

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Total</u>	
Power Supply Charge								
Residential Class								
1	Reconciliation	(\$61,983)	(\$70,489)	(\$85,309)	(\$74,990)	(\$54,561)	(\$58,500)	(\$405,832)
2	Total Costs	<u>\$2,121,275</u>	<u>\$3,144,895</u>	<u>\$2,577,883</u>	<u>\$1,591,244</u>	<u>\$2,090,157</u>	<u>\$2,702,014</u>	<u>\$14,227,468</u>
3	Reconciliation plus Total Costs (L.1 + L.2)	\$2,059,293	\$3,074,406	\$2,492,574	\$1,516,254	\$2,035,596	\$2,643,514	\$13,821,636
4	kWh Purchases	<u>35,472,149</u>	<u>40,340,064</u>	<u>48,821,671</u>	<u>42,916,322</u>	<u>31,224,716</u>	<u>33,479,006</u>	<u>232,253,928</u>
5	Total, Before Losses (L.3 / L.4)	\$0.05805	\$0.07621	\$0.05105	\$0.03533	\$0.06519	\$0.07896	\$0.05951
6	Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7	Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06177	\$0.08109	\$0.05432	\$0.03759	\$0.06936	\$0.08401	
8	Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06332
G2 and OL Class								
9	Reconciliation	(\$26,817)	(\$28,220)	(\$31,884)	(\$30,081)	(\$24,393)	(\$24,446)	(\$165,843)
10	Total Costs	<u>\$723,474</u>	<u>\$988,640</u>	<u>\$895,023</u>	<u>\$614,918</u>	<u>\$693,911</u>	<u>\$916,263</u>	<u>\$4,832,229</u>
11	Reconciliation plus Total Costs (L.9 + L.10)	\$696,656	\$960,420	\$863,139	\$584,837	\$669,518	\$891,816	\$4,666,386
12	kWh Purchases	<u>15,343,711</u>	<u>16,146,441</u>	<u>18,242,695</u>	<u>17,211,180</u>	<u>13,956,596</u>	<u>13,987,101</u>	<u>94,887,723</u>
13	Total, Before Losses (L.11 / L.12)	\$0.04540	\$0.05948	\$0.04731	\$0.03398	\$0.04797	\$0.06376	\$0.04918
14	Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15	Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.04831	\$0.06329	\$0.05034	\$0.03615	\$0.05104	\$0.06784	
16	Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.05233

Renewable Portfolio Standard (RPS) Charge								
17	Reconciliation	(\$15,814)	(\$17,579)	(\$20,871)	(\$18,712)	(\$14,061)	(\$14,772)	(\$101,810)
18	Total Costs	<u>\$378,309</u>	<u>\$420,521</u>	<u>\$499,264</u>	<u>\$447,627</u>	<u>\$336,363</u>	<u>\$353,369</u>	<u>\$2,435,452</u>
19	Reconciliation plus Total Costs (L.17 + L.18)	\$362,494	\$402,941	\$478,393	\$428,914	\$322,302	\$338,597	\$2,333,642
20	kWh Purchases	<u>50,815,860</u>	<u>56,486,505</u>	<u>67,064,366</u>	<u>60,127,502</u>	<u>45,181,311</u>	<u>47,466,107</u>	<u>327,141,651</u>
21	Total, Before Losses (L.19 / L.20)	\$0.00713	\$0.00713	\$0.00713	\$0.00713	\$0.00713	\$0.00713	\$0.00713
22	Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
23	Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00759	\$0.00759	\$0.00759	\$0.00759	\$0.00759	\$0.00759	
24	Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00759

TOTAL DEFAULT SERVICE CHARGE								
25	Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.06936	\$0.08868	\$0.06191	\$0.04518	\$0.07695	\$0.09160	
26	Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.07091
27	Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.05590	\$0.07088	\$0.05793	\$0.04374	\$0.05863	\$0.07543	
28	Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.05992

Authorized by NHPUC Order No. 26,414 in Case No. DE 21-041 20-039, dated October 6, 2020

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
Power Supply Charge							
Residential Class							
1 Reconciliation	(\$12,769)	(\$13,334)	(\$12,978)	(\$11,022)	(\$10,276)	(\$9,224)	(\$69,603)
2 Total Costs	\$3,299,176	\$4,160,801	\$4,119,482	\$2,777,440	\$2,331,020	\$1,921,616	\$18,609,535
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,286,407	\$4,147,467	\$4,106,505	\$2,766,418	\$2,320,743	\$1,912,393	\$18,539,932
4 kWh Purchases	43,671,716	45,602,551	44,384,498	37,697,479	35,146,323	31,546,281	238,048,847
5 Total, Before Losses (L.3 / L.4)	\$0.07525	\$0.09095	\$0.09252	\$0.07338	\$0.06603	\$0.06062	\$0.07788
6 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
Total Retail Rate – Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08007	\$0.09677	\$0.09844	\$0.07808	\$0.07026	\$0.06450	
8 Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08287
G2 and OL Class							
9 Reconciliation	(\$5,442)	(\$5,041)	(\$5,223)	(\$4,921)	(\$4,770)	(\$4,633)	(\$30,029)
10 Total Costs	\$1,393,921	\$1,515,261	\$1,557,580	\$1,155,251	\$960,188	\$853,974	\$7,436,175
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,388,479	\$1,510,221	\$1,552,357	\$1,150,331	\$955,418	\$849,341	\$7,406,146
12 kWh Purchases	18,609,202	17,236,402	17,859,385	16,826,397	16,312,166	15,842,438	102,685,991
13 Total, Before Losses (L.11 / L.12)	\$0.07461	\$0.08762	\$0.08692	\$0.06836	\$0.05857	\$0.05361	\$0.07212
14 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
Total Retail Rate – G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.07939	\$0.09323	\$0.09248	\$0.07274	\$0.06232	\$0.05704	
16 Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.07674

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	\$144,698	\$145,994	\$144,612	\$126,676	\$119,554	\$110,099	\$791,632
18 Total Costs	\$440,506	\$464,610	\$460,214	\$403,141	\$380,478	\$350,391	\$2,499,340
19 Reconciliation plus Total Costs (L.17 + L.18)	\$585,204	\$610,604	\$604,826	\$529,817	\$500,032	\$460,489	\$3,290,972
20 kWh Purchases	62,280,917	62,838,953	62,243,883	54,523,876	51,458,489	47,388,719	340,734,838
21 Total, Before Losses (L.19 / L.20)	\$0.00940	\$0.00972	\$0.00972	\$0.00972	\$0.00972	\$0.00972	\$0.00966
22 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
23 Total Retail Rate – Variable RPS Charge (L.21 * (1+L.22))	\$0.01000	\$0.01034	\$0.01034	\$0.01034	\$0.01034	\$0.01034	
24 Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))							\$0.01028

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)	\$0.09007	\$0.10711	\$0.10878	\$0.08842	\$0.08060	\$0.07484	
26 Total Retail Rate – Residential Fixed Default Service Charge (L.8 + L.24)							\$0.09315
27 Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.08939	\$0.10357	\$0.10282	\$0.08308	\$0.07266	\$0.06738	
28 Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16 + L.24)							\$0.08702

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							\$50,380
2 Total Costs excl. wholesale supplier charge							<u>\$30,135</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$80,516
4 kWh Purchases							<u>25,037,023</u>
5 Total, Before Losses (L.3 / L.4)							\$0.00322
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00336	\$0.00336	\$0.00336	\$0.00336	\$0.00336	\$0.00336	\$0.00336
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate - Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	(\$2,228)	(\$2,480)	(\$2,576)	(\$2,395)	(\$2,149)	(\$2,126)	(\$13,954)
11 Total Costs	<u>\$30,279</u>	<u>\$33,702</u>	<u>\$35,008</u>	<u>\$32,552</u>	<u>\$29,208</u>	<u>\$28,898</u>	<u>\$189,647</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$28,051	\$31,222	\$32,432	\$30,157	\$27,059	\$26,772	\$175,693
13 kWh Purchases	<u>3,997,435</u>	<u>4,449,271</u>	<u>4,621,728</u>	<u>4,297,467</u>	<u>3,856,019</u>	<u>3,815,103</u>	25,037,023
14 Total, Before Losses (L.12 / L.13)	\$0.00702	\$0.00702	\$0.00702	\$0.00702	\$0.00702	\$0.00702	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00734	\$0.00734	\$0.00734	\$0.00734	\$0.00734	\$0.00734	
<i>TOTAL DEFAULT SERVICE CHARGE</i>							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. ~~26,414~~ in Case No. DE 21-041 ~~20-039~~, dated ~~October 6, 2020~~

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:							
	<u>Dec 20</u>	<u>Jan 21</u>	<u>Feb 21</u>	<u>Mar 21</u>	<u>Apr 21</u>	<u>May 21</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							(\$89,141)
2 Total Costs excl. wholesale supplier charge							<u>\$29,101</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							(\$60,040)
4 kWh Purchases							<u>26,552,825</u>
5 Total, Before Losses (L.3 / L.4)							(\$0.00226)
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	(\$0.00236)	(\$0.00236)	(\$0.00236)	(\$0.00236)	(\$0.00236)	(\$0.00236)	(\$0.00236)
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	\$5,950	\$5,487	\$5,615	\$5,433	\$5,474	\$5,893	\$33,852
11 Total Costs	<u>\$33,578</u>	<u>\$32,365</u>	<u>\$33,125</u>	<u>\$32,049</u>	<u>\$32,290</u>	<u>\$34,763</u>	<u>\$198,170</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$39,528	\$37,852	\$38,740	\$37,482	\$37,764	\$40,656	\$232,022
13 kWh Purchases	<u>4,667,298</u>	<u>4,303,549</u>	<u>4,404,570</u>	<u>4,261,443</u>	<u>4,293,552</u>	<u>4,622,413</u>	<u>26,552,825</u>
14 Total, Before Losses (L.12 / L.13)	\$0.00847	\$0.00880	\$0.00880	\$0.00880	\$0.00880	\$0.00880	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate RPS Charge (L.14 * (1+L.15))	\$0.00886	\$0.00920	\$0.00920	\$0.00920	\$0.00920	\$0.00920	
<i>TOTAL DEFAULT SERVICE CHARGE</i>							
17 Total Retail Rate Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

	<u>Jun-21 Estimated</u>	<u>Jul-21 Estimated</u>	<u>Aug-21 Estimated</u>	<u>Sep-21 Estimated</u>	<u>Oct-21 Estimated</u>	<u>Nov-21 Estimated</u>	<u>Total</u>
Residential Class							
1 Reconciliation (1)	(\$61,983)	(\$70,489)	(\$85,309)	(\$74,990)	(\$54,561)	(\$58,500)	(\$405,832)
2 Total Costs (Page 5)	<u>\$2,121,275</u>	<u>\$3,144,895</u>	<u>\$2,577,883</u>	<u>\$1,591,244</u>	<u>\$2,090,157</u>	<u>\$2,702,014</u>	<u>\$14,227,468</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$2,059,293	\$3,074,406	\$2,492,574	\$1,516,254	\$2,035,596	\$2,643,514	\$13,821,636
4 kWh Purchases	<u>35,472,149</u>	<u>40,340,064</u>	<u>48,821,671</u>	<u>42,916,322</u>	<u>31,224,716</u>	<u>33,479,006</u>	<u>232,253,928</u>
5 Total, Before Losses (L.3 / L.4)	\$0.05805	\$0.07621	\$0.05105	\$0.03533	\$0.06519	\$0.07896	\$0.05951
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06177	\$0.08109	\$0.05432	\$0.03759	\$0.06936	\$0.08401	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06332
G2 and OL Class							
9 Reconciliation (1)	(\$26,817)	(\$28,220)	(\$31,884)	(\$30,081)	(\$24,393)	(\$24,446)	(\$165,843)
10 Total Costs (Page 5)	<u>\$723,474</u>	<u>\$988,640</u>	<u>\$895,023</u>	<u>\$614,918</u>	<u>\$693,911</u>	<u>\$916,263</u>	<u>\$4,832,229</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$696,656	\$960,420	\$863,139	\$584,837	\$669,518	\$891,816	\$4,666,386
12 kWh Purchases	<u>15,343,711</u>	<u>16,146,441</u>	<u>18,242,695</u>	<u>17,211,180</u>	<u>13,956,596</u>	<u>13,987,101</u>	<u>94,887,723</u>
13 Total, Before Losses (L.11 / L.12)	\$0.04540	\$0.05948	\$0.04731	\$0.03398	\$0.04797	\$0.06376	\$0.04918
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.04831	\$0.06329	\$0.05034	\$0.03615	\$0.05104	\$0.06784	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.05233

(1) Balance as of February 28, 2021 modified, as detailed below, to include the reconciliation of estimated costs and revenues for March, April and May 2021. Figure is then allocated between rate periods (June-November 2021 and December 2021-May 2022) and rate classes (Residential and G2/OL), and then to each month, June through November 2021, on equal per kWh basis.

a February 28, 2021 balance - Schedule LSM-2, Page 2	\$454,159
b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2021:	
c Estimated costs - Mar, Apr, May 2021	\$9,682,315
d Estimated revenue-Mar, Apr, May 2021	<u>\$11,290,208</u>
e line c - line d	(\$1,607,893)
f Reconciliation for June 1, 2021-May 31, 2022 (line a + line e)	(\$1,153,734)

	Non-G1 total <u>kWh purchases</u>	<u>% per period</u>	Reconciliation <u>per period</u>
g Rate period: June-November 2021	327,141,651	49.55%	(\$571,675)
h Rate period: December 2021-May 2022	<u>333,083,695</u>	50.45%	<u>(\$582,059)</u>
i Total	660,225,345		(\$1,153,734)

	Jun-Nov 2021 <u>kWh purchases</u>	<u>% by class</u>	Jun-Nov 2021 Reconciliation <u>by class</u>
j Residential class	232,253,928	70.99%	(\$405,832)
k G2 and OL class	<u>94,887,723</u>	29.01%	<u>(\$165,843)</u>
l Total	327,141,651		(\$571,675)

Unitil Energy Systems, Inc.
 Reconciliation of Non-G1 Class Power Supply Charge Costs and Revenues

Schedule LSM-2
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-20	\$2,010,459	\$4,306,081	\$4,777,907	\$1,538,633	\$1,774,546	4.75%	31	\$7,139	\$1,545,772
Apr-20	\$1,545,772	\$2,492,390	\$4,209,525	(\$171,363)	\$687,205	4.75%	30	\$2,676	(\$168,687)
May-20	(\$168,687)	\$3,322,547	\$4,053,981	(\$900,121)	(\$534,404)	4.75%	31	(\$2,150)	(\$902,271)
Jun-20	(\$902,271)	\$3,030,551	\$3,381,756	(\$1,253,476)	(\$1,077,873)	4.75%	30	(\$4,197)	(\$1,257,673)
Jul-20	(\$1,257,673)	\$3,847,415	\$3,952,378	(\$1,362,635)	(\$1,310,154)	3.25%	31	(\$3,607)	(\$1,366,242)
Aug-20	(\$1,366,242)	\$3,526,985	\$3,479,079	(\$1,318,336)	(\$1,342,289)	3.25%	31	(\$3,695)	(\$1,322,031)
Sep-20	(\$1,322,031)	\$2,826,851	\$2,959,460	(\$1,454,639)	(\$1,388,335)	3.25%	30	(\$3,698)	(\$1,458,338)
Oct-20	(\$1,458,338)	\$2,730,415	\$2,516,348	(\$1,244,270)	(\$1,351,304)	3.25%	31	(\$3,720)	(\$1,247,990)
Nov-20	(\$1,247,990)	\$3,147,107	\$2,804,866	(\$905,749)	(\$1,076,870)	3.25%	30	(\$2,869)	(\$908,618)
Dec-20	(\$908,618)	\$4,573,730	\$4,652,789	(\$987,677)	(\$948,148)	3.25%	31	(\$2,610)	(\$990,287)
Jan-21	(\$990,287)	\$5,761,935	\$4,924,385	(\$152,738)	(\$571,513)	3.25%	31	(\$1,578)	(\$154,316)
Feb-21	(\$154,316)	<u>\$4,980,936</u>	<u>\$4,372,835</u>	\$453,786	\$149,735	3.25%	28	<u>\$373</u>	\$454,159
Total		\$44,546,943	\$46,085,308					(\$17,934)	

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>												
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Total Non-G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)	
Mar-20	\$4,261,652	\$367	7.49%	\$319,360	3.78%	\$12,072	\$28,308	\$2,911	\$0	\$0	\$771	\$4,306,081
Apr-20	\$2,464,315	\$332	7.49%	\$184,680	3.25%	\$6,002	\$18,061	\$2,911	\$0	\$0	\$768	\$2,492,390
May-20	\$3,302,857	\$408	7.49%	\$247,519	3.25%	\$8,044	\$7,102	\$2,911	\$463	\$0	\$762	\$3,322,547
Jun-20	\$3,007,761	\$277	5.98%	\$179,905	3.25%	\$5,847	\$12,989	\$2,911	\$0	\$0	\$765	\$3,030,551
Jul-20	\$3,816,604	\$296	5.98%	\$228,282	3.25%	\$7,419	\$19,415	\$2,911	\$0	\$0	\$770	\$3,847,415
Aug-20	\$3,485,126	\$1,066	5.98%	\$208,503	3.25%	\$6,776	\$30,329	\$2,911	\$0	\$0	\$776	\$3,526,985
Sep-20	\$2,789,949	\$462	5.98%	\$166,890	3.25%	\$5,424	\$27,339	\$2,911	\$0	\$0	\$766	\$2,826,851
Oct-20	\$2,696,217	\$407	5.98%	\$161,280	3.25%	\$5,242	\$24,879	\$2,911	\$0	\$0	\$760	\$2,730,415
Nov-20	\$3,116,761	\$415	5.98%	\$186,433	3.25%	\$6,059	\$20,197	\$2,911	\$0	\$0	\$765	\$3,147,107
Dec-20	\$4,540,156	\$309	5.98%	\$271,557	3.25%	\$8,826	\$20,489	\$3,176	\$0	\$0	\$774	\$4,573,730
Jan-21	\$5,700,623	\$835	5.98%	\$340,994	3.25%	\$11,082	\$45,437	\$3,176	\$0	\$0	\$781	\$5,761,935
Feb-21	<u>\$4,946,735</u>	<u>\$989</u>	5.98%	\$295,915	3.25%	<u>\$9,617</u>	<u>\$19,642</u>	<u>\$3,176</u>	<u>\$0</u>	<u>\$0</u>	<u>\$776</u>	<u>\$4,980,936</u>
Total	\$44,128,756	\$6,164				\$92,410	\$274,186	\$35,730	\$463	\$0	\$9,233	\$44,546,943

(1) For the months Mar-May 2020, number of days lag equals 27.35. Calculated using revenue lag of 63.94 days less cost lead of 36.59 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 19-049 filed April 5, 2019.

For the months June 2020-February 2020, number of days lag equals 21.83. Calculated using revenue lag of 58.69 days less cost lead of 36.86 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 20-039 filed April 3, 2020.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Total Residential Class Billed Default Service kWh (1)	Unbilled Factor (2)	Residential Class Unbilled kWh (a * b)	Effective Fixed Power Supply Charge	Residential Class Unbilled Power Supply Charge Revenue (c * d)	Total G2/OL Class Billed Default Service kWh (1)	Unbilled Factor (2)	G2/OL Class Unbilled kWh (f * g)	Effective Fixed Power Supply Charge	G2/OL Class Unbilled Power Supply Charge Revenue (h * i)	Reversal of prior month unbilled	Total Billed Non-G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + j + k + l)
Mar-20	37,752,148	40.3%	15,210,639	\$0.09989	\$1,519,391	15,456,489	40.3%	6,227,542	\$0.08646	\$538,433	(\$2,405,350)	\$5,125,433	\$4,777,907
Apr-20	33,380,540	47.0%	15,693,034	\$0.09989	\$1,567,577	11,485,744	47.0%	5,399,738	\$0.08646	\$466,861	(\$2,057,824)	\$4,232,910	\$4,209,525
May-20	31,536,882	51.8%	16,333,886	\$0.09989	\$1,631,592	10,801,788	51.8%	5,594,566	\$0.08646	\$483,706	(\$2,034,439)	\$3,973,121	\$4,053,981
Jun-20	39,195,982	53.8%	21,101,529	\$0.06006	\$1,267,358	13,377,855	53.8%	7,202,095	\$0.04893	\$352,399	(\$2,115,298)	\$3,877,297	\$3,381,756
Jul-20	48,667,970	51.1%	24,861,110	\$0.06006	\$1,493,158	15,834,973	51.1%	8,088,996	\$0.04893	\$395,795	(\$1,619,756)	\$3,683,181	\$3,952,378
Aug-20	52,690,677	35.0%	18,461,998	\$0.06006	\$1,108,828	16,811,389	35.0%	5,890,450	\$0.04893	\$288,220	(\$1,888,953)	\$3,970,985	\$3,479,079
Sep-20	41,149,155	35.3%	14,528,836	\$0.06006	\$872,602	15,399,386	35.3%	5,437,175	\$0.04893	\$266,041	(\$1,397,047)	\$3,217,864	\$2,959,460
Oct-20	29,204,402	56.7%	16,563,068	\$0.06006	\$994,778	11,788,910	56.7%	6,685,996	\$0.04893	\$327,146	(\$1,138,643)	\$2,333,067	\$2,516,348
Nov-20	31,776,697	64.4%	20,468,239	\$0.06006	\$1,229,322	12,037,235	64.4%	7,753,512	\$0.04893	\$379,379	(\$1,321,924)	\$2,518,088	\$2,804,866
Dec-20	40,980,473	55.1%	22,568,008	\$0.08287	\$1,870,211	13,811,341	55.1%	7,605,926	\$0.07674	\$583,679	(\$1,608,702)	\$3,807,602	\$4,652,789
Jan-21	44,048,231	55.3%	24,369,660	\$0.08287	\$2,019,514	14,025,454	55.3%	7,759,575	\$0.07674	\$595,470	(\$2,453,890)	\$4,763,292	\$4,924,385
Feb-21	<u>42,858,386</u>	48.4%	20,757,290	\$0.08287	<u>\$1,720,157</u>	<u>14,394,378</u>	48.4%	6,971,524	\$0.07674	<u>\$534,995</u>	<u>(\$2,614,983)</u>	<u>\$4,732,667</u>	<u>\$4,372,835</u>
Total	473,241,543				\$17,294,487	165,224,942				\$5,212,123	(\$22,656,808)	\$46,235,507	\$46,085,308

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

	Non-G1 Class Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-20	71,098,945	28,646,328	40.3%
Apr-20	58,985,799	27,730,712	47.0%
May-20	55,974,489	28,990,847	51.8%
Jun-20	69,462,218	37,395,645	53.8%
Jul-20	83,956,804	42,887,742	51.1%
Aug-20	89,400,114	31,324,416	35.0%
Sep-20	74,520,769	26,311,599	35.3%
Oct-20	55,142,312	31,273,568	56.7%
Nov-20	58,456,746	37,653,588	64.4%
Dec-20	71,840,899	39,562,891	55.1%
Jan-21	75,427,727	41,730,349	55.3%
Feb-21	74,913,490	36,282,306	48.4%

Redacted

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

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Non-G1 Class (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement ((a+b+c)*d)	Prime Rate	Supply Related Working Capital (e * f)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Jun-21		\$352	6.25%		3.25%			\$3,176	\$0	\$0	\$773				\$2,844,749
Jul-21		\$390	6.25%		3.25%			\$3,176	\$0	\$0	\$773				\$4,133,535
Aug-21		\$434	6.25%		3.25%			\$3,176	\$0	\$0	\$773				\$3,472,906
Sep-21		\$515	6.25%		3.25%			\$3,176	\$0	\$0	\$773				\$2,206,162
Oct-21		\$462	6.25%		3.25%			\$3,176	\$0	\$0	\$773				\$2,784,068
Nov-21		\$347	6.25%		3.25%			\$3,176	\$0	\$0	\$773				\$3,618,277
Total		\$2,500						\$19,056	\$0	\$0	\$4,640				\$19,059,697

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

Non-G1 Class (Residential) DS Supplier Charges (col. a)	Allocation of Remaining Costs (col. o) to Residential Class (3)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (3)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Jun-21		\$2,121,275			\$723,474
Jul-21		\$3,144,895			\$988,640
Aug-21		\$2,577,883			\$895,023
Sep-21		\$1,591,244			\$614,918
Oct-21		\$2,090,157			\$693,911
Nov-21		\$2,702,014			\$916,263
Total		\$14,227,468			\$4,832,229

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
- (2) Number of days lag equals 22.80. Calculated using revenue lag of 59.97 days less cost lead of 37.17 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 21-041 filed April 2, 2021.
- (3) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

	Estimated kWh Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases
Jun-21	35,472,149	15,343,711	50,815,860	69.8%	30.2%
Jul-21	40,340,064	16,146,441	56,486,505	71.4%	28.6%
Aug-21	48,821,671	18,242,695	67,064,366	72.8%	27.2%
Sep-21	42,916,322	17,211,180	60,127,502	71.4%	28.6%
Oct-21	31,224,716	13,956,596	45,181,311	69.1%	30.9%
Nov-21	33,479,006	13,987,101	47,466,107	70.5%	29.5%
Total	232,253,928	94,887,723	327,141,651		

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

Schedule LSM-3
 Page 1 of 5

	<u>Jun-21</u> <u>Estimated</u>	<u>Jul-21</u> <u>Estimated</u>	<u>Aug-21</u> <u>Estimated</u>	<u>Sep-21</u> <u>Estimated</u>	<u>Oct-21</u> <u>Estimated</u>	<u>Nov-21</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$15,814)	(\$17,579)	(\$20,871)	(\$18,712)	(\$14,061)	(\$14,772)	(\$101,810)
2 Total Costs (Page 5)	<u>\$378,309</u>	<u>\$420,521</u>	<u>\$499,264</u>	<u>\$447,627</u>	<u>\$336,363</u>	<u>\$353,369</u>	<u>\$2,435,452</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$362,494	\$402,941	\$478,393	\$428,914	\$322,302	\$338,597	\$2,333,642
4 kWh Purchases	<u>50,815,860</u>	<u>56,486,505</u>	<u>67,064,366</u>	<u>60,127,502</u>	<u>45,181,311</u>	<u>47,466,107</u>	<u>327,141,651</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00713	\$0.00713	\$0.00713	\$0.00713	\$0.00713	\$0.00713	\$0.00713
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00759	\$0.00759	\$0.00759	\$0.00759	\$0.00759	\$0.00759	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00759

(1) Balance as of February 28, 2021 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2021. Figure is then allocated between rate periods (June-November 2021 and December 2021-May 2022) and then to each month, June through November 2021, on equal per kWh basis.

a	February 28, 2021 actual balance - Schedule LSM-3, Page 2	\$150,570
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2021:	
c	Estimated kWh Sales Mar-May 2021	144,145,756
d	Amount of reconciliation in current RPS Charge	<u>\$0.00247</u>
e	Estimated amount of reconciliation - Mar-May 2021	\$356,040
f	Total reconciliation for June 1, 2021-May 31, 2022 (line a - line e)	(\$205,470)

	Non-G1 total kWh purchases	% per period	Reconciliation per period
g	Rate period: June-November 2021	49.55%	(\$101,810)
h	Rate period: December 2021-May 2022	50.45%	<u>(\$103,660)</u>
i	Total		(\$205,470)

Unitil Energy Systems, Inc.
 Reconciliation of Non-G1 Class RPS Costs and Revenues

Schedule LSM-3
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-20	\$1,094,251	\$408,489	\$169,065	\$1,333,674	\$1,213,962	4.75%	31	\$4,884	\$1,338,558
Apr-20	\$1,338,558	\$373,129	\$151,768	\$1,559,919	\$1,449,239	4.75%	30	\$5,643	\$1,565,562
May-20	\$1,565,562	\$373,129	\$147,196	\$1,791,494	\$1,678,528	4.75%	31	\$6,753	\$1,798,247
Jun-20	\$1,798,247	(\$82,117)	\$567,848	\$1,148,283	\$1,473,265	4.75%	30	\$5,736	\$1,154,019
Jul-20	\$1,154,019	\$342,579	\$678,331	\$818,266	\$986,143	3.25%	31	\$2,715	\$820,981
Aug-20	\$820,981	\$342,579	\$597,489	\$566,071	\$693,526	3.25%	31	\$1,909	\$567,980
Sep-20	\$567,980	\$466,027	\$511,722	\$522,284	\$545,132	3.25%	30	\$1,452	\$523,737
Oct-20	\$523,737	\$789,057	\$434,405	\$878,389	\$701,063	3.25%	31	\$1,930	\$880,319
Nov-20	\$880,319	\$399,571	\$478,606	\$801,284	\$840,801	3.25%	30	\$2,240	\$803,524
Dec-20	\$803,524	\$224,323	\$582,873	\$444,974	\$624,249	3.25%	31	\$1,718	\$446,693
Jan-21	\$446,693	\$431,104	\$616,586	\$261,210	\$353,952	3.25%	31	\$977	\$262,187
Feb-21	\$262,187	<u>\$431,498</u>	<u>\$543,629</u>	\$150,056	\$206,122	3.25%	28	<u>\$514</u>	\$150,570
Total		\$4,499,368	\$5,479,519					\$36,471	

	(a) <u>Renewable Energy Credits</u>	<u>Calculation of Working Capital</u>				(f) <u>Total Costs (sum a + e)</u>
		(b) Number of Days of Lag / 365 (1)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Mar-20	\$419,812	(71.35%)	(\$299,550)	3.78%	(\$11,323)	\$408,489
Apr-20	\$381,987	(71.35%)	(\$272,561)	3.25%	(\$8,858)	\$373,129
May-20	\$381,987	(71.35%)	(\$272,561)	3.25%	(\$8,858)	\$373,129
Jun-20	(\$83,265)	(42.44%)	\$35,334	3.25%	\$1,148	(\$82,117)
Jul-20	\$347,370	(42.44%)	(\$147,408)	3.25%	(\$4,791)	\$342,579
Aug-20	\$347,370	(42.44%)	(\$147,408)	3.25%	(\$4,791)	\$342,579
Sep-20	\$472,544	(42.44%)	(\$200,527)	3.25%	(\$6,517)	\$466,027
Oct-20	\$800,092	(42.44%)	(\$339,524)	3.25%	(\$11,035)	\$789,057
Nov-20	\$405,159	(42.44%)	(\$171,932)	3.25%	(\$5,588)	\$399,571
Dec-20	\$227,460	(42.44%)	(\$96,524)	3.25%	(\$3,137)	\$224,323
Jan-21	\$437,132	(42.44%)	(\$185,500)	3.25%	(\$6,029)	\$431,104
Feb-21	<u>\$437,532</u>	(42.44%)	(\$185,670)	3.25%	<u>(\$6,034)</u>	<u>\$431,498</u>
Total	\$4,575,180				(\$75,812)	\$4,499,368

(1) For the months March-May 2020, number of days lag equals (260.44). Calculated using revenue lag of 63.94 days less cost lead of 324.38 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 19-049 filed April 5, 2019.

For the months June 2020-February 2021, number of days lag equals (154.89). Calculated using revenue lag of 58.69 days less cost lead of 213.58 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 20-039 filed April 3, 2020.

Unitil Energy Systems, Inc.
 Non-G1 Class Default Service Renewable Portfolio Standard Charge Revenue

Schedule LSM-3
 Page 4 of 5

	(a) Total Non-G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) Non-G1 Class Unbilled kWh (a * b)	(d) Effective Fixed RPS Charge	(e) Non-G1 Class Unbilled RPS Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class RPS Charge Revenue (1)	(h) Total Revenue (e + f + g)
Mar-20	53,208,637	40.3%	21,438,181	\$0.00341	\$73,104	(\$85,436)	\$181,397	\$169,065
Apr-20	44,866,284	47.0%	21,092,772	\$0.00341	\$71,926	(\$73,104)	\$152,946	\$151,768
May-20	42,338,670	51.8%	21,928,452	\$0.00341	\$74,776	(\$71,926)	\$144,347	\$147,196
Jun-20	52,573,837	53.8%	28,303,624	\$0.00981	\$277,659	(\$74,776)	\$364,965	\$567,848
Jul-20	64,502,943	51.1%	32,950,106	\$0.00981	\$323,241	(\$277,659)	\$632,750	\$678,331
Aug-20	69,502,066	35.0%	24,352,448	\$0.00981	\$238,898	(\$323,241)	\$681,832	\$597,489
Sep-20	56,548,541	35.3%	19,966,011	\$0.00981	\$195,867	(\$238,898)	\$554,753	\$511,722
Oct-20	40,993,312	56.7%	23,249,064	\$0.00981	\$228,073	(\$195,867)	\$402,198	\$434,405
Nov-20	43,813,932	64.4%	28,221,752	\$0.00981	\$276,855	(\$228,073)	\$429,824	\$478,606
Dec-20	54,791,814	55.1%	30,173,934	\$0.01028	\$310,188	(\$276,855)	\$549,540	\$582,873
Jan-21	58,073,685	55.3%	32,129,235	\$0.01028	\$330,289	(\$310,188)	\$596,485	\$616,586
Feb-21	<u>57,252,764</u>	48.4%	27,728,815	\$0.01028	<u>\$285,052</u>	<u>(\$330,289)</u>	<u>\$588,866</u>	<u>\$543,629</u>
Total	638,466,485				\$2,685,927	(\$2,486,311)	\$5,279,903	\$5,479,519

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-20	71,098,945	28,646,328	40.3%
Apr-20	58,985,799	27,730,712	47.0%
May-20	55,974,489	28,990,847	51.8%
Jun-20	69,462,218	37,395,645	53.8%
Jul-20	83,956,804	42,887,742	51.1%
Aug-20	89,400,114	31,324,416	35.0%
Sep-20	74,520,769	26,311,599	35.3%
Oct-20	55,142,312	31,273,568	56.7%
Nov-20	58,456,746	37,653,588	64.4%
Dec-20	71,840,899	39,562,891	55.1%
Jan-21	75,427,727	41,730,349	55.3%
Feb-21	74,913,490	36,282,306	48.4%

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Jun-21	\$386,171	(62.64%)	(\$241,912)	3.25%	(\$7,862)	\$378,309
Jul-21	\$429,260	(62.64%)	(\$268,905)	3.25%	(\$8,739)	\$420,521
Aug-21	\$509,640	(62.64%)	(\$319,258)	3.25%	(\$10,376)	\$499,264
Sep-21	\$456,929	(62.64%)	(\$286,238)	3.25%	(\$9,303)	\$447,627
Oct-21	\$343,353	(62.64%)	(\$215,090)	3.25%	(\$6,990)	\$336,363
Nov-21	<u>\$360,713</u>	(62.64%)	(\$225,964)	3.25%	<u>(\$7,344)</u>	<u>\$353,369</u>
Total	\$2,486,067				(\$50,614)	\$2,435,452

(1) Schedule JMP-4.

(2) Number of days lag equals (228.65). Calculated using revenue lag of 59.97 days less cost lead of 288.62 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 21-041 filed April 2, 2021.

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

	Total	
	<u>Jun21-Nov21</u>	
1 Reconciliation (1)	\$50,380	
2 Total Costs excl. wholesale supplier charge (Page 5)	<u>\$30,135</u>	
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$80,516	
4 kWh Purchases	<u>25,037,023</u>	
5 Total, Before Losses (L.3 / L.4)	\$0.00322	
6 Losses	<u>4.591%</u>	
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.00336	
(1) Balance as of February 28, 2021 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2021 and to incorporate the difference between the estimated supplier cost and revenue in March 2021. Figure is then allocated between rate periods (June-November 2021 and December 2021-May 2022) and then to each month, June through November 2021, on equal per kWh basis.		
a February 28, 2021 actual balance - Schedule LSM-4, Page 2	\$233,485	
b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2021:		
c Estimated kWh Sales March-May 2021	12,631,301	
d Amount of reconciliation in current rate	<u>(\$0,00351)</u>	
e Estimated amount of reconciliation - Mar-May 2021	(\$44,336)	
f plus: Difference between the estimated supplier cost and revenue for March 2021	(\$179,676)	
g Total reconciliation for June 1, 2021-May 31, 2022 (line a - line e + line f)	\$98,145	
h kWh purchases forecast June-November 2021	25,037,023	51.33%
i kWh purchases forecast December 2021-May 2022	<u>23,737,244</u>	48.67%
j Total	48,774,267	
k Reconciliation amount for June-November 2021	(line g * line h%)	\$50,380
l Reconciliation amount for December 2021-May 2022	(line g * line i%)	<u>\$47,765</u>
m Total	(line k + line l)	\$98,145

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

Unitil Energy Systems, Inc.
 Reconciliation of G1 Class Power Supply Charge Costs and Revenues

Schedule LSM-4
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning	Total Costs (Page	Total Revenue	Ending	Average	Interest Rate	Number of	Computed	Ending Balance
	Balance	3)	(Page 4)	Balance	Monthly		Days / Month	Interest	with Interest (d
				Before	Balance				+ h)
				Interest	((a+d) / 2)				
				(a + b - c)					
Mar-20	(\$213,125)	\$294,111	\$230,452	(\$149,466)	(\$181,296)	4.75%	31	(\$729)	(\$150,195)
Apr-20	(\$150,195)	\$148,992	\$224,010	(\$225,214)	(\$187,705)	4.75%	30	(\$731)	(\$225,945)
May-20	(\$225,945)	\$243,571	\$239,591	(\$221,965)	(\$223,955)	4.75%	31	(\$901)	(\$222,866)
Jun-20	(\$222,866)	\$226,044	\$161,684	(\$158,507)	(\$190,687)	4.75%	30	(\$742)	(\$159,249)
Jul-20	(\$159,249)	\$271,995	\$253,010	(\$140,264)	(\$149,757)	3.25%	31	(\$412)	(\$140,676)
Aug-20	(\$140,676)	\$274,157	\$234,344	(\$100,863)	(\$120,770)	3.25%	31	(\$332)	(\$101,196)
Sep-20	(\$101,196)	\$217,426	\$227,611	(\$111,381)	(\$106,288)	3.25%	30	(\$283)	(\$111,664)
Oct-20	(\$111,664)	\$242,236	\$185,949	(\$55,377)	(\$83,520)	3.25%	31	(\$230)	(\$55,607)
Nov-20	(\$55,607)	\$216,664	\$191,297	(\$30,240)	(\$42,923)	3.25%	30	(\$114)	(\$30,354)
Dec-20	(\$30,354)	\$320,804	\$259,500	\$30,950	\$298	3.25%	31	\$1	\$30,951
Jan-21	\$30,951	\$333,340	\$269,408	\$94,883	\$62,917	3.25%	31	\$174	\$95,056
Feb-21	\$95,056	<u>\$434,125</u>	<u>\$296,105</u>	\$233,076	\$164,066	3.25%	28	<u>\$409</u>	\$233,485
Total		\$3,223,464	\$2,772,961					(\$3,892)	

Redacted

Unitil Energy Systems, Inc.
Itemized Costs for G1 Class Default Service Power Supply Charge

Schedule LSM-4
Page 3 of 5

*Calculation of Working Capital
Supplier Charges and GIS Support Payments*

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC	Total Costs (sum a + b + f + g + h + i + j + k)
Mar-20		\$30	(4.84%)		3.78%			\$4,509	\$0	\$0	\$62	\$294,111
Apr-20		\$28	(4.84%)		3.25%			\$4,509	\$0	\$0	\$65	\$148,992
May-20		\$38	(4.84%)		3.25%			\$4,509	\$43	\$0	\$71	\$243,571
Jun-20		\$25	(2.07%)		3.25%			\$4,509	\$0	\$0	\$68	\$226,044
Jul-20		\$24	(2.07%)		3.25%			\$4,509	\$0	\$0	\$63	\$271,995
Aug-20		\$79	(2.07%)		3.25%			\$4,509	\$0	\$0	\$57	\$274,157
Sep-20		\$41	(2.07%)		3.25%			\$4,509	\$0	\$0	\$67	\$217,426
Oct-20		\$39	(2.07%)		3.25%			\$4,509	\$0	\$0	\$73	\$242,236
Nov-20		\$37	(2.07%)		3.25%			\$4,509	\$0	\$0	\$69	\$216,664
Dec-20		\$24	(2.07%)		3.25%			\$4,917	\$0	\$0	\$60	\$320,804
Jan-21		\$56	(2.07%)		3.25%			\$4,917	\$0	\$0	\$53	\$333,340
Feb-21		<u>\$74</u>	(2.07%)		3.25%			<u>\$4,917</u>	<u>\$0</u>	<u>\$0</u>	<u>\$58</u>	<u>\$434,125</u>
Total		\$494						\$55,330	\$43	\$0	\$767	\$3,223,464

(1) For the months March-May 2020, number of days lag equals (17.66). Calculated using revenue lag of 39.90 days less cost lead of 57.56 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 19-049 filed April 5, 2019.

For the months June 2020-February 2021, number of days lag equals (7.56). Calculated using revenue lag of 39.31 days less cost lead of 46.87 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 20-039 filed April 3, 2020.

Unitil Energy Systems, Inc.
G1 Class Default Service Power Supply Charge Revenue

Schedule LSM-4
Page 4 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable Power Supply Charge	G1 Class Unbilled Power Supply Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + f + g)
Mar-20	4,287,872	41.0%	1,760,047	\$0.05902	\$103,878	(\$137,046)	\$263,619	\$230,452
Apr-20	3,802,540	47.4%	1,803,186	\$0.05832	\$105,162	(\$103,878)	\$222,727	\$224,010
May-20	3,954,004	51.8%	2,047,896	\$0.05716	\$117,058	(\$105,162)	\$227,695	\$239,591
Jun-20	4,705,564	41.3%	1,942,328	\$0.03633	\$70,565	(\$117,058)	\$208,177	\$161,684
Jul-20	5,320,053	44.0%	2,339,437	\$0.04413	\$103,239	(\$70,565)	\$220,335	\$253,010
Aug-20	5,133,022	51.5%	2,641,586	\$0.04319	\$114,090	(\$103,239)	\$223,494	\$234,344
Sep-20	4,958,988	40.0%	1,985,445	\$0.05162	\$102,489	(\$114,090)	\$239,213	\$227,611
Oct-20	3,959,902	56.7%	2,245,830	\$0.04484	\$100,703	(\$102,489)	\$187,734	\$185,949
Nov-20	3,923,812	59.0%	2,313,729	\$0.04763	\$110,203	(\$100,703)	\$181,797	\$191,297
Dec-20	4,223,104	51.5%	2,175,133	\$0.06197	\$134,793	(\$110,203)	\$234,910	\$259,500
Jan-21	3,904,572	53.2%	2,075,541	\$0.06956	\$144,375	(\$134,793)	\$259,826	\$269,408
Feb-21	<u>4,261,582</u>	49.4%	2,103,948	\$0.06941	<u>\$146,035</u>	<u>(\$144,375)</u>	<u>\$294,444</u>	<u>\$296,105</u>
Total	52,435,015				\$1,352,589	(\$1,343,600)	\$2,763,972	\$2,772,961

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-20	27,375,056	11,236,663	41.0%
Apr-20	23,199,379	11,001,277	47.4%
May-20	23,230,381	12,031,703	51.8%
Jun-20	27,500,834	11,351,590	41.3%
Jul-20	29,386,736	12,922,506	44.0%
Aug-20	29,935,971	15,405,825	51.5%
Sep-20	29,722,799	11,900,207	40.0%
Oct-20	24,642,676	13,975,918	56.7%
Nov-20	24,432,498	14,406,953	59.0%
Dec-20	25,817,785	13,297,591	51.5%
Jan-21	25,351,429	13,475,980	53.2%
Feb-21	25,812,410	12,743,614	49.4%

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Jun-21	\$29	0.24%	\$385	3.25%	\$12	\$0	\$4,917	\$0	\$0	\$60	\$5,018
Jul-21	\$31	0.24%	\$560	3.25%	\$18	\$0	\$4,917	\$0	\$0	\$60	\$5,026
Aug-21	\$34	0.24%	\$421	3.25%	\$14	\$0	\$4,917	\$0	\$0	\$60	\$5,025
Sep-21	\$35	0.24%	\$277	3.25%	\$9	\$0	\$4,917	\$0	\$0	\$60	\$5,021
Oct-21	\$33	0.24%	\$399	3.25%	\$13	\$0	\$4,917	\$0	\$0	\$60	\$5,023
Nov-21	<u>\$30</u>	0.24%	\$498	3.25%	<u>\$16</u>	<u>\$0</u>	<u>\$4,917</u>	<u>\$0</u>	<u>\$0</u>	<u>\$60</u>	<u>\$5,023</u>
Total	\$192				\$83	\$0	\$29,501	\$0	\$0	\$360	\$30,135

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

(2) Number of days lag equals 0.89. Calculated using revenue lag of 41.89 days less cost lead of 41.00 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 21-041 filed April 2, 2021.

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

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

Schedule LSM-5
 Page 1 of 5

	<u>Jun-21</u> <u>Estimated</u>	<u>Jul-21</u> <u>Estimated</u>	<u>Aug-21</u> <u>Estimated</u>	<u>Sep-21</u> <u>Estimated</u>	<u>Oct-21</u> <u>Estimated</u>	<u>Nov-21</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$2,228)	(\$2,480)	(\$2,576)	(\$2,395)	(\$2,149)	(\$2,126)	(\$13,954)
2 Total Costs (Page 5)	\$30,279	\$33,702	\$35,008	\$32,552	\$29,208	\$28,898	\$189,647
3 Reconciliation plus Total Costs (L.1 + L.2)	\$28,051	\$31,222	\$32,432	\$30,157	\$27,059	\$26,772	\$175,693
4 kWh Purchases	3,997,435	4,449,271	4,621,728	4,297,467	3,856,019	3,815,103	25,037,023
5 Total, Before Losses (L.3 / L.4)	\$0.00702	\$0.00702	\$0.00702	\$0.00702	\$0.00702	\$0.00702	
6 Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00734	\$0.00734	\$0.00734	\$0.00734	\$0.00734	\$0.00734	

(1) Balance as of February 28, 2021 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2021. Figure is then allocated between rate periods (June-November 2021 and December 2021-May 2022) and then to each month, June through November 2021, on equal per kWh basis.

a February 28, 2021 actual balance - Schedule LSM-5, Page 2 (\$10,385)

b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2021:

c Estimated kWh Sales Mar-May 2021 12,631,301

d Amount of reconciliation in current rate \$0.00133

e Estimated amount of reconciliation - Mar-May 2021 \$16,800

f Total reconciliation for June 1, 2021-May 31, 2022 (line a - Line e) (\$27,185)

g kWh purchases forecast June-November 2021 25,037,023 51.33%

h kWh purchases forecast December 2021-May 2022 23,737,244 48.67%

i Total 48,774,267

j Reconciliation amount for June-November 2021 (line f * line g%) (\$13,954)

k Reconciliation amount for December 2021-May 2022 (line f * line h%) (\$13,231)

l Total (line j + line k) (\$27,185)

Unitil Energy Systems, Inc.
 Reconciliation of G1 Class RPS Costs and Revenues

Schedule LSM-5
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-20	\$39,887	\$28,596	\$13,092	\$55,390	\$47,639	4.75%	31	\$192	\$55,582
Apr-20	\$55,582	\$26,125	\$12,691	\$69,016	\$62,299	4.75%	30	\$243	\$69,259
May-20	\$69,259	\$26,125	\$13,856	\$81,528	\$75,393	4.75%	31	\$303	\$81,831
Jun-20	\$81,831	(\$5,752)	\$42,109	\$33,970	\$57,901	4.75%	30	\$225	\$34,195
Jul-20	\$34,195	\$23,998	\$50,540	\$7,654	\$20,924	3.25%	31	\$58	\$7,711
Aug-20	\$7,711	\$23,998	\$48,047	(\$16,338)	(\$4,313)	3.25%	31	(\$12)	(\$16,350)
Sep-20	(\$16,350)	\$53,321	\$38,037	(\$1,066)	(\$8,708)	3.25%	30	(\$23)	(\$1,089)
Oct-20	(\$1,089)	\$60,362	\$37,307	\$21,965	\$10,438	3.25%	31	\$29	\$21,994
Nov-20	\$21,994	\$30,567	\$35,287	\$17,274	\$19,634	3.25%	30	\$52	\$17,326
Dec-20	\$17,326	\$17,160	\$36,198	(\$1,711)	\$7,807	3.25%	31	\$21	(\$1,690)
Jan-21	(\$1,690)	\$32,979	\$35,611	(\$4,322)	(\$3,006)	3.25%	31	(\$8)	(\$4,330)
Feb-21	(\$4,330)	<u>\$32,979</u>	<u>\$39,016</u>	(\$10,367)	(\$7,349)	3.25%	28	<u>(\$18)</u>	(\$10,385)
Total		\$350,456	\$401,790					\$1,061	

	(a)	<i>Calculation of Working Capital</i>				(f)
		(b)	(c)	(d)	(e)	
	Renewable Energy Credits	Number of Days of Lag / 365 (1)	Working Capital Requirement (a*b)	Prime Rate	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Mar-20	\$29,425	(74.58%)	(\$21,944)	3.78%	(\$829)	\$28,596
Apr-20	\$26,774	(74.58%)	(\$19,967)	3.25%	(\$649)	\$26,125
May-20	\$26,774	(74.58%)	(\$19,967)	3.25%	(\$649)	\$26,125
Jun-20	(\$5,836)	(44.17%)	\$2,578	3.25%	\$84	(\$5,752)
Jul-20	\$24,347	(44.17%)	(\$10,754)	3.25%	(\$349)	\$23,998
Aug-20	\$24,347	(44.17%)	(\$10,754)	3.25%	(\$349)	\$23,998
Sep-20	\$54,097	(44.17%)	(\$23,893)	3.25%	(\$777)	\$53,321
Oct-20	\$61,241	(44.17%)	(\$27,048)	3.25%	(\$879)	\$60,362
Nov-20	\$31,012	(44.17%)	(\$13,697)	3.25%	(\$445)	\$30,567
Dec-20	\$17,410	(44.17%)	(\$7,690)	3.25%	(\$250)	\$17,160
Jan-21	\$33,459	(44.17%)	(\$14,778)	3.25%	(\$480)	\$32,979
Feb-21	<u>\$33,459</u>	(44.17%)	(\$14,778)	3.25%	<u>(\$480)</u>	<u>\$32,979</u>
Total	\$356,510				(\$6,054)	\$350,456

(1) For the months March-May 2020, number of days lag equals (272.20). Calculated using revenue lag of 39.90 days less cost lead of 312.10 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 19-049 filed April 5, 2019.

For the months June 2020-February 2021, number of days lag equals (161.21). Calculated using revenue lag of 39.31 days less cost lead of 200.52 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 20-039 filed April 3, 2020.

Unitil Energy Systems, Inc.
G1 Class Default Service Renewable Portfolio Standard Charge Revenue

Schedule LSM-5
Page 4 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable RPS Charge	G1 Class Unbilled RPS Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class RPS Charge Revenue (1)	Total Revenue (e + f + g)
Mar-20	4,287,872	41.0%	1,760,047	\$0.00330	\$5,808	(\$6,866)	\$14,150	\$13,092
Apr-20	3,802,540	47.4%	1,803,186	\$0.00330	\$5,951	(\$5,808)	\$12,548	\$12,691
May-20	3,954,004	51.8%	2,047,896	\$0.00330	\$6,758	(\$5,951)	\$13,048	\$13,856
Jun-20	4,705,564	41.3%	1,942,328	\$0.00884	\$17,170	(\$6,758)	\$31,697	\$42,109
Jul-20	5,320,053	44.0%	2,339,437	\$0.00884	\$20,681	(\$17,170)	\$47,029	\$50,540
Aug-20	5,133,022	51.5%	2,641,586	\$0.00884	\$23,352	(\$20,681)	\$45,376	\$48,047
Sep-20	4,958,988	40.0%	1,985,445	\$0.00884	\$17,551	(\$23,352)	\$43,837	\$38,037
Oct-20	3,959,902	56.7%	2,245,830	\$0.00884	\$19,853	(\$17,551)	\$35,006	\$37,307
Nov-20	3,923,812	59.0%	2,313,729	\$0.00884	\$20,453	(\$19,853)	\$34,686	\$35,287
Dec-20	4,223,104	51.5%	2,175,133	\$0.00886	\$19,272	(\$20,453)	\$37,379	\$36,198
Jan-21	3,904,572	53.2%	2,075,541	\$0.00920	\$19,095	(\$19,272)	\$35,787	\$35,611
Feb-21	4,261,582	49.4%	2,103,948	\$0.00920	\$19,356	(\$19,095)	\$38,754	\$39,016
Total	52,435,015				\$195,300	(\$182,809)		\$401,790

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-20	27,375,056	11,236,663	41.0%
Apr-20	23,199,379	11,001,277	47.4%
May-20	23,230,381	12,031,703	51.8%
Jun-20	27,500,834	11,351,590	41.3%
Jul-20	29,386,736	12,922,506	44.0%
Aug-20	29,935,971	15,405,825	51.5%
Sep-20	29,722,799	11,900,207	40.0%
Oct-20	24,642,676	13,975,918	56.7%
Nov-20	24,432,498	14,406,953	59.0%
Dec-20	25,817,785	13,297,591	51.5%
Jan-21	25,351,429	13,475,980	53.2%
Feb-21	25,812,410	12,743,614	49.4%

Unitil Energy Systems, Inc.
Itemized Costs for G1 Class Default Service Renewable Portfolio Standard Charge

Schedule LSM-5
Page 5 of 5

	(a) Renewable Energy Credits (1)	Calculation of Working Capital				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Jun-21	\$30,917	(63.45%)	(\$19,618)	3.25%	(\$638)	\$30,279
Jul-21	\$34,411	(63.45%)	(\$21,836)	3.25%	(\$710)	\$33,702
Aug-21	\$35,745	(63.45%)	(\$22,682)	3.25%	(\$737)	\$35,008
Sep-21	\$33,237	(63.45%)	(\$21,091)	3.25%	(\$685)	\$32,552
Oct-21	\$29,823	(63.45%)	(\$18,924)	3.25%	(\$615)	\$29,208
Nov-21	<u>\$29,507</u>	(63.45%)	(\$18,723)	3.25%	<u>(\$609)</u>	<u>\$28,898</u>
Total	\$193,641				(\$3,993)	\$189,647

(1) Schedule JMP-4.

(2) Number of days lag equals (231.61). Calculated using revenue lag of 41.89 days less cost lead of 273.50 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 21-041 filed April 2, 2021.

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

Residential Rate D 650 kWh Bill

Rate Components	4/1/2021	6/1/2021	Difference	Current Bill	As Revised Bill	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$23.13	\$23.13	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	\$23.48	\$23.48	\$0.00	0.0%
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000	(\$0.16)	(\$0.16)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.55	\$0.55	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.89	\$4.89	\$0.00	0.0%
Default Service Charge	<u>\$0.09315</u>	<u>\$0.07091</u>	<u>(\$0.02224)</u>	<u>\$60.55</u>	<u>\$46.09</u>	<u>(\$14.46)</u>	<u>(11.2%)</u>
Total kWh Charges	\$0.17297	\$0.15073	(\$0.02224)				
Total Bill				\$128.65	\$114.19	(\$14.46)	(11.2%)

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

Rate Components	4/1/2021	6/1/2021	Difference	Current Bill	As Revised Bill	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<u>(\$0.05)</u>	<u>(\$0.05)</u>	<u>\$0.00</u>	<u>(\$0.55)</u>	<u>(\$0.55)</u>	<u>\$0.00</u>	<u>0.0%</u>
Total kW Charges	\$10.46	\$10.46	\$0.00	\$115.06	\$115.06	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	\$101.16	\$101.16	\$0.00	0.0%
Stranded Cost Charge	(\$0.00005)	(\$0.00005)	\$0.00000	(\$0.14)	(\$0.14)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$2.35	\$2.35	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$21.06	\$21.06	\$0.00	0.0%
Default Service Charge	<u>\$0.08702</u>	<u>\$0.05992</u>	<u>(\$0.02710)</u>	<u>\$243.66</u>	<u>\$167.78</u>	<u>(\$75.88)</u>	<u>(14.8%)</u>
Total kWh Charges	\$0.13146	\$0.10436	(\$0.02710)	\$368.09	\$292.21	(\$75.88)	(14.8%)
Total Bill				\$512.34	\$436.46	(\$75.88)	(14.8%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill							
	4/1/2021	6/1/2021					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03204	\$0.03204	\$0.00000	\$53.19	\$53.19	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	\$59.98	\$59.98	\$0.00	0.0%
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000	(\$0.42)	(\$0.42)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$1.39	\$1.39	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$12.48	\$12.48	\$0.00	0.0%
Default Service Charge	<u>\$0.08702</u>	<u>\$0.05992</u>	<u>(\$0.02710)</u>	<u>\$144.45</u>	<u>\$99.47</u>	<u>(\$44.99)</u>	<u>(16.0%)</u>
Total kWh Charges	\$0.16330	\$0.13620	(\$0.02710)	\$271.08	\$226.09	(\$44.99)	(16.0%)
Total Bill				\$280.81	\$235.82	(\$44.99)	(16.0%)

Regular General G2 kWh Meter 115 kWh Typical Bill							
	4/1/2021	6/1/2021					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00883	\$0.00883	\$0.00000	\$1.02	\$1.02	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	\$4.15	\$4.15	\$0.00	0.0%
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000	(\$0.03)	(\$0.03)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.10	\$0.10	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$0.86	\$0.86	\$0.00	0.0%
Default Service Charge	<u>\$0.08702</u>	<u>\$0.05992</u>	<u>(\$0.02710)</u>	<u>\$10.01</u>	<u>\$6.89</u>	<u>(\$3.12)</u>	<u>(9.0%)</u>
Total kWh Charges	\$0.14009	\$0.11299	(\$0.02710)	\$16.11	\$12.99	(\$3.12)	(9.0%)
Total Bill				\$34.49	\$31.37	(\$3.12)	(9.0%)

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

Residential Rate D 650 kWh Bill - Mean Use*

Rate Components	4/1/2021	6/1/2021	Difference	Current Bill	As Revised Bill	Difference	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$23.13	\$23.13	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	\$23.48	\$23.48	\$0.00	0.0%
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000	(\$0.16)	(\$0.16)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.55	\$0.55	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.89	\$4.89	\$0.00	0.0%
Default Service Charge	<u>\$0.09315</u>	<u>\$0.07091</u>	<u>(\$0.02224)</u>	<u>\$60.55</u>	<u>\$46.09</u>	<u>(\$14.46)</u>	<u>(11.2%)</u>
Total kWh Charges	\$0.17297	\$0.15073	(\$0.02224)				
Total Bill				\$128.65	\$114.19	(\$14.46)	(11.2%)

Residential Rate D 526 kWh Bill - Median Use*

Rate Components	4/1/2021	6/1/2021	Difference	Current Bill	As Revised Bill	Difference	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$18.72	\$18.72	\$0.00	0.0%
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	\$19.00	\$19.00	\$0.00	0.0%
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000	(\$0.13)	(\$0.13)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.44	\$0.44	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$3.96	\$3.96	\$0.00	0.0%
Default Service Charge	<u>\$0.09315</u>	<u>\$0.07091</u>	<u>(\$0.02224)</u>	<u>\$49.00</u>	<u>\$37.30</u>	<u>(\$11.70)</u>	<u>(10.9%)</u>
Total kWh Charges	\$0.17297	\$0.15073	(\$0.02224)				
Total Bill				\$107.20	\$95.50	(\$11.70)	(10.9%)

* Based on billing period January through December 2020.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Default Service Rate Changes Effective June 1, 2021

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	785,306	497,875,828	n/a	(\$11,072,758)	\$98,855,249	\$87,782,491	(\$11,072,758)	(11.2%)
General Service	131,872	354,161,409	1,348,556	(\$9,597,774)	\$64,552,405	\$54,954,631	(\$9,597,774)	(14.9%)
Outdoor Lighting	110,850	8,241,454	n/a	(\$223,343)	\$2,961,373	\$2,738,030	(\$223,343)	(7.5%)
Total	1,028,028	860,278,690		(\$20,893,876)	\$166,369,027	\$145,475,151	(\$20,893,876)	(12.6%)

(B), (C), (D) Test year billing determinants in DE 16-384.

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

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

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

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

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

Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2021 vs. June 1, 2021
Due to Changes in the Default Service Charge
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 4/1/2021</u>	<u>Total Bill Using Rates 6/1/2021</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$37.84	\$35.06	(\$2.78)	(7.3%)
150	\$42.17	\$38.83	(\$3.34)	(7.9%)
200	\$50.81	\$46.37	(\$4.45)	(8.8%)
250	\$59.46	\$53.90	(\$5.56)	(9.4%)
300	\$68.11	\$61.44	(\$6.67)	(9.8%)
350	\$76.76	\$68.98	(\$7.78)	(10.1%)
400	\$85.41	\$76.51	(\$8.90)	(10.4%)
450	\$94.06	\$84.05	(\$10.01)	(10.6%)
500	\$102.71	\$91.59	(\$11.12)	(10.8%)
525	\$107.03	\$95.35	(\$11.68)	(10.9%)
550	\$111.35	\$99.12	(\$12.23)	(11.0%)
575	\$115.68	\$102.89	(\$12.79)	(11.1%)
600	\$120.00	\$106.66	(\$13.34)	(11.1%)
625	\$124.33	\$110.43	(\$13.90)	(11.2%)
650	\$128.65	\$114.19	(\$14.46)	(11.2%)
675	\$132.97	\$117.96	(\$15.01)	(11.3%)
700	\$137.30	\$121.73	(\$15.57)	(11.3%)
725	\$141.62	\$125.50	(\$16.12)	(11.4%)
750	\$145.95	\$129.27	(\$16.68)	(11.4%)
775	\$150.27	\$133.04	(\$17.24)	(11.5%)
825	\$158.92	\$140.57	(\$18.35)	(11.5%)
925	\$176.22	\$155.65	(\$20.57)	(11.7%)
1,000	\$189.19	\$166.95	(\$22.24)	(11.8%)
1,250	\$232.43	\$204.63	(\$27.80)	(12.0%)
1,500	\$275.68	\$242.32	(\$33.36)	(12.1%)
2,000	\$362.16	\$317.68	(\$44.48)	(12.3%)
3,500	\$621.62	\$543.78	(\$77.84)	(12.5%)
5,000	\$881.07	\$769.87	(\$111.20)	(12.6%)

	<u>Rates - Effective April 1, 2021</u>	<u>Rates - Proposed June 1, 2021</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge:	\$0.03558	\$0.03558	\$0.00000
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00084	\$0.00084	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.09315</u>	<u>\$0.07091</u>	<u>(\$0.02224)</u>
TOTAL	\$0.17297	\$0.15073	(\$0.02224)

Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2021 vs. June 1, 2021
Due to Changes in the Default Service Charge
Impact on G2 Rate Customers

Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 4/1/2021	Total Bill Using Rates 6/1/2021	Total Difference	% Total Difference
20%	5	730	\$177.46	\$157.67	(\$19.78)	(11.1%)
20%	10	1,460	\$325.72	\$286.16	(\$39.57)	(12.1%)
20%	15	2,190	\$473.99	\$414.64	(\$59.35)	(12.5%)
20%	25	3,650	\$770.52	\$671.60	(\$98.92)	(12.8%)
20%	50	7,300	\$1,511.85	\$1,314.02	(\$197.83)	(13.1%)
20%	75	10,950	\$2,253.18	\$1,956.43	(\$296.75)	(13.2%)
20%	100	14,600	\$2,994.51	\$2,598.85	(\$395.66)	(13.2%)
20%	150	21,900	\$4,477.16	\$3,883.67	(\$593.49)	(13.3%)
36%	5	1,314	\$254.23	\$218.62	(\$35.61)	(14.0%)
36%	10	2,628	\$479.27	\$408.05	(\$71.22)	(14.9%)
36%	15	3,942	\$704.31	\$597.48	(\$106.83)	(15.2%)
36%	25	6,570	\$1,154.38	\$976.34	(\$178.05)	(15.4%)
36%	50	13,140	\$2,279.57	\$1,923.48	(\$356.09)	(15.6%)
36%	75	19,710	\$3,404.77	\$2,870.63	(\$534.14)	(15.7%)
36%	100	26,280	\$4,529.96	\$3,817.77	(\$712.19)	(15.7%)
36%	150	39,420	\$6,780.34	\$5,712.06	(\$1,068.28)	(15.8%)
50%	5	1,825	\$321.40	\$271.95	(\$49.46)	(15.4%)
50%	10	3,650	\$613.62	\$514.70	(\$98.92)	(16.1%)
50%	15	5,475	\$905.83	\$757.46	(\$148.37)	(16.4%)
50%	25	9,125	\$1,490.26	\$1,242.98	(\$247.29)	(16.6%)
50%	50	18,250	\$2,951.34	\$2,456.76	(\$494.58)	(16.8%)
50%	75	27,375	\$4,412.41	\$3,670.55	(\$741.86)	(16.8%)
50%	100	36,500	\$5,873.48	\$4,884.33	(\$989.15)	(16.8%)
50%	150	54,750	\$8,795.63	\$7,311.90	(\$1,483.73)	(16.9%)

	Rates - Effective April 1, 2021	Rates - Proposed June 1, 2021	Difference
Customer Charge	\$29.19	\$29.19	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$10.51	\$10.51	\$0.00
Stranded Cost Charge	<u>(\$0.05)</u>	<u>(\$0.05)</u>	<u>\$0.00</u>
TOTAL	\$10.46	\$10.46	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000
Stranded Cost Charge	(\$0.00005)	(\$0.00005)	\$0.00000
Storm Recovery Adj. Factor	\$0.00084	\$0.00084	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.08702</u>	<u>\$0.05992</u>	<u>(\$0.02710)</u>
TOTAL	\$0.13146	\$0.10436	(\$0.02710)

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2021 vs. June 1, 2021 Due to Changes in the Default Service Charge Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 4/1/2021	Total Bill Using Rates 6/1/2021	Total Difference	% Total Difference
15	\$20.48	\$20.07	(\$0.41)	(2.0%)
75	\$28.89	\$26.85	(\$2.03)	(7.0%)
150	\$39.39	\$35.33	(\$4.07)	(10.3%)
250	\$53.40	\$46.63	(\$6.78)	(12.7%)
350	\$67.41	\$57.93	(\$9.49)	(14.1%)
450	\$81.42	\$69.23	(\$12.20)	(15.0%)
550	\$95.43	\$80.52	(\$14.91)	(15.6%)
650	\$109.44	\$91.82	(\$17.62)	(16.1%)
750	\$123.45	\$103.12	(\$20.33)	(16.5%)
900	\$144.46	\$120.07	(\$24.39)	(16.9%)
	Rates - Effective April 1, 2021	Rates - Proposed June 1, 2021	Difference	
kWh Meter Customer Charge	\$18.38	\$18.38	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.00883	\$0.00883	\$0.00000	
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00084	\$0.00084	\$0.00000	
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	
Default Service Charge	<u>\$0.08702</u>	<u>\$0.05992</u>	<u>(\$0.02710)</u>	
TOTAL	\$0.14009	\$0.11299	(\$0.02710)	

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2021 vs. June 1, 2021 Due to Changes in the Default Service Charge Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 4/1/2021	Total Bill Using Rates 6/1/2021	Total Difference	% Total Difference
100	\$26.06	\$23.35	(\$2.71)	(10.4%)
200	\$42.39	\$36.97	(\$5.42)	(12.8%)
300	\$58.72	\$50.59	(\$8.13)	(13.8%)
400	\$75.05	\$64.21	(\$10.84)	(14.4%)
500	\$91.38	\$77.83	(\$13.55)	(14.8%)
750	\$132.21	\$111.88	(\$20.33)	(15.4%)
1,000	\$173.03	\$145.93	(\$27.10)	(15.7%)
1,500	\$254.68	\$214.03	(\$40.65)	(16.0%)
2,000	\$336.33	\$282.13	(\$54.20)	(16.1%)
2,500	\$417.98	\$350.23	(\$67.75)	(16.2%)
	Rates - Effective April 1, 2021	Rates - Proposed June 1, 2021	Difference	
Customer Charge	\$9.73	\$9.73	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.03204	\$0.03204	\$0.00000	
External Delivery Charge	\$0.03613	\$0.03613	\$0.00000	
Stranded Cost Charge	(\$0.00025)	(\$0.00025)	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00084	\$0.00084	\$0.00000	
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	
Default Service Charge	<u>\$0.08702</u>	<u>\$0.05992</u>	<u>(\$0.02710)</u>	
TOTAL	\$0.16330	\$0.13620	(\$0.02710)	

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2021 vs. June 1, 2021 Due to Changes in the Default Service Charge Impact on OL Rate Customers *										
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 4/1/2021	Total Bill Using Rates 6/1/2021	Total Difference	% Total Difference		
<u>Mercury Vapor:</u>										
1	100	3,500	ST	43	\$18.92	\$17.76	(\$1.17)	(6.2%)		
2	175	7,000	ST	71	\$25.07	\$23.15	(\$1.92)	(7.7%)		
3	250	11,000	ST	100	\$30.98	\$28.27	(\$2.71)	(8.7%)		
4	400	20,000	ST	157	\$41.86	\$37.60	(\$4.25)	(10.2%)		
5	1,000	60,000	ST	372	\$91.02	\$80.94	(\$10.08)	(11.1%)		
6	250	11,000	FL	100	\$32.15	\$29.44	(\$2.71)	(8.4%)		
7	400	20,000	FL	157	\$43.36	\$39.10	(\$4.25)	(9.8%)		
8	1,000	60,000	FL	380	\$87.58	\$77.28	(\$10.30)	(11.8%)		
9	100	3,500	PB	48	\$19.71	\$18.41	(\$1.30)	(6.6%)		
10	175	7,000	PB	71	\$24.19	\$22.27	(\$1.92)	(8.0%)		
<u>High Pressure Sodium:</u>										
11	50	4,000	ST	23	\$16.54	\$15.92	(\$0.62)	(3.8%)		
12	100	9,500	ST	48	\$21.52	\$20.22	(\$1.30)	(6.0%)		
13	150	16,000	ST	65	\$23.81	\$22.05	(\$1.76)	(7.4%)		
14	250	30,000	ST	102	\$32.53	\$29.76	(\$2.76)	(8.5%)		
15	400	50,000	ST	161	\$45.26	\$40.90	(\$4.36)	(9.6%)		
16	1,000	140,000	ST	380	\$91.54	\$81.24	(\$10.30)	(11.2%)		
17	150	16,000	FL	65	\$26.14	\$24.38	(\$1.76)	(6.7%)		
18	250	30,000	FL	102	\$34.15	\$31.38	(\$2.76)	(8.1%)		
19	400	50,000	FL	161	\$44.71	\$40.35	(\$4.36)	(9.8%)		
20	1,000	140,000	FL	380	\$91.91	\$81.61	(\$10.30)	(11.2%)		
21	50	4,000	PB	23	\$15.53	\$14.91	(\$0.62)	(4.0%)		
22	100	9,500	PB	48	\$20.34	\$19.04	(\$1.30)	(6.4%)		
<u>Metal Halide:</u>										
23	175	8,800	ST	74	\$29.62	\$27.62	(\$2.01)	(6.8%)		
24	250	13,500	ST	102	\$35.04	\$32.27	(\$2.76)	(7.9%)		
25	400	23,500	ST	158	\$43.19	\$38.91	(\$4.28)	(9.9%)		
26	175	8,800	FL	74	\$32.71	\$30.71	(\$2.01)	(6.1%)		
27	250	13,500	FL	102	\$38.22	\$35.45	(\$2.76)	(7.2%)		
28	400	23,500	FL	158	\$45.62	\$41.34	(\$4.28)	(9.4%)		
29	1,000	86,000	FL	374	\$81.31	\$71.18	(\$10.14)	(12.5%)		
30	175	8,800	PB	74	\$28.34	\$26.34	(\$2.01)	(7.1%)		
31	250	13,500	PB	102	\$33.20	\$30.43	(\$2.76)	(8.3%)		
32	400	23,500	PB	158	\$41.91	\$37.63	(\$4.28)	(10.2%)		
<u>Light Emitting Diode:</u>										
33	42	3,600	AL	15	\$15.13	\$14.72	(\$0.41)	(2.7%)		
34	57	5,200	AL	20	\$15.84	\$15.29	(\$0.54)	(3.4%)		
35	25	3,000	CH	9	\$14.29	\$14.05	(\$0.24)	(1.7%)		
36	88	8,300	CH	30	\$17.24	\$16.42	(\$0.81)	(4.7%)		
37	108	11,500	CH	37	\$18.22	\$17.21	(\$1.00)	(5.5%)		
38	193	21,000	CH	67	\$22.41	\$20.60	(\$1.82)	(8.1%)		
39	123	12,180	FL	43	\$19.05	\$17.89	(\$1.17)	(6.1%)		
40	194	25,700	FL	67	\$22.41	\$20.60	(\$1.82)	(8.1%)		
41	297	38,100	FL	103	\$27.45	\$24.66	(\$2.79)	(10.2%)		
Luminaire Charges For Year Round Service:										
Rates - Effective April 1, 2021										
					<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>		
Customer Charge	\$0.00		1	\$13.28	11	\$13.52	23	\$19.91	33	\$13.16
			2	\$15.75	12	\$15.22	24	\$21.65	34	\$13.21
	<u>All kWh</u>		3	\$17.85	13	\$15.28	25	\$22.45	35	\$13.11
Distribution Charge	\$0.00000		4	\$21.25	14	\$19.14	26	\$23.00	36	\$13.30
External Delivery Charge	\$0.03613		5	\$42.19	15	\$24.13	27	\$24.83	37	\$13.36
Stranded Cost Charge	(\$0.00025)		6	\$19.02	16	\$41.66	28	\$24.88	38	\$13.62
Storm Recovery Adj. Factor	\$0.00084		7	\$22.75	17	\$17.61	29	\$32.22	39	\$13.41
System Benefits Charge	\$0.00752		8	\$37.70	18	\$20.76	30	\$18.63	40	\$13.62
Default Service Charge	<u>\$0.08702</u>		9	\$13.41	19	\$23.58	31	\$19.81	41	\$13.93
TOTAL	\$0.13126		10	\$14.87	20	\$42.03	32	\$21.17		
					21	\$12.51				
					22	\$14.04				
Rates - Proposed June 1, 2021										
					<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>		
Customer Charge	\$0.00		1	\$13.28	11	\$13.52	23	\$19.91	33	\$13.16
			2	\$15.75	12	\$15.22	24	\$21.65	34	\$13.21
	<u>All kWh</u>		3	\$17.85	13	\$15.28	25	\$22.45	35	\$13.11
Distribution Charge	\$0.00000		4	\$21.25	14	\$19.14	26	\$23.00	36	\$13.30
External Delivery Charge	\$0.03613		5	\$42.19	15	\$24.13	27	\$24.83	37	\$13.36
Stranded Cost Charge	(\$0.00025)		6	\$19.02	16	\$41.66	28	\$24.88	38	\$13.62
Storm Recovery Adj. Factor	\$0.00084		7	\$22.75	17	\$17.61	29	\$32.22	39	\$13.41
System Benefits Charge	\$0.00752		8	\$37.70	18	\$20.76	30	\$18.63	40	\$13.62
Default Service Charge	<u>\$0.05992</u>		9	\$13.41	19	\$23.58	31	\$19.81	41	\$13.93
TOTAL	\$0.10416		10	\$14.87	20	\$42.03	32	\$21.17		
					21	\$12.51				
					22	\$14.04				
Difference										
					<u>Mercury Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Metal Halide Rate/Mo.</u>	<u>LED Rate/Mo.</u>		
Customer Charge	\$0.00		1	\$0.00	11	\$0.00	23	\$0.00	33	\$0.00
			2	\$0.00	12	\$0.00	24	\$0.00	34	\$0.00
	<u>All kWh</u>		3	\$0.00	13	\$0.00	25	\$0.00	35	\$0.00
Distribution Charge	\$0.00000		4	\$0.00	14	\$0.00	26	\$0.00	36	\$0.00
External Delivery Charge	\$0.00000		5	\$0.00	15	\$0.00	27	\$0.00	37	\$0.00
Stranded Cost Charge	\$0.00000		6	\$0.00	16	\$0.00	28	\$0.00	38	\$0.00
Storm Recovery Adj. Factor	\$0.00000		7	\$0.00	17	\$0.00	29	\$0.00	39	\$0.00
System Benefits Charge	\$0.00000		8	\$0.00	18	\$0.00	30	\$0.00	40	\$0.00
Default Service Charge	<u>(\$0.02710)</u>		9	\$0.00	19	\$0.00	31	\$0.00	41	\$0.00
TOTAL	(\$0.02710)		10	\$0.00	20	\$0.00	32	\$0.00		
					21	\$0.00				
					22	\$0.00				

* Luminaire charges based on All-Night Service option.

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

Residential Rate D 650 kWh Bill

Rate Components	6/1/2020	6/1/2021		Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised	Difference				Difference to Total Bill
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$23.13	\$23.13	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.03613	\$0.01111	\$16.26	\$23.48	\$7.22	6.8%
Stranded Cost Charge	(\$0.00012)	(\$0.00025)	(\$0.00013)	(\$0.08)	(\$0.16)	(\$0.08)	(0.1%)
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.55	\$0.55	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.89	\$4.89	\$0.00	0.0%
Default Service Charge	<u>\$0.06987</u>	<u>\$0.07091</u>	<u>\$0.00104</u>	<u>\$45.42</u>	<u>\$46.09</u>	<u>\$0.68</u>	<u>0.6%</u>
Total kWh Charges	\$0.13871	\$0.15073	\$0.01202				
Total Bill				\$106.38	\$114.19	\$7.81	7.3%

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

Rate Components	6/1/2020	6/1/2021		Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised	Difference				Difference to Total Bill
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<u>(\$0.02)</u>	<u>(\$0.05)</u>	<u>(\$0.03)</u>	<u>(\$0.22)</u>	<u>(\$0.55)</u>	<u>(\$0.33)</u>	<u>(0.1%)</u>
Total kW Charges	\$10.49	\$10.46	(\$0.03)	\$115.39	\$115.06	(\$0.33)	(0.1%)
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.03613	\$0.01111	\$70.06	\$101.16	\$31.11	7.7%
Stranded Cost Charge	(\$0.00002)	(\$0.00005)	(\$0.00003)	(\$0.06)	(\$0.14)	(\$0.08)	(0.0%)
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$2.35	\$2.35	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$21.06	\$21.06	\$0.00	0.0%
Default Service Charge	<u>\$0.05874</u>	<u>\$0.05992</u>	<u>\$0.00118</u>	<u>\$164.47</u>	<u>\$167.78</u>	<u>\$3.30</u>	<u>0.8%</u>
Total kWh Charges	\$0.09210	\$0.10436	\$0.01226	\$257.88	\$292.21	\$34.33	8.5%
Total Bill				\$402.46	\$436.46	\$34.00	8.4%

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill							
	6/1/2020	6/1/2021					%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03204	\$0.03204	\$0.00000	\$53.19	\$53.19	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.03613	\$0.01111	\$41.53	\$59.98	\$18.44	8.6%
Stranded Cost Charge	(\$0.00012)	(\$0.00025)	(\$0.00013)	(\$0.20)	(\$0.42)	(\$0.22)	(0.1%)
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$1.39	\$1.39	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$12.48	\$12.48	\$0.00	0.0%
Default Service Charge	<u>\$0.05874</u>	<u>\$0.05992</u>	<u>\$0.00118</u>	<u>\$97.51</u>	<u>\$99.47</u>	<u>\$1.96</u>	<u>0.9%</u>
Total kWh Charges	\$0.12404	\$0.13620	\$0.01216	\$205.91	\$226.09	\$20.19	9.4%
Total Bill				\$215.64	\$235.82	\$20.19	9.4%

Regular General G2 kWh Meter 115 kWh Typical Bill							
	6/1/2020	6/1/2021					%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00883	\$0.00883	\$0.00000	\$1.02	\$1.02	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.03613	\$0.01111	\$2.88	\$4.15	\$1.28	4.3%
Stranded Cost Charge	(\$0.00012)	(\$0.00025)	(\$0.00013)	(\$0.01)	(\$0.03)	(\$0.01)	(0.0%)
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.10	\$0.10	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$0.86	\$0.86	\$0.00	0.0%
Default Service Charge	<u>\$0.05874</u>	<u>\$0.05992</u>	<u>\$0.00118</u>	<u>\$6.76</u>	<u>\$6.89</u>	<u>\$0.14</u>	<u>0.5%</u>
Total kWh Charges	\$0.10083	\$0.11299	\$0.01216	\$11.60	\$12.99	\$1.40	4.7%
Total Bill				\$29.98	\$31.37	\$1.40	4.7%