

## CALCULATION OF THE DEFAULT SERVICE CHARGE

## Non-G1 Class Default Service:

	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Total</u>
<b>Power Supply Charge</b>							
<b>Residential Class</b>							
1 Reconciliation	(\$76,446)	(\$80,659)	(\$76,084)	(\$67,445)	(\$62,717)	(\$55,091)	(\$418,442)
2 Total Costs	\$8,189,313	\$10,275,095	\$9,351,868	\$5,351,503	\$2,401,366	\$2,399,124	\$37,968,269
3 Reconciliation plus Total Costs (L.1 + L.2)	\$8,112,867	\$10,194,436	\$9,275,784	\$5,284,058	\$2,338,649	\$2,344,033	\$37,549,827
4 kWh Purchases	<u>43,598,144</u>	<u>46,001,076</u>	<u>43,391,627</u>	<u>38,464,718</u>	<u>35,768,076</u>	<u>31,419,414</u>	<u>238,643,055</u>
5 Total, Before Losses (L.3 / L.4)	\$0.18608	\$0.22161	\$0.21377	\$0.13737	\$0.06538	\$0.07460	\$0.15735
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>
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.19799	\$0.23580	\$0.22745	\$0.14617	\$0.06957	\$0.07938	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.16742
<b>G2 and OL Class</b>							
9 Reconciliation	(\$27,851)	(\$27,877)	(\$27,891)	(\$27,733)	(\$26,938)	(\$25,326)	(\$163,617)
10 Total Costs	\$2,788,700	\$3,282,062	\$3,200,722	\$1,947,474	\$891,553	\$862,634	\$12,973,145
11 Reconciliation plus Total Costs (L.9 + L.10)	\$2,760,849	\$3,254,184	\$3,172,831	\$1,919,740	\$864,615	\$837,308	\$12,809,528
12 kWh Purchases	<u>15,884,934</u>	<u>15,900,198</u>	<u>15,907,972</u>	<u>15,818,000</u>	<u>15,364,419</u>	<u>14,445,122</u>	<u>93,320,647</u>
13 Total, Before Losses (L.11 / L.12)	\$0.17380	\$0.20466	\$0.19945	\$0.12136	\$0.05627	\$0.05796	\$0.13726
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>
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.18493	\$0.21776	\$0.21221	\$0.12913	\$0.05988	\$0.06167	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.14605

<b>Renewable Portfolio Standard (RPS) Charge</b>							
17 Reconciliation	(\$18,574)	(\$19,329)	(\$18,517)	(\$16,950)	(\$15,967)	(\$14,322)	(\$103,660)
18 Total Costs	<u>\$436,498</u>	<u>\$474,349</u>	<u>\$454,416</u>	<u>\$415,978</u>	<u>\$391,840</u>	<u>\$351,474</u>	<u>\$2,524,554</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$417,923	\$455,020	\$435,899	\$399,028	\$375,873	\$337,152	\$2,420,895
20 kWh Purchases	<u>59,483,078</u>	<u>61,901,274</u>	<u>59,299,599</u>	<u>54,282,719</u>	<u>51,132,495</u>	<u>45,864,536</u>	<u>331,963,702</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00703	\$0.00735	\$0.00735	\$0.00735	\$0.00735	\$0.00735	\$0.00729
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))	\$0.00748	\$0.00782	\$0.00782	\$0.00782	\$0.00782	\$0.00782	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00776

<b>TOTAL DEFAULT SERVICE CHARGE</b>							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	<b>\$0.20547</b>	<b>\$0.24362</b>	<b>\$0.23527</b>	<b>\$0.15399</b>	<b>\$0.07739</b>	<b>\$0.08720</b>	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							<b>\$0.17518</b>
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	<b>\$0.19241</b>	<b>\$0.22558</b>	<b>\$0.22003</b>	<b>\$0.13695</b>	<b>\$0.06770</b>	<b>\$0.06949</b>	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							<b>\$0.15381</b>

Authorized by NHPUC Order No. 26,470 in Case No. DE-21-041, dated April 13, 2021

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>
<b>Power Supply Charge</b>							
<b>Residential Class</b>							
1 Reconciliation	(\$61,983)	(\$70,489)	(\$85,309)	(\$74,990)	(\$54,561)	(\$58,500)	(\$405,832)
2 Total Costs	\$2,121,275	\$3,144,895	\$2,577,883	\$1,591,244	\$2,090,157	\$2,702,014	\$14,227,468
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>
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	
Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06332
<b>G2 and OL Class</b>							
9 Reconciliation	(\$26,817)	(\$28,220)	(\$31,884)	(\$30,081)	(\$24,393)	(\$24,446)	(\$165,843)
10 Total Costs	\$723,474	\$988,640	\$895,023	\$614,918	\$693,911	\$916,263	\$4,832,229
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>
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	
Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.05233

<b>Renewable Portfolio Standard (RPS) Charge</b>							
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	\$0.00759
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00759

<b>TOTAL DEFAULT SERVICE CHARGE</b>							
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

## CALCULATION OF THE DEFAULT SERVICE CHARGE

<b>G1 Class Default Service:</b>		<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Total</u>
<b><i>Power Supply Charge</i></b>								
1	Reconciliation							\$47,765
2	Total Costs excl. wholesale supplier charge							<u>\$28,846</u>
3	Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$76,611
4	kWh Purchases							<u>25,275,697</u>
5	Total, Before Losses (L.3 / L.4)							\$0.00303
6	Losses							<u>4.591%</u>
7	Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00317	\$0.00317	\$0.00317	\$0.00317	\$0.00317	\$0.00317	\$0.00317
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	
<b><i>Renewable Portfolio Standard (RPS) Charge</i></b>								
10	Reconciliation	(\$2,296)	(\$2,172)	(\$2,190)	(\$2,202)	(\$2,223)	(\$2,147)	(\$13,231)
11	Total Costs	<u>\$32,756</u>	<u>\$32,355</u>	<u>\$32,616</u>	<u>\$32,795</u>	<u>\$33,117</u>	<u>\$31,986</u>	<u>\$195,625</u>
12	Reconciliation plus Total Costs (L.10+ L.11)	\$30,460	\$30,183	\$30,426	\$30,593	\$30,894	\$29,839	\$182,394
13	kWh Purchases	<u>4,387,100</u>	<u>4,149,721</u>	<u>4,183,084</u>	<u>4,206,047</u>	<u>4,247,401</u>	<u>4,102,344</u>	25,275,697
14	Total, Before Losses (L.12 / L.13)	\$0.00694	\$0.00727	\$0.00727	\$0.00727	\$0.00727	\$0.00727	
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))	\$0.00726	\$0.00761	\$0.00761	\$0.00761	\$0.00761	\$0.00761	
<b><i>TOTAL DEFAULT SERVICE CHARGE</i></b>								
17	Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. ~~26,470~~ in Case No. ~~DE-21-041~~, dated ~~April-13, 2021~~

**CALCULATION OF THE DEFAULT SERVICE CHARGE**

<b>G1 Class Default Service:</b>	<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>
<b><i>Power Supply Charge</i></b>							
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	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
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	
<b><i>Renewable Portfolio Standard (RPS) Charge</i></b>							
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>3,097,435</u>	<u>4,440,271</u>	<u>4,621,728</u>	<u>4,297,467</u>	<u>3,856,019</u>	<u>3,815,103</u>	<u>25,037,023</u>
14 Total, Before Losses (L.12 / L.13)	\$0.00702	\$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	\$0.00734
<b><i>TOTAL DEFAULT SERVICE CHARGE</i></b>							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

**SUMMARY OF LOW-INCOME  
 ELECTRIC ASSISTANCE PROGRAM DISCOUNTS**

**Low-Income Electric Assistance Program (LI-EAP) Discounts for Eligible Customers**

Tier	Percentage of NH State Median Income & Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only *; Excludes Supply	LI-EAP discount Fixed Default Service ** Supply Only	LI-EAP discount Variable Default Service ** Supply Only								
				Dec 2021-Jun 2022 (1) Aug 2021-Nov 2021 (1)	Dec 2021-Jun 2022 (2) Jun 2021-Nov 2021 (2)	Dec-21 (3) Jun-21 (3)	Jan-22 (3) Jul-21 (3)	Feb-22 (3) Aug-21 (3)	Mar-22 (3) Sep-21 (3)	Apr-22 (3) Oct-21 (3)	May-22 (3) Nov-21 (3)			
				1 (4)	N/A	N/A								
2	151 (FPG) - 60 (SMI)	8%	Customer Charge First 750 kWh Excess 750 kWh	(\$1.30) \$0.00000 \$0.00000	(\$0.01401) \$0.00000 (\$0.00567) \$0.00000	(\$0.01644) \$0.00000 (\$0.00555) \$0.00000	(\$0.01949) \$0.00000 (\$0.00709) \$0.00000	(\$0.01882) \$0.00000 (\$0.00495) \$0.00000	(\$0.01232) \$0.00000 (\$0.00361) \$0.00000	(\$0.00619) \$0.00000 (\$0.00616) \$0.00000	(\$0.00698) \$0.00000 (\$0.00733) \$0.00000			
3	126 (FPG) - 150 (FPG)	22%	Customer Charge First 750 kWh Excess 750 kWh	(\$3.57) \$0.00000 (\$0.01698) \$0.00000	(\$0.03854) \$0.00000 (\$0.01560) \$0.00000	(\$0.04520) \$0.00000 (\$0.01526) \$0.00000	(\$0.05360) \$0.00000 (\$0.01951) \$0.00000	(\$0.05176) \$0.00000 (\$0.01362) \$0.00000	(\$0.03388) \$0.00000 (\$0.00994) \$0.00000	(\$0.01703) \$0.00000 (\$0.01693) \$0.00000	(\$0.01918) \$0.00000 (\$0.02015) \$0.00000			
4	101 (FPG) - 125 (FPG)	36%	Customer Charge First 750 kWh Excess 750 kWh	(\$5.84) \$0.00000 (\$0.02778) \$0.00000	(\$0.06306) \$0.00000 (\$0.02553) \$0.00000	(\$0.07397) \$0.00000 (\$0.02497) \$0.00000	(\$0.08770) \$0.00000 (\$0.03192) \$0.00000	(\$0.08470) \$0.00000 (\$0.02229) \$0.00000	(\$0.05544) \$0.00000 (\$0.01626) \$0.00000	(\$0.02786) \$0.00000 (\$0.02770) \$0.00000	(\$0.03139) \$0.00000 (\$0.03298) \$0.00000			
5	76 (FPG) - 100 (FPG)	52%	Customer Charge First 750 kWh Excess 750 kWh	(\$8.43) \$0.00000 (\$0.04013) \$0.00000	(\$0.09109) \$0.00000 (\$0.03687) \$0.00000	(\$0.10684) \$0.00000 (\$0.03607) \$0.00000	(\$0.12668) \$0.00000 (\$0.04611) \$0.00000	(\$0.12234) \$0.00000 (\$0.03219) \$0.00000	(\$0.08007) \$0.00000 (\$0.02349) \$0.00000	(\$0.04024) \$0.00000 (\$0.04001) \$0.00000	(\$0.04534) \$0.00000 (\$0.04763) \$0.00000			
6	0 - 75 (FPG)	76%	Customer Charge First 750 kWh Excess 750 kWh	(\$12.33) \$0.05865 \$0.00000	(\$0.13314) \$0.00000 (\$0.05389) \$0.00000	(\$0.15616) \$0.00000 (\$0.05271) \$0.00000	(\$0.18515) \$0.00000 (\$0.06740) \$0.00000	(\$0.17881) \$0.00000 (\$0.04705) \$0.00000	(\$0.11703) \$0.00000 (\$0.03434) \$0.00000	(\$0.05882) \$0.00000 (\$0.05848) \$0.00000	(\$0.06627) \$0.00000 (\$0.06962) \$0.00000			

(1) Discount calculated using total utility charges from Page 4 multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply. Competitively supplied customers billed on a consolidated basis would receive these discounts plus the appropriate fixed default service supply discount.

(2) Discount calculated using Non-G1 class (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.

(3) Discount calculated using Non-G1 class (Residential) Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.

(4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.

(5) Discounts effective July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

\* Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021

\*\* Authorized by NHPUC Order No. 26,470 in Case No. DE 21-041, dated April 13, 2021

	<u>Dec-21</u> <u>Estimated</u>	<u>Jan-22</u> <u>Estimated</u>	<u>Feb-22</u> <u>Estimated</u>	<u>Mar-22</u> <u>Estimated</u>	<u>Apr-22</u> <u>Estimated</u>	<u>May-22</u> <u>Estimated</u>	<u>Total</u>
<b><u>Residential Class</u></b>							
1 Reconciliation (1)	(\$76,446)	(\$80,659)	(\$76,084)	(\$67,445)	(\$62,717)	(\$55,091)	(\$418,442)
2 Total Costs (Page 2)	<u>\$8,189,313</u>	<u>\$10,275,095</u>	<u>\$9,351,868</u>	<u>\$5,351,503</u>	<u>\$2,401,366</u>	<u>\$2,399,124</u>	<u>\$37,968,269</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$8,112,867	\$10,194,436	\$9,275,784	\$5,284,058	\$2,338,649	\$2,344,033	\$37,549,827
4 kWh Purchases	<u>43,598,144</u>	<u>46,001,076</u>	<u>43,391,627</u>	<u>38,464,718</u>	<u>35,768,076</u>	<u>31,419,414</u>	<u>238,643,055</u>
5 Total, Before Losses (L.3 / L.4)	\$0.18608	\$0.22161	\$0.21377	\$0.13737	\$0.06538	\$0.07460	\$0.15735
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))	\$0.19799	\$0.23580	\$0.22745	\$0.14617	\$0.06957	\$0.07938	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.16742
<b><u>G2 and OL Class</u></b>							
9 Reconciliation (1)	(\$27,851)	(\$27,877)	(\$27,891)	(\$27,733)	(\$26,938)	(\$25,326)	(\$163,617)
10 Total Costs (Page 2)	<u>\$2,788,700</u>	<u>\$3,282,062</u>	<u>\$3,200,722</u>	<u>\$1,947,474</u>	<u>\$891,553</u>	<u>\$862,634</u>	<u>\$12,973,145</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$2,760,849	\$3,254,184	\$3,172,831	\$1,919,740	\$864,615	\$837,308	\$12,809,528
12 kWh Purchases	<u>15,884,934</u>	<u>15,900,198</u>	<u>15,907,972</u>	<u>15,818,000</u>	<u>15,364,419</u>	<u>14,445,122</u>	<u>93,320,647</u>
13 Total, Before Losses (L.11 / L.12)	\$0.17380	\$0.20466	\$0.19945	\$0.12136	\$0.05627	\$0.05796	\$0.13726
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))	\$0.18493	\$0.21776	\$0.21221	\$0.12913	\$0.05988	\$0.06167	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.14605

(1) As filed in DE 21-041 (April 2, 2021). Power Supply Charge balance as of February 28, 2021, as adjusted, allocated between rate periods (June-November 2021 and December 2021-May 2022) and rate classes (Residential and G2/OL), and then to each month, December 2021 through May 2022, on equal per kWh basis.

	December 2021-May 2022		Reconciliation per period
Rate period: June-November 2021			(\$571,675)
Rate period: December 2021-May 2022			<u>(\$582,059)</u>
Total			(\$1,153,734)
	December 2021-May 2022		Reconciliation
	<u>kWh purchases</u>	<u>% by class</u>	<u>by class</u>
Residential class	238,643,055	71.89%	(\$418,442)
G2 and OL class	<u>93,320,647</u>	28.11%	<u>(\$163,617)</u>
Total	331,963,702		(\$582,059)

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)
Dec-21		\$479	6.25%		3.25%			\$3,007	\$0	\$0	\$773				\$10,978,012
Jan-22		\$575	6.25%		3.25%			\$3,007	\$0	\$0	\$773				\$13,557,157
Feb-22		\$597	6.25%		3.25%			\$3,007	\$0	\$0	\$773				\$12,552,590
Mar-22		\$584	6.25%		3.25%			\$3,007	\$0	\$0	\$773				\$7,298,977
Apr-22		\$535	6.25%		3.25%			\$3,007	\$0	\$0	\$773				\$3,292,919
May-22		\$521	6.25%		3.25%			\$3,007	\$0	\$0	\$773				\$3,261,759
Total		\$3,291						\$18,042	\$0	\$0	\$4,641				\$50,941,414

**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)
Dec-21		\$8,189,313			\$2,788,700
Jan-22		\$10,275,095			\$3,282,062
Feb-22		\$9,351,868			\$3,200,722
Mar-22		\$5,351,503			\$1,947,474
Apr-22		\$2,401,366			\$891,553
May-22		\$2,399,124			\$862,634
Total		\$37,968,269			\$12,973,145

(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
Dec-21	43,598,144	15,884,934	59,483,078	73.3%	26.7%
Jan-22	46,001,076	15,900,198	61,901,274	74.3%	25.7%
Feb-22	43,391,627	15,907,972	59,299,599	73.2%	26.8%
Mar-22	38,464,718	15,818,000	54,282,719	70.9%	29.1%
Apr-22	35,768,076	15,364,419	51,132,495	70.0%	30.0%
May-22	31,419,414	14,445,122	45,864,536	68.5%	31.5%
Total	238,643,055	93,320,647	331,963,702		

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

Schedule LSM-3  
Page 1 of 2

	<b><u>Dec-21</u></b> <b><u>Estimated</u></b>	<b><u>Jan-22</u></b> <b><u>Estimated</u></b>	<b><u>Feb-22</u></b> <b><u>Estimated</u></b>	<b><u>Mar-22</u></b> <b><u>Estimated</u></b>	<b><u>Apr-22</u></b> <b><u>Estimated</u></b>	<b><u>May-22</u></b> <b><u>Estimated</u></b>	<b><u>Total</u></b>
1 Reconciliation (1)	(\$18,574)	(\$19,329)	(\$18,517)	(\$16,950)	(\$15,967)	(\$14,322)	(\$103,660)
2 Total Costs (Page 2)	<u>\$436,498</u>	<u>\$474,349</u>	<u>\$454,416</u>	<u>\$415,978</u>	<u>\$391,840</u>	<u>\$351,474</u>	<u>\$2,524,554</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$417,923	\$455,020	\$435,899	\$399,028	\$375,873	\$337,152	\$2,420,895
4 kWh Purchases	<u>59,483,078</u>	<u>61,901,274</u>	<u>59,299,599</u>	<u>54,282,719</u>	<u>51,132,495</u>	<u>45,864,536</u>	<u>331,963,702</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00703	\$0.00735	\$0.00735	\$0.00735	\$0.00735	\$0.00735	\$0.00729
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))	\$0.00748	\$0.00782	\$0.00782	\$0.00782	\$0.00782	\$0.00782	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00776

(1) As filed in DE 21-041 (April 2, 2021). Renewable Portfolio Standard Charge balance as of February 28, 2021, as adjusted, allocated between rate periods (June-November 2021 and December 2021-May 2022) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2021	(\$101,810)
Reconciliation amount for December 2021-May 2022	<u>(\$103,660)</u>
Total	(\$205,470)



	(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)	
Dec-21	\$445,569	(62.64%)	(\$279,122)	3.25%	(\$9,071)	\$436,498
Jan-22	\$484,207	(62.64%)	(\$303,326)	3.25%	(\$9,858)	\$474,349
Feb-22	\$463,860	(62.64%)	(\$290,580)	3.25%	(\$9,444)	\$454,416
Mar-22	\$424,623	(62.64%)	(\$266,000)	3.25%	(\$8,645)	\$415,978
Apr-22	\$399,983	(62.64%)	(\$250,565)	3.25%	(\$8,143)	\$391,840
May-22	<u>\$358,778</u>	(62.64%)	<u>(\$224,752)</u>	3.25%	<u>(\$7,304)</u>	<u>\$351,474</u>
Total	\$2,577,021		(\$1,614,345)		(\$52,466)	\$2,524,554

(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

	<b>Total</b> <b><u>December 2021-May 2022</u></b>
1 Reconciliation (1)	\$47,765
2 Total Costs excl. wholesale supplier charge (Page 2)	<u>\$28,846</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$76,611
4 kWh Purchases	<u>25,275,697</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00303
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.00317

(1) As filed in DE 21-041 (April 2, 2021). Power Supply Charge balance as of February 28, 2021, as adjusted, allocated between rate periods (June-November 2021 and December 2021-May 2022) on equal per kWh basis.

Reconciliation amount for June-November 2021	\$50,380
Reconciliation amount for December 2021-May 2022	<u>\$47,765</u>
Total	\$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.

<i>Calculation of Working Capital</i>											
<i>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)
Dec-21	\$43	0.24%	\$1,452	3.25%	\$47	\$0	\$4,668	\$0	\$0	\$60	\$4,818
Jan-22	\$47	0.24%	\$1,620	3.25%	\$53	\$0	\$4,668	\$0	\$0	\$60	\$4,827
Feb-22	\$45	0.24%	\$1,583	3.25%	\$51	\$0	\$4,668	\$0	\$0	\$60	\$4,824
Mar-22	\$42	0.24%	\$999	3.25%	\$32	\$0	\$4,668	\$0	\$0	\$60	\$4,802
Apr-22	\$43	0.24%	\$479	3.25%	\$16	\$0	\$4,668	\$0	\$0	\$60	\$4,786
May-22	<u>\$45</u>	0.24%	\$504	3.25%	<u>\$16</u>	<u>\$0</u>	<u>\$4,668</u>	<u>\$0</u>	<u>\$0</u>	<u>\$60</u>	<u>\$4,789</u>
Total	\$264				\$216	\$0	\$28,006	\$0	\$0	\$360	\$28,846

(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

	<u>Dec-21</u> <u>Estimated</u>	<u>Jan-22</u> <u>Estimated</u>	<u>Feb-22</u> <u>Estimated</u>	<u>Mar-22</u> <u>Estimated</u>	<u>Apr-22</u> <u>Estimated</u>	<u>May-22</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$2,296)	(\$2,172)	(\$2,190)	(\$2,202)	(\$2,223)	(\$2,147)	(\$13,231)
2 Total Costs (Page 2)	\$32,756	\$32,355	\$32,616	\$32,795	\$33,117	\$31,986	\$195,625
3 Reconciliation plus Total Costs (L.1 + L.2)	\$30,460	\$30,183	\$30,426	\$30,593	\$30,894	\$29,839	\$182,394
4 kWh Purchases	4,387,100	4,149,721	4,183,084	4,206,047	4,247,401	4,102,344	25,275,697
5 Total, Before Losses (L.3 / L.4)	\$0.00694	\$0.00727	\$0.00727	\$0.00727	\$0.00727	\$0.00727	
6 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>	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00726	\$0.00761	\$0.00761	\$0.00761	\$0.00761	\$0.00761	

(1) As filed in DE 21-041 (April 2, 2021). Renewable Portfolio Standard Charge balance as of February 28, 2021, as adjusted, allocated between rate periods (June-November 2021 and December 2021-May 2022) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2021	(\$13,954)
Reconciliation amount for December 2021-May 2022	<u>(\$13,231)</u>
Total	(\$27,185)

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

Schedule LSM-5  
Page 2 of 2

	(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)	
Dec-21	\$33,446	(63.45%)	(\$21,223)	3.25%	(\$690)	\$32,756
Jan-22	\$33,037	(63.45%)	(\$20,963)	3.25%	(\$681)	\$32,355
Feb-22	\$33,302	(63.45%)	(\$21,132)	3.25%	(\$687)	\$32,616
Mar-22	\$33,485	(63.45%)	(\$21,248)	3.25%	(\$691)	\$32,795
Apr-22	\$33,814	(63.45%)	(\$21,457)	3.25%	(\$697)	\$33,117
May-22	<u>\$32,660</u>	(63.45%)	(\$20,724)	3.25%	<u>(\$674)</u>	<u>\$31,986</u>
Total	\$199,744				(\$4,119)	\$195,625

(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.**  
**Internal Administrative Costs associated with Default Service**

		<u>G1 Class</u>	<u>Non-G1 Class</u>	<u>Total</u>	Notes:
<b>Energy Contracts Department:</b>					
1	Average Cost of Labor per Hour	\$57.54	\$57.54	\$57.54	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>249.4</u>	<u>150.6</u>	<u>400.0</u>	
3	Cost of Labor	\$14,350	\$8,666	\$23,016	
4	Overhead (Line 3 * Overhead rate)	<u>\$14,924</u>	<u>\$9,012</u>	<u>\$23,937</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$29,275</u>	<u>\$17,678</u>	<u>\$46,953</u>	
<b>Regulatory Services Department:</b>					
1	Average Cost of Labor per Hour	\$66.89	\$66.89	\$66.89	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>88.0</u>	<u>35.0</u>	<u>123.0</u>	
3	Cost of Labor	\$5,886	\$2,341	\$8,227	
4	Overhead (Line 3 * Overhead rate)	<u>\$6,122</u>	<u>\$2,435</u>	<u>\$8,557</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$12,008</u>	<u>\$4,776</u>	<u>\$16,784</u>	
<b>Accounts Payable Department:</b>					
1	Average Cost of Labor per Hour	\$30.91	\$30.91	\$30.91	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$185	\$185	\$371	
4	Overhead (Line 3 * Overhead rate)	<u>\$193</u>	<u>\$193</u>	<u>\$386</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$378</u>	<u>\$378</u>	<u>\$757</u>	
<b>General Accounting Department:</b>					
1	Average Cost of Labor per Hour	\$49.77	\$49.77	\$49.77	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$299	\$299	\$597	
4	Overhead (Line 3 * Overhead rate)	<u>\$311</u>	<u>\$311</u>	<u>\$621</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$609</u>	<u>\$609</u>	<u>\$1,218</u>	
<b>Finance Department:</b>					
1	Average Cost of Labor per Hour	\$50.36	\$50.36	\$50.36	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>26.0</u>	<u>26.0</u>	<u>52.0</u>	
3	Cost of Labor	\$1,309	\$1,309	\$2,619	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,362</u>	<u>\$1,362</u>	<u>\$2,723</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$2,671</u>	<u>\$2,671</u>	<u>\$5,342</u>	
<b>Communications Department:</b>					
1	Average Cost of Labor per Hour	\$56.23	\$56.23	\$56.23	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>60.0</u>	<u>60.0</u>	<u>120.0</u>	
3	Cost of Labor	\$3,374	\$3,374	\$6,748	
4	Overhead (Line 3 * Overhead rate)	<u>\$3,509</u>	<u>\$3,509</u>	<u>\$7,018</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$6,883</u>	<u>\$6,883</u>	<u>\$13,765</u>	
<b>Customer Energy Solutions (formerly Business Development) Department:</b>					
1	Average Cost of Labor per Hour	\$53.36	\$53.36	\$53.36	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>8.0</u>	<u>0.0</u>	<u>8.0</u>	
3	Cost of Labor	\$427	\$0	\$427	
4	Overhead (Line 3 * Overhead rate)	<u>\$444</u>	<u>\$0</u>	<u>\$444</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$871</u>	<u>\$0</u>	<u>\$871</u>	
<b>Information Systems Department:</b>					
1	Average Cost of Labor per Hour	\$50.64	\$50.64	\$50.64	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>3.6</u>	<u>1.4</u>	<u>5.0</u>	
3	Cost of Labor	\$182	\$71	\$253	
4	Overhead (Line 3 * Overhead rate)	<u>\$190</u>	<u>\$74</u>	<u>\$263</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$372</u>	<u>\$145</u>	<u>\$517</u>	
<b>Customer Service Department:</b>					
1	Average Cost of Labor per Hour	\$30.08	\$30.08	\$30.08	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>48.0</u>	<u>48.0</u>	<u>96.0</u>	
3	Cost of Labor	\$1,444	\$1,444	\$2,888	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,502</u>	<u>\$1,502</u>	<u>\$3,003</u>	2
5	<b>Total Labor and Overhead Cost</b>	<u>\$2,945</u>	<u>\$2,945</u>	<u>\$5,891</u>	
<b>TOTAL ANNUAL COST</b>		<u>\$56,012</u>	<u>\$36,085</u>	<u>\$92,097</u>	

Notes:

- 1) See Schedule LSM-6, Page 2 of 2.
- 2) Based on Unitil Service Corp. overhead rate of 104% (2020 average rate).

**Unitil Service Corp.  
Average Cost of Labor per Hour by Department**

<u>Department</u> (a)	<u>Full Time Equivalent</u> (b)	<u>Annualized Base Labor (1)</u> (c)	<u>Open Positions</u> (d)	<u>Open Positions (2)</u> (e)	<u>Total Positions</u> (b) + (d) = (f)	<u>Total Salaries</u> (c) + (e) = (g)	<u>Avg Hrly Labor Cost (3)</u> (g) ÷ (f) ÷ 2080 = (h)
Energy Contracts	8.0	\$957,540			8.00	\$957,540	\$57.54
Regulatory / Legal	12.0	\$1,669,515			12.00	\$1,669,515	\$66.89
Accounts Payable	5.0	\$321,463			5.00	\$321,463	\$30.91
General Accounting	18.0	\$1,863,335			18.00	\$1,863,335	\$49.77
Finance	6.8 (4)	\$712,300			6.80	\$712,300	\$50.36
Communications	9.0	\$1,052,665			9.00	\$1,052,665	\$56.23
Customer Energy Solutions (formerly Business Services)	26.0	\$2,885,951			26.00	\$2,885,951	\$53.36
Information Technology	29.0	\$3,052,914	1.0	\$107,211	30.00	\$3,160,125	\$50.64
Customer Service	71.0	\$4,465,561	1.0	\$39,840	72.00	\$4,505,401	\$30.08

(1) Annualized salaries of active employees as of September 1, 2021

(2) Salary range 90% of midpoint of open positions as of September 1, 2021

(3) Total Salaries ÷ Total Positions ÷ (40 hours/wk \* 52 weeks/yr)

(4) Includes one part-time employee.

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

**Residential Rate D 650 kWh Bill**

	9/1/2021	12/1/2021					%
<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	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.03942	\$0.03942	\$0.00000	\$25.62	\$25.62	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$19.36	\$19.36	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.31	\$0.31	\$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>\$0.07091</u>	<u>\$0.17518</u>	<u>\$0.10427</u>	<u>\$46.09</u>	<u>\$113.87</u>	<u>\$67.78</u>	<u>60.3%</u>
Total kWh Charges	\$0.14808	\$0.25235	\$0.10427				
Total Bill				\$112.47	\$180.25	\$67.78	60.3%

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

	9/1/2021	12/1/2021					%
<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	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<b><u>All kW</u></b>	<b><u>All kW</u></b>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.0%</u>
Total kW Charges	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.00384	\$0.00384	\$0.00000	\$10.75	\$10.75	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$83.38	\$83.38	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$1.32	\$1.32	\$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>\$0.05992</u>	<u>\$0.15381</u>	<u>\$0.09389</u>	<u>\$167.78</u>	<u>\$430.67</u>	<u>\$262.89</u>	<u>61.3%</u>
Total kWh Charges	\$0.10151	\$0.19540	\$0.09389	\$284.23	\$547.12	\$262.89	61.3%
Total Bill				\$429.03	\$691.92	\$262.89	61.3%



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

<b><u>Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill</u></b>							
	9/1/2021	12/1/2021					%
<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%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.03588	\$0.03588	\$0.00000	\$59.56	\$59.56	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$49.43	\$49.43	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.03)	(\$0.03)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.78	\$0.78	\$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>\$0.05992</u>	<u>\$0.15381</u>	<u>\$0.09389</u>	<u>\$99.47</u>	<u>\$255.32</u>	<u>\$155.86</u>	<u>67.3%</u>
Total kWh Charges	\$0.13355	\$0.22744	\$0.09389	\$221.69	\$377.55	\$155.86	67.3%
Total Bill				\$231.42	\$387.28	\$155.86	67.3%

<b><u>Regular General G2 kWh Meter 115 kWh Typical Bill</u></b>							
	9/1/2021	12/1/2021					%
<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%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.01267	\$0.01267	\$0.00000	\$1.46	\$1.46	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$3.42	\$3.42	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.00)	(\$0.00)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.05	\$0.05	\$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>\$0.05992</u>	<u>\$0.15381</u>	<u>\$0.09389</u>	<u>\$6.89</u>	<u>\$17.69</u>	<u>\$10.80</u>	<u>34.8%</u>
Total kWh Charges	\$0.11034	\$0.20423	\$0.09389	\$12.69	\$23.49	\$10.80	34.8%
Total Bill				\$31.07	\$41.87	\$10.80	34.8%

**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	9/1/2021	12/1/2021	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%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.03942	\$0.03942	\$0.00000	\$25.62	\$25.62	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$19.36	\$19.36	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.31	\$0.31	\$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>\$0.07091</u>	<u>\$0.17518</u>	<u>\$0.10427</u>	<u>\$46.09</u>	<u>\$113.87</u>	<u>\$67.78</u>	<u>60.3%</u>
Total kWh Charges	\$0.14808	\$0.25235	\$0.10427				
Total Bill				\$112.47	\$180.25	\$67.78	60.3%

**Residential Rate D 526 kWh Bill - Median Use\***

Rate Components	9/1/2021	12/1/2021	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%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.03942	\$0.03942	\$0.00000	\$20.73	\$20.73	\$0.00	0.0%
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000	\$15.66	\$15.66	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00047	\$0.00047	\$0.00000	\$0.25	\$0.25	\$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>\$0.07091</u>	<u>\$0.17518</u>	<u>\$0.10427</u>	<u>\$37.30</u>	<u>\$92.14</u>	<u>\$54.85</u>	<u>58.3%</u>
Total kWh Charges	\$0.14808	\$0.25235	\$0.10427				
Total Bill				\$94.11	\$148.96	\$54.85	58.3%

\* Based on billing period January through December 2020.

Unitil Energy Systems, Inc.  
Average Class Impacts  
Due to Proposed Default Service Rate Changes Effective December 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	815,280	515,968,592	n/a	\$53,800,045	\$89,628,463	\$143,428,508	\$53,800,045	60.0%
General Service	134,344	317,056,821	1,234,532	\$29,768,465	\$49,100,758	\$78,869,223	\$29,768,465	60.6%
Outdoor Lighting	97,930	7,625,729	n/a	\$715,980	\$2,448,568	\$3,164,547	\$715,980	29.2%
Total	1,047,553	840,651,142		\$84,284,490	\$141,177,788	\$225,462,278	\$84,284,490	59.7%

(B), (C), (D) Test year billing determinants in DE 21-030.

(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 - September 1, 2021 vs. December 1, 2021**  
**Due to Changes in the Default Service Charge**  
**Impact on D Rate Customers**

<u>Average kWh</u>	<u>Total Bill Using Rates 9/1/2021</u>	<u>Total Bill Using Rates 12/1/2021</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$34.73	\$47.76	\$13.03	37.5%
150	\$38.43	\$54.07	\$15.64	40.7%
200	\$45.84	\$66.69	\$20.85	45.5%
250	\$53.24	\$79.31	\$26.07	49.0%
300	\$60.64	\$91.93	\$31.28	51.6%
350	\$68.05	\$104.54	\$36.49	53.6%
400	\$75.45	\$117.16	\$41.71	55.3%
450	\$82.86	\$129.78	\$46.92	56.6%
500	\$90.26	\$142.40	\$52.14	57.8%
525	\$93.96	\$148.70	\$54.74	58.3%
550	\$97.66	\$155.01	\$57.35	58.7%
575	\$101.37	\$161.32	\$59.96	59.1%
600	\$105.07	\$167.63	\$62.56	59.5%
625	\$108.77	\$173.94	\$65.17	59.9%
650	\$112.47	\$180.25	\$67.78	60.3%
675	\$116.17	\$186.56	\$70.38	60.6%
700	\$119.88	\$192.87	\$72.99	60.9%
725	\$123.58	\$199.17	\$75.60	61.2%
750	\$127.28	\$205.48	\$78.20	61.4%
775	\$130.98	\$211.79	\$80.81	61.7%
825	\$138.39	\$224.41	\$86.02	62.2%
925	\$153.19	\$249.64	\$96.45	63.0%
1,000	\$164.30	\$268.57	\$104.27	63.5%
1,250	\$201.32	\$331.66	\$130.34	64.7%
1,500	\$238.34	\$394.75	\$156.41	65.6%
2,000	\$312.38	\$520.92	\$208.54	66.8%
3,500	\$534.50	\$899.45	\$364.95	68.3%
5,000	\$756.62	\$1,277.97	\$521.35	68.9%

	<u>Rates - Effective September 1, 2021</u>	<u>Rates - Proposed December 1, 2021</u>	<u>Difference</u>
Customer Charge	<b>\$16.22</b>	<b>\$16.22</b>	<b>\$0.00</b>
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge:	\$0.03942	\$0.03942	\$0.00000
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00047	\$0.00047	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.07091</u>	<u>\$0.17518</u>	<u>\$0.10427</u>
<b>TOTAL</b>	<b>\$0.14808</b>	<b>\$0.25235</b>	<b>\$0.10427</b>

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

<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 9/1/2021</u>	<u>Total Bill Using Rates 12/1/2021</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$155.84	\$224.38	\$68.54	44.0%
20%	10	1,460	\$282.49	\$419.57	\$137.08	48.5%
20%	15	2,190	\$409.15	\$614.77	\$205.62	50.3%
20%	25	3,650	\$662.45	\$1,005.15	\$342.70	51.7%
20%	50	7,300	\$1,295.71	\$1,981.11	\$685.40	52.9%
20%	75	10,950	\$1,928.97	\$2,957.07	\$1,028.10	53.3%
20%	100	14,600	\$2,562.24	\$3,933.03	\$1,370.79	53.5%
20%	150	21,900	\$3,828.76	\$5,884.95	\$2,056.19	53.7%
36%	5	1,314	\$215.12	\$338.50	\$123.37	57.3%
36%	10	2,628	\$401.06	\$647.80	\$246.74	61.5%
36%	15	3,942	\$586.99	\$957.11	\$370.11	63.1%
36%	25	6,570	\$958.86	\$1,575.72	\$616.86	64.3%
36%	50	13,140	\$1,888.53	\$3,122.25	\$1,233.71	65.3%
36%	75	19,710	\$2,818.20	\$4,668.77	\$1,850.57	65.7%
36%	100	26,280	\$3,747.87	\$6,215.30	\$2,467.43	65.8%
36%	150	39,420	\$5,607.21	\$9,308.36	\$3,701.14	66.0%
50%	5	1,825	\$267.00	\$438.35	\$171.35	64.2%
50%	10	3,650	\$504.80	\$847.50	\$342.70	67.9%
50%	15	5,475	\$742.61	\$1,256.66	\$514.05	69.2%
50%	25	9,125	\$1,218.22	\$2,074.97	\$856.75	70.3%
50%	50	18,250	\$2,407.25	\$4,120.74	\$1,713.49	71.2%
50%	75	27,375	\$3,596.28	\$6,166.52	\$2,570.24	71.5%
50%	100	36,500	\$4,785.31	\$8,212.29	\$3,426.99	71.6%
50%	150	54,750	\$7,163.36	\$12,303.84	\$5,140.48	71.8%
		<u>Rates - Effective September 1, 2021</u>	<u>Rates - Proposed December 1, 2021</u>	<u>Difference</u>		
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		\$0.00	\$0.00	\$0.00		
<b>TOTAL</b>		<b>\$10.51</b>	<b>\$10.51</b>	<b>\$0.00</b>		
		<u>kWh</u>	<u>kWh</u>	<u>kWh</u>		
Distribution Charge		\$0.00384	\$0.00384	\$0.00000		
External Delivery Charge		\$0.02978	\$0.02978	\$0.00000		
Stranded Cost Charge		(\$0.00002)	(\$0.00002)	\$0.00000		
Storm Recovery Adj. Factor		\$0.00047	\$0.00047	\$0.00000		
System Benefits Charge		\$0.00752	\$0.00752	\$0.00000		
Default Service Charge		\$0.05992	\$0.15381	\$0.09389		
<b>TOTAL</b>		<b>\$0.10151</b>	<b>\$0.19540</b>	<b>\$0.09389</b>		

<b>Unitil Energy Systems, Inc.</b> <b>Typical Bill Impacts - September 1, 2021 vs. December 1, 2021</b> <b>Due to Changes in the Default Service Charge</b> <b>Impact on G2 kWh Meter Rate Customers</b>																																												
Average Monthly kWh	Total Bill Using Rates 9/1/2021	Total Bill Using Rates 12/1/2021	Total Difference	% Total Difference																																								
15	\$20.04	\$21.44	\$1.41	7.0%																																								
75	\$26.66	\$33.70	\$7.04	26.4%																																								
150	\$34.93	\$49.01	\$14.08	40.3%																																								
250	\$45.97	\$69.44	\$23.47	51.1%																																								
350	\$57.00	\$89.86	\$32.86	57.7%																																								
450	\$68.03	\$110.28	\$42.25	62.1%																																								
550	\$79.07	\$130.71	\$51.64	65.3%																																								
650	\$90.10	\$151.13	\$61.03	67.7%																																								
750	\$101.14	\$171.55	\$70.42	69.6%																																								
900	\$117.69	\$202.19	\$84.50	71.8%																																								
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kWh Meter Customer Charge	<b>\$18.38</b>	<b>\$18.38</b>	<b>\$0.00</b>																																									
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**Unitil Energy Systems, Inc.**  
**Typical Bill Impacts - September 1, 2021 vs. December 1, 2021**  
**Due to Changes in the Default Service Charge**  
**Impact on G2 QRWH and SH Rate Customers**

<b>Average kWh</b>	<b>Total Bill Using Rates 9/1/2021</b>	<b>Total Bill Using Rates 12/1/2021</b>	<b>Total Difference</b>	<b>% Total Difference</b>
100	\$23.09	\$32.47	\$9.39	40.7%
200	\$36.44	\$55.22	\$18.78	51.5%
300	\$49.80	\$77.96	\$28.17	56.6%
400	\$63.15	\$100.71	\$37.56	59.5%
500	\$76.51	\$123.45	\$46.95	61.4%
750	\$109.89	\$180.31	\$70.42	64.1%
1,000	\$143.28	\$237.17	\$93.89	65.5%
1,500	\$210.06	\$350.89	\$140.84	67.0%
2,000	\$276.83	\$464.61	\$187.78	67.8%
2,500	\$343.61	\$578.33	\$234.73	68.3%

	<b>Rates - Effective September 1, 2021</b>	<b>Rates - Proposed December 1, 2021</b>	<b>Difference</b>
Customer Charge	<b>\$9.73</b>	<b>\$9.73</b>	<b>\$0.00</b>
	<b><u>All kWh</u></b>	<b><u>All kWh</u></b>	<b><u>All kWh</u></b>
Distribution Charge	\$0.03588	\$0.03588	\$0.00000
External Delivery Charge	\$0.02978	\$0.02978	\$0.00000
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00047	\$0.00047	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.05992</u>	<u>\$0.15381</u>	<u>\$0.09389</u>
<b>TOTAL</b>	<b><u>\$0.13355</u></b>	<b><u>\$0.22744</u></b>	<b><u>\$0.09389</u></b>

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2021 vs. December 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 9/1/2021	Total Bill Using Rates 12/1/2021	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	43	\$17.64	\$21.68	\$4.04	22.9%
2	175	7,000	ST	71	\$22.96	\$29.62	\$6.67	29.0%
3	250	11,000	ST	100	\$28.00	\$37.39	\$9.39	33.5%
4	400	20,000	ST	157	\$37.19	\$51.93	\$14.74	39.6%
5	1,000	60,000	ST	372	\$79.95	\$114.88	\$34.93	43.7%
6	250	11,000	FL	100	\$29.17	\$38.56	\$9.39	32.2%
7	400	20,000	FL	157	\$38.69	\$53.43	\$14.74	38.1%
8	1,000	60,000	FL	380	\$76.27	\$111.95	\$35.68	46.8%
9	100	3,500	PB	48	\$18.28	\$22.79	\$4.51	24.7%
10	175	7,000	PB	71	\$22.08	\$28.74	\$6.67	30.2%
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	23	\$15.85	\$18.01	\$2.16	13.6%
12	100	9,500	ST	48	\$20.09	\$24.60	\$4.51	22.4%
13	150	16,000	ST	65	\$21.88	\$27.98	\$6.10	27.9%
14	250	30,000	ST	102	\$29.49	\$39.07	\$9.58	32.5%
15	400	50,000	ST	161	\$40.47	\$55.59	\$15.12	37.3%
16	1,000	140,000	ST	380	\$80.23	\$115.91	\$35.68	44.5%
17	150	16,000	FL	65	\$24.21	\$30.31	\$6.10	25.2%
18	250	30,000	FL	102	\$31.11	\$40.69	\$9.58	30.8%
19	400	50,000	FL	161	\$39.92	\$55.04	\$15.12	37.9%
20	1,000	140,000	FL	380	\$80.60	\$116.28	\$35.68	44.3%
21	50	4,000	PB	23	\$14.84	\$17.00	\$2.16	14.5%
22	100	9,500	PB	48	\$18.91	\$23.42	\$4.51	23.8%
<u>Metal Halide:</u>								
23	175	8,800	ST	74	\$27.42	\$34.37	\$6.95	25.3%
24	250	13,500	ST	102	\$32.00	\$41.58	\$9.58	29.9%
25	400	23,500	ST	158	\$38.49	\$53.32	\$14.83	38.5%
26	175	8,800	FL	74	\$30.51	\$37.46	\$6.95	22.8%
27	250	13,500	FL	102	\$35.18	\$44.76	\$9.58	27.2%
28	400	23,500	FL	158	\$40.92	\$55.75	\$14.83	36.3%
29	1,000	86,000	FL	374	\$70.18	\$105.30	\$35.11	50.0%
30	175	8,800	PB	74	\$26.14	\$33.09	\$6.95	26.6%
31	250	13,500	PB	102	\$30.16	\$39.74	\$9.58	31.7%
32	400	23,500	PB	158	\$37.21	\$52.04	\$14.83	39.9%
<u>Light Emitting Diode:</u>								
33	42	3,600	AL	15	\$14.68	\$16.09	\$1.41	9.6%
34	57	5,200	AL	20	\$15.24	\$17.12	\$1.88	12.3%
35	25	3,000	CH	9	\$14.02	\$14.87	\$0.85	6.0%
36	88	8,300	CH	30	\$16.35	\$19.16	\$2.82	17.2%
37	108	11,500	CH	37	\$17.12	\$20.59	\$3.47	20.3%
38	193	21,000	CH	67	\$20.42	\$26.71	\$6.29	30.8%
39	123	12,180	FL	43	\$17.77	\$21.81	\$4.04	22.7%
40	194	25,700	FL	67	\$20.42	\$26.71	\$6.29	30.8%
41	297	38,100	FL	103	\$24.39	\$34.06	\$9.67	39.7%
<b>Luminaire Charges For Year Round Service:</b>								
<b>Rates - Effective September 1, 2021</b>								
		<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	\$0.00384	4	\$21.25	14	\$19.14	26	\$23.00	36 \$13.30
External Delivery Charge	\$0.02978	5	\$42.19	15	\$24.13	27	\$24.83	37 \$13.36
Stranded Cost Charge	(\$0.00002)	6	\$19.02	16	\$41.66	28	\$24.88	38 \$13.62
Storm Recovery Adj. Factor	\$0.00047	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
<b>TOTAL</b>	<b>\$0.10151</b>	10	\$14.87	20	\$42.03	32	\$21.17	
		21	\$12.51	22	\$14.04			
<b>Rates - Proposed December 1, 2021</b>								
		<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	\$0.00384	4	\$21.25	14	\$19.14	26	\$23.00	36 \$13.30
External Delivery Charge	\$0.02978	5	\$42.19	15	\$24.13	27	\$24.83	37 \$13.36
Stranded Cost Charge	(\$0.00002)	6	\$19.02	16	\$41.66	28	\$24.88	38 \$13.62
Storm Recovery Adj. Factor	\$0.00047	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>\$0.15381</u>	9	\$13.41	19	\$23.58	31	\$19.81	41 \$13.93
<b>TOTAL</b>	<b>\$0.19540</b>	10	\$14.87	20	\$42.03	32	\$21.17	
		21	\$12.51	22	\$14.04			
<b>Difference</b>								
		<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>\$0.09389</u>	9	\$0.00	19	\$0.00	31	\$0.00	41 \$0.00
<b>TOTAL</b>	<b>\$0.09389</b>	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	12/1/2020	12/1/2021	Difference	Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised					Difference to Total Bill
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.03558	\$0.03942	\$0.00384	\$23.13	\$25.62	\$2.50	1.9%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$23.48	\$19.36	(\$4.13)	(3.2%)
Stranded Cost Charge	(\$0.00025)	(\$0.00002)	\$0.00023	(\$0.16)	(\$0.01)	\$0.15	0.1%
Storm Recovery Adj.	\$0.00084	\$0.00047	(\$0.00037)	\$0.55	\$0.31	(\$0.24)	(0.2%)
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>\$0.17518</u>	<u>\$0.08203</u>	<u>\$60.55</u>	<u>\$113.87</u>	<u>\$53.32</u>	<u>41.4%</u>
Total kWh Charges	\$0.17297	\$0.25235	\$0.07938				
Total Bill				\$128.65	\$180.25	\$51.60	40.1%

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

Rate Components	12/1/2020	12/1/2021	Difference	Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised					Difference to Total Bill
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<b><u>All kW</u></b>	<b><u>All kW</u></b>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<u>(\$0.05)</u>	<u>\$0.00</u>	<u>\$0.05</u>	<u>(\$0.55)</u>	<u>\$0.00</u>	<u>\$0.55</u>	<u>0.1%</u>
Total kW Charges	\$10.46	\$10.51	\$0.05	\$115.06	\$115.61	\$0.55	0.1%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.00000	\$0.00384	\$0.00384	\$0.00	\$10.75	\$10.75	2.1%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$101.16	\$83.38	(\$17.78)	(3.5%)
Stranded Cost Charge	(\$0.00005)	(\$0.00002)	\$0.00003	(\$0.14)	(\$0.06)	\$0.08	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00047	(\$0.00037)	\$2.35	\$1.32	(\$1.04)	(0.2%)
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>\$0.15381</u>	<u>\$0.06679</u>	<u>\$243.66</u>	<u>\$430.67</u>	<u>\$187.01</u>	<u>36.5%</u>
Total kWh Charges	\$0.13146	\$0.19540	\$0.06394	\$368.09	\$547.12	\$179.03	34.9%
Total Bill				\$512.34	\$691.92	\$179.58	35.1%

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

<b>Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill</b>							
	12/1/2020	12/1/2021					%
<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%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.03204	\$0.03588	\$0.00384	\$53.19	\$59.56	\$6.37	2.3%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$59.98	\$49.43	(\$10.54)	(3.8%)
Stranded Cost Charge	(\$0.00025)	(\$0.00002)	\$0.00023	(\$0.42)	(\$0.03)	\$0.38	0.1%
Storm Recovery Adj.	\$0.00084	\$0.00047	(\$0.00037)	\$1.39	\$0.78	(\$0.61)	(0.2%)
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>\$0.15381</u>	<u>\$0.06679</u>	<u>\$144.45</u>	<u>\$255.32</u>	<u>\$110.87</u>	<u>39.5%</u>
Total kWh Charges	\$0.16330	\$0.22744	\$0.06414	\$271.08	\$377.55	\$106.47	37.9%
Total Bill				\$280.81	\$387.28	\$106.47	37.9%

<b>Regular General G2 kWh Meter 115 kWh Typical Bill</b>							
	12/1/2020	12/1/2021					%
<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%
	<b><u>\$/kWh</u></b>	<b><u>\$/kWh</u></b>					
Distribution Charge	\$0.00883	\$0.01267	\$0.00384	\$1.02	\$1.46	\$0.44	1.3%
External Delivery Charge	\$0.03613	\$0.02978	(\$0.00635)	\$4.15	\$3.42	(\$0.73)	(2.1%)
Stranded Cost Charge	(\$0.00025)	(\$0.00002)	\$0.00023	(\$0.03)	(\$0.00)	\$0.03	0.1%
Storm Recovery Adj.	\$0.00084	\$0.00047	(\$0.00037)	\$0.10	\$0.05	(\$0.04)	(0.1%)
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>\$0.15381</u>	<u>\$0.06679</u>	<u>\$10.01</u>	<u>\$17.69</u>	<u>\$7.68</u>	<u>22.3%</u>
Total kWh Charges	\$0.14009	\$0.20423	\$0.06414	\$16.11	\$23.49	\$7.38	21.4%
Total Bill				\$34.49	\$41.87	\$7.38	21.4%