DEBT AND FINANCING ARRANGEMENTS

### Long-Term Debt and Interest Expense

Substantially all property of the Company is subject to liens of indenture under which First Mortgage Bonds (FMB) have been issued. Certain of the Company's long-term debt agreements contain provisions, which, among other things, limit the incursion of additional long-term debt. In order to issue new FMB securities, customary covenants of the existing Unitil Energy Indenture Agreement must be met, including that Unitil Energy has sufficient available net bondable plant to issue the securities and projected earnings available for interest charges are equal to at least two times the annual interest requirement. The Unitil Energy agreements further require that if Unitil Energy defaults on any Unitil Energy FMB securities, it would constitute a default for all Unitil Energy FMB securities. The Unitil Energy default provisions are not triggered by the actions or defaults of other companies owned by Unitil Corporation. The Unitil Energy Indenture Agreement contains covenants restricting the ability of the Company to incur additional liens and to enter into sale and leaseback transactions, and restricting the ability of the Company to consolidate with, to merge with or into or to sell or otherwise dispose of all or substantially all of its assets.

On September 15, 2020, Unitil Energy issued \$27.5 million of First Mortgage Bonds due September 15, 2040 at 3.58%. Unitil Energy used the net proceeds from this offering to repay short term debt and for general corporate purposes. Approximately \$0.2 million of costs associated with this issuance have been recorded as a reduction to Long-Term Debt for presentation purposes on the Balance Sheets.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Details of long-term debt at December 31, 2020 and 2019 are shown in the following table:

Long-term Debt (\$ millions)	December 31,	
	2020	2019
First Mortgage Bonds:		
5.24% Senior Secured Notes, Due March 2, 2020 <sup>(1)</sup>	\$ ---	\$ 5.0
8.49% Senior Secured Notes, Due October 14, 2024	3.0	4.5
6.96% Senior Secured Notes, Due September 1, 2028	16.0	18.0
8.00% Senior Secured Notes, Due May 1, 2031	15.0	15.0
6.32% Senior Secured Notes, Due September 15, 2036	15.0	15.0
3.58% Senior Secured Notes, Due September 15, 2040	27.5	---
4.18% Senior Secured Notes, Due November 30, 2048	30.0	30.0
Total Long-Term Debt	106.5	87.5
Less: Unamortized Debt Issuance Costs	1.3	1.2
Total Long-Term Debt, net of Unamortized Debt Issuance Costs	105.2	86.3
Less: Current Portion	3.4	8.4
Total Long-Term Debt, Less Current Portion	\$ 101.8	\$ 77.9

(1) The 5.24% Senior Secured Notes were fully paid off in the first quarter of 2020.

The aggregate amount of bond repayment requirements is \$3.5 million in 2021; \$5.0 million in 2022; \$3.5 million in each of 2023, 2024 and 2025; and \$87.5 million thereafter.

The fair value of the Company's long-term debt is estimated based on quoted market prices for the same or similar issues, or on current rates offered to the Company for debt of the same remaining maturities. The fair value of the Company's long-term debt at December 31, 2020 is estimated to be approximately \$127.1 million, before considering any costs, including prepayment costs, to market the Company's debt. Currently, management believes that there is no active market in the Company's debt securities, which have all been sold through private placements. If there were an active market for the Company's debt securities, the fair value of the Company's long-term debt would be estimated based on quoted market prices for the same or similar issues, or on current rates offered to the Company for debt of the same remaining maturities. The fair value of the Company's long-term debt is estimated using Level 2 inputs (valuations based on quoted prices available in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are directly observable, and inputs derived principally from market data.) In estimating the fair value of the Company's long-term debt, the assumed market yield reflects the Moody's Baa Utility Bond Average Yield. Costs, including prepayment costs, associated with the early settlement of long-term debt are not taken into consideration in determining fair value.

#### **Credit Arrangements**

Unitil Energy's short-term borrowings are presently provided under a cash pooling and loan agreement between Unitil Corporation and its subsidiaries. Under the existing pooling and loan agreement, Unitil Corporation borrows, as required, from its banks on behalf of its subsidiaries. At December 31, 2020, Unitil

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Corporation had unsecured committed bank lines of credit for short-term debt aggregating \$120 million. The weighted average interest rates on all short-term borrowings were 1.7%, 3.4% and 3.3% during 2020, 2019 and 2018, respectively. Unitil Energy had short-term debt outstanding through bank borrowings of approximately \$8.2 million and \$13.1 million at December 31, 2020 and December 31, 2019, respectively.

### **Leases**

The Company leases some of its vehicles, machinery and office equipment under operating lease arrangements.

Total rental expense under operating leases charged to operations for the years ended December 31, 2020, 2019 and 2018 amounted to \$0.5 million, \$0.4 million and \$0.5 million respectively.

The balance sheet classification of the Company's lease obligations is presented in the following table:

<b>Lease Obligations (millions)</b>	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
Operating Lease Obligations:		
Other Current Liabilities (current portion)	\$ 0.5	\$ 0.3
Operating Leases, Less Current Portion (noncurrent portion)	1.2	1.1
<b>Total Lease Obligations</b>	<b>\$ 1.7</b>	<b>\$ 1.4</b>

Cash paid for amounts included in the measurement of operating lease obligations for the twelve months ended December 31, 2020 and 2019 were \$0.5 million and \$0.4 million, respectively, and were included in Cash Provided by Operating Activities on the Statements of Cash Flows.

The following table is a schedule of future operating lease payment obligations as of December 31, 2020. The payments for operating leases consist of \$0.5 million of current operating lease obligations, which are included in Other Current Liabilities and \$1.2 million of noncurrent operating lease obligations, which are included in Operating Leases, Less Current Portion, on the Company's Balance Sheets as of December 31, 2020.

<b>Lease Payments (000's)</b>	<b>Operating</b>
<b>Year Ending December 31,</b>	<b>Leases</b>
2021	\$ 548
2022	475
2023	386
2024	248
2025	93
2026-2030	70
<b>Total Payments</b>	<b>1,820</b>
Less: Interest	137
<b>Amount of Lease Obligations Recorded on Balance Sheets</b>	<b>\$ 1,683</b>

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Operating lease obligations are based on the net present value of the remaining lease payments over the remaining lease term. In determining the present value of lease payments, the Company used the interest rate stated in each lease agreement. As of December 31, 2020, the weighted average remaining lease term is 3.9 years and the weighted average operating discount rate used to determine the operating lease obligations was 4.1%. As of December 31, 2019, the weighted average remaining lease term is 4.1 years and the weighted average operating discount rate used to determine the operating lease obligations was 4.6%.

### **NOTE 3: RESTRICTION ON DIVIDENDS**

Under the terms of the Indenture of Mortgage and Deed of Trust and the supplemental indentures thereto relating to Unitil Energy's First Mortgage Bonds, \$79.0 million was available for dividends and similar distributions at December 31, 2020. Common dividends declared by Unitil Energy are paid exclusively to Unitil Corporation.

### **NOTE 4: NON-REDEEMABLE, NON-CUMULATIVE PREFERRED STOCK**

The 6% Non-Redeemable, Non-Cumulative Preferred Stock ranks senior to Common Stock and the holders thereof are entitled in liquidation to receive \$100 per share, plus accrued dividends. At December 31, 2020, the liquidation value of the Company's Preferred Stock was \$0.2 million.

### **NOTE 5: ENERGY SUPPLY**

#### **Electric Supply:**

Unitil Energy is a member of the New England Power Pool (NEPOOL) and participates in the Independent System Operator-New England (ISO-NE) markets for the purpose of facilitating wholesale electric power supply transactions, which are necessary to serve its electric customers with their supply of electricity.

Unitil Energy's customers are entitled to purchase their electric supply from competitive third-party suppliers. As of December 2020, nearly 77% of Unitil Energy's largest customers, representing 23% of the Company's electric kilowatt-hour (kWh) sales, are purchasing their electric power supply in the competitive market.

The percentage of residential customers purchasing electricity from a third party supplier is 8.3%, down 0.6% from 2019 and reflecting a downward trend from a high of 13% in 2015. Most residential and small commercial customers continue to purchase their electric supply through Unitil Energy under regulated energy rates and tariffs.

#### **Regulated Electric Power Supply**

In order to provide regulated electric supply service to its customers, Unitil Energy enters into load-following wholesale electric power supply contracts to purchase electric supply from various wholesale suppliers.

Unitil Energy currently has power supply contracts with various wholesale suppliers for the provision of Default Service to its customers. Currently, with approval of the NHPUC, Unitil Energy purchases Default Service power supply contracts for small, medium and large customers every six months for 100% of the supply requirements.

The NHPUC regularly reviews alternatives to its procurement policy, which may lead to future changes in this regulated power supply procurement structure.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

### Regional Electric Transmission and Power Markets

Unitil Energy, as well as virtually all New England electric utilities, participates in the ISO-NE markets. ISO-NE is the Regional Transmission Organization (RTO) in New England. The purpose of ISO-NE is to assure reliable operation of the bulk power system in the most economical manner for the region. Substantially all operation and dispatching of electric generation and bulk transmission capacity in New England are performed on a regional basis. The ISO-NE tariff imposes generating capacity and reserve obligations, and provides for the use of major transmission facilities and support payments associated therewith. The most notable benefits of the ISO-NE are coordinated, reliable power system operation and a supportive business environment for the development of competitive electric markets.

### Electric Power Supply Divestiture

In connection with the implementation of retail choice, Unitil Power, which formerly functioned as the wholesale power supply provider for Unitil Energy, divested its long-term power supply contracts through the sale of the entitlements to the electricity sold under those contracts. Unitil Energy recovers in its rates all the costs associated with the divestiture of its power supply portfolios and has secured regulatory approval from the NHPUC for the recovery of power supply-related stranded costs and other restructuring-related regulatory assets. The Company has a continuing obligation to submit regulatory filings that demonstrate its compliance with regulatory mandates and provide for timely recovery of costs in accordance with its approved restructuring plan.

## NOTE 6: COMMITMENTS AND CONTINGENCIES

**Regulatory Matters - Overview** - Unitil Energy distributes electricity to approximately 77,200 customers in New Hampshire in the capital city of Concord as well as parts of 12 surrounding towns and all or part of 18 towns in the southeastern and seacoast regions of New Hampshire, at rates established under traditional cost of service regulation. Under this regulatory structure, Unitil Energy recovers the cost of providing distribution service to its customers based on a representative test year, in addition to earning a return on its capital investment in utility assets. The Company's customers have the opportunity to purchase their electric supplies from third-party suppliers. Most small and medium-sized customers, however, continue to purchase such supplies through Unitil Energy as the provider of default service energy supply. Unitil Energy purchases electricity for default service from unaffiliated wholesale suppliers and recovers the actual costs of these supplies, without profit or markup, through reconciling, pass-through rate mechanisms that are periodically adjusted.

Unitil Energy provides electric distribution service to its customers pursuant to rates approved by the NHPUC. See "Base Rates" for a discussion of the Company's current rates. As the provider of last resort, Unitil Energy also provides its customers with electric power through Default Service at rates which reflect Unitil Energy's costs for wholesale supply with no profit or markup. Unitil Energy procures Default Service power for its larger commercial and industrial customers on a quarterly basis, and for its smaller commercial and residential customers through a portfolio of longer term contracts procured on a semi-annual basis. Unitil Energy recovers its costs for this service on a pass-through basis through reconciling rate mechanisms.

**Tax Cuts and Jobs Act of 2017** - On December 22, 2017, the Tax Cuts and Jobs Act of 2017 (TCJA) was signed into law. Among other things, the TCJA substantially reduced the corporate income tax rate to 21%, effective January 1, 2018. The NHPUC issued an order directing how the tax law changes were to be reflected in rates. Unitil Energy has complied with this order and has made the required changes to its rates as directed by the NHPUC.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

On November 21, 2019, FERC issued Order No. 864, a final rule on Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes. The new rule requires public utilities with formula transmission rates to revise their formula rates to include a transparent methodology to address the TCJA and future tax law changes on customer rates by accounting for "excess" or "deficient" Accumulated Deferred Income Taxes (ADIT). FERC also required transmission providers with stated rates to account for TCJA's effect on ADIT in their next rate case. The Company is complying with the new rule and there is no material effect on its financial position, operating results, or cash flows.

**Base Rates** - On April 20, 2017 the NHPUC issued its final order effective May 1, 2017, providing for a permanent increase of \$4.1 million followed by two annual rate step adjustments to recover the revenue requirements associated with certain capital expenditures. On April 30, 2018, the NHPUC approved Unitil Energy's first step increase, effective May 1, 2018. On April 22, 2019, the NHPUC approved Unitil Energy's second and final step adjustment, providing a revenue increase of approximately \$340,000, effective May 1, 2019.

**Financial Effects of COVID-19 Pandemic** - The NHPUC has opened a proceeding to consider the revenue and cost effects on the regulated gas and electric utilities within their respective jurisdictions of the requirement to continue the availability of gas, electric and water service to customers during the COVID-19 pandemic. Among the effects under investigation are the revenue effects associated with service disconnection moratoriums, the waiver of certain fees and expanded customer payments arrangements; the increased cost of customer accounts that cannot be collected, including the cost of bad debt reserves and increased working capital costs; and increased operating and maintenance costs incurred for employees to work safely and protect the public. Unitil Energy is an active participant in these proceedings, and is in full compliance with all regulatory orders governing service shut-off moratoriums and other customer service protection measures. These matters remain pending.

**Reconciliation Filings** - Unitil Energy has a number of regulatory reconciling accounts which require annual or semi-annual filings with the NHPUC to reconcile costs and revenues and seek approval of any rate changes. These filings include: annual electric reconciliation filings for a number of items, including default service, stranded cost charges and transmission charges; costs associated with energy efficiency programs in New Hampshire as directed by the NHPUC; recovery of the ongoing costs of storm repairs incurred by Unitil Energy; and the actual wholesale energy costs for electric power incurred by Unitil Energy. Unitil Energy has been, and remains in full compliance with all directives and orders regarding these filings. The Company considers these to be routine regulatory proceedings and there are no material issues outstanding.

**Litigation** - The Company is involved in legal and administrative proceedings and claims of various types, which arise in the ordinary course of business. The Company believes, based upon information furnished by counsel and others, that the ultimate resolution of these claims will not have a material impact on its financial position, operating results or cash flows.

**Market Risk** - Although the Company is subject to commodity price risk as part of its traditional operations, the current regulatory framework within which the Company operates allows for full collection of approved fuel costs in rates. Consequently, there is limited commodity price risk after consideration of the related rate-making. Additionally, the Company has divested its commodity-related contracts and therefore, has further reduced its exposure to commodity risk.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

**NOTE 7: INCOME TAXES**

Provisions for Federal and State Income Taxes reflected as operating expenses in the accompanying consolidated statements of earnings for the years ended December 31, 2020, 2019 and 2018 are shown in the following table:

	(000's)		
	2020	2019	2018
<b>Current Income Tax Provision</b>			
Federal	\$ —	\$ —	\$ —
State	—	—	—
<b>Total Current Income Taxes</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Deferred Income Tax Provision</b>			
Federal	2,169	2,040	2,477
State	861	811	730
<b>Total Deferred Income Taxes</b>	<b>3,030</b>	<b>2,851</b>	<b>3,207</b>
<b>Total Income Tax Expense</b>	<b>\$ 3,030</b>	<b>\$ 2,851</b>	<b>\$ 3,207</b>

The differences between the Company's provisions for Income Taxes and the provisions calculated at the statutory federal tax rate, expressed in percentages, are shown in the following table:

	2020	2019	2018
Statutory Federal Income Tax Rate	21%	21%	21%
Income Tax Effects of:			
State Income Taxes, net	6	6	6
Utility Plant Differences	—	—	—
<b>Effective Income Tax Rate</b>	<b>27%</b>	<b>27%</b>	<b>27%</b>



UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Temporary differences which gave rise to deferred tax assets and liabilities in 2020 and 2019, are shown in the following table:

Temporary Differences (000's)	2020	2019
<b>Deferred Tax Assets</b>		
Retirement Benefit Obligations	\$ 16,164	\$ 14,592
Net Operating Loss Carryforwards	---	2,520
Other, net	150	142
<b>Total Deferred Tax Assets</b>	<b>\$ 16,314</b>	<b>\$ 17,254</b>
<b>Deferred Tax Liabilities</b>		
Utility Plant Differences	\$ 40,134	\$ 38,429
Regulatory Assets & Liabilities	2,104	827
Other, net	337	468
<b>Total Deferred Tax Liabilities</b>	<b>42,575</b>	<b>39,724</b>
<b>Net Deferred Tax Liabilities</b>	<b>\$ 26,261</b>	<b>\$ 22,470</b>

In March 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act was signed into law. The CARES Act included several tax changes as part of its economic package. These changes principally related to expanded Net Operating Loss (NOL) carryback periods, increases to interest deductibility limitations, and accelerated Alternative Minimum Tax (AMT) refunds. The Company has evaluated these items and determined that these items do not have a material impact on the Company's financial statements as of December 31, 2020. Additionally, the CARES Act enacted the Employment Retention Credit (ERC) to incentivize companies to retain employees. The ERC is a 50% credit on employee wages for employees that are retained and cannot perform their job duties at 100% capacity as a result of coronavirus pandemic restrictions. The ERC is taken as a credit on employment tax form 941. In the third quarter of 2020, the Company recorded an ERC of \$32.5 thousand as a reduction to employment tax expense which is recorded as a reduction to Taxes other than Income Taxes in the consolidated statement of earnings.

In December 2020, the Consolidated Appropriations Act, 2021 (CAA) was signed into law. The CAA included additional funding through tax credits as part of its economic package for 2021. The Company evaluated these items in its tax computation as of December 31, 2020 and determined that these items do not have a material impact on the Company's financial statements as of December 31, 2020.

In December 2017, the TCJA, which included a reduction to the corporate federal income tax rate to 21% effective January 1, 2018, was signed into law. In accordance with GAAP Accounting Standard 740, the Company revalued its Accumulated Deferred Income Taxes (ADIT) at the new 21% tax rate at which the ADIT will be reversed in future periods. As of December 31, 2020 and December 31, 2019 the Company had recorded a net Regulatory Liability in the amount of \$16.6 million and \$16.6 million, respectively, as a result of the ADIT revaluation.

Based on communications received by the Company from its state regulators in rate cases and other regulatory proceedings in the first quarter of 2018 and as prescribed in the TCJA, the recent FERC guidance and IRS normalization rules; the benefit of these excess ADIT amounts will be subject to flow back to customers in future utility rates according to the Average Rate Assumption Method (ARAM). ARAM reconciles excess ADIT at the reversal rate of the underlying book/tax temporary timing differences. The Company estimates the ARAM flow back period to be approximately twenty years, for protected and unprotected excess ADIT. New Hampshire liabilities will begin to flow back once rate proceedings have finalized in that jurisdiction.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

The Company evaluated its tax positions at December 31, 2020 in accordance with the FASB Codification, and has concluded that no adjustment for recognition, derecognition, settlement and foreseeable future events to any tax liabilities or assets as defined by the FASB Codification is required. The Company remains subject to examination by Federal and New Hampshire tax authorities for the tax periods ended December 31, 2017; December 31, 2018; and December 31, 2019. Income tax filings for the year ended December 31, 2019 have been filed with the New Hampshire Department of Revenue Administration.

#### NOTE 8: RETIREMENT BENEFIT OBLIGATIONS

The Company co-sponsors the following retirement benefit plans to provide certain pension and postretirement benefits for its retirees and current employees as follows:

- The Unitil Corporation Retirement Plan (Pension Plan) - The Pension Plan is a defined benefit pension plan. Under the Pension Plan, retirement benefits are based upon an employee's level of compensation and length of service. The Pension Plan is closed to new non-union employees. The Pension Plan was closed to union employees covered under the collective bargaining agreement, entered into during 2012 between Unitil Energy and IBEW Local 1837, and hired subsequent to June 1, 2012.
- The Unitil Retiree Health and Welfare Benefits Plan (PBOP Plan) - The PBOP Plan provides health care and life insurance benefits to retirees. The Company has established Voluntary Employee Benefit Trusts (VEBT), into which it funds contributions to the PBOP Plan.
- The Unitil Corporation Supplemental Executive Retirement Plan (SERP) - The SERP is a non-qualified retirement plan, with participation limited to executives selected by the Board of Directors.

The following table includes the key assumptions used in determining the Company's benefit plan costs and obligations:

Used to Determine Plan costs for years ended December 31:	2020	2019	2018
Discount Rate	3.25%	4.25%	3.60%
Rate of Compensation Increase	3.00%	3.00%	3.00%
Expected Long-term Rate of Return on Plan Assets	7.40%	7.50%	7.75%
Health Care Cost Trend Rate Assumed for Next Year	7.00%	7.00%	7.50%
Ultimate Health Care Cost Trend Rate	4.50%	4.50%	4.50%
Year that Ultimate Health Care Cost Trend Rate is reached	2029	2024	2024

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Used to Determine Benefit Obligations at December 31:	2020	2019	2018
Discount Rate	2.50%	3.25%	4.25%
Rate of Compensation Increase	3.00%	3.00%	3.00%
Health Care Cost Trend Rate Assumed for Next Year	6.60%	7.00%	7.00%
Ultimate Health Care Cost Trend Rate	4.50%	4.50%	4.50%
Year that Ultimate Health care Cost Trend Rate is reached	2029	2029	2024

The Discount Rate assumptions used in determining retirement plan costs and retirement plan obligations are based on an assessment of current market conditions using high quality corporate bond interest rate indices and pension yield curves. The Rate of Compensation Increase assumption used in each of 2020, 2019 and 2018 was 3.00%, based on the expected long-term increase in compensation costs for personnel covered by the plans.

The following table provides the components of the Company's retirement plan costs (000's):

	Pension Plan			PBOP Plan			SERP		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
Service Cost	\$ 892	\$ 830	\$ 903	\$ 715	\$ 565	\$ 724	\$ 80	\$ 70	\$ 134
Interest Cost	2,053	2,319	2,070	989	1,060	1,035	155	160	111
Expected Return on Plan Assets	(3,207)	(3,030)	(2,741)	(462)	(356)	(345)	---	---	---
Prior Service Cost Amortization	---	---	2	485	484	484	16	16	52
Actuarial Loss Amortization	2,374	1,629	2,230	325	102	495	291	177	133
Sub-total	2,112	1,748	2,464	2,052	1,855	2,393	542	423	430
Amounts Capitalized and Deferred	(1,052)	(856)	(1,239)	(1,161)	(1,020)	(1,302)	(159)	(117)	(114)
NPBC Recognized	\$ 1,060	\$ 892	\$ 1,225	\$ 891	\$ 835	\$ 1,091	\$ 383	\$ 306	\$ 316

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

The following table represents information on the plans' assets, projected benefit obligations (PBO), and funded status (000's):

	Pension Plan		PBOP Plan		SERP	
	2020	2019	2020	2019	2020	2019
<b>Change in Plan Assets:</b>						
Plan Assets at Beginning of Year	\$ 49,751	\$ 44,070	\$ 7,701	\$ 6,211	\$ ---	\$ ---
Actual Return on Plan Assets	4,141	6,171	839	931	---	---
Employer Contributions	1,282	1,889	1,284	1,169	184	172
Participant Contributions	---	---	87	41	---	---
Benefits Paid	(2,078)	(2,379)	(951)	(651)	(184)	(172)
<b>Plan Assets at End of Year</b>	<b>\$ 53,096</b>	<b>\$ 49,751</b>	<b>\$ 8,960</b>	<b>\$ 7,701</b>	<b>\$ ---</b>	<b>\$ ---</b>
<b>Change in PBO:</b>						
PBO at Beginning of Year	\$ 72,056	\$ 63,851	\$ 33,372	\$ 28,455	\$ 6,454	\$ 5,242
Service Cost	892	830	715	565	80	70
Interest Cost	2,053	2,319	989	1,060	155	160
Participant Contributions	---	---	87	41	---	---
Plan Amendments	---	---	---	---	---	64
Benefits Paid	(2,078)	(2,379)	(951)	(651)	(184)	(172)
Actuarial (Gain) or Loss	6,714	7,435	2,157	3,902	567	1,090
<b>PBO at End of Year</b>	<b>\$ 79,637</b>	<b>\$ 72,056</b>	<b>\$ 36,369</b>	<b>\$ 33,372</b>	<b>\$ 7,072</b>	<b>\$ 6,454</b>
<b>Funded Status: Assets vs PBO</b>	<b>\$ (26,541)</b>	<b>\$ (22,305)</b>	<b>\$ (27,409)</b>	<b>\$ (25,671)</b>	<b>\$ (7,072)</b>	<b>\$ (6,454)</b>

The increases in the PBO for the Pension and PBOP plans as of December 31, 2020 compared to December 31, 2019 reflects a decrease in the assumed discount rate as of December 31, 2020.

The funded status of the Pension, PBOP and SERP Plans is calculated based on the difference between the benefit obligation and the fair value of plan assets and is recorded on the balance sheets as an asset or a liability. Because the Company recovers the retiree benefit costs from customers through rates, regulatory assets are recorded in lieu of an adjustment to Accumulated Other Comprehensive Income/ (Loss).

The Company has recorded on its Balance Sheets a liability for the underfunded status of its retirement benefit obligations based on the projected benefit obligation. The Company has recognized Regulatory Assets, net of tax, of \$39.2 million and \$34.2 million at December 31, 2020 and 2019, respectively, to recognize the future collection of these plan obligations in electric rates.

The Accumulated Benefit Obligation (ABO) is required to be disclosed for all plans where the ABO is in excess of plan assets. The difference between the PBO and the ABO is that the PBO includes projected compensation increases. The ABO for the Pension Plan was \$73.5 million and \$66.0 million as of December 31, 2020 and 2019, respectively. The ABO for the SERP was \$5.9 million and \$4.9 million as of December 31, 2020 and 2019, respectively. For the PBOP Plan, the ABO and PBO are the same.

The Company expects to continue to make contributions to its Pension Plan in 2021 and future years at minimum required and discretionary funding levels consistent with the amounts recovered in rates for these Pension Plan costs.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

The following table represents employer contributions, participant contributions and benefit payments (\$000's).

	Pension Plan			PBOP Plan			SERP		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
Employer Contributions	\$ 1,282	\$ 1,889	\$ 4,742	\$ 1,284	\$ 1,169	\$ 1,130	\$ 184	\$ 172	\$ 110
Participant Contributions	\$ ---	\$ ---	\$ ---	\$ 87	\$ 41	\$ 51	\$ ---	\$ ---	\$ --
Benefit Payments	\$ 2,078	\$ 2,379	\$ 1,800	\$ 951	\$ 651	\$ 803	\$ 184	\$ 172	\$ 110

The following table represents estimated future benefit payments (\$000's).

	Estimated Future Benefit Payments		
	Pension	PBOP	SERP
2021	\$ 2,449	\$ 1,050	\$ 179
2022	2,550	1,069	179
2023	2,713	1,163	179
2024	2,859	1,251	178
2025	3,077	1,335	333
2026 - 2030	\$ 18,235	\$ 7,418	\$ 1,763

The Expected Long-Term Rate of Return on Pension Plan assets assumption used by the Company is developed based on input from actuaries and investment managers. The Company's Expected Long-Term Rate of Return on Pension Plan assets is based on target investment allocation of 56% in common stock equities, 39% in fixed income securities and 5% in real estate securities. The Company's Expected Long-Term Rate of Return on PBOP Plan assets is based on target investment allocation of 55% in common stock equities and 45% in fixed income securities. The actual investment allocations are shown in the following tables.

Pension Plan	Target Allocation	Actual Allocation at December 31,		
	2021	2020	2019	2018
Equity Funds	56%	58%	54%	49%
Debt Funds	39%	37%	36%	40%
Real Estate Fund	5%	4%	9%	10%
Other <sup>(1)</sup>	---	1%	1%	1%
<b>Total</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>

(1) Represents investments being held in cash equivalents as of December 31, 2020, December 31, 2019 and 2018 pending payment of benefits.

PBOP Plan	Target Allocation	Actual Allocation at December 31,		
	2021	2020	2019	2018
Equity Funds	55%	55%	56%	53%
Debt Funds	45%	45%	44%	47%
<b>Total</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

The combination of these target allocations and expected returns resulted in the overall assumed long-term rate of return of 7.40% for 2020. The Company evaluates the actuarial assumptions, including the expected rate of return, at least annually. The desired investment objective is a long-term rate of return on assets that is approximately 5 – 6% greater than the assumed rate of inflation as measured by the Consumer Price Index. The target rate of return for the Plans has been based upon an analysis of historical returns supplemented with an economic and structural review for each asset class.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019. See the "Fair Value" section of Note 1 (Summary of Significant Accounting Policies) for a discussion of the Company's fair value accounting policy.

Equity and Fixed Income Funds

These investments are valued based on quoted prices from active markets. These securities are categorized in Level 1 as they are actively traded and no valuation adjustments have been applied.

Cash Equivalents

These investments are valued at cost, which approximates fair value, and are categorized in Level 1.

Real Estate Fund

These investments are valued at net asset value (NAV) per unit based on a combination of market- and income-based models utilizing market discount rates, projected cash flows and the estimated value into perpetuity. In accordance with FASB Codification Topic 820, "Fair Value Measurement", these investments have not been classified in the fair value hierarchy. The fair value amounts presented in the following tables for the Real Estate Fund are intended to permit reconciliation of the fair value hierarchy to the "Plan Assets at End of Year" line item shown in the "Change in Plan Assets" table above.

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Assets measured at fair value on a recurring basis for the Pension Plan as of December 31, 2020 and 2019 are as follows (\$000's):

Fair Value Measurements at Reporting Date Using					
Description	Balance as of December 31,	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>2020</b>					
Pension Plan Assets:					
Equity Funds	\$ 30,815	\$ 30,815	\$ ---	\$ ---	
Fixed Income Funds	19,537	19,537	---	---	
Total Mutual Funds	50,352	50,352	---	---	
Cash Equivalents	494	494	---	---	
Total Assets in the Fair Value Hierarchy	\$ 50,846	\$ 50,846	\$ ---	\$ ---	
Real Estate Fund – Measured at Net Asset Value	2,250				
Total Assets	\$ 53,096				
<b>2019</b>					
Pension Plan Assets:					
Equity Funds	\$ 27,237	\$ 27,237	\$ ---	\$ ---	
Fixed Income Funds	17,795	17,795	---	---	
Total Mutual Funds	45,032	45,032	---	---	
Cash Equivalents	297	297	---	---	
Total Assets in the Fair Value Hierarchy	\$ 45,329	\$ 45,329	\$ ---	\$ ---	
Real Estate Fund – Measured at Net Asset Value	4,422				
Total Assets	\$ 49,751				

UNITIL ENERGY SYSTEMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020, 2019 and 2018

Assets measured at fair value on a recurring basis for the PBOP Plan as of December 31, 2020 and 2019 are as follows (\$000's):

Fair Value Measurements at Reporting Date Using					
Description	Balance as of December 31,	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
<u>2020</u>					
PBOP Plan Assets:					
Mutual Funds:					
Fixed Income Funds	\$ 4,014	\$ 4,014	\$ ---	\$ ---	
Equity Funds	4,946	4,946	---		
Total Assets	\$ 8,960	\$ 8,960	\$ ---	\$ ---	
<u>2019</u>					
PBOP Plan Assets:					
Mutual Funds:					
Fixed Income Funds	\$ 3,356	\$ 3,356	\$ ---	\$ ---	
Equity Funds	4,345	4,345	---		
Total Assets	\$ 7,701	\$ 7,701	\$ ---	\$ ---	

**Employee 401(k) Tax Deferred Savings Plan** - The Company co-sponsors the Unitil Corporation Tax Deferred Savings and Investment Plan (the 401(k) Plan) under Section 401(k) of the Internal Revenue Code and covering substantially all of the Company's employees. Participants may elect to defer current compensation by contributing to the plan. Employees may direct, at their sole discretion, the investment of their savings plan balances (both the employer and employee portions) into a variety of investment options, including a Company common stock fund.

The Company's share of contributions to the 401(k) Plan was \$779,500, \$744,300 and \$686,000 for the years ended December 31, 2020, 2019, and 2018, respectively.



Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

Attachment 1 **REDACTED** lists the officers of Unitil Energy Systems, Inc. ("UES"). These officers receive no direct compensation from UES for their services. Rather, each officer of UES is an employee of Unitil Service Corp. ("Unitil Service"), and their entire compensation for all job responsibilities is through Unitil Service. Accordingly, the annual compensation listed on Attachment 1 for each officer in 2019 and 2020 is the *total* amount received from Unitil Service.

All officers' compensation is allocated to Unitil Corporation's subsidiaries through the Unitil Service billing system. Accordingly, approximately 28.17% of the total compensation was allocated to UES in 2019, and approximately 27.50% was allocated to UES in 2020.

The compensation listed for officers Meissner, Black, Brock, Collin, and Vaughan is reported in Unitil Corporation's 2021 Proxy Statement, filed with the federal Securities and Exchange Commission. The amounts listed for officers Diggins, Eisfeller, Furino, Letourneau and Whitney are not reported, and is non-public, confidential information. A Motion for Confidential Treatment of this information, pursuant to Puc 203.08, is included with UES's Petition.

Attachment 2 lists the directors of UES and the total annual compensation for each person in 2019 and 2020. As is the case with UES's officers, UES's Board of Directors receive no direct compensation from UES. All Directors' compensation in 2019 and 2020 was allocated to Unitil Corporation's subsidiaries through the Unitil Service billing system, with amounts allocated to UES using the same percentages as indicated above for the allocation of compensation for UES's officers.

**REDACTED**

**Unitil Energy Systems, Inc.**  
**Officers Compensation**

Test Year		2019		
Name	Title	Base Salary	Incentive Cash	Restricted Stock
Meissner	President	\$ 572,000.00	\$ 459,677.00	\$ 938,737.48
Black	Sr. VP	\$ 292,600.00	\$ 139,732.00	\$ 478,707.57
Brock <sup>1</sup>	VP and Controller / Sr. VP	\$ 264,546.00	\$ 115,144.00	\$ 119,852.61
Collin <sup>2</sup>	Sr. VP	\$ 122,667.00	\$ 232,943.00	\$ 215,086.85
Diggins <sup>3</sup>	Treasurer			
Eisfeller	VP			
Hevert <sup>4</sup>	Sr. VP	N/A	N/A	N/A
Hurstak <sup>5</sup>	Controller			
Furino	VP			
Letourneau	VP			
Vaughan <sup>6</sup>	Sr. VP & Treasurer	\$ 330,000.00	\$ -	N/A
Whitney	Secretary			

2020		
Base Salary	Incentive Cash	Restricted Stock
\$ 597,740.00	\$ 527,956.00	\$ 998,567.35
\$ 301,378.00	\$ 145,422.00	\$ 126,721.74
\$ 286,000.00	\$ 131,479.00	\$ 126,721.74
N/A	N/A	N/A
\$ 153,910.00	N/A	N/A
\$ 339,900.00	\$ 210,870.00	\$ 62,727.53

1 - Brock - VP & Controller in 2019; Sr VP in 2020

2 - Collin - Retired in May 2019

3 - Diggins - Treasurer in 2020

4 - Hevert - Sr. VP in July 2020; no Incentive Cash or Restricted Stock Award

5 - Hurstak - Controller in March 2020; no Incentive Cash or Restricted Stock Award

6 - Vaughan - Sr VP & Treasurer in Jan 2019; Resigned in March 2020

## Unitil Energy Systems, Inc.

## Directors' Compensation

Test Year	2019			2020		
Name	Cash Retainer	Common Stock	Restricted Stock Units	Cash Retainer	Common Stock	Restricted Stock Units
Robert V. Antonucci <sup>1</sup>	\$ 77,000	\$ -	\$ 69,977	\$ 40,500	\$ 23,780	\$ -
Winfield S. Brown <sup>2</sup>	N/A	N/A	N/A	\$ 76,000	\$ 69,973	\$ -
David P. Brownell <sup>1</sup>	\$ 77,000	\$ -	\$ 69,977	\$ 40,500	\$ 23,780	\$ -
Mark H. Collin	\$ 44,388	\$ 46,893	\$ -	\$ 73,000	\$ 69,973	\$ -
Lisa Crutchfield	\$ 88,500	\$ -	\$ 69,977	\$ 90,500	\$ -	\$ 69,961
Albert H. Elfner, III <sup>1</sup>	\$ 73,000	\$ -	\$ 69,977	\$ 39,500	\$ 23,780	\$ -
Suzanne Foster	\$ 71,000	\$ 69,958	\$ -	\$ 76,000	\$ 69,973	\$ -
Edward F. Godfrey	\$ 74,500	\$ -	\$ 69,977	\$ 80,500	\$ 69,973	\$ -
Michael B. Green	\$ 105,500	\$ -	\$ 69,977	\$ 110,500	\$ -	\$ 69,961
Thomas P. Meissner, Jr. <sup>3</sup>	N/A	N/A	N/A	N/A	N/A	N/A
Eben S. Moulton	\$ 72,000	\$ -	\$ 69,977	\$ 79,000	\$ -	\$ 69,961
M. Brian O'Shaughnessy <sup>1</sup>	\$ 71,000	\$ -	\$ 69,977	\$ 37,500	\$ 23,780	\$ -
Justine Vogel	\$ 71,000	\$ 69,958	\$ -	\$ 76,000	\$ 69,973	\$ -
David A. Whiteley	\$ 88,500	\$ -	\$ 69,977	\$ 90,500	\$ 69,973	\$ -

<sup>1</sup> Antonucci, Brownell, Elfner, and O'Shaughnessy retired from the Board in April 2020.

<sup>2</sup> Winfield S. Brown joined the Board in January 2020.

<sup>3</sup> Employee directors are not compensated for board service.

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Attachment 1 - Management Incentive Plan

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

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

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

**I. PARTICIPATION**

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

**II. TARGET INCENTIVE AWARD**

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

**III. PERFORMANCE PERIOD**

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

**IV. PERFORMANCE OBJECTIVES**

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

## V. PERCENTAGE WEIGHTING

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

## VI. PERFORMANCE STANDARDS

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

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

## VII. CONTROLLING THRESHOLD(S)

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

## VIII. DETERMINATION OF INCENTIVE AWARDS

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

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

## **IX. PLAN ADMINISTRATION**

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

## **X. PAYMENT OF INCENTIVE AWARDS**

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

## **XI. DISCIPLINARY ACTION**

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

## **XII. TERMINATION OF EMPLOYMENT**

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

**XIII. FUNDING**

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

**XIV. NOT EXCLUSIVE METHOD OF INCENTIVE**

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

**XV. NO RIGHT TO CONTINUED PARTICIPATION**

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

**XVI. NO RIGHT TO CONTINUED EMPLOYMENT**

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

**XVII. NONTRANSFERABILITY OF AWARDS**

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

**XVIII. AMENDMENT AND TERMINATION**

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

**XIX. EFFECTIVE DATE**

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



**Exhibit A**  
**Participating Subsidiaries**

Unitil Energy Systems, Inc.

Fitchburg Gas and Electric Light Company

Unitil Service Corp.

Usource LLC

Northern Utilities, Inc.

Granite State Gas Transmission, Inc.

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

**Effective: April 19, 2012**

000114

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

**ARTICLE 1**

**Establishment, Objectives, and Duration**

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

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

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

**ARTICLE 2**

**Definitions**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**2.17 "Group"** means the Company and its Affiliates.

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

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

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

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

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

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

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

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

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

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

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

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

## **ARTICLE 3**

### **Administration**

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

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

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

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

## **ARTICLE 4**

### **Shares Subject to the Plan and Maximum Awards**

#### **4.1 Number of Shares Available for Grants.**

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

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

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

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

## **ARTICLE 5**

### **Eligibility and Participation**

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

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

## **ARTICLE 6**

### **Stock Awards**

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

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

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

### **6.4 Restrictions.**

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



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

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

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

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

## ARTICLE 7

### Restricted Stock Units

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

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

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

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

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

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

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

## **ARTICLE 8**

### **Termination of Service**

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

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

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

## **ARTICLE 9**

### **Restrictions on Shares**

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

## **ARTICLE 10**

### **Performance Measures**

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

## **ARTICLE 11**

### **Beneficiary Designation**

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

## **ARTICLE 12**

### **Rights of Participants**

#### **12.1 Continued Service.** Nothing in the Plan shall:

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

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

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

## **ARTICLE 13**

### **Change in Control**

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

## **ARTICLE 14**

### **Amendment or Termination**

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

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

## **ARTICLE 15**

### **Withholding**

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

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

## **ARTICLE 16**

### **Indemnification**

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

## ARTICLE 17

### Successors

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

## ARTICLE 18

### Miscellaneous

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

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

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

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

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

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

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

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

For Unitil Energy Systems, Inc. (UES), the voting stock consists of common stock and 6% non-cumulative preferred stock. There are 131,746 shares of UES common stock outstanding, all of which are owned by Unitil Corporation. Further, no director or officer, or spouse or minor child owns or controls any of the 1,887 outstanding shares of 6% non-cumulative preferred stock individually, directly or indirectly.



Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Company	Total Expenditure	Total Items for Expenditure	Description
ADP	\$ 4,052,313	121	Payroll
ADP	\$ 450,503	120	FICA
ADP	\$ 1,351,228	242	FICA
AECOM TECH	\$ 304,669	9	Energy Efficiency
ARCA RECYCLING INC	\$ 124,620	24	Energy Efficiency
ASPLUNDH TREE PA	\$ 3,878,383	840	Tree Trimming
BELKNAP MERRIMACK CAP	\$ 146,554	45	Electricity Assistance Program
BLACKROCK	\$ 24,950,000	12	ISO Deposits
CITY OF CONCORD	\$ 1,804,967	4	Property Taxes
COMMUNITY ACTION PROGRAM	\$ 218,378	12	Electricity Assistance Program
EE INCENTIVES	\$ 1,563,311	185	Energy Efficiency
ENERGY FEDERATION	\$ 786,056	296	Rebates
ERMCO	\$ 1,097,536	127	Materials and Supplies
ESTEX MANUFACTURING CO. INC.	\$ 257,471	15	Materials and Supplies
G&W ELECTRIC	\$ 224,280	8	Materials and Supplies
GDS ASSOCIATES INC	\$ 162,552	58	Energy Efficiency
GRAYBAR ELECTRIC CO INC	\$ 1,324,423	3302	Materials and Supplies
HI VOLT LINE	\$ 1,511,015	688	Line Crews and Equipment
I C REED & SONS	\$ 3,103,328	869	Line Crews and Equipment
INCENTIVE UES	\$ 391,770	52	Energy Efficiency
LANDIS GYR	\$ 105,636	27	Materials and Supplies
LUCAS TREE	\$ 1,151,384	211	Tree Trimming
MERCHANTS AUTOMOTIVE	\$ 177,359	100	Equipment
NATIONAL RESOURCES	\$ 102,525	15	Energy Efficiency
NEW ENGLAND TRAFFIC CONTROL	\$ 345,442	1057	Traffic Detail
NEWELL & CRATHERN LLC	\$ 323,826	134	Energy Efficiency
NORTHERN TREE	\$ 731,662	28	Tree Trimming
ODONNELL	\$ 113,050	4	Line Crews and Equipment
PC CONNECTION	\$ 157,352	35	IT Equipment
POWER PARTNERS LLC	\$ 124,982	12	Materials and Supplies
PRISM CONSULTING	\$ 275,399	19	Energy Efficiency
PRO CON INC	\$ 12,172,689	30	Contractor (New Building)
QUALITY INSULATION	\$ 202,327	39	Energy Efficiency
RESILIENT BUILDINGS GROUP	\$ 426,387	24	Energy Efficiency
RISE ENGINEERING	\$ 198,981	13	Energy Efficiency
SIEMENS INDUSTRIES	\$ 142,879	32	Materials and Supplies
SOUTHERN NH SERVICES	\$ 254,293	30	Energy Efficiency
SPX TRANSFORMER SOLUTIONS	\$ 168,202	9	Materials and Supplies
STATE LIFE INSURANCE COMPANY	\$ 8,500,000	5	Sinking Fund Payments
STATE LIFE INSURANCE COMPANY	\$ 4,819,850	23	Interest on Funded Debt
STATE OF NEW HAMPSHIRE	\$ 1,495,354	4	Property Taxes
STATE OF NEW HAMPSHIRE	\$ 451,259	12	LI-EAP Overcollected Funds
STATE OF NEW HAMPSHIRE (PUC)	\$ 755,549	4	Regulatory Assessment
STELLA JONES	\$ 361,088	104	Materials and Supplies
STUART C IRBY	\$ 878,136	83	Materials and Supplies
SUBSTATION ENGINEERING & DESIGN	\$ 183,131	7	Materials and Supplies
TECHNIART INC	\$ 125,554	6	Energy Efficiency
TFMORAN	\$ 104,648	30	Professional Services
TOWN OF ATKINSON	\$ 104,012	2	Property Taxes
TOWN OF BOSCAWEN	\$ 245,062	2	Property Taxes
TOWN OF BOW	\$ 136,462	1	Property Taxes
TOWN OF CHICHESTER	\$ 122,830	2	Property Taxes
TOWN OF EAST KINGSTON	\$ 139,043	2	Property Taxes
TOWN OF EXETER	\$ 541,247	2	Property Taxes
TOWN OF HAMPTON	\$ 473,114	2	Property Taxes
TOWN OF KENSINGTON	\$ 183,222	3	Property Taxes
TOWN OF KINGSTON	\$ 369,094	2	Property Taxes
TOWN OF NEWTON	\$ 116,101	2	Property Taxes
TOWN OF PLAISTOW	\$ 303,838	2	Property Taxes
TOWN OF STRATHAM	\$ 167,105	2	Property Taxes
TOWN SEABROOK	\$ 167,180	4	Property Taxes
UNITIL CORPORATION	\$ 46,485	5	Taxes
UNITIL CORPORATION	\$ 6,587,300	4	Dividends
UNITIL SERVICE CORP.	\$ 24,887,226	24	Professional Services
US BANK	\$ 323,690	6	Interest on Funded Debt
UTILITY SERVICE & ASSISTANCE	\$ 781,546	115	Line Crews and Equipment
WESCO DISTRIBUTION	\$ 309,678	370	Materials and Supplies
WORKFLOW INTERIORS	\$ 421,280	8	Office Furniture (New Building)

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

There are no non-utility assets or related costs to report for Unitil Energy Systems, Inc.

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

	QTD March 2019	QTD June 2019	QTD September 2019	QTD December 2019	QTD March 2020	QTD June 2020	QTD September 2020	QTD December 2020
<b>OPERATING REVENUES</b>								
Electric Service Revenue:								
Residential (440)	\$25,684,362.83	\$19,502,368.61	\$21,619,638.67	\$18,747,755.17	\$24,601,584.01	\$20,834,035.61	\$24,611,766.18	\$19,614,933.35
General Service (442)	17,373,924.36	15,702,760.75	16,787,633.45	15,022,542.55	16,955,182.23	14,048,380.07	17,226,850.51	15,580,669.97
Public Street Light (444)	640,837.85	627,301.91	598,205.87	602,578.67	622,088.21	608,517.78	595,051.12	596,640.78
Sales to Public Auth (445)	611.86	2,684.10	3,865.94	2,331.18	1,281.07	1,618.49	2,443.20	2,202.07
Sales for Resale (447)	974,048.21	769,947.53	94,601.38	589,768.11	578,925.05	391,132.57	80,633.67	470,452.62
Other Sales (449)	(834,332.31)	(1,281,562.48)	1,833,806.37	4,339,481.38	(2,352,404.75)	(1,366,122.66)	(702,734.87)	3,823,453.96
Total Electric Service Revenue	<u>43,839,452.80</u>	<u>35,323,500.42</u>	<u>40,937,751.68</u>	<u>39,304,457.06</u>	<u>40,406,655.82</u>	<u>34,517,561.86</u>	<u>41,814,009.81</u>	<u>40,088,352.75</u>
Other Operating Revenues:								
Late Payment Charges (450)	55,867.35	94,400.51	70,878.38	54,391.16	94,676.12	(61.64)	(13.34)	(1.58)
Misc. Service Revenues (451)	35,926.13	86,559.37	88,532.86	69,959.26	41,079.10	51,705.00	52,463.00	49,748.68
Rent-elect. Property (454)	135,961.65	139,268.45	141,155.35	141,415.01	142,746.57	145,679.71	147,920.12	148,853.40
Other Electric Rev (456)	370,597.39	300,731.11	319,283.95	321,735.91	323,597.55	323,792.80	295,791.97	278,897.62
Total Other Operating Revenues	<u>598,352.52</u>	<u>620,959.44</u>	<u>619,850.54</u>	<u>587,501.34</u>	<u>602,099.34</u>	<u>521,115.87</u>	<u>496,161.75</u>	<u>477,498.12</u>
<b>TOTAL OPERATING REVENUES</b>	<u><b>44,437,805.32</b></u>	<u><b>35,944,459.86</b></u>	<u><b>41,557,602.22</b></u>	<u><b>39,891,958.40</b></u>	<u><b>41,008,755.16</b></u>	<u><b>35,038,677.73</b></u>	<u><b>42,310,171.56</b></u>	<u><b>40,565,850.87</b></u>
<b>OPERATING EXPENSES</b>								
Operation & Maint. Expenses:								
Purchased Power (555, 557)	21,696,716.81	13,220,814.62	14,239,863.44	16,213,488.97	18,371,287.42	10,131,948.79	11,774,850.22	12,727,434.31
Transmission (556, 560-579)	6,940,152.06	6,285,437.72	8,596,982.10	6,500,632.57	6,877,209.25	8,445,398.51	12,117,919.61	8,043,206.80
Distribution (580-599)	2,391,769.06	2,181,255.47	2,312,140.20	2,310,718.34	2,260,485.76	2,345,727.35	2,392,619.70	2,477,366.66
Cust. Accounting (901-905)	1,299,461.31	900,307.43	1,223,511.66	1,231,886.15	1,249,840.52	858,159.09	994,395.13	1,184,520.81
Cust. Service (907-910)	656,376.24	855,514.04	1,340,936.49	2,597,543.87	997,940.02	936,840.56	1,498,521.29	3,893,652.88
Admin. & General (920-935)	2,978,170.50	2,437,658.85	2,902,941.10	2,548,465.43	2,778,064.31	2,068,676.73	2,249,622.47	2,654,466.70
Total O & M Expenses	<u>35,962,645.98</u>	<u>25,880,988.13</u>	<u>30,616,374.99</u>	<u>31,402,735.33</u>	<u>32,534,827.28</u>	<u>24,786,751.03</u>	<u>31,027,928.42</u>	<u>30,980,648.16</u>
Other Operating Expenses:								
Deprtn. & Amort. (403-407)	4,072,684.01	3,630,873.81	3,779,353.17	3,801,050.85	3,936,111.67	3,938,010.76	4,022,361.86	4,046,734.95
Taxes-Other Than Inc. (408)	1,882,714.42	1,418,660.05	1,590,778.95	1,542,976.97	1,758,615.83	1,767,584.92	1,739,420.54	1,901,056.57
Federal Income Taxes (409)	737,588.22	(880,395.95)	3,748,272.33	1,066,646.33	1,084,668.72	(1,527,774.63)	268,463.57	(114,230.87)
State Income Tax (409)	101,619.47	(559,260.27)	1,556,240.01	608,749.60	338,510.47	301,598.01	49,938.25	(1,417,024.72)
Def. Income Taxes (410, 411)	(585,538.38)	2,365,708.53	(4,224,194.46)	(1,248,644.09)	(1,073,368.86)	2,075,490.50	833,164.73	2,107,002.27
Total Other Operating Expenses	<u>6,209,067.74</u>	<u>5,975,586.17</u>	<u>6,450,450.00</u>	<u>5,770,779.66</u>	<u>6,044,537.83</u>	<u>6,554,909.56</u>	<u>6,913,348.95</u>	<u>6,523,538.20</u>
<b>TOTAL OPERATING EXPENSES</b>	<u><b>42,171,713.72</b></u>	<u><b>31,856,574.30</b></u>	<u><b>37,066,824.99</b></u>	<u><b>37,173,514.99</b></u>	<u><b>38,579,365.11</b></u>	<u><b>31,341,660.59</b></u>	<u><b>37,941,277.37</b></u>	<u><b>37,504,186.36</b></u>
<b>NET UTILITY OPERATING INCOME</b>	<u><b>2,266,091.60</b></u>	<u><b>4,087,885.56</b></u>	<u><b>4,490,777.23</b></u>	<u><b>2,718,443.41</b></u>	<u><b>2,429,390.05</b></u>	<u><b>3,697,017.14</b></u>	<u><b>4,368,894.19</b></u>	<u><b>3,061,664.51</b></u>
<b>OTHER INCOME &amp; DEDUCTIONS</b>								
Other Income:								
Other (419, 421)	107,983.60	93,391.32	108,854.88	94,677.33	103,691.74	93,883.13	90,589.48	82,476.87
Other Income Deduc. (425, 426)	59,306.00	65,146.11	40,743.41	60,790.53	70,000.24	110,592.88	38,231.25	53,749.58
Taxes Other than Income Taxes								
Income Tax, Other Inc & Ded (409)	13,260.26	7,694.28	18,554.25	8,948.40	9,124.67	(4,525.51)	14,180.19	7,780.21
Net Other Income & Deductions	<u>35,417.34</u>	<u>20,550.93</u>	<u>49,557.22</u>	<u>24,938.40</u>	<u>24,566.83</u>	<u>(12,184.24)</u>	<u>38,178.04</u>	<u>20,947.08</u>
<b>GROSS INCOME</b>	<u><b>2,301,508.94</b></u>	<u><b>4,108,436.49</b></u>	<u><b>4,540,334.45</b></u>	<u><b>2,743,381.81</b></u>	<u><b>2,453,956.88</b></u>	<u><b>3,684,832.90</b></u>	<u><b>4,407,072.23</b></u>	<u><b>3,082,611.59</b></u>
Interest Charges (427-432)	1,520,601.11	1,545,102.81	1,550,576.82	1,467,584.38	1,449,636.09	1,368,403.63	1,219,904.21	1,457,147.89
<b>NET INCOME</b>	<u><b>780,907.83</b></u>	<u><b>2,563,333.68</b></u>	<u><b>2,989,757.63</b></u>	<u><b>1,275,797.43</b></u>	<u><b>1,004,320.79</b></u>	<u><b>2,316,429.27</b></u>	<u><b>3,187,168.02</b></u>	<u><b>1,625,463.70</b></u>

Unitil Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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

Unitil Energy Systems, Inc.

## MEGAWATT HOURS SOLD

Line No.	Title of Account (a)	Q4 2020 (b)	Q3 2020 (c)	Q2 2020 (d)	Q1 2020 (e)
1	Sales of Electricity				
2	(440) Residential Sales	111,950	156,067	114,839	133,113
3	(442) Commercial and Industrial Sales				
4	Small (or Commercial)	71,670	89,882	67,642	87,838
5	Large (or Industrial)	74,892	89,046	73,931	81,898
6	(444) Public Street and Highway Lighting	1,813	1,925	1,932	1,956
7	(445) Other Sales to Public Authorities	8	3	10	4
8	(446) Sales to Railroads and Railways	0	0	0	0
9	(448) Interdepartmental Sales	0	0	0	0
10	TOTAL Sales to Ultimate Consumers	260,333	336,923	258,354	304,809
11	(447) Sales for Resale	10,125	1,207	12,125	18,900
12	TOTAL Sales of Electricity	270,458	338,130	270,479	323,709
13	Sales of Electricity				

## MEGAWATT HOURS SOLD

Line No.	Title of Account (a)	Q4 2019 (b)	Q3 2019 (c)	Q2 2019 (d)	Q1 2019 (e)
1	Sales of Electricity				
2	(440) Residential Sales	109,614	136,805	101,418	134,381
3	(442) Commercial and Industrial Sales				
4	Small (or Commercial)	77,711	94,960	79,906	88,134
5	Large (or Industrial)	78,829	89,974	78,663	79,367
6	(444) Public Street and Highway Lighting	1,969	1,974	1,991	1,994
7	(445) Other Sales to Public Authorities	13	5	8	1
8	(446) Sales to Railroads and Railways	0	0	0	0
9	(448) Interdepartmental Sales	0	0	0	0
10	TOTAL Sales to Ultimate Consumers	268,136	323,718	261,986	303,877
11	(447) Sales for Resale	12,459	1,071	21,173	18,560
12	TOTAL Sales of Electricity	280,595	324,789	283,159	322,437
13	Sales of Electricity				

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



Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

Unitil Energy Systems, Inc. ("UES") regularly reviews and analyzes its financing requirements. Over the next two years, UES does not have definitive permanent financing plans. UES will continue to monitor its need to raise long-term capital and request approval from the Commission if necessary.

For short-term debt financing, UES participates in Unitil Corporation's Cash Pool to fund any cash shortfalls between long-term financings. The short-term borrowing limit is authorized by the Commission and is subject to annual adjustment.

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

Please refer to the testimony of Mr. Kevin Sprague for the Company's capital budget and PUC 1604.01(a) 23 – Attachment 1 for the projected sources and uses of funds for calendar years 2021 and 2022.

**Unitil Energy Systems, Inc.**  
**Sources and Uses of Funds for Years 2021 and 2022**  
**Including the Projected Construction Budgets**  
**(\$000's)**

	<b>2021</b>	<b>2022</b>
	<b>Forecast</b>	<b>Forecast</b>
<b><u>Sources:</u></b>		
NI	\$ 7,919	\$ 9,445
D&A	16,096	16,378
Change in DIT	1,023	1,459
Net Borrowings and Other	12,043	17,557
Total Uses	<u>\$ 37,081</u>	<u>\$ 44,839</u>
 <b><u>Uses:</u></b>		
Capex	\$ 27,906	\$ 34,058
Dividends	5,675	5,781
Debt Retirements	3,500	5,000
Total Uses	<u>\$ 37,081</u>	<u>\$ 44,839</u>

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

Please refer to PUC 1604.01(a) - 24 Attachment 1 for the month-end and average daily balance of short-term debt outstanding on a monthly basis during the test year.

**Unitil Energy Systems, Inc.**  
**Short-Term Debt Outstanding**  
**12 Months Ended December 31, 2020**

Line No.	Month	Month-End Amount Outstanding	Average Daily Borrowings
1	January 2020	\$ 15,981,465	\$ 13,423,371
2	February 2020	18,329,433	15,403,679
3	March 2020	25,006,584	22,479,815
4	April 2020	26,439,328	24,786,356
5	May 2020	26,575,577	25,292,157
6	June 2020	23,423,291	23,096,051
7	July 2020	26,686,489	25,491,071
8	August 2020	29,757,846	29,264,455
9	September 2020	4,767,278	17,205,102
10	October 2020	8,896,119	7,217,071
11	November 2020	6,996,466	6,214,346
12	December 2020	8,176,368	6,924,815

Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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



**Unitil Energy Systems, Inc.**

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

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

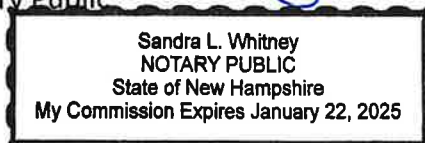
Daniel J. Hurstak  
Controller  
Unitil Energy Systems, Inc.

State of New Hampshire  
County of Rockingham, ss.

Signed and sworn this

3rd day of March, 2021

Notary Public



Unitil Energy Systems, Inc.  
DE 21-030

Supplementary Filing Requirements  
Pursuant to Puc 1604.01(a)

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

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

**Response:**

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