



February 22, 2022

BY E-MAIL

Daniel Goldner, Chair
New Hampshire Public Utilities Commission
21 S. Fruit St, Suite 10
Concord, N.H. 03301-2429

Re: DG 21-104 Northern Utilities, Inc. – Revised Revenue Requirement

Chairman Goldner:

On behalf of Northern Utilities, Inc. (“Unitil” or the “Company”) I enclose revised Revenue Requirement Schedules (Confidential and Redacted versions) for filing in the above-referenced matter. As indicated in the Direct Testimony of Christopher Goulding and Daniel Nawazelski (see Exh. CGDN-1 at Bates 69, 72, 77, 80, 81, 94), the Company intended, at the time of its initial filing, to update the Schedules once certain information became known and measurable. For ease of reference, Unitil also encloses a Schedule Revision Summary identifying all of the updates by schedule. Unitil also encloses documentary support for the revisions. The result of the updates is a net increase to the Company’s revenue requirement of \$182,252.

Please note, at the time of its initial filing Unitil submitted a Motion for Confidential Treatment in connection with certain information in the Company’s Revenue Requirement Schedules. Specifically, the Company requested confidential treatment for Workpapers 1.1 and 1.2 supporting Schedule RevReq-3-2. The Commission has not yet ruled on the Company’s motion. As the same information is contained within the enclosed revised Revenue Requirement Schedules, Unitil hereby requests that the pending motion apply to these Schedules.

Please do not hesitate to contact me should you have any questions regarding the enclosed revised Revenue Requirement Schedules.

Sincerely,

A handwritten signature in black ink, appearing to read "P. H. Taylor", with a long horizontal flourish extending to the right.

Patrick H. Taylor

cc: Service List

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
DOCKET DG 21-104
REVISED REVENUE REQUIREMENT SCHEDULES AND WORKPAPERS**

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
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12 MONTHS ENDED DECEMBER 31, 2020

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35	Inflation Allowance	<u>Schedule RevReq-3-15</u>
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43	Excess ADIT Flowback	<u>Schedule RevReq-3-18</u>
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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
REVENUE REQUIREMENT REVISION SUMMARY
12 MONTHS ENDED DECEMBER 31, 2020
PRIVILEGED & CONFIDENTIAL - FOR SETTLEMENT PURPOSES ONLY

Schedule Revision Summary
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(1)		(2)	(3)	(4)	(5)
Line No.	Description	Schedule(s)	Revenue Deficiency Change	Balance	Notes
1	Initially Filed Revenue Deficiency	Initially Filed Schedule RevReq-1		\$ 7,782,950	
2	Update for Actual 2022 Med & Dental Rate Change (0.00%)	Schedule RevReq-3-6 Revised, W3.1/W3.3 Revised	\$ (67,108)	\$ 7,715,842	Refer to Bates 72 and Energy 4-22
3	Update for Actual 2022 Fiscal Year Regulatory Assessments	Schedule RevReq-3-9	68,259	7,784,101	Refer to Bates 75-76 and Supporting Invoice
4	Update for Payroll Tax Adjustment for SS Wage Limit	Schedule RevReq-3-20 Revised, W8.1 & W8.2	(1,694)	7,782,407	Refer to Energy 4-26
5	Update for 2021 Lease Payments	Schedule RevReq-3-22	17,853	7,800,260	Refer to Energy 4-28
6	Audit Issue #4 (Inadvertent Allocator Used)	Schedule RevReq-3-22	(70)	7,800,191	NHDOE Audit Report, Page 148
7	Update for Actual 2022 Wage Increases	Schedule RevReq-3-4 P1 & P2 Revised	8,495	7,808,685	Refer to Bates 69
8	Update for Actual 2022 Wage Increases Impact on 401(k)	Schedule RevReq-3-7 Revised & W4.4/W4.5 Revised	480	7,809,166	Refer to Bates 69
9	Update for Actual 2021 Prop & Liab. Costs	Schedule RevReq-3-8 Revised, W5.1/W5.2/W5.3 Revised	(9,726)	7,799,440	Bates 74 & Energy 4-30 Revised
10	Update for Software Amortization for 2021 Projects & Corrections	Schedule RevReq-3-17 Revised, W7.2/W7.4 Revised	(9,759)	7,789,681	Refer to Bates 80 and Energy 4-37
11	Update for Actual 2021 Property Tax Bills	Schedule RevReq-3-19 Revised	180,147	7,969,828	Refer to Bates 81 & Supporting Invoices
12	Update for Actual 2021 Rent Expense	Schedule RevReq-3-13 Revised	(4,626)	7,965,202	Refer to Bates 77
13	Check:			\$ 0	
14	Change in Revenue Deficiency from Initially Filed			\$ 182,252	

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**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-1
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) AMOUNT	(4) 2/15/2022 CO. UPDATE	(5) CHANGE FROM INITIAL FILING
1	Rate Base	Schedule RevReq-5	\$ 188,719,257	\$ 188,738,118	\$ 18,861
2	Rate of Return	Schedule RevReq-6	7.75%	7.75%	0.00%
3	Income Required	Line 1 * Line 2	14,621,110	14,622,572	1,462
4	Adjusted Net Operating Income	Schedule RevReq-2	8,946,016	8,814,586	(131,430)
5	Deficiency	Line 3 - Line 4	5,675,094	5,807,986	132,892
6	Income Tax Effect	Line 7 - Line 5	2,107,856	2,157,216	49,359
7	Revenue Deficiency	1.3714 (Schedule RevReq-1-1) * Line 5	<u>\$ 7,782,950</u>	<u>\$ 7,965,202</u>	<u>\$ 182,252</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-1-1
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LINE NO.	(1) DESCRIPTION	(2) RATE	(3) AMOUNT
1	Federal Income Tax Rate	21.00%	0.2100
2	State Income Tax Rate	7.70%	0.0770
3	Federal Benefit of State Income Tax	-(Line 1 * Line 2)	<u>(0.0162)</u>
4	Northern Effective Tax Rate	(Line 1 + Line 2 + Line 3)	<u>0.2708</u>
5	Gross-Up Factor	(1 / 1 - Line 4)	<u><u>1.3714</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
OPERATING INCOME STATEMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			LESS						
LINE NO.	DESCRIPTION	TEST YEAR 12 MONTHS ENDED 12/31/2020	COST OF GAS EXCLUDING PROD. & OH. ⁽¹⁾	OTHER FLOWTHROUGH ⁽²⁾	TEST YEAR DISTRIBUTION, PROD. & OH.	TEST YEAR DISTRIBUTION	TEST YEAR PROD. & OH.	CALENDAR YEAR 2019 ⁽³⁾	CALENDAR YEAR 2018 ⁽³⁾
1	Operating Revenues:								
2	Total Sales	\$ 65,455,125	\$ 22,701,750	\$ 3,458,228	\$ 39,295,147	\$ 38,237,257	\$ 1,057,890	\$ 72,009,468	\$ 78,261,307
3	Total Other Operating Revenues	1,228,348	120,656	-	1,107,692	1,107,692	-	841,893	380,541
4	Total Operating Revenues	\$ 66,683,473	\$ 22,822,406	\$ 3,458,228	\$ 40,402,839	\$ 39,344,949	\$ 1,057,890	\$ 72,851,361	\$ 78,641,848
5	Operating Expenses:								
6	Production	\$ 23,544,860	\$ 22,696,215	\$ 398,908	\$ 449,736	\$ 449,736	\$ -	\$ 28,226,731	\$ 36,699,896
7	Transmission	63,829	-	-	63,829	63,829	-	72,713	54,452
8	Distribution	3,733,377	-	-	3,733,377	3,733,377	-	3,509,448	3,547,813
9	Customer Accounting	2,608,189	99,544	-	2,508,645	2,508,645	-	2,768,758	2,548,545
10	Customer Service	2,341,706	(0)	2,268,632	73,074	73,074	-	2,319,375	1,946,672
11	Sales Expense	69,178	-	-	69,178	69,178	-	64,467	62,224
12	Administrative & General	6,740,777	-	58,225	6,682,552	6,682,552	-	7,679,291	7,670,327
13	Depreciation	8,876,582	-	-	8,876,582	8,876,582	-	8,166,463	7,482,080
14	Amortizations	816,977	-	-	816,977	816,977	-	838,480	196,816
15	Taxes Other Than Income	4,867,774	-	-	4,867,774	4,867,774	-	4,306,298	4,242,098
16	Federal Income Tax	(30,211)	-	-	(30,211)	(30,211)	-	52,380	(353,526)
17	State Income Tax	(384,644)	-	-	(384,644)	(384,644)	-	(309,547)	(463,245)
18	Deferred Federal & State Income Taxes	2,600,179	-	-	2,600,179	2,600,179	-	2,975,683	3,341,111
19	Interest on Customer Deposits	9,258	-	-	9,258	9,258	-	14,374	18,486
20	Total Operating Expenses	\$ 55,857,829	\$ 22,795,759	\$ 2,725,765	\$ 30,336,305	\$ 30,336,305	\$ -	\$ 60,684,915	\$ 66,993,749
21	Net Operating Income	\$ 10,825,644	\$ 26,647	\$ 732,463	\$ 10,066,533	\$ 9,008,643	\$ 1,057,890	\$ 12,166,447	\$ 11,648,100

Notes

(1) Refer to Workpaper - Cost of Gas

(2) Refer to Workpaper - Flowthrough Detail. Consists of Energy Efficiency, Environmental Response Costs, Residential Low Income Assistance Rate Case Costs, Recoupment, Lost Revenue, and On Bill Financing

(3) Calendar Years 2019 and 2018 represents Total Company (i.e., Flowthrough and Distribution).

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2
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LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)
		TEST YEAR DISTRIBUTION, PROD. & OH.	PRO FORMA ADJUSTMENTS	TEST YEAR DISTRIBUTION, PROD. & OH. PRO FORMA	PROOF		
					REVENUE REQUIREMENT	PRO FORMA RATE RELIEF	
1	Operating Revenues:						
2	Total Sales	\$	39,295,147	\$	2,757,397	\$	42,052,544
3	Total Other Operating Revenues		1,107,692		40,013		1,147,705
4	Total Operating Revenues	\$	40,402,839	\$	2,797,410	\$	43,200,249
5	Operating Expenses:						
6	Production	\$	449,736	\$	76,191	\$	525,927
7	Transmission		63,829		-		63,829
8	Distribution		3,733,377		562,202		4,295,579
9	Customer Accounting		2,508,645		84,475		2,593,120
10	Customer Service		73,074		-		73,074
11	Sales Expense		69,178		-		69,178
12	Administrative & General		6,682,552		776,622		7,459,173
13	Depreciation		8,876,582		2,354,856		11,231,438
14	Amortizations		816,977		(128,620)		688,357
15	Taxes Other Than Income		4,867,774		931,673		5,799,447
16	Federal Income Tax		(30,211)		(490,390)		1,543,895
17	State Income Tax		(384,644)		(1,009,913)		613,321
18	Deferred Federal & State Income Taxes		2,600,179		892,262		-
19	Interest on Customer Deposits		9,258		-		9,258
20	Total Operating Expenses	\$	30,336,305	\$	4,049,358	\$	34,385,663
21	Net Operating Income	\$	10,066,533	\$	(1,251,948)	\$	8,814,586
						\$	5,807,986
						\$	14,622,572

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
SUMMARY OF ADJUSTMENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3
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LINE NO.	(1) DESCRIPTION	(2) CLASSIFICATION	(3) SCHEDULE NO.	(4) AMOUNT	(5) 2/15/2022 CO. UPDATE	(6) TOTAL ADJUSTMENT
1	Revenue Adjustments					
2	Weather Normalization	Dist Rev	Schedule RevReq-3-1	\$ 1,994,374	\$ -	\$ 1,994,374
3	New Customer Revenue Annualization	Dist Rev	Schedule RevReq-3-2	278,301	-	278,301
4	Residential Low Income	Dist Rev	Schedule RevReq-3-2	264,523	-	264,523
5	Unbilled Revenue	Dist Rev	Schedule RevReq-3-2	294,543	-	294,543
6	Non-Distribution Bad Debt	Dist Rev	Schedule RevReq-3-2	(97,468)	-	(97,468)
7	Misc. Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	4,788	-	4,788
8	Late Fee Adjustment	Oth Rev	Schedule RevReq-3-2	40,013	-	40,013
9	Billed Accuracy Adjustment	Dist Rev	Schedule RevReq-3-2	367	-	367
10	Special Contract Customer Revenue Adjustment	Dist Rev	Schedule RevReq-3-2	17,968	-	17,968
11	Total Revenue Adjustments			<u>\$ 2,797,410</u>	<u>\$ -</u>	<u>\$ 2,797,410</u>
12	Operating & Maintenance Expense Adjustments					
13	Production Expense (O&M)	Prod	Schedule RevReq-3-3	\$ 76,191	\$ -	\$ 76,191
14	Payroll	Dist	Schedule RevReq-3-4	554,442	7,760	562,202
15	Distribution Bad Debt	Cust Acct	Schedule RevReq-3-5	88,160	1,303	89,463
16	Non-Distribution Bad Debt	Cust Acct	Schedule RevReq-3-2	(97,468)	-	(97,468)
17	Medical & Dental Insurances	A&G	Schedule RevReq-3-6	404,594	(65,986)	338,607
18	Pension	A&G	Schedule RevReq-3-7	(2,185)	-	(2,185)
19	PBOP	A&G	Schedule RevReq-3-7	(19,749)	-	(19,749)
20	SERP	A&G	Schedule RevReq-3-7	58,798	-	58,798
21	401K	A&G	Schedule RevReq-3-7	30,095	472	30,567
22	Deferred Comp Expense	A&G	Schedule RevReq-3-7	44,415	-	44,415
23	Property & Liability Insurances	A&G	Schedule RevReq-3-8	60,699	(9,564)	51,135
24	NH PUC Assessment	A&G	Schedule RevReq-3-9	116,230	67,118	183,348
25	Dues & Subscriptions	A&G	Schedule RevReq-3-10	(1,774)	-	(1,774)
26	Pandemic Costs	A&G	Schedule RevReq-3-11	(107,125)	-	(107,125)
27	Severance Expense	A&G	Schedule RevReq-3-12	(29,947)	-	(29,947)
28	Rent Expense	A&G	Schedule RevReq-3-13	51,913	(4,549)	47,363
29	Arrearage Management Program (AMP) Implementation Cost	Cust Acct	Schedule RevReq-3-14	92,480	-	92,480
30	Inflation Allowance	A&G	Schedule RevReq-3-15	165,684	-	165,684
31	Update for 2021 Lease Payments	A&G	Schedule RevReq-3-22	-	17,554	17,554
32	NH DOE Audit Adjustment #4	A&G	Schedule RevReq-3-22	-	(69)	(69)
33	Total Operating & Maintenance Expense Adjustments			<u>\$ 1,485,451</u>	<u>\$ 14,038</u>	<u>\$ 1,499,489</u>
34	Depreciation And Amortization Expense Adjustments					
35	Depreciation Annualization	Depr	Schedule RevReq-3-16 P1	\$ 469,003	\$ -	\$ 469,003
36	Proposed Depreciation Rates	Depr	Schedule RevReq-3-16 P2	1,847,988	-	1,847,988
37	Production Expense (Depreciation)	Depr	Schedule RevReq-3-3	37,865	-	37,865
38	Software Amortization	Amort	Schedule RevReq-3-17	189,288	(9,689)	179,598
39	Excess ADIT Flowback	Amort	Schedule RevReq-3-18	(308,218)	-	(308,218)
40	Total Depreciation And Amortization Expense Adjustments			<u>\$ 2,235,925</u>	<u>\$ (9,689)</u>	<u>\$ 2,226,236</u>
41	Taxes Other Than Income Adjustments					
42	Property Taxes	Oth Tax	Schedule RevReq-3-19	\$ 617,939	\$ 177,134	\$ 795,073
43	Payroll Taxes - Wage Increases	Oth Tax	Schedule RevReq-3-20 P1	42,415	(1,072)	41,343
44	Payroll Taxes - Employee Retention Credit	Oth Tax	Schedule RevReq-3-20 P2	95,258	-	95,258
45	Total Taxes Other Than Income Adjustments			<u>\$ 755,611</u>	<u>\$ 176,062</u>	<u>\$ 931,673</u>
46	Income Taxes Adjustments					
47	Federal Income Tax	FIT	Schedule RevReq-3-21 P1	\$ (405,701)	\$ (35,055)	\$ (440,756)
48	NH State Tax	SIT	Schedule RevReq-3-21 P1	(161,167)	(13,926)	(175,093)
49	Remove Prior Year Federal Income Tax	FIT	Schedule RevReq-3-21 P4	(49,634)	-	(49,634)
50	Remove Prior Year State Income Tax	SIT	Schedule RevReq-3-21 P4	(834,820)	-	(834,820)
51	Remove Prior Year Deferred Federal Income Tax	DIT	Schedule RevReq-3-21 P4	57,442	-	57,442
52	Remove Prior Year Deferred State Income Tax	DIT	Schedule RevReq-3-21 P4	834,820	-	834,820
53	Total Income Taxes Adjustments			<u>\$ (559,060)</u>	<u>\$ (48,980)</u>	<u>\$ (608,040)</u>
54	Rate Base Adjustments					
55	NH Supplemental Plant Adjustment	Plant	Schedule RevReq-5-3	\$ 1,873,246	\$ -	\$ 1,873,246
56	NH Supplemental Plant Adjustment	Acc Depr	Schedule RevReq-5-3	1,350,190	-	1,350,190
57	DIT Settlement Adjustment	RB DIT	Schedule RevReq-5-4	-	-	-
58	Cash Working Capital (Due To Pro Forma Adjustments)	CWC	Schedule RevReq-5-2	235,191	18,861	254,052
59	Total Rate Base Adjustments			<u>\$ 758,247</u>	<u>\$ 18,861</u>	<u>\$ 777,108</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
WEATHER NORMALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	To Increase Test Year Base Revenue to Normalize for the Effect of Warmer than Normal Weather ⁽¹⁾	<u>\$ 1,994,374</u>

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
REVENUE ADJUSTMENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	<u>Customer Growth Revenue Adjustment</u>	
2	To Increase Test Year Base Revenue for 2020 Customer Growth ⁽¹⁾	\$ 278,301
3	<u>Residential Low Income Assistance Revenue Adjustment</u>	
4	To Reflect Recovery Of The Low Income Discount Through the LDAC ⁽²⁾	\$ 264,523
5	<u>Unbilled Revenue Adjustment</u>	
6	Remove Unbilled Revenue	\$ 294,543
7	<u>Non Distribution Bad Debt Adjustment (Revenue & Expense)</u>	
8	Remove: Accrued Revenue - Non Dist Bad Debt	\$ (97,468)
9	Remove: Provision For Doubtful Accts - Non-Dist - NH	\$ (97,468)
10	<u>Misc. Revenue Adjustment</u>	
11	Clear Remaining Rate Case Expense And Recoupment Balances	\$ 4,788
12	<u>Late Payment Revenue Adjustment</u>	
13	Normalized Late Payment Revenue ⁽³⁾	\$ 76,773
14	Test Year Late Payment Revenue	36,761
15	Late Payment Revenue Adjustment	\$ 40,013
16	<u>Billed Accuracy Adjustment</u>	
17	Booked to Calculated Bill Adjustment ⁽¹⁾	\$ 367
18	<u>Special Contract Customer Revenue Adjustment</u>	
19	Full Year Special Contract Customer Revenue at Special Contract Rate ⁽⁴⁾	\$ 1,197,813
20	Test Year Special Contract Customer Actual Revenue ⁽⁴⁾	1,179,845
21	Net Special Contract Customer Revenue Adjustment	\$ 17,968

Notes

(1) Refer to Direct Testimony of Ron Amen & John Taylor

(2) See Workpaper - Flowthrough Detail

(3) Normalized Late Payment Revenue based on 2019 calendar year activity

(4) Refer to Workpaper 1.1 and Workpaper 1.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PRODUCTION EXPENSE ADJUSTMENTS
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-3
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LINE NO.	(1) DESCRIPTION	(2) NH	(3) ME	(4) TOTAL	(5) NH PR ALLOC. 40.88%	(6) ME PR ALLOC. 59.12%	(7) NH REVREQ ADJUST.	(8) ME REVREQ ADJUST.
1	Operation & Maintenance Expense							
2	Liquefied Propane Gas Production							
3	Operation Expense							
4	710 - Operation Supervision and Engineering	\$ -	\$ 29,447	\$ 29,447	\$ 12,038	\$ 17,409		
5	717 - Production Operation Labor	-	24,228	24,228	9,904	14,324		
6	735 - Production Operation Miscellaneous	-	59,588	59,588	24,360	35,228		
7	Total Operation Expense	-	113,263	113,263	46,302	66,961		
8	Maintenance							
9	740 - Production Maintenance Supervision	-	29,447	29,447	12,038	17,409		
10	741 - Maintenance of Plant	-	8,464	8,464	3,460	5,004		
11	742 - Maint of Equipment	-	28,588	28,588	11,687	16,901		
12	Total Maintenance Expense	-	66,499	66,499	27,185	39,314		
13	769 - Maint of Scada - Product	-	6,615	6,615	2,704	3,911		
14	Total Manuf Gas Prod Exp	\$ -	\$ 186,377	\$ 186,377	\$ 76,191	\$ 110,186	\$ 76,191	\$ (76,191)
15	Depreciation Expense							
16	Production Plant							
17	305 - Structures	\$ -	\$ 2,277	\$ 2,277	\$ 931	\$ 1,346		
18	Total Production Plant	-	2,277	2,277	931	1,346		
19	Other Storage Plant							
20	361 - Structures & Improve	-	11,705	11,705	4,785	6,920		
21	362 - Gas Holders	-	78,642	78,642	32,149	46,493		
22	Total Other Storage Plant	-	90,347	90,347	36,934	53,413		
23	Total Depreciation & Amortization	\$ -	\$ 92,624	\$ 92,624	\$ 37,865	\$ 54,759	\$ 37,865	\$ (37,865)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4
Page 1 of 2
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized ⁽¹⁾	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase ⁽²⁾	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase ⁽³⁾	30,465	109,167	139,632	290,817	430,449
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,006,921	3,748,070	4,754,991	6,900,297	11,655,288
8	Less Amounts Chargeable to Capital ⁽⁴⁾	470,131	1,749,974	2,220,105	2,243,977	4,464,082
9	O&M Payroll Proformed	536,790	1,998,096	2,534,886	4,656,320	7,191,206
10	Less: Test Year O&M Payroll ⁽⁵⁾			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,226	384,216	554,442
12	Incentive Compensation Target Adjustment ⁽⁶⁾			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,226	384,216	554,442

Notes

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.12% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2.

(6) Refer to Workpaper 2.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4 Revised
Page 1 of 2 Revised
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LINE NO.	(1) DESCRIPTION	(2)	(3)	(4)	(5)	(6)
		NONUNION	NuNH UNION	SUBTOTAL	FROM USC	TOTAL
1	Test Year Payroll, Adjusted for Target Incentive Compensation	\$ 946,912	\$ 3,475,844	\$ 4,422,756	\$ 6,330,920	\$ 10,753,676
2	2020 Rate Increase, Annualized ⁽¹⁾	-	57,071	57,071	-	57,071
3	Payroll Annualized for 2020 Union Wage Increase	946,912	3,532,915	4,479,827	6,330,920	10,810,747
4	2021 Salary & Wage Increase ⁽²⁾	29,544	105,987	135,531	278,560	414,091
5	Payroll Proformed for 2020 and 2021 Wage Increases	976,456	3,638,903	4,615,358	6,609,480	11,224,838
6	2022 Salary & Wage Increase ⁽³⁾	31,637	109,167	140,804	301,392	442,196
7	Payroll Proformed for 2020, 2021 and 2022 Wage Increases	1,008,093	3,748,070	4,756,163	6,910,872	11,667,034
8	Less Amounts Chargeable to Capital ⁽⁴⁾	470,679	1,749,974	2,220,653	2,247,416	4,468,069
9	O&M Payroll Proformed	537,414	1,998,096	2,535,510	4,663,456	7,198,966
10	Less: Test Year O&M Payroll ⁽⁵⁾			2,364,660	4,272,105	6,636,764
11	Increase in O&M Payroll due to Annual Salary and Wage Increases			170,850	391,352	562,202
12	Incentive Compensation Target Adjustment ⁽⁶⁾			\$ -	-	-
13	Net Adjustment to O&M Payroll / Compensation			170,850	391,352	562,202

Notes

(1) NuNH Union increase of 3.0% effective June 1, 2020

(2) NuNH Non-union increase of 3.12% effective January 1, 2021, Union increase of 3.0% effective September 6, 2021 and USC increase of 4.40% effective January 1, 2021

(3) NuNH Non-union increase of 3.24% effective January 1, 2022, Union increase of 3.0% effective September 6, 2022 and USC increase of 4.56% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

NuNH	46.69%
USC	32.52%

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-4, page 2 Revised.

(6) Refer to Workpaper 2.4

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
UNITIL SERVICE CORP PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-4
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Table of Contents**

(1)		(2)
LINE NO.	DESCRIPTION	TOTAL
1	Test Year USC Labor Charges to Northern Utilities - New Hampshire Division ⁽¹⁾	\$ 6,330,920
2	2021 Salary & Wage Increase % ⁽²⁾	4.40%
3	Payroll Increase	278,560
4	Proforma Payroll for 2019 Increase	6,609,480
5	2022 Salary & Wage Increase % ⁽²⁾	4.40%
6	Payroll Increase	290,817
7	Proforma Payroll for 2019 and 2020 Increase	6,900,297
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	32.52%
9	Proforma Payroll Capitalization	2,243,977
10	Proforma Amount to O&M Expense	4,656,320
11	Test Year O&M Payroll Amount of USC Charge	4,272,105
12	O&M Payroll Increase	\$ 384,216

Notes

(1) Includes Incentive Compensation at Target of \$688,442

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.40% Effective January 1, 2022

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
UNITIL SERVICE CORP PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-4 Revised
Page 2 of 2 Revised
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Test Year USC Labor Charges to Northern Utilities - New Hampshire Division ⁽¹⁾	\$ 6,330,920
2	2021 Salary & Wage Increase % ⁽²⁾	4.40%
3	Payroll Increase	278,560
4	Proforma Payroll for 2019 Increase	6,609,480
5	2022 Salary & Wage Increase % ⁽²⁾	4.56%
6	Payroll Increase	301,392
7	Proforma Payroll for 2019 and 2020 Increase	6,910,872
8	Payroll Capitalization Ratio for 2021 and 2022 Increase	32.52%
9	Proforma Payroll Capitalization	2,247,416
10	Proforma Amount to O&M Expense	4,663,456
11	Test Year O&M Payroll Amount of USC Charge	4,272,105
12	O&M Payroll Increase	\$ 391,352

Notes

(1) Includes Incentive Compensation at Target of \$688,442

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.56% Effective January 1, 2022

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
DISTRIBUTION BAD DEBT ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-5
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(4) TOTAL
1	Calendar Year 2019 Write-Offs as a % of Retail Delivery Billed Revenue ⁽¹⁾	0.71%	0.71%	0.71%
2	Per Books Based Distribution Billed Revenue - Calendar Year 2019 ⁽¹⁾	\$ 39,254,737	\$ -	\$ 39,254,737
3	Revenue Increase from Rate Case	7,782,950	182,252	7,965,202
4	2020 Total Normalized Delivery Retail Billed Revenue	\$ 47,037,687	\$ 182,252	\$ 47,219,939
5	Uncollectible Delivery Revenue	\$ 336,170	\$ 1,303	\$ 337,472
6	Less: Test Year Bad Debt Expense	\$ 248,010	\$ -	\$ 248,010
7	Increase in Bad Debt Expense	\$ 88,160	\$ 1,303	\$ 89,463

Notes

(1) Normalized write offs and per books base distribution billed revenue by using 2019 calendar year activity

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
MEDICAL AND DENTAL INSURANCE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6
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LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Medical and Dental O&M Expense	\$ 871,431	\$ 318,565	\$ 552,866
2	Less: Test Year Medical And Dental Insurance O&M Expense	466,837	182,055	284,783
3	Proformed 2021 And 2022 O&M Increase	\$ 404,594	\$ 136,510	\$ 268,083

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
MEDICAL AND DENTAL INSURANCE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6 Revised
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Medical and Dental O&M Expense	\$ 805,445	\$ 293,606	\$ 511,839
2	Less: Test Year Medical And Dental Insurance O&M Expense	466,837	182,055	284,783
3	Proformed 2021 And 2022 O&M Increase	\$ 338,607	\$ 111,551	\$ 227,056

Notes

(1) See Workpapers W3.1

(2) See Workpapers W3.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
Pension, PBOP, SERP, 401(K) and Deferred Compensation Expense
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7
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LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 690,223	\$ 250,740	\$ 439,483
2	Test Year PBOP Expense, as Pro-Formed	389,446	204,698	184,748
3	Test Year SERP Expense, as Pro-Formed	320,475	-	320,475
4	Test Year 401K Expense, as Pro-Formed	394,059	98,571	295,488
5	Test Year Deferred Comp Expense, as Pro-Formed	52,717	-	52,717
6	Total Test Year Pension, PBOP, SERP and 401K Expense, as Pro-Formed	1,846,920	554,009	1,292,911
7	Test Year Pension Expense	\$ 692,409	\$ 280,117	\$ 412,291
8	Test Year PBOP Expense	409,195	203,878	205,317
9	Test Year SERP Expense	261,677	-	261,677
10	Test Year 401K Expense	363,965	92,859	271,106
11	Test Year Deferred Comp Expense	8,302	-	8,302
12	Total Test Year Pension, PBOP, SERP and 401K Expense	1,735,547	576,854	1,158,693
13	Test Year Pension Expense, Pro-Forma Adjustment ⁽¹⁾	(2,185)	(29,377)	27,192
14	Test Year PBOP Expense, Pro-Forma Adjustment ⁽²⁾	(19,749)	819	(20,569)
15	Test Year SERP Expense, Pro-Forma Adjustment ⁽³⁾	58,798	-	58,798
16	Test Year 401K Expense, Pro-Forma Adjustment ⁽⁴⁾	30,095	5,712	24,382
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment ⁽⁵⁾	44,415	-	44,415
18	Total Test Year Retirement Costs Pro-Forma Adjustment	\$ 111,373	\$ (22,845)	\$ 134,218

Notes

- (1) Refer to Workpaper 4.1
(2) Refer to Workpaper 4.2
(3) Refer to Workpaper 4.3
(4) Refer to Workpaper 4.4
(5) Refer to Workpaper 4.6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
Pension, PBOP, SERP, 401(K) and Deferred Compensation Expense
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-7 Revised
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LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH	(4) UNITIL SERVICE CORP.
1	Test Year Pension Expense, as Pro-Formed	\$ 690,223	\$ 250,740	\$ 439,483
2	Test Year PBOP Expense, as Pro-Formed	389,446	204,698	184,748
3	Test Year SERP Expense, as Pro-Formed	320,475	-	320,475
4	Test Year 401K Expense, as Pro-Formed	394,531	98,590	295,941
5	Test Year Deferred Comp Expense, as Pro-Formed	52,717	-	52,717
6	Total Test Year Pension, PBOP, SERP and 401K Expense, as Pro-Formed	1,847,392	554,028	1,293,364
7	Test Year Pension Expense	\$ 692,409	\$ 280,117	\$ 412,291
8	Test Year PBOP Expense	409,195	203,878	205,317
9	Test Year SERP Expense	261,677	-	261,677
10	Test Year 401K Expense	363,965	92,859	271,106
11	Test Year Deferred Comp Expense	8,302	-	8,302
12	Total Test Year Pension, PBOP, SERP and 401K Expense	1,735,547	576,854	1,158,693
13	Test Year Pension Expense, Pro-Forma Adjustment ⁽¹⁾	(2,185)	(29,377)	27,192
14	Test Year PBOP Expense, Pro-Forma Adjustment ⁽²⁾	(19,749)	819	(20,569)
15	Test Year SERP Expense, Pro-Forma Adjustment ⁽³⁾	58,798	-	58,798
16	Test Year 401K Expense, Pro-Forma Adjustment ⁽⁴⁾	30,567	5,732	24,835
17	Test Year Deferred Comp Expense, Pro-Forma Adjustment ⁽⁵⁾	44,415	-	44,415
18	Total Test Year Retirement Costs Pro-Forma Adjustment	\$ 111,845	\$ (22,826)	\$ 134,671

Notes

- (1) Refer to Workpaper 4.1
(2) Refer to Workpaper 4.2
(3) Refer to Workpaper 4.3
(4) Refer to Workpaper 4.4
(5) Refer to Workpaper 4.6

Schedule RevReq-3-8
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PROPERTY & LIABILITY INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Property & Liability Insurances O&M Expense	\$ 319,949	\$ 289,097	\$ 30,851
2	Less: Test Year Property & Liability Insurances O&M Expense	259,250	241,873	17,377
3	Proformed 2021 And 2022 O&M Increase	\$ 60,699	\$ 47,224	\$ 13,475

Notes

(1) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.2

Schedule RevReq-3-8 Revised
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PROPERTY & LIABILITY INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

LINE NO.	(1) DESCRIPTION	(2) TOTAL	(3) NuNH ⁽¹⁾	(4) UNITIL SERVICE CORP. ⁽²⁾
1	Proformed Property & Liability Insurances O&M Expense	\$ 310,385	\$ 277,077	\$ 33,308
2	Less: Test Year Property & Liability Insurances O&M Expense	259,250	241,873	17,377
3	Proformed 2021 And 2022 O&M Increase	\$ 51,135	\$ 35,204	\$ 15,931

Notes

(1) Refer to Workpaper 5.1 Revised

(2) Refer to Workpaper 5.2 Revised

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
NH PUC ASSESSMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-9
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LINE NO.	(1) DESCRIPTION	(2) FY 2021 AS FILED	(3) FY 2022 UPDATE
1	Regulatory Assessments	\$ 485,194	\$ 552,312
2	Test Year Total PUC Assessment Recovered Through Base Rates	368,964	368,964
3	Adjustment for 2021 NH PUC Assessment	<u>\$ 116,230</u>	<u>\$ 183,348</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
DUES & SUBSCRIPTION ADJUSTEMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-10
Table of Contents**

(1)		(2)	
LINE NO.	DESCRIPTION	AMOUNT	
1	AGA Membership Dues	\$	84,145
2	Amount allocated to NuNH		34%
3	Test Year NuNH Dues & Subscriptions		28,609
4	Adjustment to remove lobbying portion of Dues & Subscriptions ⁽¹⁾		(1,774)

Notes

(1) The portion of 2020 membership that is allocable to lobbying is 6.2%

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PANDEMIC COST ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-11
Table of Contents**

(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Pandemic Cost Adjustment - NuNH	\$ 100,284
2	<u>Unitil Service Expense Allocated to NuNH</u>	
3	Total Unitil Service Pandemic Costs	\$ 49,496
4	NuNH Apportionment	20.18%
5	Expense Apportioned to NuNH	\$ 9,988
6	Capitalization Rate	31.51%
7	NuNH Capitalization	3,147
8	NuNH Net O&M Medical Expense	\$ 6,841
9	Removal of Total Pandemic Costs from Test Year	\$ (107,125)

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
SEVERANCE EXPENSE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-12
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(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	Test year severance normalization ⁽¹⁾	\$ (29,947)
<u>Notes</u>		
(1) Normalized using 5-year historical amounts		

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RENT EXPENSE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-13
Table of Contents**

(1)		(2)	
LINE NO.	DESCRIPTION	AMOUNT	
1	Rent Expense Charged to Unitil Service Corp.	\$	381,843
2	NuNH Apportionment		19.85%
3	Expense Apportioned to NuNH	\$	75,796
4	Capitalization Rate		31.51%
5	NuNH Capitalization		23,883
6	NuNH Net O&M Rent Expense	\$	51,913

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RENT EXPENSE ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-13 Revised
Table of Contents**

(1)		(2)	
LINE NO.	DESCRIPTION	AMOUNT	
1	Rent Expense Charged to Unitil Service Corp.	\$	348,382
2	NuNH Apportionment		19.85%
3	Expense Apportioned to NuNH	\$	69,154
4	Capitalization Rate		31.51%
5	NuNH Capitalization		21,790
6	NuNH Net O&M Rent Expense	\$	47,363

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-14
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT
1	Required AMP Full Time Employee	\$ 84,000
2	Allocable to NuNH	22%
3	Expense Allocable to NuNH	\$ 18,480
4	Annual AMP Forgiveness ⁽¹⁾	74,000
5	Total AMP Implementation Costs	\$ 92,480

Notes

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's proposed Regulatory Cost Adjustment Mechanism as a component of the Local Delivery Adjustment Charge

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-15
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT AS FILED
1	Test Year Distribution O&M Expenses	\$ 13,580,391
	Less Normalizing Adjustments Items:	
2	Payroll	\$ 6,636,764
3	Medical and Dental Insurance	466,837
4	401K Costs	363,965
5	Property & Liability Insurance	259,250
6	PUC Assessment	368,964
7	Total Normalizing Adjustment Items	\$ 8,095,780
	Less Items not Subject to Inflation:	
8	Pension	\$ 692,409
9	Postemployment Benefits Other than Pensions	409,195
10	Supplemental Executive Retirement Plan	261,677
11	Deferred Comp Expense	8,302
12	Bad Debts	345,477
13	Postage	135,037
14	Amortizations - USC Charge	75,914
15	Facility Leases - USC Charge	320,591
16	Total Items not Subject to Inflation	\$ 2,248,602
17	Residual O&M Expenses	\$ 3,236,009
18	Projected Inflation Rate ⁽¹⁾	5.12%
19	Increase in Other O&M Expense for Inflation	\$ 165,684

Notes

(1) Refer to Schedule RevReq-3-15, Page 2 of 2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15
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Table of Contents**

LINE NO.	(1) DESCRIPTION	(2) INDEX ⁽¹⁾
	GDPIPD Index Value at the end of the Test Year:	
1	June 2020 Index-GDP	113.0
2	July 2020 Index-GDP	113.6
3	July 1, 2020 (Midpoint of Test Year) Index	113.3
	GDPIPD Index Value at date of permanent rates :	
4	July 2022 Index-GDP	119.0
5	August 2022 Index-GDP	119.2
6	August 1, 2022 (Date of Permanent Rates) Index	119.1
7	Projected Inflation Rate	5.12%

Notes

(1) Refer to Workpaper 6.1 for GDPIPD Indices

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
DEPRECIATION ANNUALIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16
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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) CURRENT DEPRECIATION RATES	(4) ANNUAL DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	1.43%	620
14	375.7 Structures - Other Dist Sys	3,217,521	1.43%	46,011
15	376.2 Mains - Coated/Wrapped	29,746,227	2.66%	791,250
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.87%	3,453,821
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.17%	45,150
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	3.50%	255,114
22	379 Mea & Reg Ta-G	39,266	3.50%	1,374
23	380 Services	82,837,047	3.67%	3,040,120
24	381 Meters	4,624,610	3.33%	154,000
25	382 Meter Installations	26,001,685	3.33%	865,856
26	383 House Regulators	733,550	3.33%	24,427
27	386 Water Heaters/Conversion Burners	1,978,895	7.41%	146,636
28	Total Distribution Plant	278,804,516	3.17%	8,824,379
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	8.70%	44,208
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	5.26%	75,240
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	9.09%	170,299
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	6.67%	231,459
38	Total General Plant	7,734,572	7.16%	521,206
39	Total Plant in Service	\$ 299,372,252	3.28%	\$ 9,345,585
40	Test Year Expense			\$ 8,876,582
41	Increase In Depreciation Expense			\$ 469,003

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PROPOSED DEPRECIATION RATES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16
Page 2 of 2
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LINE NO.	(1) DESCRIPTION	(2) PLANT BALANCE 12/31/2020	(3) PROPOSED DEPRECIATION RATES	(4) PROPOSED DEPRECIATION EXPENSE
1	Amortizable Plant:			
2	303 Misc Intangible Plant	\$ 12,826,347	N/A	N/A
3	Total Amortizable Plant	12,826,347	N/A	-
4	Mfg. Gas Produc. Plant:			
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	N/A	N/A
6	305 Struct. And Improvements	-	N/A	N/A
7	320 Other Equipment	-	N/A	N/A
8	321 LNG Equipment	-	N/A	N/A
9	Total Mfg Gas Prod. Plant	6,816	N/A	-
10	Distribution Plant:			
11	374.4 Land Rgts, Other Distr Sy	89,111	N/A	N/A
12	374.5 Land Rgts, Rights Of Way	17,911	N/A	N/A
13	375.2 Structures - City Gate Meas & Reg	43,350	2.74%	1,188
14	375.7 Structures - Other Dist Sys	3,217,521	2.74%	88,160
15	376.2 Mains - Coated/Wrapped	29,746,227	3.78%	1,124,407
16	376.3 Mains - Bare Steel	190,837	N/A	N/A
17	376.4 Mains - Plastic	120,342,184	2.88%	3,465,855
18	376.5 Mains - Joint Seals	542,145	N/A	N/A
19	376.6 Mains - Cathodic Protection	1,082,739	4.64%	50,239
20	376.8 Mains - Cast Iron	28,455	N/A	N/A
21	378.2 Mea & Reg Station Eq, Regulating	7,288,982	4.87%	354,973
22	379 Mea & Reg Ta-G	39,266	4.87%	1,912
23	380 Services	82,837,047	4.41%	3,653,114
24	381 Meters	4,624,610	5.34%	246,954
25	382 Meter Installations	26,001,685	4.23%	1,099,871
26	383 House Regulators	733,550	3.32%	24,354
27	386 Water Heaters/Conversion Burners	1,978,895	11.36%	224,802
28	Total Distribution Plant	278,804,516	3.72%	10,335,829
29	General Plant:			
30	389.1 Land	232,947	N/A	N/A
31	391.10 Off Furn & Eq.- Unspecified	508,135	6.67%	33,893
32	393 Stores Equipment	31,520	N/A	N/A
33	394.10 Tools, Garage & Service Equipment	1,430,421	3.67%	52,496
34	396 Power Operated Equipment	75,266	N/A	N/A
35	397 Communication Equipment	1,873,480	5.36%	100,419
36	397.25 Metscan Communication Equip	112,656	N/A	N/A
37	397.35 ERT Automatic Reading Dev	3,470,146	3.18%	110,351
38	Total General Plant	7,734,572	4.08%	297,159
39	Total Plant in Service	\$ 299,372,252	3.73%	\$ 10,632,988
40	<u>Reserve Adjustment For Amortization ⁽¹⁾</u>			
41	391.10 Off Furn & Eq.- Unspecified			(3,628)
42	394.10 Tools, Garage & Service Equipment			(27,132)
43	397 Communication Equipment			(80,592)
44	397.35 ERT Automatic Reading Dev			(35,960)
45	Total Reserve Adjustment for Amortization			(147,312)
46	<u>Leak Prone Pipe ⁽¹⁾</u>			
47	376.3 Mains - Bare Steel			464,724
48	376.8 Mains - Cast Iron			243,173
49	Total Leak Prone Pipe Amortization			707,897
50	Total Pro Forma Depreciation Expense (Line 39 + Line 45 + Line 49)			11,193,573
51	Annualized Test Year Expense ⁽²⁾			\$ 9,345,585
52	Increase in Depreciation Expense			\$ 1,847,988

Notes

(1) Refer to testimony and schedules of Mr. Allis

(2) Refer to Schedule RevReq-3-16, Page 1 of 2, Line 39

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
AMORTIZATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	NU-NH Rate Year Software Amortization ⁽¹⁾	\$ 669,511
2	USC Allocated Rate Year Software Amortization ⁽²⁾	118,959
3	Total Rate Year Software Amortization	<u>788,470</u>
4	NU-NH Test Year Software Amortization ⁽³⁾	\$ 522,006
5	USC Allocated Test Year Software Amortization ⁽⁴⁾	77,176
6	Total 2020 Test Year Software Amortization	<u>599,182</u>
7	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 189,288</u></u>

Notes

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
AMORTIZATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-17 Revised
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LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	NU-NH Rate Year Software Amortization ⁽¹⁾	\$ 657,774
2	USC Allocated Rate Year Software Amortization ⁽²⁾	121,006
3	Total Rate Year Software Amortization	<u>778,780</u>
4	NU-NH Test Year Software Amortization ⁽³⁾	\$ 522,006
5	USC Allocated Test Year Software Amortization ⁽⁴⁾	77,176
6	Total 2020 Test Year Software Amortization	<u>599,182</u>
7	Test Year Amortization Expense Adjustment (Line 3 - Line 7)	<u><u>\$ 179,598</u></u>

Notes

- (1) Workpaper W7.2 Revised
(2) Workpaper W7.4 Revised
(3) Workpaper W7.1
(4) Workpaper W7.3

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
EXCESS ACCUMULATED DEFERRED INCOME TAX ("ADIT") FLOW BACK
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-18
Table of Contents**

LINE NO.	(1) DESCRIPTION	(2) TOTAL
1	Annual Amortization Expense Reduction Related to Excess ADIT Flowback ⁽¹⁾	\$ (308,218)

Notes

(1) Refer to Exhibit JAG-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PROPERTY TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES ⁽¹⁾
1	Atkinson	4/1 - 3/31	\$ 16.24	1,564,100	25,401
2	Brentwood	4/1 - 3/31	\$ 21.36	1,489,600	31,818
3	Brentwood	4/1 - 3/31	\$ 23.19	400	9
4	Dover	4/1 - 3/31	\$ 24.85	1,200	30
5	Dover	4/1 - 3/31	\$ 22.92	37,150,600	851,492
6	Durham	4/1 - 3/31	\$ 25.73	7,742,400	199,212
7	East Kingston	4/1 - 3/31	\$ 20.50	746,700	15,307
8	Epping	4/1 - 3/31	\$ 23.64	1,079,900	25,529
9	Exeter	4/1 - 3/31	\$ 22.50	13,803,800	310,586
10	Greenland	4/1 - 3/31	\$ 14.58	733,400	10,693
11	Hampton--Class 4000	4/1 - 3/31	\$ 13.93	18,884,700	263,064
12	Hampton--Class 5000	4/1 - 3/31	\$ 14.43	9,301,400	134,219
13	Hampton Falls	4/1 - 3/31	\$ 19.33	36,400	704
14	Kensington	4/1 - 3/31	\$ 18.61	1,442,400	26,843
15	Madbury	4/1 - 3/31	\$ 23.41	347,000	8,123
16	Newington	4/1 - 3/31	\$ 8.02	2,848,900	22,848
17	North Hampton	4/1 - 3/31	\$ 14.80	1,822,800	26,977
18	Plaistow	4/1 - 3/31	\$ 19.60	9,849,580	193,052
19	Portsmouth	4/1 - 3/31	\$ 12.80	47,562,000	608,794
20	Rochester	4/1 - 3/31	\$ 22.67	26,840,200	608,468
21	Rollinsford	4/1 - 3/31	\$ 22.57	194,600	4,392
22	Rollinsford	4/1 - 3/31	\$ 24.68	20,000	494
23	Salem	4/1 - 3/31	\$ 19.82	9,478,700	187,867
24	Seabrook	4/1 - 3/31	\$ 13.90	12,142,100	168,775
25	Somersworth	4/1 - 3/31	\$ 25.91	9,713,200	251,669
26	Somersworth	4/1 - 3/31	\$ 27.85	62,000	1,727
27	Stratham	4/1 - 3/31	\$ 17.14	497,200	8,522
28	State Of NH ⁽²⁾	4/1 - 3/31			1,359,585
29	Total			\$ 215,355,280	\$ 5,346,199
30	Test Year Property Taxes ⁽³⁾				\$ 4,728,948
31	Less: Test Year Property Tax Abatements ⁽⁴⁾				688
32	Total Test Year Property Tax Expense				\$ 4,728,260
33	Total Property Tax Increase (Line 29 - Line 32)				\$ 617,939

Notes

- (1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case
(2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case
(3) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PROPERTY TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19 Revised
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	(1)	(2)	(3)	(4)	(5)
LINE NO.	MUNICIPALITY & STATE	TAXATION PERIOD	LOCAL TAX RATE	ASSESSED VALUATION	TOTAL TAXES ⁽¹⁾
1	Atkinson	4/1 - 3/31	\$ 10.94	1,999,400	21,873
2	Brentwood	4/1 - 3/31	\$ 20.46	1,423,000	29,115
3	Dover	4/1 - 3/31	\$ 20.08	40,155,200	806,316
4	Durham	4/1 - 3/31	\$ 25.93	7,155,300	185,537
5	East Kingston	4/1 - 3/31	\$ 20.16	714,400	14,402
6	Epping	4/1 - 3/31	\$ 20.55	4,745,700	97,524
7	Exeter	4/1 - 3/31	\$ 22.02	13,081,500	288,055
8	Greenland	4/1 - 3/31	\$ 16.73	795,800	13,314
9	Hampton--Class 4000	4/1 - 3/31	\$ 13.90	18,884,700	262,497
10	Hampton--Class 5000	4/1 - 3/31	\$ 14.69	9,301,400	136,638
11	Hampton Falls	4/1 - 3/31	\$ 19.10	91,500	1,748
12	Kensington	4/1 - 3/31	\$ 16.80	1,410,000	23,688
13	Madbury	4/1 - 3/31	\$ 23.59	336,100	7,929
14	Newington	4/1 - 3/31	\$ 8.20	2,811,000	23,050
15	North Hampton	4/1 - 3/31	\$ 14.60	1,822,800	26,613
16	Plaistow	4/1 - 3/31	\$ 17.29	9,922,000	171,551
17	Portsmouth	4/1 - 3/31	\$ 13.09	50,847,408	665,593
18	Rochester	4/1 - 3/31	\$ 22.81	34,423,000	785,188
19	Rollinsford	4/1 - 3/31	\$ 22.33	284,500	6,353
20	Salem	4/1 - 3/31	\$ 14.35	13,096,000	187,927
21	Seabrook	4/1 - 3/31	\$ 12.09	13,121,300	158,637
22	Somersworth	4/1 - 3/31	\$ 25.72	8,953,600	230,287
23	Stratham	4/1 - 3/31	\$ 16.73	539,100	9,019
24	State Of NH	4/1 - 3/31			1,370,478
25	Total			\$ 235,914,708	\$ 5,523,332
26	Test Year Property Taxes ⁽²⁾				\$ 4,728,948
27	Less: Test Year Property Tax Abatements				688
28	Total Test Year Property Tax Expense				\$ 4,728,260
29	Total Property Tax Increase (Line 25 - Line 28)				\$ 795,073

Notes

(1) Based on final 2021 property tax bills

(2) Test Year Property Taxes adjusted to exclude Greenland 2019 bill correction of \$317

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT - WAGE INCREASES
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-20
Page 1 of 2
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	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	SOCIAL SECURITY	MEDICARE	TOTAL
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases ⁽¹⁾	\$ 554,442	\$ 554,442	
2	Payroll Tax Rates	6.20%	1.45%	
3	Increase in Payroll Taxes	<u>\$ 34,375</u>	<u>\$ 8,039</u>	<u>\$ 42,415</u>

Notes

(1) Refer to Schedule RevReq-3-4, Page 1 of 2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT - WAGE INCREASES
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-20 Revised
Page 1 of 2 Revised
Table of Contents**

LINE NO.	(1) DESCRIPTION	(2) SOCIAL SECURITY	(3) MEDICARE	(4) TOTAL
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases ⁽¹⁾	\$ 562,202	\$ 562,202	
2	Less Pay Increase Amounts in Excess of Taxable Limit ⁽²⁾			
3	Northern Utilities, Inc. ⁽³⁾	\$ (2,564)		
4	Unitil Service Corp. ⁽⁴⁾	\$ (24,305)		
5	O&M Payroll / Compensation Increase Subject to Payroll Taxes	535,333	562,202	
6	Payroll Tax Rates	6.20%	1.45%	
7	Increase in Payroll Taxes	\$ 33,191	\$ 8,152	\$ 41,343

Notes

- (1) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised
(2) 2021 Social Security Wage Limit of \$142,800
(3) Refer to Workpaper 8.1
(4) Refer to Workpaper 8.2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT
EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-20
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(1)		(2)
LINE NO.	DESCRIPTION	SOCIAL SECURITY
1	ERC & FFCRA - NuNH	\$ (107,364)
2	Capitalization Rate	46.69%
3	Capitalized Amount	(50,128)
4	Net Expense - NuNH	(57,236)
5	<u>Unitil Service ERC Allocated to NuNH</u>	
6	Total Unitil Service ERC	\$ (279,213)
7	NuNH Apportionment	20.18%
8	Expense Apportioned to NuNH	\$ (56,345)
9	Capitalization Rate	32.52%
10	NuNH Capitalization	(18,323)
11	NuNH Net ERC	\$ (38,022)
12	Removal of Total ERC & FFCRA from Test Year	\$ 95,258

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
COMPUTATION OF FEDERAL AND STATE INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(4) TEST YEAR AS PROFORMED
1	<u>Increases / (Decreases) To Revenue</u>			
2	Weather Normalization	\$ 1,994,374	\$ -	\$ 1,994,374
3	New Customer Revenue Annualization	278,301	-	278,301
4	Residential Low Income	264,523	-	264,523
5	Unbilled Revenue	294,543	-	294,543
6	Non-Distribution Bad Debt	(97,468)	-	(97,468)
7	Misc. Revenue Adjustment	4,788	-	4,788
8	Late Fee Adjustment	40,013	-	40,013
9	Billed Accuracy Adjustment	367	-	367
10	Special Contract Customer Revenue Adjustment	17,968	-	17,968
11	Total Revenue Adjustments	\$ 2,797,410	\$ -	\$ 2,797,410
12	<u>Increases / (Decreases) To Expenses</u>			
13	Production Expense (O&M)	\$ 76,191	\$ -	\$ 76,191
14	Payroll	554,442	7,760	562,202
15	Medical & Dental Insurances	404,594	(65,986)	338,607
16	Distribution Bad Debt	88,160	1,303	89,463
17	Non-Distribution Bad Debt	(97,468)	-	(97,468)
18	Pension	(2,185)	-	(2,185)
19	PBOP	(19,749)	-	(19,749)
20	SERP	58,798	-	58,798
21	401K	30,095	472	30,567
22	Deferred Comp Expense	44,415	-	44,415
23	Property & Liability Insurances	60,699	(9,564)	51,135
24	NH PUC Assessment	116,230	67,118	183,348
25	Dues & Subscriptions	(1,774)	-	(1,774)
26	Pandemic Costs	(107,125)	-	(107,125)
27	Severance Expense	(29,947)	-	(29,947)
28	Rent Expense	51,913	(4,549)	47,363
29	Arrearage Management Program (AMP) Implementation Cost	92,480	-	92,480
30	Inflation Allowance	165,684	-	165,684
31	Update for 2021 Lease Payments	-	17,554	17,554
32	NH DOE Audit Adjustment #4	-	(69)	(69)
33	Depreciation Annualization	469,003	-	469,003
34	Proposed Depreciation Rates	1,847,988	-	1,847,988
35	Production Expense (Depreciation)	37,865	-	37,865
36	Software Amortization	189,288	(9,689)	179,598
37	Excess ADIT Flowback	(308,218)	-	(308,218)
38	Property Taxes	617,939	177,134	795,073
39	Payroll Taxes - Wage Increases	42,415	(1,072)	41,343
40	Payroll Taxes - Employee Retention Credits	95,258	-	95,258
41	Flowthrough Net Operating Income	759,111	-	759,111
42	Change In Interest Exp (Refer To Schedule RevReq 3-21 Page 2)	(345,611)	442	(345,169)
43	Total Expense Adjustments	\$ 4,890,487	\$ 180,853	\$ 5,071,340
44	Increase / (Decrease) In Taxable Income	\$ (2,093,077)	\$ (180,853)	\$ (2,273,930)
45	Effective Federal Income Tax Rate ⁽¹⁾	19.38%	19.38%	19.38%
46	NH State Tax Rate ⁽²⁾	7.70%	7.70%	7.70%
	<u>Federal Income & NH State Tax</u>			
47	Effective Federal Income Tax	\$ (405,701)	\$ (35,055)	\$ (440,756)
48	NH State Tax	(161,167)	(13,926)	(175,093)
49	Increase (Decrease) In Income Taxes	\$ (566,868)	\$ (48,980)	\$ (615,848)
	<u>Notes</u>			
50	Federal Income Tax Rate	21.00%	21.00%	21.00%
51	Federal Benefit of State Tax - (Line 48 * Line 51)	-1.62%	-1.62%	-1.62%
52	(1) Effective Federal Income Tax Rate	19.38%	19.38%	19.38%
53	(2) State Income Tax Rate	7.70%	7.70%	7.70%
54	Northern New Hampshire Tax Rate (Line 50 + Line 51)	27.08%	27.08%	27.08%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) 2/15/2022 CO. UPDATE	(5) TEST YEAR AS PROFORMED
1	Ratemaking Interest Synchronization			
2	Rate Base ⁽¹⁾	\$ 188,719,257	\$ 18,861	\$ 188,738,118
3	Cost Of Debt In Proposed Rate Of Return ⁽²⁾	2.34%	0.00%	2.34%
4	Interest Expense for Ratemaking	\$ 4,422,286	442	4,422,728
5	Test Year Interest Expense			
6	Interest Charges (427-431)	\$ 4,767,897	\$ -	\$ 4,767,897
7	Increase / (Decrease) in Interest Expense	\$ (345,611)	\$ 442	\$ (345,169)

Notes

(1) Refer to Schedule RevReq-5

(2) Refer to Schedule RevReq-6

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
COMPUTATION OF FEDERAL AND STATE INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-21
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LINE NO	(1) DESCRIPTION	(2) TEST YEAR ACTUAL	(3) PRO-FORMA ADJUSTMENTS	(4) TEST YEAR UTILITY
1	Net Income	\$ 6,096,270	\$ -	\$ 6,096,270
2	Federal Income Tax-Current	(19,629)	-	(19,629)
3	NH State Income Tax-Current	(380,440)	-	(380,440)
4	NH State Business Enterprise Credit Against NH BPT	63,600	-	63,600
5	Deferred Federal Income Tax	1,637,521	-	1,637,521
6	Deferred State Income Tax	962,658	-	962,658
7	Net Income Before Income Taxes	8,359,980	-	8,359,980
8	<u>Permanent Items</u>			
9	Lobbying	22,225	-	22,225
10	Parking Lot Disallowance	2,543	-	2,543
11	Penalties	2,500	-	2,500
12	Total Permanent Items	27,268	-	27,268
13	<u>Temporary Differences</u>			
14	Accrued Revenue	(3,295,760)	-	(3,295,760)
15	Bad Debt	81,370	-	81,370
16	FASB 87-Pensions	(211,016)	-	(211,016)
17	PBOP SFAS 106	96,936	-	96,936
18	Remediation	267,789	-	267,789
19	Utility Plant Differences	(5,924,514)	-	(5,924,514)
20	Total Temporary Differences	(8,985,195)	-	(8,985,195)
21	<u>Federal And State Tax Differences</u>			
22	Tax Depreciation	(2,123,819)	-	(2,123,819)
23	Total Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
24	State Taxable Base Income	(2,721,766)	-	(2,721,766)
25	State Business Profits Tax - Current	(209,576)	-	(209,576)
26	Less: Business Enterprise Tax	63,600	-	63,600
27	Total State Tax Expense	(273,176)	-	(273,176)
28	Federal Taxable Income Base Before Federal And State Tax Differences	(2,512,190)	-	(2,512,190)
29	Less: Federal And State Tax Differences	(2,123,819)	-	(2,123,819)
30	Federal Taxable Income Base	(388,371)	-	(388,371)
31	Federal Income Tax-Current	(81,558)	-	(81,558)
32	<u>Summary Of Utility Income Taxes:</u>			
33	Federal Income Tax-Current	(92,140)	-	(92,140)
34	Federal Income Tax-Prior	49,634	-	49,634
35	Federal Income Tax-NOL	12,295	-	12,295
36	Federal Amount To Non-Distribution Operations	10,582	(10,582)	-
37	State Business Profits Tax-Current	(277,380)	-	(277,380)
38	State Business Profits Tax-Prior	834,820	-	834,820
39	State Business Profits Tax-NOL	(942,084)	-	(942,084)
40	State Amount To Non-Distribution Operations	4,204	(4,204)	-
41	Deferred Federal Income Tax	1,707,258	-	1,707,258
42	Deferred Federal Income Tax-Prior	(57,442)	-	(57,442)
43	Deferred Federal Income Tax-NOL	(12,295)	-	(12,295)
44	Deferred State Business Profits Tax	855,394	-	855,394
45	Deferred State Business Profits Tax-Prior	(834,820)	-	(834,820)
46	Deferred State Business Profits Tax-NOL	942,084	-	942,084
47	Total Income Taxes	\$ 2,200,110	\$ (14,786)	\$ 2,185,324

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PRIOR YEAR INCOME TAXES
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-21
Page 4 of 4
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(1)		(2)
LINE NO	DESCRIPTION	ACTUAL
1	Remove Prior Year Federal Income Taxes	\$ (49,634)
2	Remove Prior Year State Income Taxes	(834,820)
3	Remove Prior Year Deferred Federal Income Taxes	57,442
4	Remove Prior Year Deferred State Income Taxes	834,820
5	Total	<u>\$ 7,808</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
NEW HAMPSHIRE DOE AUDIT ADJUSTMENTS & OTHER
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-22
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(1)		(2)
LINE NO.	DESCRIPTION	AMOUNT
1	<u>Audit Issue #4</u> ⁽¹⁾	
2	Audit Issue #4 Reduction (Inadvertent Allocator Used)	\$ (69)
3	<u>Lease Payment Increase</u> ⁽²⁾	
4	2020 Lease Payments	\$ 211,251
5	2021 Lease Payments	228,806
6	Lease Payment Increase	<u>\$ 17,554</u>

Notes:

(1) Refer to NHDOE Audit Report, Page 148

(2) Refer to Energy 4-28

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
ASSETS & DEFERRED CHARGES
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Gas Plant</u>						
2	In Service	\$ 299,372,252	\$ 390,755,625	\$ -	\$ 690,127,877	\$ 623,207,033	\$ 560,519,339
3	Construction Work in Progress	6,411,145	6,890,804	-	13,301,949	12,576,742	11,064,887
4	Less: Reserve for Depreciation	(88,023,262)	(87,391,662)	-	(175,414,925)	(143,066,942)	(131,806,854)
5	Total Gas Plant	217,760,135	310,254,767	-	528,014,901	492,716,833	439,777,371
6	<u>Other Property</u>						
7	Total Other Net Property	-	86,855	-	86,855	29,819	(24,914)
8	Total Other & Non Operating Plant	-	86,855	-	86,855	29,819	(24,914)
9	<u>Current Assets</u>						
10	Cash	1,500	250	370,260	372,010	341,847	672,243
11	Accounts Receivable - Gas	9,102,182	14,492,785	-	23,594,967	21,416,443	28,512,317
12	Accounts Receivable - Other	181,592	14,495	3,377	199,464	154,773	34,597
13	Uncollectible Accounts	(294,933)	(863,075)	-	(1,158,008)	(441,588)	(836,962)
14	Notes Receivable	-	-	8,913,185	8,913,185	5,559,766	3,137,369
15	Material and Supplies	2,416,575	2,048,155	-	4,464,730	4,162,206	3,892,225
16	Stores Expense Undistributed	356,883	351,217	-	708,100	655,826	481,856
17	Inventory	267,731	40,348	-	308,079	448,104	391,250
18	Prepayments	963,040	1,128,283	70,044	2,161,367	4,450,029	3,400,561
19	Accrued Revenue	3,803,680	4,731,203	-	8,534,883	9,587,864	8,319,787
20	Miscellaneous Current Assets	4,530,525	93,747	-	4,624,272	5,666,176	7,622,013
21	Total Current Assets	21,328,775	22,037,408	9,356,866	52,723,049	52,001,444	55,627,256
22	<u>Deferred Charges</u>						
23	Unamortized Debt Expense	-	-	1,359,851	1,359,851	1,208,586	1,092,517
24	Other - Deferred Debits	13,872,478	20,353,943	98,736	34,325,157	27,066,138	32,928,903
25	Total Deferred Charges	13,872,478	20,353,943	1,458,587	35,685,008	28,274,724	34,021,420
26	Total Assets & Deferred Charges	\$ 252,961,387	\$ 352,732,973	\$ 10,815,453	\$ 616,509,813	\$ 573,022,820	\$ 529,401,133

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
STOCKHOLDERS EQUITY & LIABILITIES
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-2
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LINE NO.	(1) Category	(3) New Hampshire	(2) Maine	(4) Common	(5) Consolidated December 31, 2020	(6) Consolidated December 31, 2019	(7) Consolidated December 31, 2018
1	<u>Capitalization</u>						
2	Common Stock	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
3	Paid in Capital	-	-	207,074,000	207,074,000	200,699,000	175,199,000
4	Earned Surplus	6,096,270	8,643,131	9,713,702	24,453,103	24,380,042	22,032,465
5	Stockholders Equity	6,096,270	8,643,131	216,788,702	231,528,103	225,080,042	197,232,465
6	<u>Long Term Debt</u>						
7	Bonds and Notes	-	-	230,000,000	230,000,000	198,200,000	166,600,000
8	Total	-	-	230,000,000	230,000,000	198,200,000	166,600,000
9	<u>Current and Accrued Liabilities</u>						
10	Accounts Payable	639,411	538,256	6,001,159	7,178,826	8,651,894	10,471,212
11	Notes Payable to Associated Co.	-	-	26,747,022	26,747,022	28,494,680	58,154,005
12	A/P to Associated Co's	-	-	7,400,409	7,400,409	6,497,178	3,145,273
13	Customer Deposits	249,677	342,624	-	592,301	640,562	738,651
14	Taxes Accrued	67,648	(4,613)	-	63,035	292,534	14,450
15	Interest Accrued	-	-	2,094,467	2,094,467	1,824,919	1,503,714
16	Dividends Declared	-	-	3,666,585	3,666,585	3,304,600	1,229,300
17	Other Tax Liabilities	750,955	(609,964)	33,532	174,523	94,759	130,422
18	Other Current and Accrued Liabilities	811,427	576,546	7,636,657	9,024,630	11,636,693	15,472,163
19	Total Current and Accrued Liabilities	2,519,118	842,849	53,579,831	56,941,798	61,437,819	90,859,190
20	<u>Deferred Credits</u>						
21	Other Deferred Credits	18,639,799	21,537,277	-	40,177,076	35,921,434	27,893,528
22	Other Regulatory Liabilities	6,608,392	8,917,471	-	15,525,863	15,874,493	15,992,896
23	Accumulated Deferred Income Taxes	16,892,861	25,444,116	-	42,336,977	36,509,031	30,823,054
24	Total Deferred Credits	42,141,052	55,898,864	-	98,039,916	88,304,958	74,709,478
25	Total Stockholders Equity & Liabilities	\$ 50,756,440	\$ 65,384,844	\$ 500,368,533	\$ 616,509,817	\$ 573,022,819	\$ 529,401,133

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
UTILITY PLANT IN SERVICE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-3
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LINE NO.	(1) Account Name	(2) CAPITAL 1/1	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFER ADJ	(6) PLANT IN SERVICE 12/31	(7) COMPLETED CONSTRUCTION NOT CLASSIFIED 12/31
1	Amortizable Plant:						
2	303 Misc Intangible Plant	\$ 11,262,452	\$ 960,046	\$ -	\$ -	\$ 12,222,498	\$ 603,849
3	Total Amortizable Plant	11,262,452	960,046	-	-	12,222,498	603,849
4	Mfg. Gas Produc. Plant:						
5	304.2 Land & Rights - Mfg Gas Prod. Pl	6,816	-	-	-	6,816	-
6	305 Struct. And Improvements	161,860	-	(75,459)	(86,401)	-	-
7	320 Other Equipment	7,640	-	(7,006)	(634)	-	-
8	321 LNG Equipment	84,156	-	(84,156)	-	-	-
9	Total Mfg Gas Prod. Plant	260,472	-	(166,621)	(87,035)	6,816	-
10	Distribution Plant:						
11	374.4 Land Rgts, Other Distr Sy	89,111	-	-	-	89,111	-
12	374.5 Land Rgts, Rights Of Way	17,911	-	-	-	17,911	-
13	375.2 Structures - City Gate Meas & Reg	45,256	-	(1,906)	-	43,350	-
14	375.7 Structures - Other Dist Sys	3,124,357	4,495	-	87,035	3,215,887	1,634
15	376.2 Mains - Coated/Wrapped	24,602,506	5,182,813	(78,525)	-	29,706,795	39,433
16	376.3 Mains - Bare Steel	190,837	-	-	-	190,837	-
17	376.4 Mains - Plastic	104,050,393	9,284,825	(600,390)	-	112,734,828	7,607,356
18	376.5 Mains - Joint Seals	542,145	-	-	-	542,145	-
19	376.6 Mains - Cathodic Protection	1,005,475	54,885	-	-	1,060,360	22,380
20	376.8 Mains - Cast Iron	28,455	-	-	-	28,455	-
21	378.2 Mea & Reg Station Eq, Regulating	4,400,294	3,002,141	(279,719)	-	7,122,716	166,266
22	379 Mea & Reg Ta-G	39,266	-	-	-	39,266	-
23	380 Services	74,470,438	5,463,157	(87,804)	-	79,845,791	2,991,256
24	381 Meters	4,086,446	493,715	(241,099)	-	4,339,063	285,548
25	382 Meter Installations	23,126,115	2,038,526	(1,108,186)	-	24,056,455	1,945,231
26	383 House Regulators	685,777	43,536	-	-	729,313	4,237
27	386 Water Heaters/Conversion Burners	1,823,459	159,350	(88,909)	-	1,893,900	84,996
28	Total Distribution Plant	242,328,242	25,727,443	(2,486,538)	87,035	265,656,182	13,148,334
29	General Plant:						
30	389-1 Land	232,947	-	-	-	232,947	-
31	391.10 Off Furn & Eq.- Unspecified	431,834	65,465	-	-	497,299	10,836
32	393 Stores Equipment	31,520	-	-	-	31,520	-
33	394.10 Tools, Garage & Service Equipment	1,314,945	54,709	-	-	1,369,654	60,767
34	396 Power Operated Equipment	75,266	-	-	-	75,266	-
35	397 Communication Equipment	1,639,792	237,572	(37,264)	-	1,840,100	33,380
36	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	112,656	-
37	397.35 ERT Automatic Reading Dev-G	3,126,899	212,363	-	-	3,339,262	130,884
38	Total General Plant	6,965,859	570,110	(37,264)	-	7,498,705	235,867
39	Total Plant in Service	\$ 260,817,025	\$ 27,257,599	\$ (2,690,423)	\$ (0)	\$ 285,384,202	\$ 13,988,050

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
ACCUMULATED DEPRECIATION & AMORTIZATION
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-4
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LINE NO.	(1) Account Name	(2) RESERVE BALANCE 1/1	(3) RETIREMENTS	(4) TRANSFER ADJ	(5) COST OF REMOVAL	(6) SALVAGE	(7) DEPRECIATION	(8) RESERVE BALANCE 12/31
1	Amortizable Plant:							
2	303 Misc Intangible Plant	\$ 4,080,484	\$ -	\$ -	\$ -	\$ -	816,977	\$ 4,897,461
3	Total Amortizable Plant	4,080,484	-	-	-	-	816,977	4,897,461
4	Mfg. Gas Produc. Plant:							
5	305 Struct. And Improvements	129,465	(75,459)	(54,380)	-	-	-	(374)
6	320 Other Equipment	2,756	(7,006)	(188)	-	-	-	(4,438)
7	321 LNG Equipment	56,611	(84,156)	-	-	-	-	(27,544)
8	Total Mfg Gas Prod. Plant	188,832	(166,621)	(54,568)	-	-	-	(32,357)
9	Distribution Plant:							
10	375.2 Structures - City Gate Meas & Reg	23,676	(1,906)	-	(144,400)	-	636	(121,994)
11	375.7 Structures - Other Dist Sys	618,738	-	54,568	-	-	44,850	718,156
12	376.2 Mains - Coated/Wrapped	3,615,660	(78,525)	-	(96,639)	-	783,669	4,224,164
13	376.3 Mains - Bare Steel	(2,132,784)	-	-	-	-	-	(2,132,784)
14	376.4 Mains - Plastic	33,956,974	(600,390)	-	(220,844)	-	3,247,143	36,382,883
15	376.5 Mains - Joint Seals	542,145	-	-	-	-	-	542,145
16	376.6 Mains - Cathodic Protection	638,564	-	-	-	-	44,096	682,660
17	376.8 Mains - Cast Iron	(1,187,409)	-	-	-	-	-	(1,187,409)
18	378.2 Mea & Reg Station Eq, Regulating	988,517	(279,719)	-	(272,577)	-	230,155	666,376
19	379 Mea & Reg Ta-G	5,058	-	-	-	-	1,374	6,432
20	380 Services	25,894,274	(87,804)	-	(227,967)	-	2,900,993	28,479,497
21	381 Meters	1,376,120	(241,099)	-	(52,894)	-	144,485	1,226,613
22	382 Meter Installations	7,216,618	(1,108,186)	-	(94,033)	-	844,898	6,859,297
23	383 House Regulators	188,268	-	-	-	-	24,134	212,402
24	386 Water Heaters/Conversion Burners	941,396	(88,909)	-	(13,917)	11,358	109,637	959,565
25	Total Distribution Plant	72,685,816	(2,486,538)	54,568	(1,123,270)	11,358	8,376,070	77,518,004
26	General Plant:							
27	391.10 Off Furn & Eq.- Unspecified	256,028	-	-	-	-	42,050	298,078
28	393 Stores Equipment	31,511	-	-	-	-	-	31,511
29	394.10 Tools, Garage & Service Equipment	713,214	-	-	-	-	72,528	785,741
30	396 Power Operated Equipment	75,266	-	-	-	-	-	75,266
31	397 Communication Equipment	1,453,916	(37,264)	-	(5,020)	-	158,970	1,570,602
32	397.25 Comm EQ, Metscan/Telemet	112,656	-	-	-	-	-	112,656
33	397.35 Comm EQ, Itron Equip	2,550,675	-	-	(11,340)	-	226,965	2,766,299
34	Total General Plant	5,193,266	(37,264)	-	(16,360)	-	500,512	5,640,154
4	Total Accumulated Depreciation & Amortization	\$ 82,148,399	\$ (2,690,423)	\$ -	\$ (1,139,630)	\$ 11,358	\$ 9,693,559	\$ 88,023,263

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RATE BASE
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5
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LINE NO.	(1) DESCRIPTION	(3) TEST YEAR AVERAGE ⁽¹⁾	(4) 5 QUARTER AVERAGE	(5) RATE BASE AT DECEMBER 31, 2020	(6) PRO FORMA ADJUSTMENTS	(7) PRO FORMA RATE BASE AT DECEMBER 31, 2020
1	Utility Plant In Service	\$ 289,824,481	\$ 286,491,423	\$ 299,372,252	\$ 1,873,246	\$ 301,245,498
2	Less: Reserve for Depreciation	85,085,831	85,651,383	88,023,262	1,350,190	89,373,452
3	Net Utility Plant	204,738,650	200,840,040	211,348,990	523,056	211,872,045
4	Add: M&S Inventories	2,671,150	2,770,028	2,773,457	-	2,773,457
5	Prepayments	740,275	1,213,708	64,895	-	64,895
6	Cash Working Capital ⁽²⁾	1,773,194	1,773,194	1,773,194	254,052	2,027,246
7	Sub-Total	5,184,619	5,756,930	4,611,547	254,052	4,865,599
8	Less: Net Deferred Income Taxes	\$ 20,221,877	\$ 20,784,379	\$ 21,177,756	\$ -	\$ 21,177,756
9	Excess Deferred Income Taxes	6,572,092	6,572,092	6,572,092	-	6,572,092
10	Customer Advances	-	-	-	-	-
11	Customers Deposits	269,548	264,461	249,677	-	249,677
12	Sub-Total	27,063,517	27,620,932	27,999,526	-	27,999,526
13	Rate Base	\$ 182,859,752	\$ 178,976,038	\$ 187,961,010	\$ 777,108	\$ 188,738,118
14	Net Operating Income Applicable To Rate Base	\$ 10,066,533	\$ 10,066,533	\$ 10,066,533		\$ 8,814,586
15	Rate of Return	5.51%	5.62%	5.36%		4.67%

Notes

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses. Refer to Schedule RevReq-5-2

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RATE BASE ITEMS
QUARTERLY BALANCES

Schedule RevReq-5-1
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE
1	Utility Plant in Service						
2	Plant In Service	\$ 260,817,025	\$ 266,498,877	\$ 269,468,172	\$ 272,008,852	\$ 285,384,202	\$ 270,835,426
3	Completed Construction not Classified	19,459,684	16,390,088	14,114,541	14,327,620	13,988,050	15,655,997
4	Total Utility Plant in Service	280,276,709	282,888,965	283,582,713	286,336,471	299,372,252	286,491,423
5	Depreciation Reserve	\$ (82,148,399)	\$ (84,295,016)	\$ (86,310,091)	\$ (87,480,144)	\$ (88,023,262)	\$ (85,651,383)
6	Add:						
7	M&S Inventories						
8	Material and Supplies	\$ 2,268,328	\$ 2,387,075	\$ 2,514,326	\$ 2,569,166	\$ 2,416,575	\$ 2,431,094
9	Stores Expense Undistributed	300,515	417,170	334,238	285,865	356,883	338,934
10	Total M&S Inventories	\$ 2,568,843	\$ 2,804,245	\$ 2,848,563	\$ 2,855,032	\$ 2,773,457	\$ 2,770,028
11	Prepayments	\$ 1,415,655	\$ 1,415,655	\$ 1,415,655	\$ 1,756,682	\$ 64,895	\$ 1,213,708
12	Cash Working Capital	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194	\$ 1,773,194
13	Less:						
14	Total Deferred Income Taxes						
15	Def Inc Tax - Accel Depr	\$ 20,062,817	\$ 22,388,845	\$ 22,014,104	\$ 21,283,095	\$ 22,009,122	\$ 21,551,597
16	Def Inc Tax - FAS 87 / 106	(775,910)	(788,563)	(774,047)	(591,877)	(788,419)	(743,763)
17	Def Inc Tax - Bad Debt	(19,095)	(26,052)	(10,935)	(10,989)	(41,133)	(21,641)
18	Def Inc Tax - Def Rate Case Costs	0	0	0	0	0	-
19	Def Inc Tax - Insurance Claim	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)
20	Total Deferred Income Taxes	\$ 19,265,998	\$ 21,572,415	\$ 21,227,308	\$ 20,678,415	\$ 21,177,756	\$ 20,784,379
21	Less: Excess Deferred Income Taxes	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092	\$ 6,572,092
22	Less: Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Less: Customer Deposits	\$ 289,419	\$ 269,680	\$ 263,516	\$ 250,011	\$ 249,677	\$ 264,461
24	Rate Base	\$ 177,758,493	\$ 176,172,855	\$ 175,247,118	\$ 177,740,716	\$ 187,961,010	\$ 178,976,038

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
CASH WORKING CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-2
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LINE NO.	(1) DESCRIPTION	(2) REFERENCE	(3) TEST YEAR ACTUAL	(4) PRO FORMA ADJUSTMENTS	(5) 2/15/2022 CO. UPDATE	(6) TEST YEAR PRO FORMA
1	Distribution O&M Expense	Schedule RevReq-2	\$ 13,332,381	\$ 946,840	\$ 12,736	\$ 14,291,957
2	Tax Expense	Schedule RevReq-2	4,452,919	1,412,146	176,440	6,041,505
3	Total		\$ 17,785,300	\$ 2,358,986	\$ 189,176	\$ 20,333,462
4	Cash Working Capital Requirement:					
5	Other O&M Expense Days Lag (1) / 366	36 days	9.97%	9.97%	9.97%	9.97%
6	Total Cash Working Capital	Line 5 X Line 3	\$ 1,773,194	\$ 235,191	\$ 18,861	\$ 2,027,246

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
SUPPLEMENTAL PLANT PRO FORMA ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-5-3
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LINE NO.	(1) DESCRIPTION	(2) BALANCE 12/31/2020
1	Plant In Service:	
2	<u>New Hampshire</u>	
3	304 Land - Barberry Lane	\$ 6,816
4	Total NH	\$ 6,816
5	<u>Maine</u>	
6	360 Land - Lewiston	\$ 58,301
7	361 Structures & Improvements	568,201
8	362 Gas Holders	3,878,347
9	363 Other Equipment	87,313
10	Total ME	\$ 4,592,161
11	Total Plant In Service NH And ME	\$ 4,598,977
12	NH Allocation Via Annual Proportional Responsibility Factor 40.88%	\$ 1,880,062
13	ME Allocation Via Annual Proportional Responsibility Factor 59.12%	\$ 2,718,915
14	Depreciation Reserve:	
15	<u>New Hampshire</u>	
16	Total NH	\$ -
17	<u>Maine</u>	
18	361 Structures & Improvements	\$ 267,178
19	362 Gas Holders	2,943,652
20	363 Other Equipment	91,983
21	Total ME	\$ 3,302,812
22	Total Depreciation Reserve NH And ME	\$ 3,302,812
23	NH Allocation Via Annual Proportional Responsibility Factor 40.88%	\$ 1,350,190
24	ME Allocation Via Annual Proportional Responsibility Factor 59.12%	\$ 1,952,623
25	Supplemental Plant Adjustment	
26	NH Supplemental Plant Adjustment (Line 12 - Line 4)	\$ 1,873,246
27	ME Supplemental Plant Adjustment (Line 13 - Line 10)	\$ (1,873,246)
28	Supplemental Depreciation Reserve Adjustment	
29	NH Supplemental Plant Adjustment (Line 23 - Line 16)	\$ 1,350,190
30	ME Supplemental Plant Adjustment (Line 24 - Line 21)	\$ (1,350,190)

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
DEFERRED INCOME TAX PRO FORMA ADJUSTMENT
SETTLEMENT ADJUSTMENT PURSUANT TO DOCKET 2008-155
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-5-4
Table of Contents**

(1)		(2)
LINE NO.	DESCRIPTION	DECEMBER 31 2020
1	Nisource Original Plant Federal and State DIT Basis	\$ 4,053,514
2	Unitil Acquired Plant Federal and State DIT Basis	5,319,173
3	Greater of Line 1 or Line 2 to be Utilized as DIT Basis per Stipulation	<u>\$ 5,319,173</u>
4	Post-Acquisition Capital Expenditures Federal and State DIT Basis	\$ 29,619,418
5	Net Operating Loss DIT Related to Rate Base at 12/31/20	(12,929,468)
6	Total Plant and Capex Federal and State DIT to be Used in Rate Base (Line 3 + Line 4 + Line 5)	<u>\$ 22,009,122</u>
7	Less Test Year: Def Inc Tax - Accel Depr	<u>22,009,122</u>
8	Required Pro Forma Adjustment (Line 6 - Line 7)	<u>\$ -</u>

NORTHERN UTILITIES, INC.
WEIGHTED AVERAGE COST OF CAPITAL
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6
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LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) PROFORMA ADJUSTMENT	(4) PROFORMED AMOUNT	(5) WEIGHT	(6) COST OF CAPITAL	(7) WEIGHTED COST OF CAPITAL	(8) REFERENCE
1	Common Stock Equity	\$ 229,204,938	\$ -	\$ 229,204,938	52.47%	10.30%	5.40%	Schedule RevReq 6-1 and 6-2
2	Preferred Stock Equity	-	-	-	0.00%	0.00%	0.00%	Schedule RevReq 6-1 and 6-3
3	Long Term Debt	207,640,000	-	207,640,000	47.53%	4.93%	2.34%	Schedule RevReq 6-1 and 6-4
4	Short Term Debt	-	-	-	0.00%	1.69%	0.00%	Schedule RevReq 6-1 and 6-5
5	Total	<u>\$ 436,844,938</u>	<u>\$ -</u>	<u>\$ 436,844,938</u>	<u>100.00%</u>		<u>7.75%</u>	

NORTHERN UTILITIES, INC.
CAPITAL STRUCTURE FOR RATEMAKING PURPOSES
5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-1
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LINE NO.	(1) DESCRIPTION	(2) DECEMBER 31 2019	(3) MARCH 31 2020	(4) JUNE 30 2020	(5) SEPTEMBER 30 2020	(6) DECEMBER 31 2020	(7) 5 QUARTER AVERAGE	(3) PROFORMA ADJUSTMENT	(8) PROFORMA AMOUNT
1	Common Stock Equity								
2	Common Stock	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
3	Misc. Paid In Capital	200,699,000	200,699,000	205,699,000	205,699,000	207,074,000	203,974,000	-	203,974,000
4	Retained Earnings	24,380,042	29,943,726	26,634,154	20,738,662	24,453,104	25,229,938	-	25,229,938
5	Total Common Stock Equity	225,080,042	230,643,726	232,334,154	226,438,662	231,528,104	229,204,938	-	229,204,938
6	Preferred Stock Equity	-	-	-	-	-	-	-	-
7	Long-Term Debt	198,200,000	190,000,000	190,000,000	230,000,000	230,000,000	207,640,000	-	207,640,000
8	Short-Term Debt ⁽¹⁾	-	-	-	-	-	-	-	-
9	Total	\$ 423,280,042	\$ 420,643,726	\$ 422,334,154	\$ 456,438,662	\$ 461,528,104	\$ 436,844,938	\$ -	\$ 436,844,938
10	<u>Capital Structure Ratios</u>								
11	Common Stock Equity	53.18%	54.83%	55.01%	49.61%	50.17%	52.47%		52.47%
12	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
13	Long-Term Debt	46.82%	45.17%	44.99%	50.39%	49.83%	47.53%		47.53%
14	Short-Term Debt ⁽¹⁾	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
15	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%

Notes

(1) For ratemaking purposes the Company has imputed zero short-term debt

**NORTHERN UTILITIES, INC.
COST OF COMMON EQUITY CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-2
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**THE INFORMATION CONCERNING THE COST OF COMMON EQUITY CAPITAL IS PROVIDED
IN THE TESTIMONY AND EXHIBITS OF MR. JOHN COCHRANE**

**NORTHERN UTILITIES, INC.
WEIGHTED AVERAGE COST OF PREFERRED STOCK
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-3
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NORTHERN UTILITIES, INC. DOES NOT HAVE PREFERRED STOCK OUTSTANDING

NORTHERN UTILITIES, INC.
WEIGHTED AVERAGE COST OF LONG-TERM DEBT
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-6-4
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LINE NO.	ISSUE	DATE ISSUED	TERM	FACE VALUE	OUTSTANDING AMOUNT	PROFORMA ADJUSTMENT	PROFORMED OUTSTANDING AMOUNT	ISSUANCE COSTS	NET PROCEEDS RATIO [(5)-(9)/(5)]	UNAMORTIZED ISSUANCE COSTS	NET PROCEEDS OUTSTANDING (8)-(11)	ANNUAL ISSUANCE COST	ANNUAL INTEREST COST Rate * (8)	TOTAL ANNUAL COST (13)+(14)	COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)]
1	7.72% Sr. Notes	12/3/2008	30 Yrs	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 50,000,000	\$ 435,899	99.13%	\$ 260,401	\$ 49,739,599	\$ 14,534	\$ 3,860,000	\$ 3,874,534	7.79%
2	4.42% Sr. Notes	10/15/2014	30 Yrs	50,000,000	50,000,000	-	50,000,000	482,981	99.03%	383,031	49,616,969	16,099	2,210,000	2,226,099	4.49%
3	3.52% Sr. Notes	11/1/2017	10 Yrs	20,000,000	20,000,000	-	20,000,000	148,352	99.26%	101,374	19,898,626	14,835	704,000	718,835	3.61%
4	4.32% Sr. Notes	11/1/2017	30 Yrs	30,000,000	30,000,000	-	30,000,000	222,528	99.26%	199,039	29,800,961	7,418	1,296,000	1,303,418	4.37%
5	4.04% Sr. Notes	9/12/2019	30 Yrs	40,000,000	40,000,000	-	40,000,000	208,040	99.48%	225,229	39,774,771	6,954	1,616,000	1,622,954	4.08%
6	3.78% Sr. Notes	9/15/2020	20 Yrs	40,000,000	40,000,000	-	40,000,000	227,434	99.43%	190,778	39,809,222	11,372	1,512,000	1,523,372	3.83%
7	Total			<u>\$ 230,000,000</u>	<u>\$ 230,000,000</u>	<u>\$ -</u>	<u>\$ 230,000,000</u>	<u>\$ 1,725,233</u>		<u>\$ 1,359,851</u>	<u>\$ 228,640,149</u>	<u>\$ 71,212</u>	<u>\$ 11,198,000</u>	<u>\$ 11,269,212</u>	<u>4.93%</u>

**NORTHERN UTILITIES, INC.
COST OF SHORT-TERM DEBT
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-6-5
Table of Contents**

	(1)	(2)	(3)	(4)	(5)
LINE NO.	MONTH	MONTH-END AMOUNT OUTSTANDING	AVERAGE DAILY BORROWINGS	MONTHLY SHORT-TERM INTEREST	INTEREST RATE ⁽¹⁾
1	January 2020	28,666,840	\$ 25,109,148	\$ 60,854	2.86%
2	February 2020	24,794,114	23,351,619	52,155	2.82%
3	March 2020	28,316,841	27,127,612	49,312	2.15%
4	April 2020	27,939,753	25,053,060	39,502	1.92%
5	May 2020	26,822,898	25,283,108	29,299	1.37%
6	June 2020	25,298,270	24,327,028	26,512	1.33%
7	July 2020	33,152,219	29,181,116	32,655	1.32%
8	August 2020	37,754,315	34,429,766	38,141	1.31%
9	September 2020	4,906,721	20,504,100	21,844	1.30%
10	October 2020	18,132,923	9,559,681	10,476	1.29%
11	November 2020	22,751,664	19,566,665	20,656	1.29%
12	December 2020	26,747,022	24,606,907	27,020	1.30%
13	Average for the Year		24,008,317		1.69%

Notes

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month * 366] / Column (3).

**NORTHERN UTILITIES, INC.
HISTORICAL CAPITAL STRUCTURE
DECEMBER 31, 201X**

**Schedule RevReq-6-6
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LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	\$ 123,556,063	\$ 155,183,729	\$ 191,323,791	\$ 197,232,465	\$ 225,080,042
2	Preferred Stock Equity	-	-	-	-	-
3	Long-Term Debt	155,000,000	145,000,000	185,000,000	166,600,000	198,200,000
4	Total	<u>\$ 278,556,063</u>	<u>\$ 300,183,729</u>	<u>\$ 376,323,791</u>	<u>\$ 363,832,465</u>	<u>\$ 423,280,042</u>
5	Short-Term Debt (Year-End)	17,820,632	36,977,214	2,994,930	58,154,005	28,494,680

**NORTHERN UTILITIES, INC.
HISTORICAL CAPITALIZATION RATIOS
DECEMBER 31, 201X**

**Schedule RevReq-6-7
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LINE NO.	(1) DESCRIPTION	(2) 2015	(3) 2016	(4) 2017	(5) 2018	(6) 2019
1	Common Stock Equity	44.36%	51.70%	50.84%	54.21%	53.18%
2	Preferred Stock Equity	0.00%	0.00%	0.00%	0.00%	0.00%
3	Long-Term Debt	55.64%	48.30%	49.16%	45.79%	46.82%
4	Total	100.00%	100.00%	100.00%	100.00%	100.00%

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
WORKPAPERS SUPPORTING REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2020**

Northern Utilities, Inc.
Gas Inc Stmt - NH - YTD
R_NU_4_BF_NH

Workpaper - Income Statement
Schedule 4 NH
4/20/2021
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For Periods Ending December 31, 2020

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	2019 Base	2019 Flowthru	Total	2020 Base	2020 Flowthru	Total
OPERATING REVENUES						
Sales:						
Residential (480)	19,612,987	14,904,240	34,517,227	19,232,153	10,809,182	30,041,335
General Service (481)	11,028,771	17,278,063	28,306,834	10,623,702	11,698,198	22,321,900
Firm Transport Revenues (484, 489) (External Sup)	8,612,979	1,216,889	9,829,867	8,583,266	1,156,548	9,739,814
Sales for Resale (483)	-	2,870,979	2,870,979	-	1,107,459	1,107,459
Other Sales (495)	236,169	(3,751,608)	(3,515,439)	(201,864)	2,446,481	2,244,617
Total Sales	39,490,906	32,518,563	72,009,468	38,237,257	27,217,869	65,455,125
Other Operating Revenues:						
Late Charge (487)	76,773	-	76,773	36,761	-	36,761
Misc. Service Revenues (488)	875,755	-	875,755	852,304	-	852,304
Rent from Property (493 & 457)	200,952	-	200,952	218,628	-	218,628
Other Revenues	-	(311,587)	(311,587)	-	120,656	120,656
Total Other Operating Revenues	1,153,480	(311,587)	841,893	1,107,692	120,656	1,228,348
TOTAL OPERATING REVENUES	40,644,386	32,206,975	72,851,361	39,344,949	27,338,525	66,683,473
OPERATING EXPENSES						
Operation & Maint. Expenses:						
Production (710-813)	477,446	27,749,285	28,226,731	449,736	23,095,124	23,544,860
Transmission (850-857)	72,713	-	72,713	63,829	-	63,829
Distribution (870-894) (586)	3,509,448	-	3,509,448	3,733,377	-	3,733,377
Cust. Accounting (901-905)	2,580,251	188,507	2,768,758	2,508,645	99,544	2,608,189
Cust. Service & Info (906-910)	71,870	2,247,505	2,319,375	73,074	2,268,632	2,341,706
Sales Expenses (911-916)	64,467	-	64,467	69,178	-	69,178
Admin. & General (920-935)	7,607,751	71,540	7,679,291	6,682,552	58,225	6,740,777
Total O & M Expenses	14,383,947	30,256,837	44,640,784	13,580,391	25,521,524	39,101,915
Other Operating Expenses:						
Deprtn. & Amort. (403-407)	8,884,559	120,384	9,004,943	9,693,559	(0)	9,693,559
Taxes-Other Than Inc. (408)	4,306,298	-	4,306,298	4,867,774	-	4,867,774
Federal Income Tax (409)	52,380	-	52,380	(30,211)	-	(30,211)
State Franchise Tax (409)	(309,547)	-	(309,547)	(384,644)	-	(384,644)
Def. Income Taxes (410,411)	2,975,683	-	2,975,683	2,600,179	-	2,600,179
Total Other Operating Expenses	15,909,373	120,384	16,029,757	16,746,657	(0)	16,746,657
TOTAL OPERATING EXPENSES	30,293,320	30,377,221	60,670,541	30,327,047	25,521,524	55,848,571
NET UTILITY OPERATING INCOME	10,351,066	1,829,755	12,180,820	9,017,901	1,817,001	10,834,902
OTHER INCOME & DEDUCTIONS						
Other Income:						
AFUDC - Other Funds (41901)	-	-	-	-	-	-
Other (415- 421)	280,289	(37,502)	242,787	231,700	(25,362)	206,339
Other Income Deduc. (425, 426)	232,636	-	232,636	151,744	-	151,744
Taxes Other than Income Taxes:						
Income Tax, Other Inc & Ded	2,752	-	2,752	14,786	-	14,786
Net Other Income (Deductions)	44,901	(37,502)	7,400	65,170	(25,362)	39,809
GROSS INCOME	10,395,967	1,792,253	12,188,220	9,083,072	1,791,639	10,874,711
Interest Charges (427 - 432)	4,670,265	3,717	4,673,982	4,777,155	1,286	4,778,441
NET INCOME	5,725,702	1,788,536	7,514,238	4,305,917	1,790,353	6,096,270

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Northern Utilities, Inc.
Gas Inc Stmt - NH - YTD
R_NU_4_B_FTxM_NH

Workpaper - Flowthrough Detail
4/20/2021
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For Periods Ending December 31, 2020

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	Commodity Demand COG	Working Capital	Bad Debt	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Lost Revenue	On-Bill Financing	Total Flowthru	Total Base	Total New Hampshire Division	Cost of Gas Total	LDAC Flowthrough Total
OPERATING REVENUES															
Sales:															
Residential (480)	\$ 9,402,656	\$ 6,775	\$ 66,784	\$ 15,479	\$ 977,734	\$ 103,733	\$ 0	\$ (0)	\$ 236,021	\$ -	\$ 10,809,182	\$ 19,232,153	\$ 30,041,335	\$ 9,476,216	\$ 1,332,967
General Service (481)	10,833,043	7,005	75,810	77,272	542,605	119,301	(25)	11	43,177	-	11,698,198	10,623,702	22,321,900	10,915,858	782,341
Firm Transport Revenues (484, 489) (External Sup)	-	-	-	114,130	802,535	175,875	25	(11)	63,995	-	1,156,548	8,583,266	9,739,814	0	1,156,548
Sales for Resale (483)	1,107,459	-	-	-	-	-	-	-	-	-	1,107,459	-	1,107,459	1,107,459	-
Other Sales (495)	2,291,577	11,582	(43,051)	115,868	41,657	-	-	-	15,896	12,952	2,446,481	(201,864)	2,244,617	2,260,108	186,373
Total Sales	23,634,735	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,217,869	38,237,257	65,455,125	23,759,640	3,458,228
Other Operating Revenues:															
Late Charge (487)	-	-	-	-	-	-	-	-	-	-	-	36,761	36,761	-	-
Misc. Service Revenues (488)	-	-	-	-	-	-	-	-	-	-	-	852,304	852,304	-	-
Rent from Property (493 & 457)	-	-	-	-	-	-	-	-	-	-	-	218,628	218,628	-	-
Other Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	-	120,656	120,656	-
Total Other Operating Revenues	120,656	-	-	-	-	-	-	-	-	-	120,656	1,107,692	1,228,348	120,656	-
TOTAL OPERATING REVENUES	23,755,391	25,362	99,544	322,748	2,364,531	398,908	(0)	-	359,089	12,952	27,338,525	39,344,949	66,683,473	23,880,296	3,458,228
OPERATING EXPENSES															
Operation & Maint. Expenses:															
Production (710-813)	22,696,215	-	-	-	-	398,908	-	-	-	-	23,095,124	449,736	23,544,860	22,696,215	398,908
Transmission (850-857)	-	-	-	-	-	-	-	-	-	-	-	63,829	63,829	-	-
Distribution (870-894) (586)	-	-	-	-	-	-	-	-	-	-	-	3,733,377	3,733,377	-	-
Cust. Accounting (901-905)	-	-	99,544	-	-	-	-	-	-	-	99,544	2,508,645	2,608,189	99,544	-
Cust. Service & Info (906-910)	-	-	-	-	2,255,679	-	-	-	-	12,952	2,268,632	73,074	2,341,706	(0)	2,268,632
Sales Expenses (911-916)	-	-	-	-	-	-	-	-	-	-	-	69,178	69,178	-	-
Admin. & General (920-935)	-	-	-	58,225	-	-	-	-	-	-	58,225	6,682,552	6,740,777	-	58,225
Total O & M Expenses	22,696,215	-	99,544	58,225	2,255,679	398,908	-	-	-	12,952	25,521,524	13,580,391	39,101,915	22,795,759	2,725,765
Other Operating Expenses:															
Depn. & Amort. (403-407)	-	-	-	-	-	-	(0)	-	-	-	(0)	9,693,559	9,693,559	-	(0)
Taxes-Other Than Inc. (408)	-	-	-	-	-	-	-	-	-	-	-	4,867,774	4,867,774	-	-
Federal Income Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(30,211)	(30,211)	-	-
State Franchise Tax (409)	-	-	-	-	-	-	-	-	-	-	-	(384,644)	(384,644)	-	-
Def. Income Taxes (410,411)	-	-	-	-	-	-	-	-	-	-	-	2,600,179	2,600,179	-	-
Total Other Operating Expenses	-	-	-	-	-	-	(0)	-	-	-	(0)	16,746,657	16,746,657	-	(0)
TOTAL OPERATING EXPENSES	22,696,215	-	99,544	58,225	2,255,679	398,908	(0)	-	-	12,952	25,521,524	30,327,047	55,848,571	22,795,759	2,725,765
NET UTILITY OPERATING INCOME	1,059,176	25,362	-	264,523	108,852	-	-	-	359,089	-	1,817,001	9,017,901	10,834,902	1,084,537	732,463
OTHER INCOME & DEDUCTIONS															
Other Income:															
Other (415- 421)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	231,700	206,339	(25,362)	-
Other Income Deduc. (425, 426)	-	-	-	-	-	-	-	-	-	-	-	151,744	151,744	-	-
Taxes Other than Income Taxes:															
Income Tax, Other Inc & Ded	-	-	-	-	-	-	-	-	-	-	-	14,786	14,786	-	-
Net Other Income (Deductions)	-	(25,362)	-	-	-	-	-	-	-	-	(25,362)	65,170	39,809	(25,362)	-
GROSS INCOME	1,059,176	-	-	264,523	108,852	-	-	-	359,089	-	1,791,639	9,083,072	10,874,711	1,059,176	732,463
Interest Charges (427 - 432)	1,286	-	-	-	-	-	-	-	-	-	1,286	4,777,155	4,778,441	1,286	-
NET INCOME	\$ 1,057,890	\$ -	\$ -	\$ 264,523	\$ 108,852	\$ -	\$ -	\$ -	\$ 359,089	\$ -	\$ 1,790,353	\$ 4,305,917	\$ 6,096,270	\$ 1,057,890	\$ 732,463

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
COST OF GAS OPERATING INCOME STATEMENT
12 MONTHS ENDED DECEMBER 31, 2020**

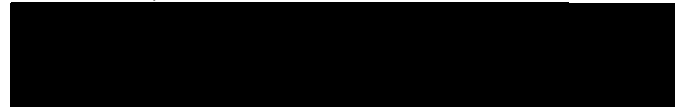
**Workpaper - Cost of Gas
Table of Contents**

	(1)	(2)	(3)	(4)
LINE NO.	DESCRIPTION	TEST YEAR COST OF GAS	LESS: INDIRECT PRODUCTION & O.H.	COST OF GAS EXCL. PROD. & O.H.
	OPERATING REVENUES			
1	TOTAL SALES	23,759,640	1,057,890	22,701,750
2	TOTAL OTHER OPERATING REVENUES	120,656	-	120,656
3	TOTAL OPERATING REVENUES	23,880,296	1,057,890	22,822,406
	OPERATING EXPENSES:			
4	PRODUCTION	22,696,215	-	22,696,215
6	TRANSMISSION	-	-	-
7	DISTRIBUTION	-	-	-
8	CUSTOMER ACCOUNTING	99,544	-	99,544
9	CUSTOMER SERVICE	(0)	-	(0)
10	SALES EXPENSE	-	-	-
11	ADMINISTRATIVE & GENERAL	-	-	-
12	DEPRECIATION	-	-	-
13	AMORTIZATIONS	-	-	-
14	TAXES OTHER THAN INCOME	-	-	-
15	FEDERAL INCOME TAX	-	-	-
16	STATE INCOME TAX	-	-	-
17	DEFERRED FEDERAL & STATE INCOME TAXES	-	-	-
18	INTEREST ON CUSTOMER DEPOSITS	-	-	-
19	TOTAL OPERATING EXPENSES	22,795,759	-	22,795,759
20	NET OPERATING INCOME	1,084,537	1,057,890	26,647

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
SPECIAL CONTRACT REVENUE ADJUSTMENT - CUSTOMER 1
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 1.1
REDACTED
[Table of Contents](#)

Confidential Special Contract Rates
Effective March 1, 2021



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016
Meters	1	1	1	1	1	1	1	1	1	1	1	1	12
Customer Charge	A large black rectangular redaction box covering the majority of the table's data.												
Customer Charge Revenue													
Monthly Fixed Charge for First 200,000 Therms or Less													
Therms - First Step													
Consumption Charge - First Step													
Excess (1) - For Gas Use between 200,000 and 300,000 Therms													
Therms - Excess (1)													
Consumption Charge - Excess (1)													
Consumption Charge Revenue - Excess (1)													
Excess (2) - For Gas Use between 300,000 and 400,000 Therms													
Therms - Excess (2)													
Consumption Charge - Excess (2)													
Consumption Charge Revenue - Excess (2)													
Excess (3) - For Gas Use Over 400,000 Therms													
Therms - Excess (3)													
Consumption Charge - Excess (3)													
Consumption Charge Revenue - Excess (3)													
2021 Proforma Revenue													
Less: 2020 Actual Revenue													
Net Revenue Adjustment													

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
SPECIAL CONTRACT REVENUE ADJUSTMENT - CUSTOMER 2
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 1.2
REDACTED
[Table of Contents](#)

*Confidential Special Contract Rates
Effective December 1, 2020*

[REDACTED]

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016
Meters	1	1	1	1	1	1	1	1	1	1	1	1	12
Customer Charge	[REDACTED]												
Customer Charge Revenue													
Therms													
Consumption Charge													
Consumption Charge Revenue	[REDACTED]												
2021 Proforma Revenue													
Less: 2020 Actual Revenue													
Net Revenue Adjustment	[REDACTED]												

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
UNION PAYROLL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 2.1
Table of Contents**

LINE NO.	(1)		(2)	
	DESCRIPTION		TOTAL	
1	Payroll - Five Months Ended May 31, 2020		\$ 1,902,372	
2	2020 Salary & Wage Increase ⁽¹⁾		3.00%	
3	Union Payroll Annualization		<u>\$ 57,071</u>	

Notes

(1) Average Union increase of 3% effective June 1, 2020

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
UNION AND NONUNION PAYROLL/COMPENSATION ⁽¹⁾
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 2.2
Table of Contents**

LINE NO.	(1)	(2)
	DESCRIPTION	TOTAL
1	Union Weekly Payroll ⁽¹⁾	\$ 3,475,844
2	Total Nonunion Payroll ⁽¹⁾	<u>946,912</u>
3	Total Payroll ⁽²⁾	<u>4,422,757</u>
4	Payroll Capitalization ⁽³⁾	<u>(2,058,097)</u>
5	Test Year O&M Payroll	<u>\$ 2,364,660</u>

Notes

(1) Payroll Allocation to Union and Non-Union based on ADP 2020 Year End Payroll Registers

(2) Includes Incentive Compensation at Target of \$58,992

(3) Refer to Workpaper 2.3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL SUMMARY
FOR COMPUTATION OF PAYROLL BENEFIT RELATED OVERHEADS

Workpaper 2.3
Table of Contents

(1)	(2)
LINE NO.	2020 INCENTIVE COMP AT TARGET
DESCRIPTION	
1 O&M PAYROLL:	
2 OPERATIONS	1,325,952
3 MAINTENANCE	168,179
4 TOTAL O&M PAYROLL	<u>1,494,131</u>
5 CONSTRUCTION PAYROLL:	
6 DIRECT	687,402
7 INDIRECT	1,007,550
8 TOTAL CONSTRUCTION PAYROLL	<u>1,694,952</u>
9 OTHER PAYROLL:	
10 JOBBING	18,867
11 CLEARING ACCOUNTS	193,033
12 UNPRODUCTIVE TIME	165,091
13 MOBILE DATA SYSTEMS (MDS)	816,759
14 INCENTIVE COMPENSATION at TARGET	58,992
15 OTHER	23,646
16 TOTAL OTHER PAYROLL	<u>1,276,387</u>
17 TOTAL PAYROLL	<u><u>4,465,470</u></u>
18 O&M PAYROLL:	
19 OPERATIONS	1,325,952
20 MAINTENANCE	168,179
21 ALLOCATED CLEARING	54,513
22 ALLOCATED UNPRODUCTIVE	26,415
23 ALLOCATED MDS	780,163
24 ALLOCATED INCENTIVE COMPENSATION	9,439
25 TOTAL O&M PAYROLL	<u>2,364,660</u>
26 CONSTRUCTION PAYROLL:	
27 DIRECT	687,402
28 INDIRECT	1,007,550
29 ALLOCATED CLEARING	138,521
30 ALLOCATED UNPRODUCTIVE	138,676
31 ALLOCATED MDS	36,395
32 ALLOCATED INCENTIVE COMPENSATION	49,553
33 TOTAL CONSTRUCTION PAYROLL	<u>2,058,097</u>
34 TOTAL PAYROLL, NET OF OTHER PAYROLL	<u><u>4,422,757</u></u>
35 TOTAL OTHER PAYROLL:	
36 JOBBING	18,867
37 BELOW THE LINE MDS	201
38 OTHER	23,646
39 TOTAL OTHER PAYROLL	<u>42,713</u>
40 TOTAL PAYROLL, WITH INCENTIVE COMP ADJ TO TARGET	<u><u>4,465,470</u></u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL - INCENTIVE COMPENSATION ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 2.4
Table of Contents**

LINE NO.	(1) Description	(2) Amount
1	<u>Northern Utilities, Inc. Payroll:</u>	
2	Adjustment to reflect Incentive Compensation at Target	
3	Test Year Accrued Incentive Compensation	\$ 58,992
4	Incentive Compensation at Target	<u>58,992</u>
5	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
6	Capitalized Incentive Compensation at	84.00% <u>-</u>
7	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>
8	<u>USC Payroll, Allocated to Northern Utilities, Inc. - NH Division:</u>	
9	Adjustment to reflect Incentive Compensation at Target	
10	Test Year Accrued Incentive Compensation at USC	3,412,143
11	Test Year Accrued Incentive Compensation Percentage Billed to NuNH In 2020	20.18% 688,571
12	Incentive Compensation at Target	<u>688,571</u>
13	Test Year Accounting Adjustment to reflect Incentive Compensation at Target	-
14	Capitalized Incentive Compensation at	32.52% <u>-</u>
15	Test Year Incentive Comp Accounting Adjustment to O&M	<u>-</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
MEDICAL AND DENTAL INSURANCE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1
Table of Contents

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	5	11	-	\$ 792.45	\$ 1,090.53	\$ 46.56	\$ 45.21	\$ 4,755	\$ 5,453	\$ 512	\$ -	\$ 10,720
2	Two Person	2	8	11	-	1,362.76	1,966.94	83.34	80.82	2,726	15,736	917	-	19,378
3	Family	9	9	20	-	1,849.91	2,714.18	147.21	141.43	16,649	24,428	2,944	-	44,021
4	Total	17	22	42	-					24,129	45,616	4,373	-	74,118
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									289,553	547,389	52,477	-	889,420
6	Employee Contribution ⁽³⁾									(57,911)	(109,478)	(10,495)	-	(177,884)
7	Net Cost									231,642	437,912	41,982	-	711,536
8	Plus: Company Contribution to HSA									14,000	-	-	-	14,000
9	Payments to Employees to Opt out									11,840	4,900	-	-	16,740
10	Total HSA and Opt out Payments									25,840	4,900	-	-	30,740
11	Proformed 2021 Medical Cost									257,482	442,812	41,982	-	742,276
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾									21,913	39,853	1,679	-	63,446
13	Proformed 2021 and 2022 Medical and Dental Cost									279,396	482,665	43,661	-	805,721
14	Amount Chargeable to Capital ⁽⁵⁾									(167,012)	(293,533)	(26,611)	-	(487,156)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													318,565
16	Less Test Year O&M Expense ⁽⁶⁾													182,055
17	Total O&M Medical & Dental Insurance Adjustment													\$ 136,510

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Capitalization Rate: 48.76%

(6) Refer to Workpaper 3.2

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
MEDICAL AND DENTAL INSURANCE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.1 Revised
Table of Contents

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				- Cost -				
		- Medical -		- Dental -		- Medical -		- Dental -		- Medical -		- Dental -		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	6	5	11	-	\$ 792.45	\$ 1,090.53	\$ 46.56	\$ 45.21	\$ 4,755	\$ 5,453	\$ 512	\$ -	\$ 10,720
2	Two Person	2	8	11	-	1,362.76	1,966.94	83.34	80.82	2,726	15,736	917	-	19,378
3	Family	9	9	20	-	1,849.91	2,714.18	147.21	141.43	16,649	24,428	2,944	-	44,021
4	Total	17	22	42	-					24,129	45,616	4,373	-	74,118
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									289,553	547,389	52,477	-	889,420
6	Employee Contribution ⁽³⁾									(57,911)	(109,478)	(10,495)	-	(177,884)
7	Net Cost									231,642	437,912	41,982	-	711,536
8	Plus: Company Contribution to HSA									14,000	-	-	-	14,000
9	Payments to Employees to Opt out									11,840	4,900	-	-	16,740
10	Total HSA and Opt out Payments									25,840	4,900	-	-	30,740
11	Proformed 2021 Medical Cost									257,482	442,812	41,982	-	742,276
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾									-	-	-	-	-
13	Proformed 2021 and 2022 Medical and Dental Cost									257,482	442,812	41,982	-	742,276
14	Amount Chargeable to Capital ⁽⁵⁾									(153,786)	(269,296)	(25,588)	-	(448,670)
15	Total Pro-formed Medical and Dental Insurance O&M Expense													293,606
16	Less Test Year O&M Expense ⁽⁶⁾													182,055
17	Total O&M Medical & Dental Insurance Adjustment													\$ 111,551

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Capitalization Rate: 48.76%

(6) Refer to Workpaper 3.2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
MEDICAL INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 3.2
Table of Contents**

LINE NO.	(1)	(2)
	Description	Amount
1	Medical Insurance Expense	\$ 665,259
2	Benefits Cost Capitalized at	48.76% (324,380)
3	Subtotal Medical Costs	<u>340,879</u>
4	Employee Contribution	(160,868)
5	Drug Subsidy	<u>(10,252)</u>
6	Subtotal	<u>(171,121)</u>
7	Net Test Year Medical Insurance Expense	<u>169,758</u>
8	Dental Insurance Expense	44,042
9	Benefits Cost Capitalized at	48.76% (21,475)
10	Subtotal Dental Costs	<u>22,567</u>
11	Employee Contribution	(10,270)
12	Net Test Year Dental Costs	<u>12,297</u>
13	Net Test Year Medical & Dental Costs	<u>\$ 182,055</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3
Table of Contents

Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				Costs				
		Medical		Dental		Medical		Dental		Medical		Dental		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									3,627,663	53,091	297,797	195,031	4,173,582
6	Employee Contribution ⁽³⁾									(725,533)	(10,618)	(59,559)	(39,006)	(834,716)
7	Net Cost									2,902,130	42,473	238,238	156,025	3,338,865
8	Plus: Company Contribution to HSA									186,000	-	-	-	186,000
9	Payments to Employees to Opt out									178,400	-	-	-	178,400
10	Total HSA and Opt out Payments									364,400	-	-	-	364,400
11	Proformed 2021 Medical Cost									3,266,531	42,473	238,238	156,025	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾									277,248	3,823	9,530	6,241	296,841
13	Proformed 2021 and 2022 Medical and Dental Cost									3,543,778	46,295	247,767	162,266	4,000,106
12	Apportionment to NuNH at	20.18%								715,134	9,342	49,999	32,745	807,221
13	Amount Chargeable to Capital at		31.51%							(225,339)	(2,944)	(15,755)	(10,318)	(254,355)
14	Total Pro-formed Medical and Dental Insurance O&M Expense													552,866
15	Less Test Year O&M Expense ⁽⁵⁾													284,783
16	Total O&M Medical & Dental Insurance Adjustment													<u>\$ 268,083</u>

Notes

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Refer to Workpaper 3.4

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.3 Revised
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Line No.	Coverage	Employee Census ⁽¹⁾				2021 Rates ⁽²⁾				Costs				
		Medical		Dental		Medical		Dental		Medical		Dental		Total
		CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	CDHP	PPO	Plus	Standard	
1	Individual	80	-	79	48	\$ 792.45	\$ 1,033.07	\$ 46.56	\$ 45.21	\$ 63,396	\$ -	\$ 3,678	\$ 2,170	\$ 69,244
2	Two Person	64	1	77	36	1,362.76	1,859.73	83.34	80.82	87,217	1,860	6,417	2,910	98,403
3	Family	82	1	100	79	1,849.91	2,564.50	147.21	141.43	151,693	2,565	14,721	11,173	180,151
4	Total	226	2	256	163					302,305	4,424	24,816	16,253	347,798
5	2021 Annual Cost Based on Employee Enrollments at December 31, 2020									3,627,663	53,091	297,797	195,031	4,173,582
6	Employee Contribution ⁽³⁾									(725,533)	(10,618)	(59,559)	(39,006)	(834,716)
7	Net Cost									2,902,130	42,473	238,238	156,025	3,338,865
8	Plus: Company Contribution to HSA									186,000	-	-	-	186,000
9	Payments to Employees to Opt out									178,400	-	-	-	178,400
10	Total HSA and Opt out Payments									364,400	-	-	-	364,400
11	Proformed 2021 Medical Cost									3,266,531	42,473	238,238	156,025	3,703,266
12	Projected Increase in Premium Rates Effective January 1, 2022 ⁽⁴⁾									-	-	-	-	-
13	Proformed 2021 and 2022 Medical and Dental Cost									3,266,531	42,473	238,238	156,025	3,703,266
12	Apportionment to NuNH at	20.18%								659,186	8,571	48,076	31,486	747,319
13	Amount Chargeable to Capital at		31.51%							(207,709)	(2,701)	(15,149)	(9,921)	(235,480)
14	Total Pro-formed Medical and Dental Insurance O&M Expense													511,839
15	Less Test Year O&M Expense ⁽⁵⁾													284,783
16	Total O&M Medical & Dental Insurance Adjustment													<u>\$ 227,056</u>

Notes

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Refer to Workpaper 3.4

UNITIL SERVICE CORP.
MEDICAL INSURANCE
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.4
Table of Contents

LINE NO.	(1) Description	(2) Medical	(3) Dental	(4) Total
1	Medical Insurance	\$ 2,587,331	\$ 304,575	\$ 2,891,906
2	Employee Contribution	(703,135)	(59,946)	(763,081)
3	Drug Subsidy	(34,106)	-	(34,106)
4	Subtotal	1,850,090	244,629	2,094,719
5	NuNH Apportionment at	19.85%	19.85%	19.85%
6	Expense Apportioned to NuNH	367,243	48,559	415,802
7	Capitalization Rate at	31.51%	31.51%	31.51%
8	NuNH Capitalization	(115,718)	(15,301)	(131,019)
9	Net USC Test Year Medical & Dental Costs Allocated to NuNH	\$ 251,525	\$ 33,258	\$ 284,783

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PENSION EXPENSE
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE**

**Workpaper 4.1
Table of Contents**

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Pension Expense	\$ 3,032,609	\$ 3,232,617	
 <u>Calculation of Pension Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH Pension Expense, net:</u>				
1	NU-NH Pension Expense	\$ 546,677	\$ 489,345	\$ (57,332)
2	Less: Amounts Chargeable to Construction	(266,560)	(238,605)	27,955
3	NU-NH Pension Expense, net	<u>\$ 280,117</u>	<u>\$ 250,740</u>	<u>\$ (29,377)</u>
 <u>B. Unitil Service Pension Expense Allocated to NU-NH, net:</u>				
4	Unitil Service Pension Expense	\$ 601,973	\$ 641,674	\$ 39,702
5	Less: Amounts Chargeable to Construction	(189,682)	(202,192)	(12,510)
6	Total Unitil Service Pension Expense Allocated to NU-NH, net	<u>\$ 412,291</u>	<u>\$ 439,483</u>	<u>\$ 27,192</u>
7	Total NU-NH Pension Expense	<u>\$ 692,409</u>	<u>\$ 690,223</u>	<u>\$ (2,185)</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PBOP EXPENSE
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE**

**Workpaper 4.2
Table of Contents**

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC PBOP Expense	\$ 1,510,206	\$ 1,358,914	
 <u>Calculation of PBOP Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH PBOP Expense, net:</u>				
1	NU-NH PBOP Expense	\$ 397,889	\$ 399,488	\$ 1,599
2	Less: Amounts Chargeable to Construction	(194,011)	(194,790)	(780)
3	NU-NH PBOP Expense, net	<u>\$ 203,878</u>	<u>\$ 204,698</u>	<u>\$ 819</u>
 <u>B. Unitil Service PBOP Expense Allocated to NU-NH, net:</u>				
4	Unitil Service PBOP Expense	\$ 299,776	\$ 269,744	\$ (30,031)
5	Less: Amounts Chargeable to Construction	(94,459)	(84,996)	9,463
6	Total Unitil Service PBOP Expense Allocated to NU-NH, net	<u>\$ 205,317</u>	<u>\$ 184,748</u>	<u>\$ (20,569)</u>
7	Total NU-NH PBOP Expense	<u>\$ 409,195</u>	<u>\$ 389,446</u>	<u>\$ (19,749)</u>

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**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
SERP EXPENSE
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE**

**Workpaper 4.3
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LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2021 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC SERP Expense	\$ 1,924,767	\$ 2,357,253	
 <u>Calculation of SERP Expense, net of Amounts Chargeable to Construction</u>				
 <u>A. NU-NH SERP Expense, net:</u>				
1	NU-NH SERP Expense	\$ -	\$ -	\$ -
2	Less: Amounts Chargeable to Construction	-	-	-
3	NU-NH SERP Expense, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>B. Unutil Service SERP Expense Allocated to NU-NH, net:</u>				
4	Unutil Service SERP Expense	\$ 382,066	\$ 467,915	\$ 85,848
5	Less: Amounts Chargeable to Construction	(120,389)	(147,440)	(27,051)
6	Total Unutil Service SERP Expense Allocated to NU-NH, net	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>
7	Total NU-NH SERP Expense	<u>\$ 261,677</u>	<u>\$ 320,475</u>	<u>\$ 58,798</u>

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**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
401(K) EXPENSE
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE**

**Workpaper 4.4
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LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2017 & 2018 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC 401k Expense ⁽¹⁾	\$ 1,994,120	\$ 2,081,861	
 <u>Calculation of 401k Expense, net of amounts chargeable to construction</u>				
 A. Northern 401k Expense, net:				
1	Northern-401k Expense 2021 Proformed ⁽²⁾	\$ 181,223	\$ 186,714	\$ 5,491
2	NU-NH 401(k) Expense Adjusted for 2022 Wage Increase ⁽²⁾	-	5,657	5,657
3	Total NU-NH 401(k) Expense - Proformed	181,223	192,371	11,148
4	Less: Amounts Chargeable to Construction	(88,364)	(93,800)	(5,436)
5	Northern 401k Expense, net	<u>\$ 92,859</u>	<u>\$ 98,571</u>	<u>\$ 5,712</u>
 B. Unitil Service 401k Expense Allocated to Northern, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 395,833	\$ 413,250	\$ 17,417
7	Unitil Service 401K Adjusted for 2022 Wage Increase ⁽¹⁾	-	18,183	18,183
8	Total USC 401(k) Expense - Proformed	395,833	431,432	35,600
9	Less: Amounts Chargeable to Construction	(124,727)	(135,944)	(11,217)
10	Unitil Service 401k Expense Allocated to Northern, net	<u>271,106</u>	<u>295,488</u>	<u>24,382</u>
11	Total Northern 401k Expense	<u>\$ 363,965</u>	<u>\$ 394,059</u>	<u>\$ 30,095</u>

Notes

(1) Unitil Service Corp. - Average 2020/2021 Payroll Increase of 4.40%

(2) See Workpaper 3.5

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
401(K) EXPENSE
2020 ACTUAL EXPENSE RECORDED AND 2021 FORECAST EXPENSE**

Workpaper 4.4 Revised
Table of Contents

LINE NO.	(1) DESCRIPTION	(2) 2020 TEST YEAR	(3) 2017 & 2018 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC 401k Expense ⁽¹⁾	\$ 1,994,120	\$ 2,081,861	
 <u>Calculation of 401k Expense, net of amounts chargeable to construction</u>				
 A. Northern 401k Expense, net:				
1	Northern-401k Expense 2021 Proformed ⁽²⁾	\$ 181,223	\$ 186,714	\$ 5,491
2	NU-NH 401(k) Expense Adjusted for 2022 Wage Increase ⁽²⁾	-	5,695	5,695
3	Total NU-NH 401(k) Expense - Proformed	181,223	192,409	11,186
4	Less: Amounts Chargeable to Construction	(88,364)	(93,819)	(5,454)
5	Northern 401k Expense, net	<u>\$ 92,859</u>	<u>\$ 98,590</u>	<u>\$ 5,732</u>
 B. Unitil Service 401k Expense Allocated to Northern, net:				
6	Unitil Service 401K Expense 2021 Proformed	\$ 395,833	\$ 413,250	\$ 17,417
7	Unitil Service 401K Adjusted for 2022 Wage Increase ⁽¹⁾	-	18,844	18,844
8	Total USC 401(k) Expense - Proformed	395,833	432,094	36,261
9	Less: Amounts Chargeable to Construction	(124,727)	(136,153)	(11,426)
10	Unitil Service 401k Expense Allocated to Northern, net	<u>271,106</u>	<u>295,941</u>	<u>24,835</u>
11	Total Northern 401k Expense	<u>\$ 363,965</u>	<u>\$ 394,531</u>	<u>\$ 30,567</u>

Notes

(1) Unitil Service Corp. - Actual 2022 Payroll Increase of 4.56%

(2) See Workpaper 3.5

401K ADJUSTMENT
2020 & 2021 WEIGHTED AVERAGE PAY INCREASE

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE ⁽¹⁾	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE ⁽²⁾	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 946,912	3.12%	0.66%	3.12%	0.66%
2	Union	3,532,915	3.00%	2.37%	3.00%	2.37%
3	Total	<u>\$ 4,479,827</u>		<u>3.03%</u>		<u>3.03%</u>

Notes

(1) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2021 Payroll Increases

(2) Refer to Schedule RevReq-3-4, Page 1 of 2 for 2022 Payroll Increase

401K ADJUSTMENT
2020 & 2021 WEIGHTED AVERAGE PAY INCREASE

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	DESCRIPTION	2020 ANNUALIZED PAYROLL	2021 AVERAGE PAY INCREASE ⁽¹⁾	WEIGHTED AVERAGE INCREASE	2022 AVERAGE PAY INCREASE ⁽²⁾	WEIGHTED AVERAGE INCREASE
1	Nonunion	\$ 946,912	3.12%	0.66%	3.24%	0.68%
2	Union	3,532,915	3.00%	2.37%	3.00%	2.37%
3	Total	<u>\$ 4,479,827</u>		<u>3.03%</u>		<u>3.05%</u>

Notes

- (1) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised for 2021 Payroll Increases
(2) Refer to Schedule RevReq-3-4, Page 1 of 2 Revised for 2022 Payroll Increase

DEFERRED COMPENSATION PLAN EXPENSE
2020 ACTUAL EXPENSE RECORDED AND 2021 & 2022 FORECAST EXPENSE

Line No.	(1) Description	(2) 2020 TEST YEAR	(3) 2021 & 2022 FORECAST EXPENSE	(4) PROFORMA ADJUSTMENT
A1	USC Labor & Overhead Charged to NU-NH	19.85%	19.85%	
A2	NU-NH Capitalization Rates	48.76%	48.76%	
A3	USC Labor & Overhead to Construction	31.51%	31.51%	
A4	Total USC Eligible Base Compensation	\$ 369,511	\$ 2,802,136	
A5	Total USC Eligible Incentive Compensation (at target)	\$ 241,091	\$ 952,203	
<u>Calculation of Deferred Compensation Expense, net of Amounts Chargeable to Construction</u>				
<u>A. NU-NH Deferred Compensation Expense, net:</u>				
1	NU-NH Deferred Comp Expense 2021 Proformed	\$ -	\$ -	\$ -
2	NU-NH Deferred Comp Expense adjusted for 2022 wage increase	-	-	-
3	Total NU-NH Deferred Comp Expense - Proformed	-	-	-
4	Less: Amounts chargeable to capital	-	-	-
5	Total NU-NH Deferred Comp Expense, net	\$ -	\$ -	\$ -
<u>B. Unitil Service Deferred Comp Expense allocated to NU-NH, net:</u>				
6	Unitil Service 2020 Deferred Comp. Expense	\$ 36,951	\$ 280,214	\$ 243,263
7	Unitil Service Deferred Comp Expense Allocated to NU-NH	7,335	55,622	48,287
8	Unitil Service Deferred Incentive Compensation Expense	24,109	95,220	71,111
9	Unitil Service Deferred Incentive Compensation Expense Allocated to NU-NH	4,786	18,901	14,115
10	Unitil Service Deferred Comp. Adjusted for 2021 Wage Increase ⁽¹⁾	-	2,447	2,447
11	Total Unitil Service Deferred Comp Expense Allocated to NU-NH - Proformed	12,121	76,970	64,849
12	Less: Amounts Chargeable to Construction	(3,819)	(24,253)	(20,434)
13	Unitil Service Deferred Comp Expense Allocated to NU-NH, net	\$ 8,302	\$ 52,717	\$ 44,415
14	Total NU-NH Deferred Comp Expense	\$ 8,302	\$ 52,717	\$ 44,415

Notes

(1) Unitil Service Corp - Estimated 2020 Average Payroll Increase of 4.40%

**PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.1
Table of Contents**

LINE NO.	DESCRIPTION	AMOUNT ⁽¹⁾
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 18,989
2	Crime	3,256
3	K&E	285
4	Total Property	<u>\$ 22,531</u>
	Liability:	
5	Workers' Compensation	\$ 53,618
6	Excess	355,650
7	Cyber	17,698
8	Automobile	43,038
9	Directors & Officers	74,021
10	Fiduciary	5,044
11	Total Liability	<u>\$ 549,069</u>
12	Total NuNH Property & Liability Insurances	571,600
13	Less: Amounts Chargeable to Capital	<u>282,502</u>
14	Amount to O&M Expense	289,097
15	Less Test Year O&M Expense	<u>241,873</u>
16	O&M Property and Liability Insurance Increase	<u><u>\$ 47,224</u></u>

Notes

(1) Refer to Workpaper 5.3

PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.1 Revised
Table of Contents

LINE NO.	DESCRIPTION	AMOUNT ⁽¹⁾
	Current Coverage Periods	
	Property:	
1	All Risk	\$ 17,726
2	Crime	1,912
3	K&E	266
4	Total Property	\$ 19,904
	Liability:	
5	Workers' Compensation	\$ 54,922
6	Excess	331,990
7	Cyber	25,559
8	Automobile	41,827
9	Directors & Officers	69,096
10	Fiduciary	4,709
11	Total Liability	\$ 528,104
12	Total NuNH Property & Liability Insurances	548,008
13	Less: Amounts Chargeable to Capital	270,930
14	Amount to O&M Expense	277,077
15	Less Test Year O&M Expense	241,873
16	O&M Property and Liability Insurance Increase	\$ 35,204

Notes

(1) Refer to Workpaper 5.3 Revised

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.2
Table of Contents**

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL ⁽¹⁾	AMOUNT TO NuNH ⁽²⁾	NuNH TOTAL
1	USC Cost For Current Coverage Periods			
2	Property:			
3	All Risk	\$ 6,952		\$ 1,403
4	Crime	968		195
5	K&E	124		25
6	Total Property	<u>\$ 8,044</u>	20.18%	<u>\$ 1,623</u>
7	Liability:			
8	Workers' Compensation	\$ 62,142		\$ 12,540
9	Excess	113,172		22,838
10	Automobile	8,799		1,776
11	Directors and Officers	23,554		4,753
12	Cyber	5,898		1,190
13	Fiduciary	1,605		324
14	Total Liability	<u>\$ 215,170</u>	20.18%	<u>\$ 43,421</u>
15	Total USC Property & Liability Insurances			45,045
16	Less Amount Chargeable to Capital		31.51%	<u>14,194</u>
17	Total Property & Liability Insurances to O&M Expense			<u>30,851</u>
18	Less Test Year O&M Expense ⁽³⁾			<u>17,377</u>
19	O&M Property and Liability Insurance Increase			<u>\$ 13,475</u>

Notes

(1) Refer to Workpaper 5.3

(2) Refer to Workpaper 5.1

(2) Refer to Workpaper 5.4

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 5.2 Revised
Table of Contents

LINE NO.	DESCRIPTION	UNITIL SERVICE CORP. TOTAL ⁽¹⁾	AMOUNT TO NuNH	NuNH TOTAL
1	USC Cost For Current Coverage Periods			
2	Property:			
3	All Risk	\$ 7,274		\$ 1,468
4	Crime	682		138
5	K&E	130		26
6	Total Property	<u>\$ 8,085</u>	20.18%	<u>\$ 1,632</u>
7	Liability:			
8	Workers' Compensation	\$ 71,346		\$ 14,398
9	Excess	118,410		23,895
10	Automobile	7,708		1,555
11	Directors and Officers	24,644		4,973
12	Cyber	9,116		1,840
13	Fiduciary	1,679		339
14	Total Liability	<u>\$ 232,904</u>	20.18%	<u>\$ 47,000</u>
15	Total USC Property & Liability Insurances			48,632
16	Less Amount Chargeable to Capital		31.51%	<u>15,324</u>
17	Total Property & Liability Insurances to O&M Expense			<u><u>33,308</u></u>
18	Less Test Year O&M Expense ⁽²⁾			<u>17,377</u>
19	O&M Property and Liability Insurance Increase			<u><u>\$ 15,931</u></u>

Notes

(1) Refer to Workpaper 5.3 Revised

(2) Refer to Workpaper 5.4

Casualty & Property Insurance

Workpaper 5.3
Table of Contents

		CASUALTY												PROPERTY					Table of Contents	
		AL (prem)	NH-WC (prem)	XL* (prem)	XL (brkr) ⁽²⁾	XL Surplus Tax	Cyber (prem)	FL (prem)	D&O (prem)	D&O Surplus Tax	D&O (brkr) ⁽²⁾	D&O Side A	CASUALTY TOTAL	ARP (prem)	CRIME (prem)	K&E (prem)	TOTAL PROP	TOTAL		
NuNH	2018a	26,696	90,284	239,335	7,351	7,180	8,376	3,481	34,907	1,047	4,420	-	423,077	10,171	1,468	255	11,894	434,971		
	2019a	29,196	84,634	273,415	8,843	8,202	8,399	3,876	35,820	1,093	4,544	-	458,024	8,778	1,503	266	10,547	468,571		
	2020a	33,155	66,093	285,336	13,321	8,560	10,467	3,876	42,690	1,281	-	-	464,779	12,588	1,520	266	14,373	479,152		
	2021a	40,175	50,051	309,521	13,184	9,286	17,698	4,709	51,976	1,559	-	15,561	513,720	17,726	3,039	266	21,032	534,752		
	2022e ⁽¹⁾	43,038	53,618	331,579	14,124	9,947		5,044	55,680	1,670	-	16,670	549,069	18,989	3,256	285	22,531	571,600		
USC	2018a	5,933	97,653	123,302	3,787	3,699	3,948	1,794	17,983	540	2,277	-	260,917	5,399	756	116	6,270	267,187		
	2019a	8,029	92,581	133,432	4,316	4,003	4,327	1,892	17,481	533	2,218	-	268,811	5,581	733	130	6,444	275,255		
	2020a	7,120	85,858	95,093	4,439	2,853	3,488	1,892	14,227	427	-	-	215,397	6,489	506	130	7,125	222,522		
	2021a	9,206	65,019	110,396	4,702	3,312	5,898	1,679	18,538	556	-	5,550	224,857	7,274	1,013	130	8,416	233,273		
	2022e ⁽¹⁾	8,799	62,142	105,512	4,494	3,165		1,605	17,718	532	-	5,305	215,170	6,952	968	124	8,044	223,214		

Notes

(1) Estimated 2022 premiums reflect annual growth rate from 2018 to 2021. All 2022 policies, except for Cyber will updated with actuals during pendency of case

(2) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

Workpaper 5.3 Revised Table of Contents

(1) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee

**UNITIL SERVICE CORP.
PROPERTY & LIABILITY INSURANCE TEST YEAR COSTS
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.4
Table of Contents**

LINE NO.	DESCRIPTION	TOTAL
	USC O&M Test Year	
1	12-30-08-00-9240100 PROPERTY INSURANCE	\$ 5,519
2	12-30-08-00-9250100 INJURIES & DAMAGES	120,204
3	Total	\$ 125,723
4	NuNH Apportionment	20.18%
5	NuNH Amount	\$ 25,371
6	Capitalization Rate	31.51%
7	Capitalization Amount	\$ 7,994
8	O&M Expense Amount	17,377

**NuNH - OPERATING FACILITY
COMPUTATION OF BUILDING OVERHEAD
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.5
Table of Contents**

<u>SQUARE FOOTAGE OF SERVICE CENTER UPDATED:</u>		Dec-20	ALLOCATION OF
DESCRIPTION	SQ FT	%	SERVICE CENTER OVERHEADS
SERVICE CENTER ALLOCATED:			
General Area Capitalized (184.00.00)	13,864	54.51%	6,384
Ratio of Payroll Capitalized			48.76%
General Area Capitalized (184.00.01)			3,113
Stock Area Capitalized (163.00.00)	5,741	22.57%	2,643
Ratio of Stock Capitalized			90.00%
Stock Area Capitalized			2,379
<u>Garage Area Capitalized:</u>			
Auto-184.01.00	-	0.00%	-
Light Truck-184.02.00	-	0.00%	-
Heavy Truck-184.03.00	-	0.00%	-
Sub-Total Garage Area	-	0.00%	-
Ratio of Garage Area Capitalized			48.76%
Garage Area Capitalized			-
Total Service Center to DOC	19,605	77.09%	5,492
<u>Non-DOC Space:</u>			
Exclude: USC & Usource	5,827	22.91%	2,683
Ratio of Non-DOC Space Capitalized			0.00%
Non-DOC Space Capitalized			-
TOTAL SERVICE CENTER	25,432	100.00%	5,492

(b) DETERMINATION OF SERVICE CENTER PROPERTY INSURANCE:

BUDGETED ALL RISK PROPERTY INSURANCE	11,723
RATIO OF SERVICE CENTER TO TOTAL PROPERTY	99.89%
TOTAL SERVICE CENTER PROPERTY INSURANCE	11,710

Service Center Property Insurance Capitalization Ratio 46.90%

	Asset 1000c or Asset 1020		
	SERVICE CENTER	ALL STRUCTURE	SERVICE RATIO
GAS STRUCTURES - DIST. ACCT. 375.20	39,504	45,256	
STRUCTURES-OTHER DIST SYS 375.70	3,128,853	3,128,853	
GENERAL PLANT - (TOTAL LESS COMMUN. EQ)	1,923,719	1,923,719	
(ACCT. 391,393,394,395,396,398)	-	-	
TOTAL COST	5,092,075	5,097,827	99.89%

**VEHICLE CLEARING ACCOUNT
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.6
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Total Clearings from Clearing Account:

	Expense	Capital	NuNH Total GL	Total Sch 12	Variance
Jan-20	28,022	47,758	75,780	75,780	-
Feb-20	29,141	31,696	60,837	60,837	-
Mar-20	29,755	29,979	59,735	59,735	-
Apr-20	26,484	25,236	51,719	51,719	-
May-20	30,248	31,224	61,473	61,473	-
Jun-20	36,093	51,333	87,427	87,427	-
Jul-20	23,989	40,521	64,510	64,510	-
Aug-20	20,998	29,112	50,111	50,111	-
Sep-20	25,188	32,644	57,832	57,832	-
Oct-20	83,045	146,259	229,304	229,304	-
Nov-20	1,576	4,394	5,970	5,970	-
Dec-20	1,505	4,908	6,413	6,413	-
	<u>336,045</u>	<u>475,064</u>	<u>811,109</u>	<u>811,109</u>	

Capitalization Rate 58.57%

**VEHICLE CLEARING ACCOUNT
AUTO LIABILITY INSURANCE**

Auto Liability Insurance Payments into Clearing Account ⁽¹⁾

Jan-20	3,316
Feb-20	3,316
Mar-20	3,316
Apr-20	3,316
May-20	3,316
Jun-20	3,316
Jul-20	3,316
Aug-20	
Sep-20	
Oct-20	
Nov-20	8,035
Dec-20	4,018
Total	<u><u>35,261</u></u>

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

Auto Liability Insurance Expense through Clearing Account

	<u>NuNH</u>
Gross Amount	35,261
Cap. Rates	58.57%
Cap. Amount	20,652
O&M Amount	<u><u>14,609</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
INFLATION ALLOWANCE
12 MONTHS ENDED DECEMBER 31, 2020

Worksheet 6.1
[Table of Contents](#)

Source: Energy Information Administration
Short-Term Energy Outlook
Publication Date: June 8, 2021

Table 1. U.S. Energy Markets Summary

	2019												2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,915	18,953	18,984	18,990	19,019	19,053	19,103	19,142	19,180	19,269	19,267	19,226	19,309	19,065	18,658	17,427	17,191	17,289	18,328	18,637	18,825	18,714	18,791	18,878
Percent change from prior year	2.3	2.3	2.2	2	1.9	1.9	2	2.1	2.1	2.6	2.4	2	2.1	0.6	-1.7	-8.2	-9.6	-9.3	-4.1	-2.6	-1.9	-2.9	-2.5	-1.8
GDP Implicit Price Deflator (Index, 2005=100)	111.3	111.5	111.7	112.0	112.2	112.4	112.5	112.6	112.7	112.9	113.0	113.1	113.4	113.4	113.3	112.8	112.8	113.0	113.6	113.9	114.1	114.1	114.4	114.7
Percent change from prior year	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.8	1.7	1.5	0.7	0.5	0.5	1.0	1.1	1.2	1.1	1.2	1.4
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	14,841	14,864	14,856	14,817	14,810	14,827	14,840	14,912	14,934	14,936	14,997	14,960	15,070	15,163	14,949	17,287	16,454	16,150	16,204	15,636	15,715	15,574	15,349	15,378
Percent change from prior year	3.5	3.4	2.9	2.4	2.0	1.9	1.6	1.8	2.0	1.8	2.1	0.8	1.5	2.0	0.6	16.7	11.1	8.9	9.2	4.9	5.2	4.3	2.3	2.8
Manufacturing Production Index (Index, 2012=100)	106.9	106.3	106.3	105.4	105.5	106.1	105.7	106.4	105.7	105.1	106.1	106.4	106.2	106.1	100.8	84.8	88.1	95.0	99.0	100.7	100.6	102.1	103.1	104.0
Percent change from prior year	2.7	1.1	1	-0.4	0.5	0.3	-0.5	-0.3	-1	-1.5	-0.7	-1.1	-0.7	-0.2	-5.2	-19.5	-16.5	-10.5	-6.3	-5.4	-4.7	-2.8	-2.8	-2.2
Weather																								
U.S. Heating Degree-Days	859	719	632	288	158	34	5	10	41	254	589	715	739	652	483	359	156	25	5	7	58	247	421	749
U.S. Cooling Degree-Days	9	18	18	42	130	227	373	336	243	75	16	14	15	13	43	43	105	247	398	357	181	83	32	7
	2021												2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Macroeconomic																								
Real Gross Domestic Product (billion chained 2009 dollars - SAAR)	18,976	19,084	19,203	19,375	19,505	19,629	19,728	19,848	19,971	20,128	20,237	20,329	20,389	20,454	20,512	20,560	20,603	20,639	20,660	20,689	20,718	20,744	20,773	20,803
Percent change from prior year	-1.7	0.1	2.9	11.2	13.5	13.5	7.6	6.5	6.1	7.6	7.7	7.7	7.4	7.2	6.8	6.1	5.6	5.1	4.7	4.2	3.7	3.1	2.6	2.3
GDP Implicit Price Deflator (Index, 2005=100)	115.1	115.5	116.0	116.2	116.5	116.7	116.9	117.0	117.2	117.4	117.5	117.7	117.8	118.0	118.2	118.4	118.6	118.8	119.0	119.2	119.4	119.6	119.8	120.0
Percent change from prior year	1.5	1.9	2.4	3	3.3	3.3	2.9	2.8	2.7	2.8	2.7	2.6	2.4	2.1	1.8	1.9	1.8	1.8	1.8	1.8	1.9	1.9	2	2
Real Disposable Personal Income (billion chained 2005 dollars - SAAR)	17,114	15,725	19,336	16,406	16,100	15,908	15,969	15,895	15,829	15,726	15,706	15,724	15,843	15,894	15,939	15,971	16,006	16,038	16,070	16,096	16,117	16,121	16,143	16,170
Percent change from prior year	13.6	3.7	29.3	-5.1	-2.1	-1.5	-1.5	1.7	0.7	1	2.3	2.3	-7.4	1.1	-17.6	-2.6	-0.6	0.8	0.6	1.3	1.8	2.5	2.8	2.8
Manufacturing Production Index (Index, 2012=100)	105.2	100.9	104.2	104.6	104.8	105.5	106.2	107.0	107.8	109.0	109.8	110.4	110.9	111.4	111.8	112.1	112.4	112.6	112.6	112.7	112.8	112.9	113.0	113.1
Percent change from prior year	-0.9	-4.9	3.3	23.3	19	11	7.2	6.3	7.1	6.8	6.4	6.2	5.4	10.4	7.3	7.2	7.2	6.7	6	5.4	4.6	3.6	2.9	2.4
Weather																								
U.S. Heating Degree-Days	802	791	505	305	147	28	7	10	55	243	490	777	848	685	558	312	137	30	7	11	55	243	490	777
U.S. Cooling Degree-Days	10	12	28	37	116	244	355	331	184	67	22	11	11	12	23	41	124	243	353	326	184	67	22	11

Notes: Prices are not adjusted for inflation.

The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

Historical data: Latest data available from Energy Information Administration databases supporting the following reports: Petroleum Supply Monthly , DOE/EIA-0109; Petroleum Supply Annual , DOE/EIA-0340/2; Weekly Petroleum Status Report , DOE/EIA-0208; Petroleum Marketing Monthly , DOE/EIA-0380; Natural Gas Monthly , DOE/EIA-0130; Electric Power Monthly , DOE/EIA-0226; Quarterly Coal Report , DOE/EIA-0121; and International Petroleum Monthly , DOE/EIA-0520.
Minor discrepancies with published historical data are due to independent rounding.

Projections: EIA Regional Short-Term Energy Model. Macroeconomic projections are based on Global Insight Model of the U.S. Economy.

Weather projections from National Oceanic and Atmospheric Administration.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
INFLATION ADJUSTMENT - TEST YEAR USC AMORTIZATIONS
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.2
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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-404-03-00 SOFTWARE AMORT - OTHER	\$ 343,313
2	12-30-10-00-404-04-00 FINANCIAL REPORT WRITER AMORTIZATION	7,350
3	12-30-10-00-404-23-00 POWER TAX SYSTEM AMORT	30,284
4	12-30-10-00-404-25-00 AMORTIZATION - PAYMENT SYSTEM	1,492
5	Total	<u>\$ 382,438</u>
6	NuNH Allocation	<u>19.85%</u>
7	Amount Billed to NuNH	<u><u>75,914</u></u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
INFLATION ADJUSTMENT - TEST YEAR FACILITY LEASES
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 6.3
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LINE NO.	(1) DESCRIPTION	(2) 2020
1	12-30-10-00-9310100 BUILDING RENT	\$ 1,252,284
2	12-30-10-00-9310700 CALL CENTER RENT	158,796
3	12-30-10-00-9310800 PORTSMOUTH RENT EXPENSE	203,988
4	Total	<u>\$ 1,615,068</u>
5	NuNH Allocation	<u>19.85%</u>
6	Amount Billed to NuNH	<u><u>320,591</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
TEST YEAR AMORTIZATION EXPENSE
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	(1) DESCRIPTION	(2) BEGINNING UNAMORTIZED BALANCE 2020 ⁽¹⁾	(3) 2020 AMORTIZATION EXPENSE	(4) ENDING UNAMORTIZED BALANCE 2020
1	Northern Utilities 303-Intangible Plant:			
2	Power Plant	\$ 36,832	\$ 15,785	\$ 21,047
3	Power Plan Upgrade	15,843	4,045	11,798
4	Meter Data Management	1,093,248	138,095	955,154
5	2019 Voice System Repl	239,694	23,321	214,318
6	2019 Interface Enhancements	13,177	1,355	11,706
7	Customer Facing Enhancements	232,484	23,543	207,039
8	CIS Billing Integration	202,420	69,401	133,018
9	2014 Infrastructure	586	586	-
10	2014 Desktop Client Mgmt	76	76	-
11	2014 Enhance Critical Financial	769	769	-
12	2014 CMS Rewrite	1,113	1,113	-
13	Gen Software enhancements	160	160	-
14	2014 EETS Enhancements	58	58	-
15	Gas Construction Estimating Model	4,875	4,875	-
16	Electronic Large Vol. Meter Form	1,868	1,868	-
17	2014 AMI/SCADA Cyber Project	3,235	3,235	-
18	AMI Vers Updt PLX Functionality	1,837	1,837	-
19	Milsoft IVR Upgrade	186	186	-
20	2015 Infrastructure	6,105	4,884	1,221
21	SalesForce App for Gas Sales	12,609	7,964	4,645
22	First Responder - iRestore	26,280	13,140	13,140
23	General Software Enhancements	2,792	1,289	1,503
24	2016 IT Infrastructure	15,367	6,830	8,537
25	Gas Inspections	5,264	2,339	2,924
26	CMS 2015 Rewrite	7,397	3,288	4,110
27	2015 Cyber Security Enhancements	99	44	55
28	2016 Cyber Security Enhancements	144	64	80
29	Unify Workforce Management System	4,046	1,798	2,248
30	2016 General Software Enhancements	2,274	1,011	1,264
31	Verotrack Upgrade to myWorld	8,985	3,267	5,718
32	Itron MVRs Upgrade	1,262	459	803
33	New Century Dist Risk Alg. Upgrade	5,340	1,942	3,398
34	EETS Enhancements	11,139	3,819	7,320
35	CMS NH/ME Isolation	1,410	484	927
36	Power Plant Upgrade 2016.1	37,818	12,966	24,852
37	LocusView GPS/GIS Track & Trace	75,602	23,262	52,340
38	2017 Cyber Security Enhancements	1,291	387	903
39	2017 IT Infrastructure	5,831	1,749	4,081
40	SalesForce for Gas Sales Phase II	31,670	9,269	22,401
41	Electronic Time Sheet - Phase One	3,504	978	2,526
42	2017 General Software Enhancements	6,778	1,891	4,886
43	UPC/GEM Enhancements	11,339	3,164	8,175
44	Upgrade to MyWorld Insepection	9,754	2,601	7,153
45	Meter Data Archiving Plan	1,566	408	1,157
46	Sales Force Application	12,770	3,331	9,438
47	OMS Web Page Upgrade	3,103	760	2,343
48	Power Plan License Update	45,014	11,024	33,990
49	GIS Version Upgrade	44,529	10,477	34,052
50	IS Project Tracker Replacement	4,233	996	3,237
51	Comp Mgmt Sys Enhncmnts	27,228	6,407	20,821
52	Legacy Interface Job Rewrite	2,337	550	1,787
53	Gen. Software Enhancements 2018	11,362	2,673	8,689
54	TESS Replacement	3,716	874	2,842
55	Salesforce App for Gas Sales	13,714	3,227	10,487
56	UPS Reporting	558	131	427
57	2018 IT Infrastructure	24,422	5,529	18,892
58	WebOps Replacement - Year 1 of 3	11,750	2,564	9,186
59	2018 Cyber Security Enhancements	3,787	826	2,961
60	DEV Staging Refresh	5,309	1,098	4,211
61	Microsoft Exchange Upgrade	2,425	502	1,923
62	Electronic Timesheet - Phase 2	13,540	2,801	10,738
63	CMS Data Reports	1,616	334	1,282
64	ODI Plant Records - GIS Recon	2,323	481	1,843
65	Metersense Upgrade 4.2 to 4.3	267	55	212
66	FCS Upgrade	770	155	615
67	FCS Upgrade	451	75	376
68	FCS Upgrade	9,038	847	8,191
69	MARS/GEM Enhancements	25,798	2,150	23,648
70	General Software Enhancements 2019	11,825	2,209	9,476
71	WebOps Replacement	13,547	2,408	10,948
72	2019 Reporting Blanket	22,028	1,836	20,193
73	Infrastructure PC & Network 2019	196,345	39,585	154,000
74	2019 Regulatory Work Blanket	5,608	467	5,140
75	LocusView Mobile Data Collections	10,880	907	9,973
76	Compliance Mgmt Sys Enhancements	17,992	3,246	14,625
77	GIS Enhancements	3,998	333	3,665
78	Gas SCADA-Historical Database	5,219	435	4,784
79	Metersense Upgrade 2020	6,725	112	6,613
80	Power Plan Upgrade	68,580	1,143	67,437
81	Cyber Security Enhancements	21,917	365	21,552
82	2020 IT Infrastructure Budget	301,181	5,020	296,162
83	2020 Customer Facing Enhancements	138,605	2,310	136,295
84	2020 Interface Enhancements	29,156	486	28,670
85	2020 General Software Enhancements	829	14	815
86	Reporting Blanket	26,585	443	26,142
87	Pipeline Compliance Syst. Integ.	71,157	1,186	69,971
88	EE Tracking & Reporting System	36,085	601	35,483
89	MV-90xi Upgrade v 4.5 to 6.0	9,579	160	9,419
90	MV-90 Comm Bank Module	3,327	577	2,750
91	Salesforce Gas Sales Reporting	15,123	252	14,871
92	LocusView Paperless Work Flows	26,180	436	25,744
93	Total NuNH Amortization Expense for Account 303	\$ 3,456,660	\$ 522,006	\$ 2,927,332

NOTES

(1) Projects Installed in 2020 Reflect Total Project Cost

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RATE YEAR AMORTIZATION EXPENSE

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LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Northern Utilities 303-Intangible Plant:		
2	Power Plant	\$ 157,853	\$ 15,785
3	Power Plan Upgrade	40,449	4,045
4	Meter Data Management	1,380,945	138,095
5	2019 Voice System Repl	239,694	24,036
6	2019 Interface Enhancements	13,177	1,313
7	Customer Facing Enhancements	232,484	23,219
8	CIS Billing Integration	902,212	69,401
9	2015 Infrastructure	24,419	4,884
10	SalesForce App for Gas Sales	39,818	7,964
11	First Responder - iRestore	65,700	13,140
12	General Software Enhancements	6,443	1,289
13	2016 IT Infrastructure	34,149	6,830
14	Gas Inspections	11,697	2,340
15	CMS 2015 Rewrite	16,438	3,288
16	2015 Cyber Security Enhancements	220	44
17	2016 Cyber Security Enhancements	321	64
18	Unify Workforce Management System	8,991	1,798
19	2016 General Software Enhancements	5,054	1,011
20	Verotrack Upgrade to myWorld	16,336	3,267
21	Itron MVRs Upgrade	2,295	459
22	New Century Dist Risk Alg. Upgrade	9,709	1,942
23	EETS Enhancements	19,095	3,819
24	CMS NH/ME Isolation	2,418	484
25	Power Plant Upgrade 2016.1	64,831	12,966
26	LocusView GPS/GIS Track & Trace	116,310	23,262
27	2017 Cyber Security Enhancements	1,936	387
28	2017 IT Infrastructure	8,746	1,749
29	SalesForce for Gas Sales Phase II	46,347	9,269
30	Electronic Time Sheet - Phase One	4,890	978
31	2017 General Software Enhancements	9,457	1,891
32	UPC/GEM Enhancements	15,822	3,164
33	Upgrade to MyWorld Insepction	13,005	2,601
34	Meter Data Archiving Plan	2,042	408
35	Sales Force Application	16,656	3,331
36	OMS Web Page Upgrade	3,800	760
37	Power Plan License Update	55,120	11,024
38	GIS Version Upgrade	52,387	10,477
39	IS Project Tracker Replacement	4,980	996
40	Comp Mgmt Sys Enhncmnts	31,938	6,407
41	Legacy Interface Job Rewrite	2,749	550
42	Gen. Software Enhancements 2018	13,313	2,673
43	TESS Replacement	4,372	874
44	Salesforce App for Gas Sales	16,134	3,227
45	UPS Reporting	657	131
46	2018 IT Infrastructure	27,627	5,529
47	WebOps Replacement - Year 1 of 3	12,818	2,564
48	2018 Cyber Security Enhancements	4,131	826
49	DEV Staging Refresh	5,492	1,098
50	Microsoft Exchange Upgrade	2,508	502
51	Electronic Timesheet - Phase 2	14,006	2,801
52	CMS Data Reports	1,672	334
53	ODI Plant Records - GIS Recon	2,403	481
54	Metersense Upgrade 4.2 to 4.3	277	55
55	FCS Upgrade	779	157
56	FCS Upgrade	451	90
57	FCS Upgrade	9,038	1,927
58	MARS/GEM Enhancements	25,798	5,160
59	General Software Enchancements 2019	11,825	2,230
60	WebOps Replacement	13,547	2,479
61	2019 Reporting Blanket	22,028	4,406
62	Infrastructure PC & Network 2019	196,345	39,319
63	2019 Regulatory Work Blanket	5,608	1,122
64	LocusView Mobile Data Collections	10,880	2,176
65	Compliance Mgmt Sys Enhancements	17,992	3,510
66	GIS Enhancements	3,998	800
67	Gas SCADA-Historical Database	5,219	1,044
68	Metersense Upgrade 2020	6,725	1,345
69	Power Plan Upgrade	68,580	14,205
70	Cyber Security Enhancements	21,917	4,383
71	2020 IT Infrastructure Budget	301,181	63,804
72	2020 Customer Facing Enhancements	138,605	28,287
73	2020 Interface Enhancements	29,156	5,831
74	2020 General Software Enhancements	829	166
75	Reporting Blanket	26,585	5,317
76	Pipeline Compliance Syst. Integ.	71,157	14,231
77	EE Tracking & Reporting System	36,085	7,217
78	MV-90xi Upgrade v 4.5 to 6.0	9,579	1,916
79	MV-90 Comm Bank Module	3,327	639
80	Salesforce Gas Sales Reporting	15,123	3,024
81	LocusView Paperless Work Flows	26,180	5,236
82	FCS Upgrade	1,041	174
83	2020 IT Infrastructure Budget	19,607	3,268
84	2020 Customer Facing Enhancements	25,018	4,170
85	2020 Interface Enhancements	1,800	300
86	2020 General Software Enhancements	874	146
87	Reporting Blanket	7,763	1,294
88	Power Plan Upgrade	1,840	307
89	Total NuNH Amortization Expense for Account 303	\$ 4,922,826	\$ 669,511

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RATE YEAR AMORTIZATION EXPENSE

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LINE NO.	(1) DESCRIPTION	(2) TOTAL PROJECT COST	(3) ANNUAL AMORTIZATION EXPENSE
1	Northern Utilities 303-Intangible Plant:		
2	Power Plant	\$ 157,853	\$ 15,785
3	Power Plan Upgrade	40,449	4,045
4	Meter Data Management	1,380,945	138,095
5	2019 Voice System Repl	239,694	24,036
6	2019 Interface Enhancements	13,177	1,313
7	Customer Facing Enhancements	232,484	23,219
8	CIS Billing Integration	902,212	69,401
9	First Responder - iRestore	65,700	13,140
10	General Software Enhancements	6,443	1,289
11	2016 IT Infrastructure	34,149	6,830
12	Gas Inspections	11,697	2,340
13	CMS 2015 Rewrite	16,438	3,288
14	2015 Cyber Security Enhancements	220	44
15	2016 Cyber Security Enhancements	321	64
16	Unify Workforce Management System	8,991	1,798
17	2016 General Software Enhancements	5,054	1,011
18	Verotrack Upgrade to myWorld	16,336	3,267
19	Itron MVRs Upgrade	2,295	459
20	New Century Dist Risk Alg. Upgrade	9,709	1,942
21	EETS Enhancements	19,095	3,819
22	CMS NH/ME Isolation	2,418	484
23	Power Plant Upgrade 2016.1	64,831	12,966
24	LocusView GPS/GIS Track & Trace	116,310	23,262
25	2017 Cyber Security Enhancements	1,936	387
26	2017 IT Infrastructure	8,746	1,749
27	SalesForce for Gas Sales Phase II	46,347	9,269
28	Electronic Time Sheet - Phase One	4,890	978
29	2017 General Software Enhancements	9,457	1,891
30	UPC/GEM Enhancements	15,822	3,164
31	Upgrade to MyWorld Insepection	13,005	2,601
32	Meter Data Archiving Plan	2,042	408
33	Sales Force Application	16,656	3,331
34	OMS Web Page Upgrade	3,800	760
35	Power Plan License Update	55,120	11,024
36	GIS Version Upgrade	52,387	10,477
37	IS Project Tracker Replacement	4,980	996
38	Comp Mgmt Sys Enhncmnts	31,938	6,407
39	Legacy Interface Job Rewrite	2,749	550
40	Gen. Software Enhancements 2018	13,313	2,673
41	TESS Replacement	4,372	874
42	Salesforce App for Gas Sales	16,134	3,227
43	UPS Reporting	657	131
44	2018 IT Infrastructure	27,627	5,529
45	WebOps Replacement - Year 1 of 3	12,818	2,564
46	2018 Cyber Security Enhancements	4,131	826
47	DEV Staging Refresh	5,492	1,098
48	Microsoft Exchange Upgrade	2,508	502
49	Electronic Timesheet - Phase 2	14,006	2,801
50	CMS Data Reports	1,672	334
51	ODI Plant Records - GIS Recon	2,403	481
52	Metersense Upgrade 4.2 to 4.3	277	55
53	FCS Upgrade	779	157
54	FCS Upgrade	451	90
55	FCS Upgrade	9,038	1,927
56	MARS/GEM Enhancements	25,798	5,160
57	General Software Enhancements 2019	11,825	2,230
58	WebOps Replacement	13,547	2,479
59	2019 Reporting Blanket	22,028	4,406
60	Infrastructure PC & Network 2019	196,345	39,319
61	2019 Regulatory Work Blanket	5,608	1,122
62	LocusView Mobile Data Collections	10,880	2,176
63	Compliance Mgmt Sys Enhancements	17,992	3,510
64	GIS Enhancements	3,998	800
65	Gas SCADA-Historical Database	5,219	1,044
66	Pipeline Compliance Syst. Integ.	71,157	14,231
67	EE Tracking & Reporting System	36,085	7,217
68	MV-90xi Upgrade v 4.5 to 6.0	9,579	1,916
69	MV-90 Comm Bank Module	3,327	639
70	Salesforce Gas Sales Reporting	15,227	2,789
71	LocusView Paperless Work Flows	26,180	5,236
72	FCS Upgrade	25,628	5,882
73	2020 IT Infrastructure	338,113	64,472
74	Customer Facing Enhancements	163,139	31,197
75	Metersense Upgrade 2020	1,549	236
76	2020 Interface Enhancements	32,566	6,222
77	Regulatory Work Blanket	6,568	1,314
78	General Software Enhancements	1,952	383
79	2020 Reporting Blanket	25,045	4,707
80	Cyber Security Enhancements	21,917	4,383
81	Powerplan Upgrade	81,136	15,546
82	Total NuNH Amortization Expense for Account 303	\$ 4,904,784	\$ 657,774

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
TEST YEAR USC AMORTIZATION EXPENSE
12 MONTHS ENDED DECEMBER 31, 2020

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LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)
		BEGINNING UNAMORTIZED BALANCE 2020 ⁽¹⁾	2020 AMORTIZATION EXPENSE	ENDING UNAMORTIZED BALANCE 2020	
1	Financial Report Writer Replacement	\$ 7,350	\$ 7,350	\$ -	
2	Flexi Upgrade	10,798	5,890	4,908	
3	Dataview Upgrade	4,553	2,602	1,951	
4	Powertax Repair Module	75,709	30,284	45,425	
5	USC Time & Billing Enhancements	32,287	12,108	20,179	
6	PC & Furniture 032018	310,955	143,517	167,437	
7	Software - Facilities WO&PM Tracking/Reporting	17,052	4,991	12,061	
8	PC & Furniture 082018	312,111	120,817	191,294	
9	Upgrade C-Series Bottomline Check Printing	5,597	1,492	4,104	
10	ADP Vacation Enhancements	2,635	687	1,948	
11	General Infrastructure Enhancements	9,113	2,377	6,736	
12	2018 Flexi upgrade	16,530	4,048	12,482	
13	Flexi Report Writer	6,370	1,560	4,810	
14	USC Furn & Equipment - Hamp&CSC	4,263	867	3,396	
15	IT Control Testing Automation	320,088	21,339	298,749	
16	HR & Payroll Record Scanning	26,917	1,794	25,122	
17	USC 2019 Furniture & PC's	310,711	20,714	289,996	
18	Total	\$ 1,473,037	\$ 382,438	\$ 1,090,598	
19	NuNH Apportionment		20.18%		
20	Total Billed to NuNH		77,176		

NOTES

(1) Projects Installed in 2020 Reflect Total Project Cost

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RATE YEAR USC AMORTIZATION EXPENSE**

**Workpaper 7.4
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LINE NO.	(1) DESCRIPTION	(2)	(3)
		TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module	151,418	30,284
2	USC Time & Billing Enhancements	58,522	12,108
3	PC & Furniture 032018	574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting	24,953	4,991
5	PC & Furniture 082018	483,268	120,817
6	Upgrade C-Series Bottomline Check Printing	7,462	1,492
7	ADP Vacation Enhancements	3,437	115
8	General Infrastructure Enhancements	11,887	396
9	2018 Flexi upgrade	20,241	4,048
10	Flexi Report Writer	7,800	1,560
11	USC Furn & Equipment - Hamp&CSC	4,335	867
12	IT Control Testing Automation	320,088	64,018
13	HR & Payroll Record Scanning	26,917	5,383
14	USC 2019 Furniture & PC's	310,711	62,142
15	SOX Modernization	75,517	15,103
16	USC Time & Billing Upgrade/Replacement	587,704	117,541
17	2020 Flexi Upgrade	25,531	5,106
18	Total	<u>\$ 2,693,861</u>	<u>\$ 589,489</u>
19	NuNH Apportionment		20.18%
20	Total Billed to NuNH		<u>118,959</u>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
RATE YEAR USC AMORTIZATION EXPENSE**

**Workpaper 7.4 Revised
Table of Contents**

LINE NO.	(1) DESCRIPTION	(2)	(3)
		TOTAL PROJECT COST	ANNUAL AMORTIZATION EXPENSE
1	Powertax Repair Module	151,418	30,284
2	USC Time & Billing Enhancements	58,522	12,108
3	PC & Furniture 032018	574,070	143,517
4	Software - Facilities WO&PM Tracking/Reporting	24,953	4,991
5	PC & Furniture 082018	483,268	120,817
6	Upgrade C-Series Bottomline Check Printing	7,462	1,492
7	ADP Vacation Enhancements ⁽¹⁾	3,437	687
8	General Infrastructure Enhancements ⁽¹⁾	11,887	2,377
9	2018 Flexi upgrade	20,241	4,048
10	Flexi Report Writer	7,800	1,560
11	USC Furn & Equipment - Hamp&CSC	4,335	867
12	IT Control Testing Automation	320,088	64,018
13	HR & Payroll Record Scanning	26,917	5,383
14	USC 2019 Furniture & PC's	310,711	62,142
15	SOX Modernization	75,517	15,103
16	USC Time & Billing Upgrade/Replacement ⁽¹⁾	625,663	125,133
17	2020 Flexi Upgrade	25,531	5,106
18	Total	<u>\$ 2,731,820</u>	<u>\$ 599,635</u>
19	NuNH Apportionment		20.18%
20	Total Billed to NuNH		<u>121,006</u>

Notes:

(1) Refer to Company's response to Energy 4-37

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT
12 MONTHS ENDED DECEMBER 21, 2020**

**Workpaper 8.1
Table of Contents**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LINE	2020 Wages	Union Increases			Nonunion Increases		Total	Wage
NO.	Subj. to Pay	2020	2021	2022	2021	2022	Proformed	Increase
	Increase ⁽¹⁾	3.0%	3.0%	3.0%	3.12%	3.12%	Wages	Exclusion
1	\$ 160,382	-	-	-	\$ 5,004	\$ 5,004	\$ 170,390	\$ 5,004
2	Amount Chargeable to Capital at		48.76%					(2,440)
3	Pay Increase to O&M not subject to SS tax - above 2021 annual limit of \$142,800							\$ 2,564

Notes

(1) For Northern Utilities, Inc. - New Hampshire division employees whose pay increases exceed the wage limit of \$142,800 subject to Social Security tax

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT
UNITIL SERVICE CORP.
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 8.2
Table of Contents**

LINE NO.	(1)	(2)	(3)	(4)	(5)
	2020 Wages Subj. to Pay Increase ⁽¹⁾	Pay Increases		Total Proformed Payroll	Payroll Increase Exclusion
		2021 4.40%	2022 4.40%		
1	\$ 7,922,472	\$ 348,589	\$ 363,927	\$ 8,634,988	\$ 178,772
2	Amount Charged to NuNH at		19.85%		35,486
3	Amount Chargeable to Capital at		31.51%		<u>(11,182)</u>
4	Pay Increase to O&M not subject to SS Tax above 2021 annual limit of \$142,800				<u>\$ 24,305</u>

Notes

(1) For Unitil Service Corp. employees whose pay increases exceed the wage limit of \$142,800 subject

REQUEST:

Medical and Dental Insurance. Reference Closson/Conneely, Bates 303–306.

- a. When will the forecasted increase effective January 1, 2022, be known?
- b. Please provide the actual increases for the test year and the prior three years for Medical Insurance and Dental Insurance.

RESPONSE:

- a. The Company has finalized medical and dental rates for effect January 1, 2022 and there will be no increase in rates from currently effective rates.
- b. Please see Energy 4-22 Attachment 1.

Northern Utilities, Inc. New Hampshire
Actual Increases for Medical and Dental Insurance

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Medical	20.0%	3.6%	5.3%	15.0%
Dental	0%	0%	0%	0%

Assessment Invoice

October 29, 2021

Department of Energy

Business Office
21 S. Fruit St, Suite 10
Concord, NH 03301

Daniel V. Main
Northern Utilities, Inc.
6 Liberty Lane W
Hampton, NH 03842-1720

Assessment for Fiscal Year 2022

July 1, 2021 - June 30, 2022 **\$350,833.00**

Imputed Energy Supplier Assessment for Fiscal Year 2022

July 1, 2021 - June 30, 2022 **\$122,947.00**

Payable as follows:

<u>Assessment Date</u>	<u>Assessment Amount</u>	<u>Payment Rec.'d</u>	<u>Amount Due</u>
Prior Unpaid Assessment	\$0.00	\$0.00	\$0.00
08/15/2021 *	\$56,091.00	\$0.00	\$56,091.00
10/15/2021	\$118,445.00	\$0.00	\$118,445.00
01/15/2022	\$118,445.00	\$0.00	\$118,445.00
04/15/2022	\$118,445.00	\$0.00	\$118,445.00
			\$411,426.00

Gas Pipeline Safety Assessment for Fiscal Year 2022

July 1, 2021 - June 30, 2022 **\$58,153.00**

Imputed Energy Supplier Assessment for Fiscal Year 2022

July 1, 2021 - June 30, 2022 **\$20,379.00**

Payable as follows:

<u>Assessment Date</u>	<u>Assessment Amount</u>	<u>Payment Rec.'d</u>	<u>Amount Due</u>
Prior Unpaid Assessment			\$0.00
08/15/2021 *	\$7,254.00	\$0.00	\$7,254.00
10/15/2021	\$19,633.00	\$0.00	\$19,633.00
01/15/2022	\$19,633.00	\$0.00	\$19,633.00
04/15/2022	\$19,633.00	\$0.00	\$19,633.00
			\$66,153.00

Please pay the 8/15/21 and the 10/15/21 amounts within 30 days of receipt via check made payable to: the State of New Hampshire, returned with a copy of this invoice.

Questions concerning this invoice should be sent to ENGY-BusinessOfficeGroup@energy.nh.gov
For more information, visit our website at <https://www.energy.nh.gov/>

Pursuant to RSA 363-A:4, a late penalty fee may be added to the utility assessment if payment is not made within 30 days from the receipt of this invoice, you may be liable for interest charges of 1% (12% per annum).

* An adjustment to the first quarter assessment may have been made to adjust for prior year revenue and expense variations from budget.

000111

REQUEST:

USC Amortization. Reference W7.3, and W7.4, Bates 286–287.

- a. Rate Year Additions. For each project, please provide a description of the project and when it was placed in service.
 - i. SOX Modernization (line 15) Total Project Cost \$75,517
 - ii. USC Time & Billing Upgrade/Replacement (Line 16) Total Project Cost \$587,704
 - iii. 2020 Flexi Upgrade (Line 17) Total Project Cost \$25,531
- b. Change in Amortization Expense. Please explain the reason for the difference between the test year and rate year amounts for the following projects.

Workpaper 7.3			Workpaper 7.4		
2020			RATE YEAR		
LINE NO.	DESCRIPTION	AMORTIZATION EXPENSE	LINE NO.	DESCRIPTION	AMORTIZATION EXPENSE
10	ADP Vacation Enhancements	687	7	ADP Vacation Enhancements	115
11	General Infrastructure Enhancements	2,377	8	General Infrastructure Enhancements	396
15	IT Control Testing Automation	21,339	12	IT Control Testing Automation	64,018
16	HR & Payroll Record Scanning	1,794	13	HR & Payroll Record Scanning	5,383
17	USC 2019 Furniture & PC's	20,714	14	USC 2019 Furniture & PC's	62,142
		46,911			132,054
					85,143

RESPONSE:

- a. See below.
 - i. Sox Modernization – This project was placed in service in February 2021. Please see Energy 4-37 Attachment 1 for the authorizations with the description of the project. The actual project cost was \$75,517.
 - ii. USC Time & Billing Upgrade/Replacement – This project was placed in service in November 2021. Please see Energy 4-37 Attachment 2 for the authorizations with the description of the project. The actual project cost was \$625,663.
 - iii. 2020 Flexi Upgrade – This project was placed in service in February 2021. Please see Energy 4-37 Attachment 3 for the authorizations with the description of the project. The actual project cost was \$25,531.
- b. See below

- i. Lines 10 & 11 are only showing 2 months and should reflect 12 months, \$687 and \$2,377 respectively. The Company will update its revenue requirement model for this change during the course of the proceeding.
- ii. Lines 15 – 17 were new projects in 2020 that were placed into service in September 2020 and amortized for only 4 months. The Rate Year reflects the full 12 months of amortization.

USC Service Authorization			Authorization No: S-000239 Date: 2/5/2020 Budgeted Amount: \$91,000.00	
Classification: Budgeted Budget Item No: GSC04 Budget Year: 2020 Project Name: SOX Modernization Project Supervisor: Daniell, Karen			Type: Original Sequence: 1 Status: Completed Initiated Date: 2/5/2020 10:09:27 AM Initiated By: Daniell, Karen Finalized Date: 2/19/2020 8:55:54 AM Finalized By: Laffond, Courtney	
APPROVALS			ESTIMATED COST SUMMARY	
Action Date	Approved	Approver/Title	Description	Amount
2/11/2020	YES	Laffond, Courtney <i>Plant Accountant</i>	Internal Labor:	\$16,000.00
2/11/2020	YES	Daniell, Karen <i>Manager of Internal Audit & Controls</i>	Purchases:	\$55,000.00
2/11/2020	YES	Sprague, Kevin <i>VP, Engineering</i>	Contract Services:	\$0.00
2/17/2020	YES	Eisfeller, Justin <i>VP, Information Technology</i>	Other Specific Charges:	\$0.00
2/17/2020	YES	Diggins, Todd <i>Director, Finance</i>	Retirement:	\$0.00
			Salvage:	\$0.00
			Total Project Amount:	\$71,000.00
DESCRIPTION/SCOPE				
Implement a fully-integrated SOX management platform to manage SOX Risk Control Matrices, narratives and testing.				
Optional add-on to manage Regulatory Reporting - track owner, manager, completion, send reminders, etc.				
JUSTIFICATION				
A comprehensive SOX management tool will: •Efficiency: significantly increase the efficiency of the SOX program within Internal Audit and reduce the risk of gaps or other inaccuracies due to manual processes •Accountability: significantly increase the Certifying Officer's ability to hold all appropriate members of management accountable for controls within their scope of control •Analysis: significantly increase the ability of senior accounting and finance managers and Internal Audit to analyze the control structure in support of streamlining/efficiency measures •External Audit collaboration: improve efficiency of communicating control structure and supporting information to external auditors, reducing administrative burden on management and slowing growth in external audit fees Optional regulatory reporting add-on tool would centralize tracking of reporting requirements currently tracked by individual employees / departments to reduce associated risk.				
NOTES				
AUTHORIZATION COMMENTS				
All charges to go to 12.30.00.00.107.00.00				

000114

USC Service Authorization			Authorization No: S-000239 Date: 7/21/2020 Budgeted Amount: \$91,000.00	
Classification: Budgeted Budget Item No: GSC04 Budget Year: 2020 Project Name: SOX Modernization Project Supervisor: Daniell, Karen			Type: Revision Sequence: 2 Status: Completed Initiated Date: 7/21/2020 1:55:14 PM Initiated By: Main, Dan Finalized Date: 10/6/2020 10:07:58 AM Finalized By: Laffond, Courtney	
APPROVALS			ESTIMATED COST SUMMARY	
Action Date	Approved	Approver/Title	Description	Amount
8/10/2020	YES	Laffond, Courtney <i>Senior Plant Accountant</i>	Internal Labor:	\$19,900.00
8/11/2020	YES	Bickford, Tressa <i>Manager Utility Accounting and Budgeting</i>	Purchases:	\$56,000.00
8/11/2020	YES	Daniell, Karen <i>Manager of Internal Audit & Controls</i>	Contract Services:	\$0.00
8/11/2020	YES	Sprague, Kevin <i>VP, Engineering</i>	Other Specific Charges:	\$0.00
9/9/2020	YES	Eisfeller, Justin <i>VP, Information Technology</i>	Retirement:	\$0.00
9/9/2020	YES	Diggins, Todd <i>Treasurer, Director, Finance</i>	Salvage:	\$0.00
9/9/2020	YES	Hurstak, Daniel <i>Controller</i>	Total Project Amount:	\$75,900.00
10/1/2020	YES	Hevert, Robert <i>Senior Vice President & Chief Financial Officer & Treasurer</i>		
DESCRIPTION/SCOPE				
Implement a fully-integrated SOX management platform to manage SOX Risk Control Matrices, narratives and testing.				
Optional add-on to manage Regulatory Reporting - track owner, manager, completion, send reminders, etc.				
This revision is to officially add the Regulatory Reporting module referenced above. Amendment was signed by LMB on 8/4/20.				
JUSTIFICATION				
A comprehensive SOX management tool will: •Efficiency: significantly increase the efficiency of the SOX program within Internal Audit and reduce the risk of gaps or other inaccuracies due to manual processes •Accountability: significantly increase the Certifying Officer's ability to hold all appropriate members of management accountable for controls within their scope of control •Analysis: significantly increase the ability of senior accounting and finance managers and Internal Audit to analyze the control structure in support of streamlining/efficiency measures •External Audit collaboration: improve efficiency of communicating control structure and supporting information to external auditors, reducing administrative burden on management and slowing growth in external audit fees Optional regulatory reporting add-on tool would centralize tracking of reporting requirements currently tracked by individual employees / departments to reduce associated risk.				
NOTES				
AUTHORIZATION COMMENTS				
All charges to go to 12.30.00.00.107.00.00				

000115

USC Service Authorization			Authorization No: S-000247 Date: 2/20/2020 Budgeted Amount: \$204,000.00	
Classification: Budgeted Budget Item No: GSC07 Budget Year: 2020 Project Name: USC Time & Billing Upgrade/Replacement Project Supervisor: Mitchell, Jason			Type: Original Sequence: 1 Status: Completed Initiated Date: 2/20/2020 8:42:06 AM Initiated By: Mitchell, Jason Finalized Date: 10/26/2020 10:16:26 AM Finalized By: Laffond, Courtney	
APPROVALS			ESTIMATED COST SUMMARY	
Action Date	Approved	Approver/Title	Description	Amount
9/22/2020	YES	Laffond, Courtney <i>Senior Plant Accountant</i>	Internal Labor:	\$60,000.00
9/24/2020	YES	Bickford, Tressa <i>Manager Utility Accounting and Budgeting</i>	Purchases:	\$0.00
9/24/2020	YES	Mitchell, Jason <i>Supervisor, General Accounting</i>	Contract Services:	\$527,704.00
9/30/2020	YES	Hanson, Keith <i>Manager, General Accounting</i>	Other Specific Charges:	\$0.00
10/13/2020	YES	Eisfeller, Justin <i>VP, Information Technology</i>	Retirement:	\$0.00
10/15/2020	YES	Sprague, Kevin <i>VP, Engineering</i>	Salvage:	\$0.00
10/15/2020	YES	Diggins, Todd <i>Treasurer, Director, Finance</i>	Total Project Amount:	\$587,704.00
10/15/2020	YES	Hurstak, Daniel <i>Controller</i>		
10/16/2020	YES	Hevert, Robert <i>Senior Vice President & Chief Financial Officer & Treasurer</i>		
DESCRIPTION/SCOPE				
<p>Replace the Unutil Service Corp. ("USC") Time and Billing system ("T&B") software with a solution from PowerPlan ("PP"), for a total estimated project cost of \$520,000. T&B is an essential business function which tracks and calculates USC direct labor, indirect labor, overhead, and other direct charges billed monthly, as Outside Professional Services, to each of Unutil's subsidiaries as required by the Service Agreements between USC and its affiliates. Total annual outside services billed by USC are approximately \$70 million in 2020. The existing USC T&B software is over 20 years old and is not stable, therefore presenting an operational risk which can be addressed with a proven, reliable technology product from PP. The project will also include purchasing a software license for the Departmental Budgeting module. This module will be used, along with logic from the time and billing solution, to budget service bill amounts and for automated reporting of budget to actual comparisons, as well as other related activities.</p> <p>Project Internal Labor Staff estimate: Information Technology = 300 hrs @ \$75 = \$22,500 Accounting/Testing/Project Management 500 hrs @ \$75 = \$37,500 Total Internal Labor \$60,000</p> <p>PP License & Contractor costs estimate: Original SOW = 342,638 Change Order 1 = 21,226 Change Order 2 = 23,840 Budgeting Module = 140,000 Total PP License & Contractor costs \$527,704</p> <p>The original budgeted amount of \$204,000.00 was estimated based on a PP proposal which was revised after a complete review of the business requirements of USC's TB processes and interfaces.</p>				
JUSTIFICATION				
<p>USC's current TB software is end of life and presents an unacceptable operating risk should it stop functioning. That software is not supported by a maintenance contract and is unstable. The current USC TB software is over 20 years old and not scalable or adaptable to new and changing reporting requirements.</p> <p>The PP solution provides enhanced and appropriate built-in security features which will strengthen USC Internal Controls. The new solution will be able to accommodate changes in employee data, organization department changes and billable Job order Number ("JON") changes and additions used in a modern time billing system. The new system will be menu driven and appropriately segregate system access between IT Staff and Accounting staff.</p> <p>The USC TB software receives staff salary data from ADP and calculates the direct labor, indirect labor, and overhead components of Outside Professional Services which are charged to the USC client companies according to direct JON's charged on each employee's monthly time card submissions in the The Employee Database ("TED") which is uploaded to USC TB each month and reconciled. Each USC employee receives an annually updated USC Time Billing Guidelines Policy which instructs the staff on USC's time billing standards and criteria. All staff timecards are approved by their Manager.</p>				

The USC TB maintains preset and dynamic allocation tables which are approved by Senior Management according to Until's Internal Controls over Financial Reporting ("ICFR") and are used to complete a monthly USC billing cycle. These tables, and the inputs from ADP and TED drive the calculations required to comply with the rules approved under the Energy Policy Act of 2005 (previously the Public Utility Holding Company Act of 1935 ("PUHCA" or the '35 Act").

Allocation of PUHCA service company costs among affiliate companies is regulated by the FERC and our regulators in New Hampshire, Maine and Massachusetts.. Compliance with these regulations is a vital part of Unutil's operations.

Management reviews the output of USC's TB system monthly and uses TB system data for budgeting and planning purposes.

The project plan includes a complete system upgrade test plan in accordance with Unutil's Application and Change Management Policy in our General IT Controls, as part of our ICFR. This requires Controller and Internal Audit sign-off of the new system's readiness to be promoted into production.

NOTES

AUTHORIZATION COMMENTS

USC Service Authorization			Authorization No: S-000251 Date: 8/5/2020 Budgeted Amount: \$30,000.00	
Classification: Budgeted Budget Item No: GSC01 Budget Year: 2020 Project Name: Flexi Upgrade Project Supervisor: Hanson, Keith			Type: Original Sequence: 1 Status: Completed Initiated Date: 8/5/2020 1:52:51 PM Initiated By: Mitchell, Jason Finalized Date: 9/22/2020 11:46:41 AM Finalized By: Laffond, Courtney	
APPROVALS			ESTIMATED COST SUMMARY	
Action Date	Approved	Approver/Title	Description	Amount
8/10/2020	YES	Laffond, Courtney <i>Senior Plant Accountant</i>	Internal Labor:	\$30,000.00
8/11/2020	YES	Mitchell, Jason <i>Supervisor, General Accounting</i>	Purchases:	\$0.00
8/11/2020	YES	Hanson, Keith <i>Manager, General Accounting</i>	Contract Services:	\$0.00
8/25/2020	YES	Clark, Karen <i>IT Project Manager</i>	Other Specific Charges:	\$0.00
9/9/2020	YES	Eisfeller, Justin <i>VP, Information Technology</i>	Retirement:	\$0.00
9/9/2020	YES	Diggins, Todd <i>Treasurer, Director, Finance</i>	Salvage:	\$0.00
			Total Project Amount:	\$30,000.00
DESCRIPTION/SCOPE				
<p>This project will update our existing Flexi Financial System. The upgrade is required to stay current with the latest revision of Flexi and enable us to receive support under our maintenance agreement.</p> <p>Required Resources</p> <p>1. Flexi consulting is 1-2 days and can be done remotely.</p> <p>a. Using the data upgrade wizard, the data will all be moved over automatically</p> <p>b. User Application Testing (UAT) normally takes 2-5 man days of customer time, estimate of 80 hours..</p> <p>i. This is made up of documenting current processes</p> <p>ii. Parallel processing of data to insure no corruption</p> <p>iii. Taking advantage of new features in the software</p> <p>2. IT – TBD</p> <p>a. Test server and loading new database</p> <p>b. Imports and exports out of Flexi (data to the bank)</p> <p>3. Accounting teams - testing, import and export testing, data integrity and interfaces.</p> <p>Internal Labor estimate: 40 Internal labor App Dev = 3,000 PM (20%) = 600 SME/Testing 352@ \$75 = 26400 Total internal labor estimate = 30,000</p> <p>Upgrade support (servers, loads, etc): no changes are required to the server for this upgrade. Support interface testing for minor upgrade: part of our support agreement (no cost) Accounting and IT department internal labor: \$30,000 (includes 55% fringe)</p>				
JUSTIFICATION				
<p>The upgrade of Flexi will allow us to take advantage of many new enhancements that have occurred in the last couple of revisions which we have not applied and stay up to date with all security enhancements. The upgrade will also keep our maintenance agreement valid so we can receive support from Flexi. Flexi is critical component that allows accurate accounting in order to comply with SEC, FERC, SOX, audit and regulatory reporting. If the upgrade is not performed, we risk losing FLEXi system support.</p>				
NOTES				
AUTHORIZATION COMMENTS				

000118

REQUEST:

Payroll Taxes. Reference Schedule RevReq-3-20. Please provide the pay increase amount in excess of the 2021 Social Security Wage Limit of \$142,800 and explain how the Company's adjustment reflects the limit.

RESPONSE:

Please see Energy 4-26 Attachment 1. The Company will update its initially filed Schedule RevReq-3-20 with the amounts provided in Energy 4-26 Attachment 1 when it files updated Revenue Requirement schedules.

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT - WAGE INCREASES
12 MONTHS ENDED DECEMBER 21, 2020**

**DG 21-104
Energy 4-26 Attachment 1
Page 1 of 3**

LINE NO.	(1) DESCRIPTION	(2) Social Security	(3) Medicare	(4) Total
1	Increase in O&M Payroll / Compensation due to Annual Rate Increases ⁽¹⁾	\$ 554,442	\$ 554,442	
2	Less Pay Increase Amounts in Excess of Taxable Limit ⁽²⁾			
3	Northern Utilities, Inc. ⁽³⁾	(2,564)		
4	Unitil Service Corp. ⁽⁴⁾	(24,305)		
5	O&M Payroll / Compensation Increase Subject to Payroll Taxes	527,573	554,442	
6	Payroll Tax Rates	6.20%	1.45%	
7	Increase in Payroll Taxes	\$ 32,710	\$ 8,039	\$ 40,749

Notes

- (1) Refer to Schedule RevReq-3-4, Page 1 of 2
(2) 2021 Social Security Wage Limit of \$142,800
(3) Refer to Workpaper 8.1
(4) Refer to Workpaper 8.2

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT
12 MONTHS ENDED DECEMBER 21, 2020**

**DG 21-104
Energy 4-26 Attachment 1
Page 2 of 3**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LINE	2020 Wages	Union Increases			Nonunion Increases		Total	Wage
NO.	Subj. to Pay	2020	2021	2022	2021	2022	Proformed	Increase
	Increase ⁽¹⁾	3.0%	3.0%	3.0%	3.12%	3.12%	Wages	Exclusion
1	\$ 160,382	-	-	-	\$ 5,004	\$ 5,004	\$ 170,390	\$ 5,004
2	Amount Chargeable to Capital at		48.76%					(2,440)
3	Pay Increase to O&M not subject to SS tax - above 2021 annual limit of \$142,800							\$ 2,564

Notes

(1) For Northern Utilities, Inc. - New Hampshire division employees whose pay increases exceed the wage limit of \$142,800 subject to Social Security tax

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT
UNITIL SERVICE CORP.
12 MONTHS ENDED DECEMBER 31, 2020**

**DG 21-104
Energy 4-26 Attachment 1
Page 3 of 3**

LINE NO.	(1)	(2)	(3)	(4)	(5)
	2020 Wages Subj. to Pay Increase ⁽¹⁾	Pay Increases		Total Proformed Payroll	Payroll Increase Exclusion
		2021 4.40%	2022 4.40%		
1	\$ 7,922,472	\$ 348,589	\$ 363,927	\$ 8,634,988	\$ 178,772
2	Amount Charged to NuNH at		19.85%		35,486
3	Amount Chargeable to Capital at		31.51%		<u>(11,182)</u>
4	Pay Increase to O&M not subject to SS Tax above 2021 annual limit of \$142,800				<u>\$ 24,305</u>

Notes

(1) For Unitil Service Corp. employees whose pay increases exceed the wage limit of \$142,800 subject

REQUEST:

Leased Property:

- a. Please provide a list of properties leased to the utility and any improvements.
- b. Please indicate whether the lease is a capital or operating lease.
- c. Please provide the annual lease payments and terms for amounts included in the test year and for 2020 and 2021.

RESPONSE:

- a. Please refer to Energy 4-28 Attachment 1 for a list of properties leased to the utility and any improvements.
- b. All leases are operating leases.
- c. Please refer to Energy 4-28 Attachment 1 for the annual lease payments and terms for amounts included in the test year and 2021.

NUNH 2020

VEHICLE LEASES

Vehicle Description	lease_number	ilr_number	Lease Asset Month	Sum of Principal Paid	Sum of Interest Paid	Sum of contingent paid	Sum of executory paid	Total Monthly Payment	Annual Lease Payments	Year
837-1003556										
Acquisition Costs 837-1003556-018-1										
2016 Chevy Cruze - NH65	16,517.96		43,831.00	2,930.88	269.75	-	-	3,200.63		
2016 Chevy Silverado - NH37	39,875.23		43,862.00	2,941.66	258.97	-	-	3,200.63		
2016 Chevy Express Van - NH41	35,368.18		43,891.00	2,952.46	248.17	-	-	3,200.63		
2016 Chevy Express Van - NH34	35,251.55		43,922.00	2,963.30	237.33	-	-	3,200.63		
2016 Chevy Express Van - NH30	35,485.49		43,952.00	2,974.21	226.42	-	-	3,200.63		
2016 Chevy Express Van - NH2	29,539.37		43,983.00	2,985.14	215.49	-	-	3,200.63		
	192,037.78		44,013.00	2,996.09	204.54	-	-	3,200.63		
			44,044.00	3,007.12	193.51	-	-	3,200.63		
			44,075.00	3,018.16	182.47	-	-	3,200.63		
1/1/2017 - 12/1/2021			44,105.00	3,029.27	171.36	-	-	3,200.63		
60 Months			44,136.00	3,040.40	160.23	-	-	3,200.63		
			44,166.00	3,051.56	149.07	-	-	3,200.63	38,407.56	2020
			44,197.00	3,062.79	137.84	-	-	3,200.63		
			44,228.00	3,074.04	126.59	-	-	3,200.63		
			44,258.00	3,085.35	115.28	-	-	3,200.63		
			44,287.00	3,096.66	103.97	-	-	3,200.63		
			44,317.00	3,108.08	92.55	-	-	3,200.63		
			44,348.00	3,119.47	81.16	-	-	3,200.63		
			44,378.00	3,130.96	69.67	-	-	3,200.63		
			44,409.00	3,142.45	58.18	-	-	3,200.63		
			44,440.00	3,154.02	46.61	-	-	3,200.63		
			44,470.00	3,165.57	35.06	-	-	3,200.63		
			44,501.00	3,177.25	23.38	-	-	3,200.63		
			44,531.00	3,188.90	11.73	-	-	3,200.63	38,407.56	2021
837-1003556-018-1 Total				73,395.79	3,419.33	-	-	76,815.12		
837-1003556-021-1										
2017 Chevy Silverado - NH6	48,001.95		43,831.00	2,147.09	303.47	-	-	2,450.56		
2017 Chevy Silverado - NH12	48,009.95		43,862.00	2,155.98	294.58	-	-	2,450.56		
2017 Chevy Express - NH59	32,468.18		43,891.00	2,164.92	285.64	-	-	2,450.56		
2017 Chevy Express - NH60	33,968.18		43,922.00	2,173.88	276.68	-	-	2,450.56		
	162,448.26		43,952.00	2,182.87	267.69	-	-	2,450.56		
			43,983.00	2,191.91	258.65	-	-	2,450.56		
9/1/2017 - 8/1/2022			44,013.00	2,200.98	249.58	-	-	2,450.56		
			44,044.00	2,210.11	240.45	-	-	2,450.56		
60 Months			44,075.00	2,219.24	231.32	-	-	2,450.56		
			44,105.00	2,228.44	222.12	-	-	2,450.56		
			44,136.00	2,237.66	212.90	-	-	2,450.56		
			44,166.00	2,246.92	203.64	-	-	2,450.56	29,406.72	2020
			44,197.00	2,256.22	194.34	-	-	2,450.56		
			44,228.00	2,265.56	185.00	-	-	2,450.56		
			44,258.00	2,274.94	175.62	-	-	2,450.56		
			44,287.00	2,284.37	166.19	-	-	2,450.56		
			44,317.00	2,293.81	156.75	-	-	2,450.56		
			44,348.00	2,303.31	147.25	-	-	2,450.56		
			44,378.00	2,312.86	137.70	-	-	2,450.56		
			44,409.00	2,322.43	128.13	-	-	2,450.56		
			44,440.00	2,332.03	118.53	-	-	2,450.56		
			44,470.00	2,341.69	108.87	-	-	2,450.56		
			44,501.00	2,351.38	99.18	-	-	2,450.56		
			44,531.00	2,361.12	89.44	-	-	2,450.56	29,406.72	2021
837-1003556-021-1 Total				54,059.72	4,753.72	-	-	58,813.44		
837-1003556-022-1										
2017 CASE 580SN Loader Backhoe	114,514.00		43,831.00	1,010.39	333.59	-	-	1,343.98		
			43,862.00	1,015.56	328.42	-	-	1,343.98		
			43,891.00	1,020.74	323.24	-	-	1,343.98		
9/1/2017 - 8/1/2024			43,922.00	1,025.95	318.03	-	-	1,343.98		
			43,952.00	1,031.19	312.79	-	-	1,343.98		
84 Months			43,983.00	1,036.46	307.52	-	-	1,343.98		
			44,013.00	1,041.76	302.22	-	-	1,343.98		
			44,044.00	1,047.07	296.91	-	-	1,343.98		
			44,075.00	1,052.43	291.55	-	-	1,343.98		
			44,105.00	1,057.79	286.19	-	-	1,343.98		
			44,136.00	1,063.21	280.77	-	-	1,343.98		
			44,166.00	1,068.63	275.35	-	-	1,343.98	16,127.76	2020
			44,197.00	1,074.09	269.89	-	-	1,343.98		
			44,228.00	1,079.57	264.41	-	-	1,343.98		
			44,258.00	1,085.09	258.89	-	-	1,343.98		
			44,287.00	1,090.64	253.34	-	-	1,343.98		
			44,317.00	1,096.20	247.78	-	-	1,343.98		
			44,348.00	1,101.80	242.18	-	-	1,343.98		
			44,378.00	1,107.43	236.55	-	-	1,343.98		
			44,409.00	1,113.08	230.90	-	-	1,343.98		
			44,440.00	1,118.77	225.21	-	-	1,343.98		
			44,470.00	1,124.49	219.49	-	-	1,343.98		
			44,501.00	1,130.23	213.75	-	-	1,343.98		
			44,531.00	1,136.00	207.98	-	-	1,343.98	16,127.76	2021
837-1003556-022-1 Total				25,728.57	6,526.95	-	-	32,255.52		
837-1003556-023-1										
2018 Chevy Colorado - NH52	32,071.37		43,831.00	1,748.93	418.20	-	-	2,167.13		
2018 Chevy Colorado - NH21	32,071.37		43,862.00	1,757.29	409.84	-	-	2,167.13		
2018 Ford F550 Super Duty Dump Truck -	76,888.29		43,891.00	1,765.69	401.44	-	-	2,167.13		
	141,031.03		43,922.00	1,774.10	393.03	-	-	2,167.13		
			43,952.00	1,782.60	384.53	-	-	2,167.13		
10/1/2018 - 9/1/2023			43,983.00	1,791.08	376.05	-	-	2,167.13		
			44,013.00	1,799.67	367.46	-	-	2,167.13		
60 Months			44,044.00	1,808.23	358.90	-	-	2,167.13		
			44,075.00	1,816.90	350.23	-	-	2,167.13		
			44,105.00	1,825.55	341.58	-	-	2,167.13		
			44,136.00	1,834.28	332.85	-	-	2,167.13		
			44,166.00	1,843.04	324.09	-	-	2,167.13	26,005.56	2020
			44,197.00	1,851.83	315.30	-	-	2,167.13		
			44,228.00	1,860.68	306.45	-	-	2,167.13		
			44,258.00	1,869.57	297.56	-	-	2,167.13		
			44,287.00	1,878.49	288.64	-	-	2,167.13		
			44,317.00	1,887.48	279.65	-	-	2,167.13		
			44,348.00	1,896.48	270.65	-	-	2,167.13		
			44,378.00	1,905.53	261.60	-	-	2,167.13		
			44,409.00	1,914.66	252.47	-	-	2,167.13		
			44,440.00	1,923.78	243.35	-	-	2,167.13		
			44,470.00	1,932.97	234.16	-	-	2,167.13		
			44,501.00	1,942.20	224.93	-	-	2,167.13		
			44,531.00	1,951.48	215.65	-	-	2,167.13	26,005.56	2021
837-1003556-023-1 Total				44,362.51	7,648.61	-	-	52,011.12		
837-1003556-024-1										
2018 Chevy Colorado - NH9	36,357.07		43,831.00	1,298.44	312.32	-	-	1,610.76		
2018 Chevy Silverado Cab Chassis - NH15	70,858.87		43,862.00	1,303.65	307.11	-	-	1,610.76		
	107,215.94		43,891.00	1,308.85	301.91	-	-	1,610.76		
			43,922.00	1,314.10	296.66	-	-	1,610.76		

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VEHICLE LEASES

Vehicle Description	lease_number	lir_number	Lease Asset Month	Sum of Principal Paid	Sum of Interest Paid	Sum of contingent paid	Sum of executory paid	Total Monthly Payment	Annual Lease Payments	Year
7/1/2019 - 6/1/2024	837-1003556	837-1003556-0	43,952.00	1,319.35	291.41	-	-	1,610.76		
60 Months			43,983.00	1,324.63	286.13	-	-	1,610.76		
			44,013.00	1,329.92	280.84	-	-	1,610.76		
			44,044.00	1,335.24	275.52	-	-	1,610.76		
			44,075.00	1,340.58	270.18	-	-	1,610.76		
			44,105.00	1,345.95	264.81	-	-	1,610.76		
			44,136.00	1,351.32	259.44	-	-	1,610.76		
			44,166.00	1,356.73	254.03	-	-	1,610.76	19,329.12	2020
			44,197.00	1,362.16	248.60	-	-	1,610.76		
			44,228.00	1,367.61	243.15	-	-	1,610.76		
			44,258.00	1,373.07	237.69	-	-	1,610.76		
			44,287.00	1,378.56	232.20	-	-	1,610.76		
			44,317.00	1,384.08	226.68	-	-	1,610.76		
			44,348.00	1,389.61	221.15	-	-	1,610.76		
			44,378.00	1,395.17	215.59	-	-	1,610.76		
			44,409.00	1,400.76	210.00	-	-	1,610.76		
			44,440.00	1,406.35	204.41	-	-	1,610.76		
			44,470.00	1,411.98	198.78	-	-	1,610.76		
			44,501.00	1,417.62	193.14	-	-	1,610.76		
			44,531.00	1,423.29	187.47	-	-	1,610.76	19,329.12	2021
837-1003556-024-1 Total				32,639.02	6,019.22	-	-	38,658.24		
837-1003556-025-1										
2019 Chevrolet Express C2500 - NH27	34,918.87		43,831.00	3,589.22	877.15	-	-	4,466.37		
2019 Chevrolet Colorado - NH50	31,683.25		43,862.00	3,602.26	864.11	-	-	4,466.37		
2019 Chevrolet Colorado - NH24	32,557.75		43,891.00	3,615.48	850.89	-	-	4,466.37		
2019 Chevrolet Colorado - NH22	31,683.25		43,922.00	3,628.67	837.70	-	-	4,466.37		
2019 Chevrolet Colorado - NH19	31,683.25		43,952.00	3,641.88	824.49	-	-	4,466.37		
2019 Chevrolet Express G2500 - NH3	35,804.87		43,983.00	3,655.21	811.16	-	-	4,466.37		
2019 Chevrolet Silverado K150 - NH20	39,122.47		44,013.00	3,668.55	797.82	-	-	4,466.37		
2020 Nitro 7' x 14' Trailer - NHT10	10,849.00		44,044.00	3,681.91	784.46	-	-	4,466.37		
2019 Ford F350 - NH31	52,035.00		44,075.00	3,695.39	770.98	-	-	4,466.37		
	300,337.71		44,105.00	3,708.86	757.51	-	-	4,466.37		
			44,136.00	3,722.42	743.95	-	-	4,466.37		
1/1/2020 - 12/1/2024			44,166.00	3,736.01	730.36	-	-	4,466.37	53,596.44	2020
60 Months			44,197.00	3,749.64	716.73	-	-	4,466.37		
			44,228.00	3,763.33	703.04	-	-	4,466.37		
			44,258.00	3,777.06	689.31	-	-	4,466.37		
			44,287.00	3,790.84	675.53	-	-	4,466.37		
			44,317.00	3,804.70	661.67	-	-	4,466.37		
			44,348.00	3,818.59	647.78	-	-	4,466.37		
			44,378.00	3,832.50	633.87	-	-	4,466.37		
			44,409.00	3,846.54	619.83	-	-	4,466.37		
			44,440.00	3,860.56	605.81	-	-	4,466.37		
			44,470.00	3,874.64	591.73	-	-	4,466.37		
			44,501.00	3,888.81	577.56	-	-	4,466.37		
			44,531.00	3,902.99	563.38	-	-	4,466.37	53,596.44	2021
837-1003556-025-1 Total				89,856.06	17,336.82	-	-	107,192.88		
837-1003556-026-1										
Pneumatic Tire Forklift	64,406.00		44,013.00	753.69	223.50	-	80.18	1,057.37		
			44,044.00	756.96	220.23	-	-	977.19		
			44,075.00	760.24	216.95	-	23.48	1,000.67		
7/1/2020 - 6/1/2025			44,105.00	763.54	213.65	-	23.48	1,000.67		
60 Months			44,136.00	766.85	210.34	-	-	977.19		
			44,166.00	770.17	207.02	-	-	977.19	5,990.28	2020
			44,197.00	773.52	203.67	-	(23.47)	953.72		
			44,228.00	776.88	200.31	-	-	977.19		
			44,258.00	780.24	196.95	-	-	977.19		
			44,287.00	783.63	193.56	-	-	977.19		
			44,317.00	787.02	190.17	-	-	977.19		
			44,348.00	790.45	186.74	-	-	977.19		
			44,378.00	793.86	183.33	-	-	977.19		
			44,409.00	797.32	179.87	-	-	977.19		
			44,440.00	800.77	176.42	-	-	977.19		
			44,470.00	804.25	172.94	-	-	977.19		
			44,501.00	807.73	169.46	-	-	977.19		
			44,531.00	811.24	165.95	-	-	977.19	11,702.81	2021
837-1003556-026-1 Total				14,078.36	3,511.06	-	103.67	17,693.09		
837-1003556-027-1										
2020 Ford F350 Truck - NH 48	66,965.90		44,013.00	1,602.39	387.14	-	95.30	2,084.83		
2020 Ford F350 Truck - NH 54	66,985.95		44,044.00	1,608.19	381.34	-	-	1,989.53		
	133,951.85		44,075.00	1,613.99	375.54	-	-	1,989.53		
			44,105.00	1,619.83	369.70	-	-	1,989.53		
7/1/2020 - 6/1/2025			44,136.00	1,625.68	363.85	-	-	1,989.53		
60 Months			44,166.00	1,631.56	357.97	-	-	1,989.53	12,032.48	2020
			44,197.00	1,637.45	352.08	-	-	1,989.53		
			44,228.00	1,643.35	346.18	-	-	1,989.53		
			44,258.00	1,649.31	340.22	-	-	1,989.53		
			44,287.00	1,655.25	334.28	-	-	1,989.53		
			44,317.00	1,661.25	328.28	-	-	1,989.53		
			44,348.00	1,667.25	322.28	-	-	1,989.53		
			44,378.00	1,673.27	316.26	-	-	1,989.53		
			44,409.00	1,679.31	310.22	-	-	1,989.53		
			44,440.00	1,685.39	304.14	-	-	1,989.53		
			44,470.00	1,691.47	298.06	-	-	1,989.53		
			44,501.00	1,697.57	291.96	-	-	1,989.53		
			44,531.00	1,703.73	285.80	-	-	1,989.53	23,874.36	2021
837-1003556-027-1 Total				29,746.24	6,065.30	-	95.30	35,906.84		
837-1003556-027-1										
	1,215,942.57	Grand Total		363,866.27	55,281.01	-	198.97	419,346.25		
Total Acquisition Costs	1,215,942.57	Grand Total		363,866.27	55,281.01	-	198.97	419,346.25		

COPIER LEASES

Copier Description	Row Labels	Sum of principal_paid	Sum of interest_paid	Sum of contingent_paid	Total Monthly Payment	Annual Lease Payments	Year
Acquisition Costs		73356-1					
400 IF COPIER	6,200.00	1/1/2020	116.97	10.97	0	127.94	
		2/1/2020	117.29	10.65	0	127.94	
		3/1/2020	117.60	10.34	0	127.94	
10/1/2018 - 9/1/2022		4/1/2020	117.93	10.01	0	127.94	
48 Months		5/1/2020	118.25	9.69	0	127.94	
		6/1/2020	118.56	9.38	0	127.94	
		7/1/2020	118.90	9.04	0	127.94	
		8/1/2020	119.21	8.73	0	127.94	
		9/1/2020	119.54	8.40	0	127.94	
		10/1/2020	119.86	8.08	0	127.94	
		11/1/2020	120.19	7.75	0	127.94	

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VEHICLE LEASES

Vehicle Description	lease_number	lir_number	Lease Asset Month	Sum of Principal Paid	Sum of Interest Paid	Sum of contingent paid	Sum of executory paid	Total Monthly Payment	Annual Lease Payments	Year
		12/1/2020	120.52	7.42	0	127.94	1,535.28	2020		
		1/1/2021	120.84	7.10	0	127.94				
		2/1/2021	121.18	6.76	0	127.94				
		3/1/2021	121.50	6.44	0	127.94				
		4/1/2021	121.83	6.11	0	127.94				
		5/1/2021	122.17	5.77	0	127.94				
		6/1/2021	122.50	5.44	0	127.94				
		7/1/2021	122.83	5.11	0	127.94				
		8/1/2021	123.16	4.78	0	127.94				
		9/1/2021	123.50	4.44	0	127.94				
		10/1/2021	123.84	4.10	0	127.94				
		11/1/2021	124.17	3.77	0	127.94				
		12/1/2021	124.51	3.43	0	127.94	1,535.28	2021		
		73356-1 Total	2,896.85	173.71	0	3,070.56				
		74344-1								
CANON C5540I	17,100.00	1/1/2020	249.47	35.53	0	285.00				
		2/1/2020	250.16	34.84	0	285.00				
		3/1/2020	250.83	34.17	0	285.00				
4/1/2019 - 1/1/2024		4/1/2020	251.52	33.48	0	285.00				
		5/1/2020	252.20	32.80	0	285.00				
58 Months		6/1/2020	252.89	32.11	0	285.00				
		7/1/2020	253.58	31.42	0	285.00				
		8/1/2020	254.26	30.74	0	285.00				
		9/1/2020	254.96	30.04	0	285.00				
		10/1/2020	255.65	29.35	0	285.00				
		11/1/2020	256.35	28.65	0	285.00				
		12/1/2020	257.04	27.96	0	285.00	3,420.00	2020		
		1/1/2021	257.75	27.25	0	285.00				
		2/1/2021	258.44	26.56	0	285.00				
		3/1/2021	259.15	25.85	0	285.00				
		4/1/2021	259.85	25.15	0	285.00				
		5/1/2021	260.56	24.44	0	285.00				
		6/1/2021	261.27	23.73	0	285.00				
		7/1/2021	261.98	23.02	0	285.00				
		8/1/2021	262.69	22.31	0	285.00				
		9/1/2021	263.41	21.59	0	285.00				
		10/1/2021	264.12	20.88	0	285.00				
		11/1/2021	264.85	20.15	0	285.00				
		12/1/2021	265.56	19.44	0	285.00	3,420.00	2021		
		74344-1 Total	6,178.54	661.46	0	6,840.00				
		74933-1-1								
CANON C7565I	27,000.00	1/1/2020	384.40	65.60	0	450.00				
		2/1/2020	385.44	64.56	0	450.00				
		3/1/2020	386.49	63.51	0	450.00				
11/1/2019 - 10/1/2024		4/1/2020	387.54	62.46	0	450.00				
		5/1/2020	388.59	61.41	0	450.00				
60 Months		6/1/2020	389.66	60.34	0	450.00				
		7/1/2020	390.71	59.29	0	450.00				
		8/1/2020	391.77	58.23	0	450.00				
		9/1/2020	392.84	57.16	0	450.00				
		10/1/2020	393.91	56.09	0	450.00				
		11/1/2020	394.98	55.02	0	450.00				
		12/1/2020	396.06	53.94	0	450.00	5,400.00	2020		
		1/1/2021	397.13	52.87	0	450.00				
		2/1/2021	398.22	51.78	0	450.00				
		3/1/2021	399.30	50.70	0	450.00				
		4/1/2021	400.38	49.62	0	450.00				
		5/1/2021	401.47	48.53	0	450.00				
		6/1/2021	402.57	47.43	0	450.00				
		7/1/2021	403.66	46.34	0	450.00				
		8/1/2021	404.76	45.24	0	450.00				
		9/1/2021	405.85	44.15	0	450.00				
		10/1/2021	406.97	43.03	0	450.00				
		11/1/2021	408.07	41.93	0	450.00				
		12/1/2021	409.18	40.82	0	450.00	5,400.00	2021		
		74933-1-1 Total	9,519.95	1,280.05	0	10,800.00				
Total Acquisition Costs	50,300.00	Grand Total	18,595.34	2,115.22	0	20,710.56				

Audit Issue #4

Expense Account Overstated

Background

Audit selected one invoice from account 923 was reviewed in the amount of \$6,925 from OnSolve. The invoice is the Emergency Alert System (EAS) and Mobile Services from March 5, 2020 through March 4, 2021.

Issue

\$1,385 of the invoice was booked to account 30-40-22-00-923-15-00, OS-Emergency Management & Compliance. 20% of the invoice was booked to NU-NH. Per the Cost Allocation Manual, it appears that 19%, or \$1,315.75, should have been booked to this account.

Recommendation

Audit recommends removing the difference of \$69.25 from the test year expense total.

Company Response

The Company agrees with the inadvertent allocation issue described above and will reduce test year O&M by \$69.25.

Audit Response

Audit concurs with the Company Response, and as noted in Audit Issue #3, acknowledges that the amount is immaterial.

REQUEST:

Insurance: Please provide the amount of insurance expense, by insurance type (e.g., property insurance, liability insurance, workers compensation, directors & officers liability insurance, etc.) for the test year and preceding three years. Please provide the comparable amount included in O&M for each of the respective years.

RESPONSE:

Please refer to Energy 4-30 Attachment 1. The Company has also provided actual 2021 policies as they reflect the most current known and measurable property and liability costs.

As described in the direct testimony of C. Goulding & D. Nawazelski, page 22 of 65, the Company will provide actual 2022 insurance policies when they become available during the course of this proceeding.

REVISED RESPONSE:

The Company discovered an inadvertent error in Energy 4-30 Attachment 1 with respect to historical property and liability insurance costs. Please refer to Energy 4-30 Attachment 1 Revised, which corrects the error. The Company will revise its revenue requirement to reflect the changes during the course of this proceeding.

Northern Utilities, Inc. - New Hampshire Division
2017-2021 Property & Liability Insurance Analysis

DG 21-104
Revised Energy 4-30 Attachment 1
Page 1 of 1

Line No.	Description	2017	2018	2019	2020	2021
1	<u>Northern Utilities, Inc. - New Hampshire (NuNH) Property & Liability Expense</u>					
2	Current Coverage Periods					
3	Property:					
4	All Risk	\$ 10,581	\$ 10,171	\$ 8,778	\$ 12,588	\$ 17,726
5	Crime	1,464	1,468	1,503	1,520	1,912
6	K&E	255	255	266	266	266
7	Total Property	\$ 12,300	\$ 11,894	\$ 10,547	\$ 14,373	\$ 19,904
8	Liability:					
9	Workers' Compensation	\$ 100,976	\$ 90,284	\$ 84,634	\$ 66,093	\$ 54,922
10	Excess	250,232	253,866	290,461	307,217	331,990
11	Automobile	26,037	26,696	29,196	33,155	41,827
12	Directors & Officers	42,788	40,374	41,457	43,971	69,096
13	Cyber	8,482	8,376	8,399	10,467	25,559
14	Fiduciary	3,337	3,481	3,876	3,876	4,709
15	Total Liability	\$ 431,853	\$ 423,077	\$ 458,024	\$ 464,779	\$ 528,104
16	Total Property & Liability Insurances (Lines 7 Plus 15)	444,152	434,971	468,571	479,152	548,008
17	Less: Amounts Chargeable to Capital	207,735	208,633	227,391	236,612	270,930
18	Amount to O&M Expense	\$ 236,417	\$ 226,337	\$ 241,179	\$ 242,541	\$ 277,077
19	<u>Unitil Service Company (USC) Property & Liability Expense Allocated to NuNH</u>					
20	USC Cost For Current Coverage Periods					
21	Property:					
22	All Risk	\$ 6,506	\$ 5,399	\$ 5,581	\$ 6,489	\$ 7,274
23	Crime	690	756	733	506	682
24	K&E	116	116	130	130	130
25	Total Property	\$ 7,311	\$ 6,270	\$ 6,444	\$ 7,125	\$ 8,085
26	Liability:					
27	Workers' Compensation	\$ 111,442	\$ 97,653	\$ 92,581	\$ 85,858	\$ 71,346
28	Excess	117,964	130,788	141,750	102,385	118,410
29	Automobile	6,054	5,933	8,029	7,120	7,708
30	Directors and Officers	20,171	20,800	20,232	14,654	24,644
31	Cyber	3,843	3,948	4,327	3,488	9,116
32	Fiduciary	1,512	1,794	1,892	1,892	1,679
33	Total Liability	\$ 260,986	\$ 260,917	\$ 268,811	\$ 215,397	\$ 232,904
34	Total Property & Liability Insurances (Lines 25 Plus 33)	268,297	267,187	275,255	222,522	240,989
35	Allocation to NuNH	19.07%	19.24%	19.85%	20.18%	20.18%
36	Total USC Property & Liability Insurances Allocated to NuNH	\$ 51,164	\$ 51,407	\$ 54,638	\$ 44,905	\$ 48,632
37	Less: Amounts Chargeable to Capital	\$ 16,188	\$ 15,936	\$ 16,965	\$ 14,150	\$ 15,324
38	Amount to O&M Expense	\$ 34,976	\$ 35,471	\$ 37,673	\$ 30,755	\$ 33,308
39	<u>Total NuNH & USC Allocated O&M Expense</u>	\$ 271,393	\$ 261,808	\$ 278,852	\$ 273,296	\$ 310,385

Remit To	2021 ATKINSON, NH PROPERTY TAX -- BILL 1 OF 2			
TOWN OF ATKINSON, NH TAX COLLECTOR PO BOX 1206 ATKINSON, NH 03811	NORTHERN UTILITIES INC			
	Map	Lot	Sub	Net Value
	000001	000021	000000	\$ 1,999,400
	Property Location			Acres
	UTILITIES - GAS			0.000
8% APR Charged After 12/30/2021	Invoice	Summary of Taxes		
cks payable to ATKINSON TAX COLLECTOR ck for other amounts due put phone # plus map-lot-sublot on ck	2021P02032404	Total Tax: \$ 21,873.00		
	Billed To	Billing Date	- 1st Bill: \$ 12,700.00	
NORTHERN UTILITIES INC 6 LIBERTY LANE WEST HAMPTON, NH 03842-5039	11/18/2021	- Abated/Paid: \$ 0.00		
	Payment Due Date	- Vet. Credits: \$ 0.00		
	12/30/2021			
	Amount Due:	\$ 9,173.00		
	Amount Enclosed:			

Please return top copy with your payment.

Tax Collector Office Hours		2021 ATKINSON, NH PROPERTY TAX -- BILL 2 OF 2	
TOWN OF ATKINSON, NH Jan-May 31 M-T-TH 5P-8P W 9A-1P&5P-8P F 9A-3P June1-Dec31 M 5P-8P T-W-TH 9A-3P F CLOSED (603) 362-5357 Tax Collector: DEBRA L DESIMONE cks payable to ATKINSON TAX COLLECTOR ck for other amounts due put phone # plus map-lot-sublot on ck		NORTHERN UTILITIES INC	
Map	Lot	Sub	Pg-Line
000001	000021	000000	0324-04
Property Location			Acres
UTILITIES - GAS			0.000
Tax Rates	Assessments	Invoice	Summary Of Taxes
County: \$ 0.66	Taxable Land: 0	2021P02032404	Total Tax: \$ 21,873.00
School: \$ 8.11	Buildings: 1,999,400	Billing Date	- 1st Bill: \$ 12,700.00
Town: \$ 2.17	Total: 1,999,400	11/18/2021	- Abated/Paid: \$ 0.00
		Payment Due Date	- Vet. Credits: \$ 0.00
		12/30/2021	
		Interest Rate	Amount Due: \$ 9,173.00
		8% APR After 12/30/2021	

Total Tax Rate:	\$ 10.94	Net Value:	1,999,400
------------------------	-----------------	-------------------	------------------

Keep this copy for your records.

**TOWN OF BRENTWOOD
TAX COLLECTOR
1 DALTON ROAD**

BRENTWOOD, NH 03833

REAL ESTATE TAX BILL

Second Bill

Docket No. DG 21-104
Hearing Exhibit 5
Page 131 of 166
TAX COLLECTOR'S OFFICE HOURS
MONDAY, WED & THURS
8:30 AM - 4:30 PM
TUESDAY 8:30 AM - 7:00 PM
FRIDAY 8:30 AM - 4:00 PM
(603) 642-6400 EXT. 114

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	007634-002046	10/28/2021	8% if paid after	12/01/2021
MAP / PARCEL		LOCATION OF PROPERTY		AREA
201.043.000		B/O DALTON RD		
OWNER OF RECORD			TAX CALCULATION	
NORTHERN UTILITIES 6 LIBERTY LN W HAMPTON, NH 03842-1704			Municipal Tax Amount 5,363.13 School Tax Amount 22,562.13 County Tax Amount 1,180.74 Total Tax 29,106.00	
TAX RATE		ASSESSED VALUATION		
Municipal 3.770 School 15.860 County 0.830	Buildings 1,422,600	Actual Tax Amount 29,106.00 Paid to Date -15,909.00		
TOTAL 20.460		NET VALUE 1,422,600		<Amount To Pay> 13,197.00

INFORMATION TO TAXPAYERS

RSA 78:11-A INFORMATION REQUIRED. THE TAX BILL WHICH IS SENT TO EVERY PERSON TAXED, AS PROVIDED IN RSA 78:11, SHALL SHOW THE RATE FOR MUNICIPAL, SCHOOL AND COUNTY TAXES SEPARATELY. THE ASSESSED VALUATION OF ALL LANDS AND BUILDINGS FOR WHICH SAID PERSON IS BEING TAXED.

THE TAXPAYER MAY BY MARCH 1ST, FOLLOWING THE DATE OF NOTICE OF TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE SELECTMAN OR ASSESSOR(S) FOR A TAX ABATEMENT OR DEFERRAL.

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN OR VETERANS SPOUSE, OR UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE, YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION, CREDIT, ABATEMENT OR DEFERRAL. APPLICATIONS FOR EXEMPTIONS AND/OR CREDITS MUST BE FILED ON OR BEFORE APRIL 15TH EACH YEAR.

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO TAXATION, ASSESSMENTS, EXEMPTIONS, OR CHANGE OF ADDRESS MUST REFER ALL INQUIRIES TO THE BOARD OF SELECTMEN NOT TO TAX COLLECTOR.

ALL TAXES ARE ASSESSED ON APRIL 1ST OF EACH YEAR. TAX BILLS ARE MAILED TO THE LAST KNOWN ADDRESS.

PAYMENT POLICIES:

- PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES, NOR DOES AN ERROR IN THE NAME OF THE PERSON(S) TAXES PREVENT COLLECTION.
- IF YOU ARE NOT THE PRESENT OWNER OF THIS PROPERTY, PLEASE FORWARD TO THE PROPER OWNER. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENT ON THE WRONG TAX BILL.
- IF THIS BILL IS PAID BY CHECK OR MONEY ORDER, IT IS NOT CONSIDERED PAID UNTIL THE CHECK OR MONEY ORDER IS CLEARED BY THE BANK.
- **PLEASE MAKE CHECK PAYABLE TO: TOWN OF BRENTWOOD**
- **PAYMENTS MAY BE MADE AT THE TAX COLLECTORS OFFICE AT 1 DALTON ROAD.**

IF YOU WOULD LIKE A RECEIPT, PLEASE RETURN THE ENTIRE BILL AND A SELF-ADDRESSED STAMPED ENVELOPE.

BMS-LZ-TB

↑ DETACH HERE ↑ TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL ↑ DETACH HERE ↑

**TOWN OF BRENTWOOD, N.H.
REAL ESTATE TAX BILL**

1 DALTON ROAD
BRENTWOOD, NH 03833

MAP/PARCEL NO.	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
201.043.000	B/O DALTON RD	2021	007634-002046	12/01/2021

8.00% APR Interest Charged After
07/01/2021 On 1st Bill 15909.00
12/01/2021 On 2nd Bill 13197.00

<Amount To Pay> 13,197.00

NORTHERN UTILITIES
6 LIBERTY LN W
HAMPTON, NH 03842-1704

000131

**TOWN OF BRENTWOOD
TAX COLLECTOR
1 DALTON ROAD
BRENTWOOD, NH 03833**

REAL ESTATE TAX BILL

Second Bill

TAX COLLECTOR'S OFFICE
Docket No. DC-21-104S
Hearing Exhibit 5
Page 132 of 166
MONDAY, WED & THURS
8:30 AM - 4:30 PM
TUESDAY 8:30 AM - 7:00 PM
FRIDAY 8:30 AM - 4:00 PM
(603) 642-6400 EXT. 114

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	007634-002138	10/28/2021	8% if paid after	12/01/2021
MAP / PARCEL	LOCATION OF PROPERTY		AREA	
201.043.001	B/O DALTON RD			
OWNER OF RECORD			TAX CALCULATION	
NORTHERN UTILITIES 6 LIBERTY LANE WEST 6 LIBERTY LN W HAMPTON, NH 03842-1704				
TAX RATE		ASSESSED VALUATION		
School	15.860	Buildings	400	
State	1.780			
County	0.830			
Prct 001	3.770			
			School Tax Amount	6.42
			State Tax Amount	0.72
			County Tax Amount	0.34
			Precinct Tax Amount	1.52
			Total Tax	9.00
			Actual Tax Amount	9.00
			Paid to Date	-5.00
TOTAL		22.240	NET VALUE	400
			<Amount To Pay>	4.00

INFORMATION TO TAXPAYERS

RSA 76:11-A INFORMATION REQUIRED. THE TAX BILL WHICH IS SENT TO EVERY PERSON TAXED, AS PROVIDED IN RSA 76:11, SHALL SHOW THE RATE FOR MUNICIPAL, SCHOOL AND COUNTY TAXES SEPARATELY. THE ASSESSED VALUATION OF ALL LANDS AND BUILDINGS FOR WHICH SAID PERSON IS BEING TAXED.

THE TAXPAYER MAY BY MARCH 1ST, FOLLOWING THE DATE OF NOTICE OF TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE SELECTMAN OR ASSESSOR(S) FOR A TAX ABATEMENT OR DEFERRAL.

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN OR VETERANS SPOUSE, OR UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE, YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION, CREDIT, ABATEMENT OR DEFERRAL. APPLICATIONS FOR EXEMPTIONS AND/OR CREDITS MUST BE FILED ON OR BEFORE APRIL 15TH EACH YEAR.

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO TAXATION, ASSESSMENTS, EXEMPTIONS, OR CHANGE OF ADDRESS MUST REFER ALL INQUIRIES TO THE BOARD OF SELECTMEN NOT TO TAX COLLECTOR.

ALL TAXES ARE ASSESSED ON APRIL 1ST OF EACH YEAR. TAX BILLS ARE MAILED TO THE LAST KNOWN ADDRESS.

PAYMENT POLICIES:

- PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES, NOR DOES AN ERROR IN THE NAME OF THE PERSON(S) TAXES PREVENT COLLECTION.
- IF YOU ARE NOT THE PRESENT OWNER OF THIS PROPERTY, PLEASE FORWARD TO THE PROPER OWNER. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENT ON THE WRONG TAX BILL.
- IF THIS BILL IS PAID BY CHECK OR MONEY ORDER, IT IS NOT CONSIDERED PAID UNTIL THE CHECK OR MONEY ORDER IS CLEARED BY THE BANK.
- PLEASE MAKE CHECK PAYABLE TO: TOWN OF BRENTWOOD
- PAYMENTS MAY BE MADE AT THE TAX COLLECTORS OFFICE AT 1 DALTON ROAD.

IF YOU WOULD LIKE A RECEIPT, PLEASE RETURN THE ENTIRE BILL AND A SELF-ADDRESSED STAMPED ENVELOPE.

BMS-LZ-TB

↑ DETACH HERE ↑ TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL ↑ DETACH HERE ↑

**TOWN OF BRENTWOOD, N.H.
REAL ESTATE TAX BILL**

1 DALTON ROAD
BRENTWOOD, NH 03833

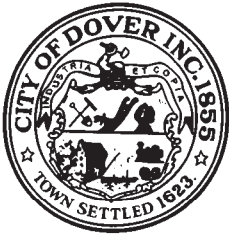
MAP/PARCEL NO.	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
201.043.001	B/O DALTON RD	2021	007634-002138	12/01/2021

8.00% APR Interest Charged After
07/01/2021 On 1st Bill 5.00
12/01/2021 On 2nd Bill 4.00

<Amount To Pay> 4.00

NORTHERN UTILITIES
6 LIBERTY LANE WEST
6 LIBERTY LN W
HAMPTON, NH 03842-1704

000132



City of Dover, NH

Docket No. DG 21-104
Hearing Exhibit 5
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PT 2021 1201 3213

Dec 20 12/24
ck

P.O. Box 818
Dover, NH 03821-0818

PROPERTY TAX

BILL FOR TAX YEAR 2021

Reference No. 7488
Prop ID K0018 Y00000

Location:
KENT AV

Mailing Date: 12/10/2021

NORTHERN UTILITIES INC
ATTN: UTILITIES ASSET ACCOUNTING
6 LIBERTY LANE WEST
HAMPTON NH 03842

Tax Rate Information		
Tax Rate per \$1,000 OF NET ASSESSED VALUE		
City	8.02	\$10.43
County	2.13	\$2.77
Local School	9.93	\$12.91
State School	1.62	\$2.10
	21.70	
	20.08	26.10
Property Tax and Credits		
Net Property Tax		\$28.21

Assessed Real Estate Values and Exemptions

Land	\$1,300
Net Assessed Value	\$1,300

Interest of 8% per annum accrues on
unpaid balances after due date.

Due Dates:		
	First Installment	Second Installment
	Jan 10, 2022	Jun 01, 2022
Tax	\$14.11	\$14.10

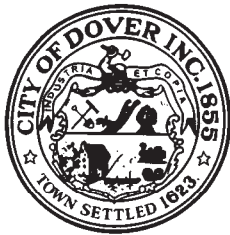
Total Due \$14.11 \$14.10

City Hall Hours of Operation:
Monday through Thursday 8:30am to 5:30pm
Friday 8:30am to 4:00pm
City Clerk & Tax Collector's office is located
on the Lower Level of City Hall

For COVID-19 pandemic related economic support and financial relief see
Dover CARES program information: <http://www.dover.nh.gov/dovercares>

Mail payment with lower portion in enclosed self-addressed envelope. Retain upper portion for your records.

000133



City of Dover, NH

Docket No. DG 21-104
Hearing Exhibit 5
Page 134 of 166

P.O. Box 818
Dover, NH 03821-0818

PROPERTY TAX

BILL FOR TAX YEAR 2021

Reference No. 7489
Prop ID U0003 000000
Location:
DOVER CITYWIDE
Mailing Date: 12/10/2021

NORTHERN UTILITIES INC
ATTN: UTILITY ASSET ACCOUNTING
6 LIBERTY LANE
HAMPTON NH 03842

Tax Rate Information
Tax Rate per \$1,000 OF NET ASSESSED VALUE
City 8.02 \$322,034.28
County 2.13 \$85,527.81
Local School 9.93 \$398,728.22
20.08

Property Tax and Credits
Net Property Tax \$806,290.31

Assessed Real Estate Values and Exemptions

Land	\$1,164,600
Building	\$38,989,300
Net Assessed Value	\$40,153,900

Interest of 8% per annum accrues on
unpaid balances after due date.

Due Dates:
First Installment Second Installment
Jan 10, 2022 Jun 01, 2022
Tax \$403,145.16 \$403,145.15

Total Due \$403,145.16 \$403,145.15

City Hall Hours of Operation:
Monday through Thursday 8:30am to 5:30pm
Friday 8:30am to 4:00pm
City Clerk & Tax Collector's office is located
on the Lower Level of City Hall

For COVID-19 pandemic related economic support and financial relief see
Dover CARES program information: <http://www.dover.nh.gov/dovercares>

Mail payment with lower portion in enclosed self-addressed envelope. Retain upper portion for your records.

000134

TOWN OF DURHAM, NH

8 NEWMARKET ROAD

DURHAM, NH 03824

REAL ESTATE TAX BILL

Docket No. DG 21-104
Hearing Exhibit 5HOURS
Page 135 of 100 MONDAY - FRIDAY
8:00 AM TO 4:30 PM
(603) 868-5577

WE ACCEPT ONLINE PAYMENTS AT
www.ci.durham.nh.us

SECOND BILL

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	99176	11/9/2021	8 %	12/9/2021
MAP/PARCEL	LOCATION OF PROPERTY			AREA
99-320	UTILITIES			0.00
OWNER OF RECORD		TAX CALCULATION		
NORTHERN UTILITIES INC ATTN: PLANT ACCOUNTING 6 LIBERTY LN W HAMPTON NH 03842-1704 2040		Municipal Tax Amount 56,241.00 Local School Tax Amount 109,333.00 State School Tax Amount 0.00 County Tax Amount 19,963.00 Tax Credits 0 Previous Amount Billed 99,645.00 Payments 99,645.00 Previous Bill Balance 0.00 Second Bill 85,892.00 PrePayments 0.00		
TAX RATE	ASSESSED VALUATION			
Municipal 7.860 Local School 15.280 State School 0.000 County 2.790	Building Value 7,155,300 Land Value 0 Exemptions 0 Current Use 0			
TOTAL 25.930	NET VALUE 7,155,300		PAY THIS AMOUNT \$ 85,892.00	

INFORMATION TO TAXPAYERS

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN OR VETERAN'S SURVIVING SPOUSE, OR ARE UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE, YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION, CREDIT, ABATEMENT OR DEFERRAL. FOR DETAILS AND APPLICATION, CONTACT THE ASSESSOR'S OFFICE (603) 868-8064 BEFORE APRIL 15TH OF EACH YEAR.

THE TAXPAYER MAY, BY MARCH 1ST FOLLOWING THE DATE OF NOTICE OF THE TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE BOARD OF ASSESSORS FOR AN ABATEMENT.

REAL ESTATE TAX PAYMENTS WILL BE APPLIED FIRST TO THE OLDEST DELINQUENT REAL ESTATE TAXES (IF ANY) FOR THE INDICATED PROPERTY UNLESS DIRECTED OTHERWISE.

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO TAXATION, OR CORRECTION OF ERRORS MUST REFER ALL INQUIRIES TO THE ASSESSOR'S OFFICE (603) 868-8065, NOT THE TAX COLLECTOR. THE TAX YEAR IS APRIL 1 - MARCH 31.

TAX BILLS ARE MAILED TO THE LAST KNOWN ADDRESS AS OF APRIL 1ST.

PAYMENT POLICIES

- POST-DATED CHECKS CANNOT BE ACCEPTED, AND WILL BE RETURNED TO TAXPAYER.
- A \$25.00 FEE PLUS ALL ADDITIONAL DELINQUENCY PENALTIES AND COLLECTION COSTS WILL BE CHARGED FOR ANY CHECK RETURNED BY THE BANK FOR ANY REASON.
- PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES, NOR DOES AN ERROR IN THE NAME OF THE PERSON(S) TAXED PREVENT COLLECTION.
- IF YOU ARE NOT THE PRESENT OWNER OF THIS PROPERTY, PLEASE FORWARD TO THE PROPER OWNER. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENT ON THE WRONG TAX BILL.
- IF THIS BILL IS PAID BY CHECK OR MONEY ORDER, IT IS NOT CONSIDERED PAID UNTIL THE CHECK OR MONEY ORDER IS CLEARED BY THE BANK.
- PLEASE MAKE CHECK PAYABLE TO "TOWN OF DURHAM"
- WHEN PAYING IN PERSON, PLEASE BRING ENTIRE BILL.

↑DETACH HERE↑ TO ENSURE PROPER CREDIT, PLEASE RETURN ENTIRE BOTTOM PORTION OF BILL ↑DETACH HERE↑

WE ACCEPT ONLINE PAYMENTS AT
www.ci.durham.nh.us

TOWN OF DURHAM, NH
REAL ESTATE TAX BILL



MAP/PARCEL	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
99-320	UTILITIES	2021	99176	12/9/2021

8% APR Interest Charged After 7/1/2021 on First Bill.

8% APR Interest Charged After 12/9/2021 on Second Bill.



2040

PAY THIS AMOUNT

\$

85,892.00

NORTHERN UTILITIES INC
ATTN: PLANT ACCOUNTING
6 LIBERTY LN W
HAMPTON NH 03842-1704

20 0000099176 000435200 4

Remit To		2021 EAST KINGSTON PROPERTY TAX -- BILL 2 OF 2			
TOWN OF EAST KINGSTON Tax Collector's Office PO BOX 249 East Kingston, NH 03827 Temp - Return Service Requested		NORTHERN UTILITIES			
		Map	Lot	Sub	Net Value
		000018	000001	00NUGC	\$ 714,400
		Property Location			Acres
		EAST KINGSTON			0.000
8% APR Charged After 12/17/2021		Invoice			
MAKE CHECK PAYABLE TO: TOWN OF EAST KINGSTON		2021P02010801		Summary of Taxes	
PAY ONLINE: eknh.org (under Town Clerk/Tax)		Billing Date		Total Tax: \$ 14,402.00	
		11/12/2021		- 1st Bill: \$ 7,654.00	
		Payment Due Date		- Abated/Paid: \$ 0.00	
		12/17/2021		- Vet. Credits: \$ 0.00	
		Amount Due:		\$ 6,748.00	
		Amount Enclosed:			
Billed To					
NORTHERN UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842					

Please return top copy with your payment.

Tax Collector Office Hours		2021 EAST KINGSTON PROPERTY TAX -- BILL 2 OF 2			
TOWN OF EAST KINGSTON Mon 8-5pm, Tues/Thurs/Fri 8-2:30pm Wed (evening) 6-8pm (603) 642-8794		NORTHERN UTILITIES			
Tax Collector: Barbara A. Clark		Map	Lot	Sub	Pg-Line
MAKE CHECK PAYABLE TO: TOWN OF EAST KINGSTON		000018	000001	00NUGC	0108-01
PAY ONLINE: eknh.org (under Town Clerk/Tax)		Property Location			Acres
		EAST KINGSTON			0.000
		Invoice			
		2021P02010801		Summary Of Taxes	
		Billing Date		Total Tax: \$ 14,402.00	
		11/12/2021		- 1st Bill: \$ 7,654.00	
		Payment Due Date		- Abated/Paid: \$ 0.00	
		12/17/2021		- Vet. Credits: \$ 0.00	
		Interest Rate		Amount Due: \$ 6,748.00	
		8% APR After 12/17/2021			

Tax Rates		Assessments	
County:	\$ 0.84	Taxable Land:	0
School:	\$ 13.23	Buildings:	714,400
Town:	\$ 6.09	Total:	714,400

Total Tax Rate:	\$ 20.16	Net Value:	714,400
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Keep this copy for your records.



Town of Exeter
Tax Collector
10 Front Street
Exeter NH 03833

2021
Installment 2 of 2

Docket No. DG 21-104
Hearing Exhibit 5
Page 138 of 166
PROPERTY TAX BILL
Customer Copy
Keep this portion for your records

Owner(s)				Property Location		
UNITIL NORTHERN UTILITIES INC				274 WATER ST		
Parcel	Tax Year	Bill Date	Bill Number	Bill Due Date	Unpaid Taxes Are Subject to	
					Interest at	Interest After
64-1	2021	11/5/2021	6283	12/8/2021	8%	12/8/2021
State School Tax		Local School Tax		Town Tax	County Tax	Total Tax Rate
		15.290		5.790	0.940	22.020
Valuations				Total Gross Tax \$1,887.11 Less Veteran(s) Credit(s) \$0.00 Less Payments -\$964.13 Plus Interest \$0.00		
Land 85,700						
Buildings 0						
Exemptions						
Total Exemptions 0						
Taxable Valuation				Total Due This Bill		
Net 85,700				\$922.98		
Previous unpaid taxes due. Interest shown as of current bill due date. Please call for payoff amount.				Total previous unpaid taxes due as of current bill due date. \$0.00		
Year	Tax Balance	Interest				

IMPORTANT TAXPAYER INFORMATION IS LOCATED ON BACK OF BILL. PAYMENT MAY BE MADE IN PERSON, LEFT IN BLACK DROPBOX AT TOWN OFFICE (CHECKS ONLY), BY MAIL, OR ONLINE AT <https://selfservice.exeternh.gov/MSS>. WE ACCEPT eCHECKS, MASTERCARD, VISA, DISCOVER, AND DEBIT CARDS ONLINE - FEES APPLY. CALL 773-6108 FOR PAYMENT QUESTIONS.

Detach and return the below portion with your payment



Town of Exeter
Tax Collector
10 Front Street
Exeter NH 03833

2021
Installment 2 of 2

PROPERTY TAX BILL
Remit Copy

Please write parcel number on your check and enclose this portion of the bill with your payment. Make checks payable to: Town of Exeter



Bill Number	Bill Date	Parcel	Property Location	Due Date	Due This Bill
6283	11/5/2021	64-1	274 WATER ST	12/8/2021	\$922.98
					Amount Enclosed
					\$

☐ Please See Change of Address on Back

UNITIL NORTHERN UTILITIES INC
6 LIBERTY LANE WEST
HAMPTON NH 03842

5858
139

Remit To:
TOWN OF EXETER
10 FRONT ST
EXETER NH 03833

000138
70132082021400006283600000922989



Town of Exeter
Tax Collector
10 Front Street
Exeter NH 03833

2021
Installment 2 of 2

Docket No. DG 21-104
Hearing Exhibit 5
Page 139 of 106
PROPERTY TAX BILL
Customer Copy
Keep this portion for your records

Owner(s)				Property Location		
UNITIL NORTHERN UTILITIES INC				280 WATER ST		
Parcel	Tax Year	Bill Date	Bill Number	Bill Due Date	Unpaid Taxes Are Subject to	
64-2	2021	11/5/2021	6282	12/8/2021	Interest at	Interest After
					8%	12/8/2021
State School Tax		Local School Tax		Town Tax	County Tax	Total Tax Rate
		15.290		5.790	0.940	22.020
Valuations				Total Gross Tax \$283,855.42 Less Veteran(s) Credit(s) \$0.00 Less Payments -\$153,147.38 Plus Interest \$0.00		
Land 161,800						
Buildings 12,729,000						
Exemptions						
Total Exemptions 0						
Taxable Valuation				Total Due This Bill		
Net 12,890,800				\$130,708.04		
Previous unpaid taxes due. Interest shown as of current bill due date. Please call for payoff amount.				Total previous unpaid taxes due as of current bill due date. \$0.00		
Year	Tax Balance	Interest				

IMPORTANT TAXPAYER INFORMATION IS LOCATED ON BACK OF BILL. PAYMENT MAY BE MADE IN PERSON, LEFT IN BLACK DROPBOX AT TOWN OFFICE (CHECKS ONLY), BY MAIL, OR ONLINE AT <https://selfservice.exeternh.gov/MSS>. WE ACCEPT eCHECKS, MASTERCARD, VISA, DISCOVER, AND DEBIT CARDS ONLINE - FEES APPLY. CALL 773-6108 FOR PAYMENT QUESTIONS.

Detach and return the below portion with your payment



Town of Exeter
Tax Collector
10 Front Street
Exeter NH 03833

2021
Installment 2 of 2

PROPERTY TAX BILL
Remit Copy

Please write parcel number on your check and enclose this portion of the bill with your payment. Make checks payable to: Town of Exeter



Bill Number	Bill Date	Parcel	Property Location	Due Date	Due This Bill
6282	11/5/2021	64-2	280 WATER ST	12/8/2021	\$130,708.04
					Amount Enclosed
					\$

☐ Please See Change of Address on Back

UNITIL NORTHERN UTILITIES INC
6 LIBERTY LANE WEST
HAMPTON NH 03842

5858
139

Remit To:
TOWN OF EXETER
10 FRONT ST
EXETER NH 03833

70132082021400006282800130708043

000139



Town of Exeter
Tax Collector
10 Front Street
Exeter NH 03833

2021

Installment 2 of 2

Docket No. DG 21-104
Hearing Exhibit 5
Page 140 of 166

PROPERTY TAX BILL
Customer Copy
Keep this portion for your records

Owner(s)				Property Location		
UNITIL NORTHERN UTILITIES INC				12 NEWFIELDS RD		
Parcel	Tax Year	Bill Date	Bill Number	Bill Due Date	Unpaid Taxes Are Subject to	
49-3	2021	11/5/2021	6281	12/8/2021	Interest at	Interest After
					8%	12/8/2021
State School Tax		Local School Tax		Town Tax	County Tax	Total Tax Rate
		15.290		5.790	0.940	22.020
Valuations				Total Gross Tax \$2,312.10 Less Veteran(s) Credit(s) \$0.00 Less Payments -\$1,181.25 Plus Interest \$0.00		
Land 105,000						
Buildings 0						
Exemptions						
Total Exemptions 0						
Taxable Valuation				Total Due This Bill		
Net 105,000				\$1,130.85		
Previous unpaid taxes due. Interest shown as of current bill due date. Please call for payoff amount.						
Year	Tax Balance		Interest	Total previous unpaid taxes due as of current bill due date.		
				\$0.00		

IMPORTANT TAXPAYER INFORMATION IS LOCATED ON BACK OF BILL. PAYMENT MAY BE MADE IN PERSON, LEFT IN BLACK DROPBOX AT TOWN OFFICE (CHECKS ONLY), BY MAIL, OR ONLINE AT <https://selfservice.exeternh.gov/MSS>. WE ACCEPT eCHECKS, MASTERCARD, VISA, DISCOVER, AND DEBIT CARDS ONLINE - FEES APPLY. CALL 773-6108 FOR PAYMENT QUESTIONS.

Detach and return the below portion with your payment



Town of Exeter
Tax Collector
10 Front Street
Exeter NH 03833

2021

Installment 2 of 2

PROPERTY TAX BILL
Remit Copy

Please write parcel number on your check and enclose this portion of the bill with your payment. Make checks payable to: Town of Exeter



Bill Number	Bill Date	Parcel	Property Location	Due Date	Due This Bill
6281	11/5/2021	49-3	12 NEWFIELDS RD	12/8/2021	\$1,130.85
					Amount Enclosed
					\$

☐ Please See Change of Address on Back

UNITIL NORTHERN UTILITIES INC
6 LIBERTY LANE WEST
HAMPTON NH 03842

5858
139

Remit To:

TOWN OF EXETER
10 FRONT ST
EXETER NH 03833

000140

70132082021400006281000001130855

BILL DATE 11/19/2021
INVOICE # 2021-2-165314

Map-Lot: 0P-2
00 - N/A

ASSESSED VALUE AND EXEMPTIONS

Land	0.00	Gross Value	\$795,800.00
Building	795,800.00	Exemptions:	0.00
Net Value:			\$795,800.00

PROPERTY TAX AND CREDITS

Tax for Year	\$13,314.00
--------------	-------------

Tax Rate Information

School	10.97	\$8,729.93
Town	4.82	\$3,835.76
State	0.00	\$0.00
County	0.94	\$748.05
Total	\$16.73	\$13,314.00

REAL ESTATE TAX BILL

TOWN OF GREENLAND

TAX COLLECTOR

11 TOWN SQUARE PO BOX 100, GREENLAND,
NH 03840-0100 603-431-7111

UNITIL NORTHERN UTILITIES/UNIT
ACCOUNTS PAYABLE
6 LIBERTY LANE WEST
HAMPTON, NH 03842



Net Property Tax \$13,314.00

1st Half Payment Previously Paid - \$5,347.00

Net Due By: 12/20/2021 **\$7,967.00**

Unpaid balances accrue interest at 8% per annum after due date.

BILL DATE 11/19/2021
INVOICE # 2021-2-165314

Map-Lot: 0P-2
00 - N/A

ASSESSED VALUE AND EXEMPTIONS

Land	0.00	Gross Value	\$795,800.00
Building	795,800.00	Exemptions:	0.00
Net Value:			\$795,800.00

PROPERTY TAX AND CREDITS

Tax for Year	\$13,314.00
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Tax Rate Information

School	10.97	\$8,729.93
Town	4.82	\$3,835.76
State	0.00	\$0.00
County	0.94	\$748.05
Total	\$16.73	\$13,314.00

REAL ESTATE TAX BILL

TOWN OF GREENLAND

TAX COLLECTOR

11 TOWN SQUARE PO BOX 100, GREENLAND,
NH 03840-0100 603-431-7111

UNITIL NORTHERN UTILITIES/UNIT
ACCOUNTS PAYABLE
6 LIBERTY LANE WEST
HAMPTON, NH 03842



Net Property Tax \$13,314.00

1st Half Payment Previously Paid - \$5,347.00

Net Due By: 12/20/2021 **\$7,967.00**

Unpaid balances accrue interest at 8% per annum after due date.

TOWN OF HAMPTON

Tax Collector's Office

Donna Bennett, Certified Tax Collector

100 Winnacunnet Road

Hampton, NH 03842-2119

(603) 926-6769

Hours: Mon-Thurs: 8 am - 5 pm; Fri: 8 am - 12 noon

www.hamptonnh.gov

1802 5 5

NORTHERN UTILITIES INC

ATTN: UTILITY ASSET ACCOUNTING

6 LIBERTY LANE WEST

HAMPTON NH 03842-1704

2021 SEMI-ANNUAL PROPERTY TAX BILL

SECOND INSTALLMENT

8.0% APR Interest Charged after 12/22/2021

Account: 89334

Due Date: 12/22/2021

Bill Date: 11/18/2021

Property	
Map Lot:	999-168
Location:	TOWN AREA
Class:	4000

Tax Rate Information	
Town	\$5.91
County	\$0.89
Local Ed	\$7.10
State Ed	\$0.00
Total	\$13.90

EXEMPTION, TAX CREDIT AND ABATEMENT INFORMATION

If you are elderly, disabled, blind, a veteran or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement, or deferral. For details, application information, qualifications, and deadlines for filing, contact the Assessor's office at (603) 929-5837. (See back of this bill for more information.)

ASSESSED VALUE AND EXEMPTIONS

Land	\$0.00
Building	\$18,884,700.00
Current Use	\$0.00
Gross Value	\$18,884,700.00

EXEMPTIONS

Net Assessed Value: \$18,884,700.00

PROPERTY TAX AND CREDITS

Total Gross Property Tax \$262,497.00

Credits

Net Property Tax	\$262,497.00
First Installment	\$131,532.00
Second Installment	\$130,965.00
Previously Paid	\$131,532.00
Interest Due	\$0.00
Due By: 12/22/2021	\$130,965.00

*** PLEASE READ THE BACK OF THIS BILL FOR IMPORTANT INFORMATION INCLUDING EXTENDED OFFICE HOURS***

Owner of Record:

NORTHERN UTILITIES INC

ATTN: UTILITY ASSET ACCOUNTING

6 LIBERTY LANE WEST

HAMPTON NH 03842-1704

2021 SEMI-ANNUAL PROPERTY TAX BILL

8.0% APR Interest Charged after 12/22/2021

Map-Lot: 999-168

Account: 89334

Location: TOWN AREA

Class: 4000

Due By: 12/22/2021

Net Property Tax:	\$262,497.00
First Installment:	\$131,532.00
Second Installment:	\$130,965.00
Previously Paid:	\$131,532.00
Interest:	\$0.00
PAY THIS AMOUNT	\$130,965.00

MAKE CHECK PAYABLE AND MAIL TO:

TOWN OF HAMPTON

Tax Collector's Office

100 Winnacunnet Road

Hampton, NH 03842-2119

FOR RECEIPT: Send Entire Bill and Stamped, Self-addressed Envelope
If you no longer own this property, please inform the tax office.

000142

TOWN OF HAMPTON

Tax Collector's Office
Donna Bennett, Certified Tax Collector
100 Winnacunnet Road
Hampton, NH 03842-2119
(603) 926-6769
Hours: Mon-Thurs: 8 am - 5 pm; Fri: 8 am - 12 noon
www.hamptonnh.gov

1801 5 5
NORTHERN UTILITIES INC
ATTN: UTILITY ASSET ACCOUNTING
6 LIBERTY LANE WEST
HAMPTON NH 03842-1704

EXEMPTION, TAX CREDIT AND ABATEMENT INFORMATION

If you are elderly, disabled, blind, a veteran or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement, or deferral. For details, application information, qualifications, and deadlines for filing, contact the Assessor's office at (603) 929-5837. (See back of this bill for more information.)

ASSESSED VALUE AND EXEMPTIONS

Land	\$0.00
Building	\$9,301,400.00
Current Use	\$0.00
Gross Value	\$9,301,400.00

EXEMPTIONS

Net Assessed Value: \$9,301,400.00

2021 SEMI-ANNUAL PROPERTY TAX BILL SECOND INSTALLMENT

8.0% APR Interest Charged after 12/22/2021

Account: 89328
Due Date: 12/22/2021
Bill Date: 11/18/2021

Property	
Map Lot:	999-4
Location:	BEACH PRECINCT
Class:	5000

Tax Rate Information	
Town	\$6.70
County	\$0.89
Local Ed	\$7.10
State Ed	\$0.00
Total	\$14.69

PROPERTY TAX AND CREDITS

Total Gross Property Tax \$136,638.00

Credits

Net Property Tax	\$136,638.00
First Installment	\$67,110.00
Second Installment	\$69,528.00
Previously Paid	\$67,110.00
Interest Due	\$0.00
Due By: 12/22/2021	<u>\$69,528.00</u>

*** PLEASE READ THE BACK OF THIS BILL FOR IMPORTANT INFORMATION INCLUDING EXTENDED OFFICE HOURS***

Owner of Record:

NORTHERN UTILITIES INC
ATTN: UTILITY ASSET ACCOUNTING
6 LIBERTY LANE WEST
HAMPTON NH 03842-1704

MAKE CHECK PAYABLE AND MAIL TO:

TOWN OF HAMPTON
Tax Collector's Office
100 Winnacunnet Road
Hampton, NH 03842-2119

2021 SEMI-ANNUAL PROPERTY TAX BILL

8.0% APR Interest Charged after 12/22/2021

Map-Lot: 999-4 Account: 89328
Location: BEACH PRECINCT
Class: 5000
Due By: 12/22/2021

Net Property Tax:	\$136,638.00
First Installment:	\$67,110.00
Second Installment:	\$69,528.00
Previously Paid:	\$67,110.00
Interest:	\$0.00
PAY THIS AMOUNT	<u>\$69,528.00</u>

FOR RECEIPT: Send Entire Bill and Stamped, Self-addressed Envelope
If you no longer own this property, please inform the tax office.

000143

Town of Hampton Falls
1 Drinkwater Road
Hampton Falls, NH 03844
Temp - Return Service Requested

NORTHERN UNITIL INC ALLIED GAS
6 LIBERTY LN WEST
HAMPTON, NH 03842

2021 HAMPTON FALLS PROPERTY TAX -- BILL 2 OF 2

Invoice: 2021P02013106
Billing Date: 11/18/2021
Payment Due Date: 12/21/2021
Amount Due: \$ 1,396.00

8% APR Charged After 12/21/2021

Please see the back of this tax bill for more information on RSA 76:11-a
Please do not post date your checks, as the Tax Office can not hold the check. This will result in the check being
returned to you and
could result in a late payment.

Property Owner		Property Description	
Owner: NORTHERN UNITIL INC ALLIED GAS		Map Blk Lot Unt: UT-3-0-0	
		Location: UTILITY Acres: 0.000	
Tax Rates		Summary Of Taxes	
County:	\$ 0.90	Total Tax:	\$ 1,748.00
School:	\$ 14.50	- First Bill:	\$ 352.00
Town:	\$ 3.70	- Abated/Paid:	\$ 0.00
		- Veteran Credits:	\$ 0.00
Assessments			
Taxable Land:	0		
Buildings:	91,500		
Total:	91,500		

Amount Due By 12/21/2021: **\$ 1,396.00**

Total Tax Rate:	\$ 19.10	Net Value:	91,500
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2021 HAMPTON FALLS PROPERTY TAX -- BILL 2 OF 2

Mailed To:
NORTHERN UNITIL INC ALLIED GAS
6 LIBERTY LN WEST
HAMPTON, NH 03842

Town of Hampton Falls
Mon-Thurs 8:00 am - 3 pm

(603) 926-4618
Tax Collector: Stephanie Grant

Owner: NORTHERN UNITIL INC ALLIED GAS

Location: UTILITY
Map Blk Lot Unt: UT-3-0-0
Invoice: 2021P02013106

Amount Due By 12/21/2021: **\$ 1,396.00**

Remit To:
Town of Hampton Falls
1 Drinkwater Road
Hampton Falls, NH 03844
Temp - Return Service Requested

PAY ONLINE AT: hamptonfalls.nhtaxkiosk.com

RETURN THIS PORTION WITH PAYMENT

REMITTED AMOUNT: 000144

Remit To	2021 KENSINGTON PROPERTY TAX – BILL 2 OF 2			
TOWN OF KENSINGTON Carlene Wiggin, Tax Collector 95 Amesbury Road Kensington, NH 03833-5620 Temp - Return Service Requested	UNITIL CORPORATION			
	Map	Lot	Sub	Net Value
	000019	000001	000000	\$ 1,410,000
	Property Location			Acres
	KENSINGTON			0.000
8% APR Charged After 12/08/2021	Invoice		Summary of Taxes	
PLEASE CHECK TOWN WEBSITE FOR ALL UPDATES WWW.TOWN.KENSINGTON.NH.US	2021P02014005		Total Tax: \$ 23,688.00	
Billed To	Billing Date		- 1st Bill: \$ 13,429.00	
UNITIL CORPORATION DBA NORTHERN UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842	11/03/2021		- Abated/Paid: \$ 0.00	
	Payment Due Date		- Vet. Credits: \$ 0.00	
	12/08/2021			
	Amount Due:		\$ 10,259.00	
	Amount Enclosed:			

Please return top copy with your payment.

Tax Collector Office Hours		2021 KENSINGTON PROPERTY TAX – BILL 2 OF 2			
TOWN OF KENSINGTON Mon, Wed & Thursday 9 am - 12:00 pm Wed evening 6:30 pm - 8:00 pm 603-772-5423 Tax Collector: Carlene Wiggin PLEASE CHECK TOWN WEBSITE FOR ALL UPDATES WWW.TOWN.KENSINGTON.NH.US		UNITIL CORPORATION			
		Map	Lot	Sub	Pg-Line
		000019	000001	000000	0140-05
		Property Location			Acres
		KENSINGTON			0.000
Tax Rates	Assessments	Invoice		Summary Of Taxes	
County: \$ 0.89	Taxable Land: 0	2021P02014005		Total Tax:	\$ 23,688.00
School: \$ 12.19	Buildings: 1,410,000	Billing Date		- 1st Bill:	\$ 13,429.00
Town: \$ 3.72	Total: 1,410,000	11/03/2021		- Abated/Paid:	\$ 0.00
		Payment Due Date		- Vet. Credits:	\$ 0.00
		12/08/2021			
		Interest Rate		Amount Due:	\$ 10,259.00
		8% APR After 12/08/2021			

Total Tax Rate:	\$ 16.80	Net Value:	1,410,000
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Keep this copy for your records

Town of Madbury
13 Town Hall Road
Madbury, NH 03823
Temp - Return Service Requested

UNITIL
NORTHERN UTILITIES
6 LIBERTY LN WEST
HAMPTON, NH 03842

2021 MADBURY PROPERTY TAX -- BILL 2 OF 2

Invoice: 2021P02013607
Billing Date: 10/27/2021
Payment Due Date: 12/01/2021
Amount Due: \$ 3,866.00

8% APR Charged After 12/01/2021

Please see back of this bill for important tax information.

YOU CAN NOW PAY YOUR TAXES ONLINE AT NHTAXKIOSK.COM

Property Owner		Property Description	
Owner: UNITIL NORTHERN UTILITIES		Map: 000009	Lot: 000099 Sub: 000000
		Location: ROUTE 108/UNDERGROU Acres: 0.000	
Tax Rates		Summary Of Taxes	
County:	\$ 2.29	Total Tax:	\$ 7,929.00
School:	\$ 17.03	- First Bill:	\$ 4,063.00
Town:	\$ 4.27	- Abated/Paid:	\$ 0.00
		- Veteran Credits:	\$ 0.00
Assessments			
Taxable Land:	0		
Buildings:	336,100		
Total:	336,100		

Amount Due By 12/01/2021: \$ 3,866.00

Total Tax Rate: \$ 23.59 Net Value: 336,100

2021 MADBURY PROPERTY TAX -- BILL 2 OF 2

Town of Madbury
Mon. Wed. and Thu. 8:00 AM - 1:00 PM
Mon. 5:00 PM - 7:00 PM
(603) 742-5131
Tax Collector: Lisa Amarosa

Mailed To:
UNITIL
NORTHERN UTILITIES
6 LIBERTY LN WEST
HAMPTON, NH 03842

Owner: UNITIL
NORTHERN UTILITIES
Location: ROUTE 108/UNDERGROU
Map: 000009 Lot: 000099 Sub: 000000
Invoice: 2021P02013607

Amount Due By 12/01/2021: \$ 3,866.00

Remit To:
Town of Madbury
13 Town Hall Road
Madbury, NH 03823
Temp - Return Service Requested

Tax information can be viewed online by accessing the tax kiosk link
found on the town website homepage at www.townofmadbury.com.

RETURN THIS PORTION WITH PAYMENT

REMITTED AMOUNT: 000146

Town of Newington, N.H.
OFFICE OF THE TAX COLLECTOR
205 NIMBLE HILL ROAD
NEWINGTON, NEW HAMPSHIRE 03801

Second Bill

REAL ESTATE TAX BILL

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	002970-000007	11/12/2021	8% if paid after	12/14/2021
MAP/PARCEL	LOCATION OF PROPERTY		AREA	
00-04	UTILITY			
OWNER OF RECORD			TAX CALCULATION	
UNITIL NORTHERN UTILITIES ACCOUNTS PAYABLE 6 LIBERTY LANE WEST HAMPTON, NH 03842			Municipal Tax Amount 17,737.41 School Tax Amount 2,811.00 County Tax Amount 2,501.79 Total Tax 23,050.20	
TAX RATE		ASSESSED VALUATION		
Municipal 6.310 School 1.000 County 0.890	Buildings 2,811,000	Actual Tax Amount 23,050.20 Paid to Date -11,424.09		
TOTAL 8.200	NET VALUE 2,811,000	<Amount To Pay> 11,626.11		

INFORMATION TO TAXPAYERS

THE TAXPAYER MAY, BY MARCH 1ST FOLLOWING THE DAY OF NOTICE OF THE TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE BOARD OF SELECTMEN FOR A TAX EXEMPTION, CREDIT, ABATEMENT, OR DEFERRAL.

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN OR VETERAN'S SPOUSE, OR ARE UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE, YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION, CREDIT, ABATEMENT, OR DEFERRAL. FOR DETAILS AND APPLICATION INFORMATION, CONTACT THE BOARD OF SELECTMEN.

REAL ESTATE TAX PAYMENTS WILL BE APPLIED FIRST TO THE OLDEST DELINQUENT REAL ESTATE TAXES (IF ANY) FOR THE INDICATED PROPERTY.

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO TAXATION, ASSESSMENTS, EXEMPTIONS, OR CHANGE OF ADDRESS MUST REFER ALL INQUIRIES TO THE BOARD OF SELECTMEN (436-7640) NOT TO TAX COLLECTOR.

ALL TAXES ARE ASSESSED ON APRIL 1ST OF EACH YEAR. TAX BILLS ARE MAILED TO THE LAST KNOWN ADDRESS.

PAYMENT POLICIES:

- POST-DATED CHECKS CANNOT BE ACCEPTED, AND WILL BE RETURNED TO THE TAXPAYER.
- A \$25.00 FEE PLUS ALL ADDITIONAL DELINQUENCY PENALTIES AND COLLECTION COSTS WILL BE CHARGED FOR ANY CHECK RETURNED BY THE BANK FOR ANY REASON.
- PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES, NOR DOES AN ERROR IN THE NAME OF THE PERSON(S) TAXED PREVENT COLLECTION.
- IF YOU ARE NOT THE PRESENT OWNER OF THIS PROPERTY, PLEASE FORWARD TO THE PROPER OWNER. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENT ON THE WRONG TAX BILL.
- IF THIS BILL IS PAID BY CHECK OR MONEY ORDER, IT IS NOT CONSIDERED PAID UNTIL THE CHECK OR MONEY ORDER IS CLEARED BY THE BANK.
- **PLEASE MAKE CHECK PAYABLE TO: TOWN OF NEWINGTON - TAX COLLECTOR.**

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS.

↑ DETACH HERE ↑ TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL ↑ DETACH HERE ↑

TOWN OF NEWINGTON, N.H.
REAL ESTATE TAX BILL

MAP/PARCEL	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
00-04	UTILITY	2021	002970-000007	12/14/2021

8.00% APR Interest Charged After
07/01/2021 on 1st Bill 11424.09
12/14/2021 on 2nd Bill 11626.11

<Amount To Pay> 11,626.11

UNITIL NORTHERN UTILITIES
ACCOUNTS PAYABLE
6 LIBERTY LANE WEST
HAMPTON, NH 03842

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

000147

Tax Collector Office Hours

2021 NORTH HAMPTON PROPERTY TAX BILL 2 OF 2

Booker No. DE 21-104
Hearing Exhibit 5
Page 148 of 166

Town of North Hampton

Mon 8:30am - 6:00pm, Tues, Wed & Thurs 8:30-3:00

Fri 8:30-12:00

(603) 964-6029

Tax Collector: Susan M. Buchanan

Questions on the assessment please contact the Assessor at 603-964-8087.

NORTHERN UTILITIES INC

Map	Lot	Sub	Pg-Line
000999	000003	000000	0246-05
Property Location			Acres
UTILITY-GAS			0.000

Tax Rates		Assessments		Invoice	Summary Of Taxes
County:	\$ 0.91	Taxable Land:	0	2021P02024605	Total Tax: \$ 26,613.00
School:	\$ 9.47	Buildings:	1,822,800	Billing Date	- 1st Bill: \$ 13,124.00
Town:	\$ 5.27	Total:	1,822,800	12/02/2021	- Abated/Paid: \$ 0.00
				Payment Due Date	- Vet. Credits: \$ 0.00
				01/07/2022	
				Interest Rate	
				8% APR After 01/07/2022	Amount Due: \$ 13,124.00

Total Tax Rate:	\$ 14.60	Net Value:	1,822,800
-----------------	----------	------------	-----------

Keep this copy for your records.

du
PT 202112213213 Dec 12/24



PLEASE UTILIZE OUR DROP
BOX IN FRONT LOBBY FOR
PAYMENT OR U.S. MAIL.
POSTMARK IS ACCEPTED

TOWN OF PLAISTOW, NH
TAX COLLECTOR
145 MAIN ST
PLAISTOW, NH 03865
REAL ESTATE TAX BILL

Docket No. DG 21-104
Hearing Exhibit 5
Page 149 of 466
TAXCOLLECTOR@PLAISTOW.COM

PHONE 603-382-8611
M/T/W 9am-4pm

Second Bill

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	002547-001881	11/27/2021	8.00% if Paid after	12/27/2021
MAP/PARCEL	LOCATION OF PROPERTY			AREA
60-070-000-000	84 FORREST ST			2.08
OWNER OF RECORD		TAX CALCULATION		
NORTHERN UTILITIES C/O UNITIL NORTHERN UTILITIES ACCOUNTS PAYABLE 6 LIBERTY LN W HAMPTON NH 03842-1704		Municipal 46,237.00 Local Edu 117,476.00 State Edu 0.00 County 7,838.00 Total Tax 171,551.00 Actual Tax Amount 171,551.00 Less Previous Bill -96,526.00 Net Due This Bill 75,025.00		
TAX CALCULATION		ASSESSED VALUATION		
Municipal 4.66 Local Edu 11.84 County 0.79 TOTAL 17.29		Land 159,600 Building 9,762,400 NET VALUE 9,922,000		

INFORMATION TO TAXPAYERS

All property owners shall be billed semi-annually. The Property Tax Assessment year is April 1-March 31.

The Taxpayer may, by March 1st following the date of notice of tax and not afterwards. Apply in writing to the Board of Assessors for a Tax Abatement or Deferral.

If you are ELDERLY, DISABLED, BLIND, A VETERAN OR VETERAN'S SPOUSE, OR ARE UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE you may be eligible for a tax exemption, credit, abatement or deferral. For details, application information and deadlines contact the Assessing Department at (603)382-5200 x240.

APPLICATIONS FOR EXEMPTIONS AND/OR CREDITS MUST BE FILED ON OR BEFORE APRIL 15TH EACH YEAR.

Real estate tax payments received by mail will be applied to the oldest tax bill first, for the indicated property, unless noted otherwise or accompanied by the remittance stub.

PAYMENT POLICIES

POST-DATED CHECKS CANNOT BE ACCEPTED AND WILL BE RETURNED.

A \$25 FEE, PLUS ALL ADD'L DELINQUENCY PENALTIES AND COLLECTION COSTS WILL BE ASSESSED FOR ANY RETURNED CHECK.

TAX BILL is not considered PAID until check or money is CLEARED BY THE BANK

IF YOU ARE NOT THE PRESENT OWNER OF THIS PROPERTY, PLEASE FORWARD TO THE NEW OWNER. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENT ON THE WRONG BILL

PLEASE MAKE CHECK PAYABLE TO: TOWN OF PLAISTOW

↑DETACH HERE↑

TO ENSURE PROPER CREDIT, PLEASE RETURN ENTIRE BOTTOM PORTION OF BILL

↑DETACH HERE↑

PLEASE UTILIZE OUR DROP BOX IN
FRONT LOBBY FOR PAYMENT OR U.S.
MAIL. *POSTMARK IS ACCEPTED*

TOWN OF PLAISTOW, NH
REAL ESTATE TAX BILL

Second Bill

MAP/PARCEL	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
60-070-000-000	84 FORREST ST	2021	002547-001881	12/27/2021

8.00% APR Interest Charged After 12/27/2021



NORTHERN UTILITIES
C/O UNITIL NORTHERN UTILITIES
ACCOUNTS PAYABLE
6 LIBERTY LN W
HAMPTON NH 03842-1704

Net Due This Bill 75,025.00

000149



City of Portsmouth, 2021 Property Tax Bill

1 Junkins Avenue, Portsmouth, NH 03801 (603) 610-7244

Docket No. DG 21-104
Hearing Exhibit 5
Page 150 of 166
BILL FOR FISCAL YEAR 2022

To: NORTHERN UTILITIES INC
ACCOUNTS PAYABLE

6 LIBERTY LN WEST
HAMPTON, NH 03842

Owner(s)

of Record: NORTHERN UTILITIES INC ACCOUNTS PAYABLE

Account: 35504	Map-Lot: 0234-0001-0000	Location: 139 BARBERRY LN
TAX RATE INFORMATION		ASSESSED VALUES
MUNICIPAL 7.02	Property Valuation: 813,400.00	First Half Tax Bill: (Due on 12/20/2021) 5,323.00
LOCAL EDUCATION 5.18		Pre-payments First Half: 0.00
COUNTY 0.89	Net Valuation 813,400.00	Due First Half Bill: 5,323.00
STATE EDUCATION 0.00	2021 ANNUAL TAX 10,647.00	Second Half Tax Bill: (Due on 6/01/2022) 5,324.00
Total Tax Rate: 13.09		Prepayments Second Half: 0.00
		Due Second Half Bill: 5,324.00
	2021 Net Annual Tax 10,647.00	
TAX RATE PER \$1000 OF NET ASSESSED VALUE		

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

Detach at perforation above and mail this remittance coupon with your payment due.

6/01/2022

SECOND INSTALLMENT

MAP/LOT NUMBER	LOCATION	TAX YEAR	Invoice #	DUE DATE
0234-0001-0000	139 BARBERRY LN	2021	329703	6/01/2022

City of Portsmouth, 1 Junkins Avenue, Portsmouth, NH 03801

HOURS OF OPERATION: MON 8:00am - 6:00pm
TUES-THU 8:00am - 4:30pm FRI 8:00am - 1:00pm

Please make any address changes here



To Pay Online,
scan QR Code

8% APR Interest Charged After 6/01/2022

Second Installment

Make checks payable to: City of Portsmouth

Amount To Pay 5,324.00

If receipt desired, please include self-addressed, stamped envelope.

Account: 35504

NORTHERN UTILITIES INC
ACCOUNTS PAYABLE
6 LIBERTY LN WEST
HAMPTON, NH 03842

20 0000329703 0000532400 6

Detach at perforation above and mail this remittance coupon with your payment due.

12/20/2021

FIRST INSTALLMENT

MAP/LOT NUMBER	LOCATION	TAX YEAR	Invoice #	DUE DATE
0234-0001-0000	139 BARBERRY LN	2021	320875	12/20/2021

City of Portsmouth, 1 Junkins Avenue, Portsmouth, NH 03801

HOURS OF OPERATION: MON 8:00am - 6:00pm
TUES-THU 8:00am - 4:30pm FRI 8:00am - 1:00pm

Please make any address changes here



To Pay Online,
scan QR Code

8% APR Interest Charged After 12/20/2021

First Installment

Make checks payable to: City of Portsmouth

Amount To Pay 5,323.00

If receipt desired, please include self-addressed, stamped envelope.

Account: 35504

NORTHERN UTILITIES INC
ACCOUNTS PAYABLE
6 LIBERTY LN WEST
HAMPTON, NH 03842

20 0000320875 0000532300 4

000150



City of Portsmouth, 2021 Property Tax Bill

1 Junkins Avenue, Portsmouth, NH 03801 (603) 610-7244

Docket No. DG 21-104
Hearing Exhibit 5
Page 151 of 166
BILL FOR FISCAL YEAR 2022

To: NORTHERN UTILITIES INC

6 LIBERTY LANE WEST
HAMPTON, NH 03842

Owner(s)

of Record: NORTHERN UTILITIES INC

Account: 35823	Map-Lot: 0267-0015-0000	Location: 325 WEST RD
TAX RATE INFORMATION		ASSESSED VALUES
MUNICIPAL 7.02	Property Valuation: 2,347,100.00	First Half Tax Bill: (Due on 12/20/2021) 15,362.00
LOCAL EDUCATION 5.18		Pre-payments First Half: 0.00
COUNTY 0.89	Net Valuation 2,347,100.00	Due First Half Bill: 15,362.00
STATE EDUCATION 0.00		Second Half Tax Bill: (Due on 6/01/2022) 15,362.00
Total Tax Rate: 13.09	2021 ANNUAL TAX 30,724.00	Prepayments Second Half: 0.00
		Due Second Half Bill: 15,362.00
	2021 Net Annual Tax 30,724.00	

TAX RATE PER \$1000 OF NET
ASSESSED VALUE

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

Detach at perforation above and mail this remittance coupon with your payment due. 6/01/2022				SECOND INSTALLMENT
MAP/LOT NUMBER	LOCATION	TAX YEAR	Invoice #	DUE DATE
0267-0015-0000	325 WEST RD	2021	329954	6/01/2022

City of Portsmouth, 1 Junkins Avenue, Portsmouth, NH 03801

Please make any address changes here



To Pay Online,
scan QR Code

HOURS OF OPERATION: MON 8:00am - 6:00pm
TUES-THU 8:00am - 4:30pm FRI 8:00am - 1:00pm

8% APR Interest Charged After 6/01/2022

Second Installment

Make checks payable to: City of Portsmouth

Amount To Pay 15,362.00

If receipt desired, please include self-addressed, stamped envelope.

Account: 35823

NORTHERN UTILITIES INC
6 LIBERTY LANE WEST
HAMPTON, NH 03842

20 0000329954 0001536200 5

Detach at perforation above and mail this remittance coupon with your payment due. 12/20/2021				FIRST INSTALLMENT
MAP/LOT NUMBER	LOCATION	TAX YEAR	Invoice #	DUE DATE
0267-0015-0000	325 WEST RD	2021	321126	12/20/2021

City of Portsmouth, 1 Junkins Avenue, Portsmouth, NH 03801

Please make any address changes here



To Pay Online,
scan QR Code

HOURS OF OPERATION: MON 8:00am - 6:00pm
TUES-THU 8:00am - 4:30pm FRI 8:00am - 1:00pm

8% APR Interest Charged After 12/20/2021

First Installment

Make checks payable to: City of Portsmouth

Amount To Pay 15,362.00

If receipt desired, please include self-addressed, stamped envelope.

Account: 35823

NORTHERN UTILITIES INC
6 LIBERTY LANE WEST
HAMPTON, NH 03842

20 0000321126 0001536200 0

000151



City of Portsmouth, 2021 Property Tax Bill

1 Junkins Avenue, Portsmouth, NH 03801 (603) 610-7244

Docket No. DG 21-104
Hearing Exhibit 5
Page 152 of 166
BILL FOR FISCAL YEAR 2022

To: NORTHERN UTILITIES INC ACCTS PAYABLE

6 LIBERTY LN WEST
HAMPTON, NH 03842

Owner(s)

of Record: NORTHERN UTILITIES INC ACCTS PAYABLE

Account: 51089	Map-Lot: 0199-0009-0000	Location: 0 PUBLIC ROW
TAX RATE INFORMATION		ASSESSED VALUES
MUNICIPAL 7.02	Property Valuation: 47,686,908.00	First Half Tax Bill: (Due on 12/20/2021) 312,111.00
LOCAL EDUCATION 5.18		Pre-payments First Half: 0.00
COUNTY 0.89	Net Valuation 47,686,908.00	Due First Half Bill: 312,111.00
STATE EDUCATION 0.00	2021 ANNUAL TAX 624,222.00	Second Half Tax Bill: (Due on 6/01/2022) 312,111.00
Total Tax Rate: 13.09		Prepayments Second Half: 0.00
		Due Second Half Bill: 312,111.00

2021 Net Annual Tax 624,222.00

TAX RATE PER \$1000 OF NET
ASSESSED VALUE

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

Detach at perforation above and mail this remittance coupon with your payment due. 6/01/2022				SECOND INSTALLMENT
MAP/LOT NUMBER	LOCATION	TAX YEAR	Invoice #	DUE DATE
0199-0009-0000	PUBLIC ROW	2021	325913	6/01/2022

City of Portsmouth, 1 Junkins Avenue, Portsmouth, NH 03801

HOURS OF OPERATION: MON 8:00am - 6:00pm
TUES-THU 8:00am - 4:30pm FRI 8:00am - 1:00pm

Please make any address changes here



To Pay Online,
scan QR Code

8% APR Interest Charged After 6/01/2022

Second Installment

Make checks payable to: City of Portsmouth

Amount To Pay 312,111.00

If receipt desired, please include self-addressed, stamped envelope.

Account: 51089

NORTHERN UTILITIES INC ACCTS PAYABLE
6 LIBERTY LN WEST
HAMPTON, NH 03842

20 0000325913 0031211100 0

Detach at perforation above and mail this remittance coupon with your payment due. 12/20/2021				FIRST INSTALLMENT
MAP/LOT NUMBER	LOCATION	TAX YEAR	Invoice #	DUE DATE
0199-0009-0000	PUBLIC ROW	2021	317085	12/20/2021

City of Portsmouth, 1 Junkins Avenue, Portsmouth, NH 03801

HOURS OF OPERATION: MON 8:00am - 6:00pm
TUES-THU 8:00am - 4:30pm FRI 8:00am - 1:00pm

Please make any address changes here



To Pay Online,
scan QR Code

8% APR Interest Charged After 12/20/2021

First Installment

Make checks payable to: City of Portsmouth

Amount To Pay 312,111.00

If receipt desired, please include self-addressed, stamped envelope.

Account: 51089

NORTHERN UTILITIES INC ACCTS PAYABLE
6 LIBERTY LN WEST
HAMPTON, NH 03842

20 0000317085 0031211100 9

000152



City of Rochester

Tax Collector

Rochester, New Hampshire

OFFICE HOURS - Monday thru Friday 8 a.m. to 5 p.m.

2021

PROPERTY TAX BILL

Case No. DO21-104
Hearing Exhibit 3
Page 153 of 166

Customer Copy

Keep this portion for your records

PT202201203221 Jun 1/28

Customer		Location				
NORTHERN UTILITIES INC		770 COLUMBUS				
Bill Date	Bill Number	Parcel	Year	Interest Begins		
12/15/2021	9487	0137-0003-0000	2021	01/15/2022		
Unpaid Taxes and Interest		State School Tax	Local School Tax	County Tax	City Tax	Tax Rate
Interest at 8 %		01/14/2022	1.84	12.410	2.510	7.890
Valuations		Tax Rate Per 1000				
LAND	340,200	TOTAL GROSS TAX 7,796.00 LESS VETERANS CREDIT 0.00 LESS PREPAYMENTS -3,874.00 INTEREST DUE ON JULY BILL 0.00				
CURRENT USE	0					
BUILDINGS	1,600					
Exemptions						
ELDERLY	0					
BLIND	0					
DISABLED	0					
Taxable Valuation		Total Due This Bill				
NET	341,800	\$3,922.00				
Previous Unpaid Taxes Due - Includes Interest Thru 01/14/2022		Total Previous Unpaid Taxes Due				
Year	Date	Balance	Interest			
RECEIVED JAN 25 2021				\$0.00		

ACCOUNTS PAYABLE IMPORTANT TAXPAYER INFORMATION LOCATED ON BACK OF BILL

PAYMENTS MUST BE POSTMARKED BY JANUARY 14, 2022
 MASTER CARD, VISA, DISCOVER, AMEX. CREDIT CARD FEES
 2.45%, DEBIT 1%, E-CHECK \$1.50, MINIMUM FEE \$1.95.
 PAY ONLINE WWW.ROCHESTERNH.NET, PAY BILLS TAB.
 IF IN BANKRUPTCY PLEASE SEE REVERSE SIDE



**City of Rochester**

Tax Collector

Rochester, New Hampshire

OFFICE HOURS - Monday thru Friday 8 a.m. to 5 p.m.

2021**PROPERTY TAX BILL**Docket No. DC21-10
Hearing Exhibit 3
Page 154 of 166**Customer Copy**

Keep this portion for your records

Customer		Location				
NORTHERN UTILITIES INC		760 COLUMBUS				
Bill Date	Bill Number	Parcel	Year	Interest Begins		
12/15/2021	9486	0137-0002-0000	2021	01/15/2022		
Unpaid Taxes and Interest to		State Sales Tax	Local Sales Tax	County Tax	City Tax	Tax Rate
Interest at						
8 %	01/14/2022	1.84	12.410	2.510	7.890	24.650 22.81
Valuations		Tax Exemptions				
LAND	126,200	TOTAL GROSS TAX 2,922.00 LESS VETERANS CREDIT 0.00 LESS PREPAYMENTS -1,452.00 INTEREST DUE ON JULY BILL 0.00				
CURRENT USE	0					
BUILDINGS	1,900					
Exemptions						
ELDERLY	0					
BLIND	0					
DISABLED	0					
Taxable Valuation		Total Due This Bill				
NET	128,100	\$1,470.00				
Previous Unpaid Taxes Due Includes Interest Through 12/15/2021		Total Previous Unpaid Taxes Due				
Year	Date	Balance	Interest			
				\$0.00		

IMPORTANT TAXPAYER INFORMATION LOCATED ON BACK OF BILL

PAYMENTS MUST BE POSTMARKED BY JANUARY 14, 2022
 MASTER CARD, VISA, DISCOVER, AMEX. CREDIT CARD FEES
 2.45%, DEBIT 1%, E-CHECK \$1.50, MINIMUM FEE \$1.95.
 PAY ONLINE WWW.ROCHESTERNH.NET, PAY BILLS TAB.
 IF IN BANKRUPTCY PLEASE SEE REVERSE SIDE



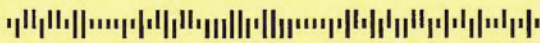
000154

TOWN OF ROLLINSFORD
OFFICE OF TAX COLLECTOR
667 MAIN STREET, PO BOX 309
ROLLINSFORD, NH 03869
 Email: andrea.cass@rollinsford.nh.us

Docket No. DG 21-104
 Hearing/Exhibit Office Hours:
 Page 1 of 6
 9:00 am to 1:00 pm
 Tues & Thur 3:00 pm to 7:00 pm

TAX YEAR	INVOICE	BILL DATE	INTEREST RATE	DUE DATE
2021	2021P02015904	11/29/21	8.00%	12/30/21

MAP/PARCEL	LOCATION OF PROPERTY	AREA
1-76-0	REAR LAND	4.000

MAILED TO	OWNER
*****AUTO**ALL FOR AADC 030 UNITIL NORTHERN UTILITIES ACCOUNTS PAYABLE 6 LIBERTY LANE WEST HAMPTON NH 03842-1704 	UNITIL NORTHERN UTILITIES ACCOUNTS PAYABLE 6 LIBERTY LANE WEST HAMPTON NH 03842

TAX RATE	ASSESSED VALUATION	SUMMARY OF TAXES
Municipal 5.05 County 2.67 School 14.61 State 2.05	Land 20,000.00	Total 2021 Tax Bill 447.20 448.00 First Bill -247.00 Interest at 8% per annum after due date <div style="border: 1px solid black; padding: 2px; display: inline-block;">AMOUNT DUE BY 12/30/21</div> 200.80 241.00 Other Due Amounts 0.00 Total 241.00
<div style="border: 1px solid black; padding: 2px; display: inline-block;">TOTAL</div> 24.30 22.33	<div style="border: 1px solid black; padding: 2px; display: inline-block;">NET VALUE</div> 20,000.00	

INFORMATION FOR TAX PAYERS

Secure Drop Box: Located in the front door of Town Hall, the secure drop box provides 24/7 access for making property tax payments. Please include: (a) bottom portion of this bill including your phone number; (b) personal or bank check (no cash or credit card payments accepted); (c) self-addressed stamped envelope, if you would like a paid receipt mailed to you.

Payment Info: Property tax billing and payment information is available online: www.nhtaxkiosk.com

PLEASE KEEP THE UPPER PORTION OF BILL FOR YOUR RECORDS

DETACH HERE

TO ENSURE PROPER CREDIT, RETURN BOTTOM PORTION OF BILL

DETACH HERE

MAKE CHECKS PAYABLE TO: TOWN OF ROLLINSFORD

MAP/PARCEL	LOCATION OF PROPERTY	TAX YEAR	INVOICE	DUE DATE
1-76-0	REAR LAND	2021	2021P02015904	12/30/21

Interest at 8% per annum after due date

AMOUNT DUE BY 12/30/21

 241.00

Mailed To:

Other Due Amounts 0.00

Total 241.00

UNITIL NORTHERN UTILITIES
 ACCOUNTS PAYABLE
 6 LIBERTY LANE WEST
 HAMPTON NH 03842-1704

PHONE NUMBER: () 000456

PLEASE FILL IN YOUR PHONE NUMBER ABOVE AND RETURN THIS PORTION WITH YOUR PAYMENT

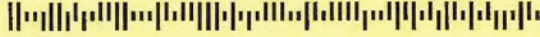
YOUR CANCELED CHECK IS YOUR RECEIPT

TOWN OF ROLLINSFORD
OFFICE OF TAX COLLECTOR
667 MAIN STREET, PO BOX 309
ROLLINSFORD, NH 03869
Email: andrea.cass@rollinsford.nh.us

Docket No. DG 21-104
 Hearing Exhibit 5
 Page 1 of 1
 Office Hours:
 Mon 9:00 am to 1:00 pm
 Tues & Thur 3:00 pm to 7:00 pm

TAX YEAR	INVOICE	BILL DATE	INTEREST RATE	DUE DATE
2021	2021P02015903	11/29/21	8.00%	12/30/21

MAP/PARCEL	LOCATION OF PROPERTY	AREA
1-0-0	ROLLINSFORD	0.000

MAILED TO	OWNER
*****AUTO**ALL FOR AADC 030 UNITIL NORTHERN UTILITIES ACCOUNTS PAYABLE 6 LIBERTY LANE WEST HAMPTON NH 03842-1704 	UNITIL NORTHERN UTILITIES ACCOUNTS PAYABLE 6 LIBERTY LANE WEST HAMPTON NH 03842

TAX RATE	ASSESSED VALUATION	SUMMARY OF TAXES
Municipal 5.05 County 2.67 School 14.61	Buildings 264,500.00	Total 2021 Tax Bill 5,906.00 First Bill -2,195.00 Interest at 8% per annum after due date AMOUNT DUE BY 12/30/21 3,711.00 Other Due Amounts 0.00 Total 3,711.00
TOTAL 22.33	NET VALUE 264,500.00	

INFORMATION FOR TAX PAYERS

Secure Drop Box: Located in the front door of Town Hall, the secure drop box provides 24/7 access for making property tax payments. Please include: (a) bottom portion of this bill including your phone number; (b) personal or bank check (no cash or credit card payments accepted); (c) self-addressed stamped envelope, if you would like a paid receipt mailed to you.

Payment Info: Property tax billing and payment information is available online: www.nhtaxkiosk.com

PLEASE KEEP THE UPPER PORTION OF BILL FOR YOUR RECORDS

DETACH HERE

TO ENSURE PROPER CREDIT, RETURN BOTTOM PORTION OF BILL

DETACH HERE

MAKE CHECKS PAYABLE TO: TOWN OF ROLLINSFORD

MAP/PARCEL	LOCATION OF PROPERTY	TAX YEAR	INVOICE	DUE DATE
1-0-0	ROLLINSFORD	2021	2021P02015903	12/30/21

Interest at 8% per annum after due date

AMOUNT DUE BY 12/30/21	3,711.00
Other Due Amounts	0.00
Total	3,711.00

Mailed To:

UNITIL NORTHERN UTILITIES
 ACCOUNTS PAYABLE
 6 LIBERTY LANE WEST
 HAMPTON NH 03842-1704

PHONE NUMBER: () 000457

PLEASE FILL IN YOUR PHONE NUMBER ABOVE AND RETURN THIS PORTION WITH YOUR PAYMENT

YOUR CANCELED CHECK IS YOUR RECEIPT

TOWN HALL HOURS
MONDAY-FRIDAY
8:30 AM - 5:00 PM
(603) 890-2109

TOWN OF SALEM, NH
TAX COLLECTOR
33 GEREMONTY DRIVE
SALEM, NH 03079

Please keep top portion for your records.

PROPERTY TAX BILL

SECOND BILL

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	493796	11/9/2021	8 %	12/20/2021

MAP/PARCEL	UNIT	LOCATION OF PROPERTY	AREA
157/11141/1		S BROADWAY	0.00

OWNER OF RECORD	TAX CALCULATION
NORTHERN UTILITIES INC ACCOUNTS PAYABLE 6 LIBERTY LN W HAMPTON NH, 03842-1704 10379	Total Property Tax 184,747.00 Credits 73,990.00 First Bill Amount 56,940.19 Payments 56,940.19 2nd Bill Amount 53,816.81 Prepayments 0.00

TAX RATES / \$1,000	ASSESSED VALUATION
Municipal 5.23 Local Ed 8.38 State Ed 1.63 County 0.74 14.35	Building Value 12,874,400 Land Value 0 Exemptions 0 Current Use 0
TOTAL 15.98	NET VALUE 12,874,400

PAY THIS AMOUNT \$ 53,816.81

INFORMATION TO TAXPAYERS	PAYMENT POLICIES
<p>All property owners shall be billed semi-annually. The Property Assessment year is April 1-March 31.</p> <p>Any bill not paid by the due date is considered delinquent. Interest is calculated at the designated APR on any delinquent bill.</p> <p>The Taxpayer may, by March 1st following the date of the notice of tax and not afterwards, apply in writing to the Selectmen or Assessor(s) for a Tax abatement or deferral.</p> <p>If you are elderly, disabled, blind, a veteran or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details, application information and deadlines contact the Assessing Department at (603)-890-2115. APPLICATIONS FOR EXEMPTIONS AND/OR CREDITS MUST BE FILED ON OR BEFORE APRIL 15TH EACH YEAR.</p>	<p>Please use the enclosed envelope only if you are mailing payment on or before the due date and are enclosing the remittance stub. Please make check payable to the Town of Salem. For payment without the remittance stub please mail to Salem Town Hall at 33 Geremonty Drive.</p> <p>When paying in person please bring the entire bill. If this bill is paid by check or money order it is not considered paid until the check or money order has cleared.</p> <p>A \$25.00 fee plus all additional delinquency penalties and collection costs will be charged for any check returned by the bank for any reason.</p> <p>If your bank or mortgage company pays your taxes, please review and forward your bill to them. Payment of this bill does not prevent the collection of previous unpaid taxes, nor does an error in the name of the person(s) taxed prevent collection.</p> <p>Save a stamp. It's free to pay online with e-check. View or pay this bill online @ www.townofsaalemnh.org</p>

↑DETACH HERE↑ TO ENSURE PROPER CREDIT, PLEASE RETURN ENTIRE BOTTOM PORTION OF BILL ↑DETACH HERE↑

TOWN OF SALEM, NH - TAX COLLECTOR
P.O. BOX 9650
MANCHESTER, NH 03108-9650

TOWN OF SALEM, NH
PROPERTY TAX BILL

Do not mail payment to the P.O. Box
after the due date.
The box closes on the due date.

MAP/PARCEL	UNIT	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
157/11141/1		S BROADWAY	2021	493796	12/20/2021

8% APR Interest Charged After 07/1/2021 on First Bill.
8% APR Interest Charged After 12/20/2021 on Second Bill.

PAY THIS AMOUNT \$ 53,816.81

NORTHERN UTILITIES INC
ACCOUNTS PAYABLE
6 LIBERTY LN W
HAMPTON NH, 03842-1704

10379
259

000158

20 0000493796 0005381681 0



TOWN HALL HOURS
MONDAY-FRIDAY
8:30 AM - 5:00 PM
(603) 890-2109

TOWN OF SALEM, NH
TAX COLLECTOR
33 GEREMONTY DRIVE
SALEM, NH 03079
PROPERTY TAX BILL

Please keep top portion for your records.

SECOND BILL

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	493795	11/9/2021	8 %	12/20/2021
MAP/PARCEL	UNIT	LOCATION OF PROPERTY		AREA
157/11141		S BROADWAY		0.00
OWNER OF RECORD			TAX CALCULATION	
NORTHERN UTILITIES INC ACCOUNTS PAYABLE 6 LIBERTY LN W HAMPTON NH, 03842-1704 <div style="text-align: right;">10379</div>			Total Property Tax	
			3,180.00	
			Credits	
			0.00	
			First Bill Amount	
			1,658.00	
			Payments	
			1,658.00	
			2nd Bill Amount	
			1,522.00	
			Prepayments	
			0.00	
TAX RATES / \$1,000		ASSESSED VALUATION		
Municipal	5.23	Building Value	221,600	
Local Ed	8.38	Land Value	0	
State Ed	1.63	Exemptions	0	
County	0.74	Current Use	0	
	14.35			
TOTAL		NET VALUE	221,600	
			PAY THIS AMOUNT	
			\$ 1,522.00	
INFORMATION TO TAXPAYERS			PAYMENT POLICIES	
<p>All property owners shall be billed semi-annually. The Property Assessment year is April 1-March 31.</p> <p>Any bill not paid by the due date is considered delinquent. Interest is calculated at the designated APR on any delinquent bill.</p> <p>The Taxpayer may, by March 1st following the date of the notice of tax and not afterwards, apply in writing to the Selectmen or Assessor(s) for a Tax abatement or deferral.</p> <p>If you are elderly, disabled, blind, a veteran or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details, application information and deadlines contact the Assessing Department at (603)-890-2115. APPLICATIONS FOR EXEMPTIONS AND/OR CREDITS MUST BE FILED ON OR BEFORE APRIL 15TH EACH YEAR.</p>			<p>Please use the enclosed envelope only if you are mailing payment on or before the due date and are enclosing the remittance stub. Please make check payable to the Town of Salem.</p> <p>For payment without the remittance stub please mail to Salem Town Hall at 33 Geremonty Drive.</p> <p>When paying in person please bring the entire bill.</p> <p>If this bill is paid by check or money order it is not considered paid until the check or money order has cleared.</p> <p>A \$25.00 fee plus all additional delinquency penalties and collection costs will be charged for any check returned by the bank for any reason.</p> <p>If your bank or mortgage company pays your taxes, please review and forward your bill to them.</p> <p>Payment of this bill does not prevent the collection of previous unpaid taxes, nor does an error in the name of the person(s) taxed prevent collection.</p>	
			<p>Save a stamp- it's free to pay online with e-check. View or pay this bill online @ www.townofsaalemnh.org</p>	

↑DETACH HERE↑

TO ENSURE PROPER CREDIT, PLEASE RETURN ENTIRE BOTTOM PORTION OF BILL

↑DETACH HERE↑

TOWN OF SALEM, NH - TAX COLLECTOR
P.O. BOX 9650
MANCHESTER, NH 03108-9650

TOWN OF SALEM, NH
PROPERTY TAX BILL

Do not mail payment to the P.O. Box
after the due date.
The box closes on the due date.

MAP/PARCEL	UNIT	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
157/11141		S BROADWAY	2021	493795	12/20/2021

8% APR Interest Charged After 07/1/2021 on First Bill.
8% APR Interest Charged After 12/20/2021 on Second Bill.

PAY THIS AMOUNT

\$

1,522.00

10379
259

NORTHERN UTILITIES INC
ACCOUNTS PAYABLE
6 LIBERTY LN W
HAMPTON NH, 03842-1704



000159

20 0000493795 0000152200 9

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

2021 FINAL TAX BILL

Hearing Exhibit 5
Page 160 of 166

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2021	107608	11/22/2021	26-903-1

		Assessed Valuation
Town Rate	6.01	
Local School Rate	5.33	Land: 0
State School Rate	0	Building: 12,938,800
County Rate	0.75	Curr Use: 0
Beach Precinct Rate	0	Oth Val: 0
TOTAL RATE	12.09	Tot Value: 12,938,800
		Area: 0.00

Taxpayer's Name and Address

Bill # 163724

NORTHERN UTILITIES
C/O UNITIL UTILITIES
6 LIBERTY LANE WEST
HAMPTON, NH 03842

Property Location: UTILITY-GAS 72:8-d

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations

Gross Value	\$12,938,800.00
Exemptions	
Net Value	\$12,938,800.00
Total Tax	\$156,430.00
Veteran Credit	
1st Bill 2021	\$83,229.00
Previous Payments	\$45,696.63
Prepayments	
TAX DUE 1/5/2022:	\$73,201.00

Abated by Town (- 37,532.37)
Total Due 35,668.63

8.00 % APR Interest Charged After 1/05/2022

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

2021 FINAL TAX BILLDocket No. 2021-161
Hearing Exhibit 5

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2021	3931	11/22/2021	26-903

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Town Rate	6.01	Assessed Valuation	
Local School Rate	5.33	Land:	0
State School Rate	0	Building:	182,500
County Rate	0.75	Curr Use:	0
Beach Precinct Rate	0	Oth Val:	0
TOTAL RATE	12.09	Tot Value:	182,500
		Area:	0.00

Michele X. Knowles, Tax Collector (603) 474-9881

Taxpayer's Name and Address	Bill # 162723
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**NORTHERN UTILITIES
C/O UNITIL UTILITIES
6 LIBERTY LANE WEST
HAMPTON, NH 03842**

Tax Calculations	
Gross Value	\$182,500.00
Exemptions	
Net Value	\$182,500.00
Total Tax	\$2,207.00
Veteran Credit	
1st Bill 2021	\$1,160.00
Previous Payments	\$1,160.00
Prepayments	
TAX DUE 1/5/2022:	\$1,047.00

Property Location:	UTILITY-GAS
--------------------	-------------

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 1/05/2022

000161

CITY OF SOMERSWORTH
Office of the Tax Collector
One Government Way
Somersworth NH 03878-3248

PT 2021 12-21 3:13
Hours
M-T-TH-F 8 to 4:30. W 8 to 6
Dec
ph. (603) 692-9555

12/24

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2021	00002848	12/06/2021	8%	01/07/2022
MAP / PARCEL	LOCATION OF PROPERTY			AREA
9-282A	0 MAIN ST			0.70
OWNER OF RECORD			TAX CALCULATION	
NORTHERN UTILITIES ~UNITIL NORTHERN UTILITIES 6 LIBERTY LANE WEST HAMPTON NH 03842-1704			NET TAXABLE VALUE	\$62,000.00
			TAX RATE	\$27.53
			TOTAL TAX	\$1,707.00 \$1,595.00
2021 TAX RATE PER \$1000	ASSESSED VALUATION			
Municipal \$8.62	Land	\$62,000	FIRST BILLING	\$863.00
School \$14.58	Building	\$0	SECOND BILLING	\$844.00 \$732.00
State \$1.41	Taxable Value	\$62,000		
County \$2.52				
TOTAL				
			Interest at 8% per annum after January 07, 2022.	\$732.00 \$844.00
			PAY THIS AMOUNT	

INFORMATION TO TAXPAYERS

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO ASSESSMENT, EXEMPTIONS, OR TAXATION SHOULD CALL THE ASSESSOR AT (603) 692-9520.

PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES NOR DOES AN ERROR IN THE NAME OF THE PERSON TAXED PREVENT COLLECTION.

IF THIS BILL IS PAID BY CHECK OR MONEY ORDER IT IS NOT CONSIDERED PAID UNTIL CHECK OR MONEY ORDER IS CLEARED.

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN, OR VETERAN'S SPOUSE, OR ARE UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION CREDIT, ABATEMENT OR DEFERRAL. FOR DETAILS AND APPLICATION INFORMATION CONTACT THE ASSESSOR'S OFFICE AT (603) 692-9520.

THE TAXPAYER MAY BY MARCH 1 FOLLOWING THE DATE OF NOTICE OF TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE ASSESSOR(S) FOR AN ABATEMENT AS PROVIDED UNDER RSA 76:16.

IF PAYING BY MAIL AND A RECEIPT IS DESIRED, PLEASE SEND ENTIRE BILL AND A SELF-ADDRESSED STAMPED ENVELOPE WITH YOUR PAYMENT. IF PAYING IN PERSON, PLEASE BRING ENTIRE BILL WITH YOU AND WE WILL STAMP UPPER PORTION FOR YOUR RECORDS.

CREDIT CARDS ARE NOW ACCEPTED ON-LINE AT WWW.SOMERSWORTH.COM AND IN THE TAX COLLECTOR / CITY CLERK OFFICE. CONVENIENCE FEES OF 2.89% APPLY.

CITY OF SOMERSWORTH
Office of the Tax Collector
One Government Way
Somersworth NH 03878-3248

Hours
M-T-TH-F 8 to 4:30. W 8 to 6

ph. (603) 692-9555

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE	
2021	00002846	12/06/2021	8%	01/07/2022	
MAP / PARCEL		LOCATION OF PROPERTY		AREA	
22-51		77 BARTLETT AVE		0.19	
OWNER OF RECORD			TAX CALCULATION		
NORTHERN UTILITIES ~UNITIL NORTHERN UTILITIES 6 LIBERTY LANE WEST HAMPTON NH 03842-1704			NET TAXABLE VALUE	\$69,800.00	
			TAX RATE	\$25.72	
			TOTAL TAX	\$1,795.00	
2021 TAX RATE PER \$1000		ASSESSED VALUATION			
Municipal	\$8.62	Land	\$69,400	FIRST BILLING	\$904.00
School	\$14.58	Building	\$400	SECOND BILLING	\$891.00
State	\$0.00	Taxable Value	\$69,800		
County	\$2.52				
TOTAL \$25.72					
Interest at 8% per annum after January 07, 2022.					
PAY THIS AMOUNT \$891.00					

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CITY OF SOMERSWORTH
Office of the Tax Collector
One Government Way
Somersworth NH 03878-3248

Hours
M-T-TH-F 8 to 4:30. W 8 to 6

ph. (603) 692-9555

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE	
2021	00002847	12/06/2021	8%	01/07/2022	
MAP / PARCEL		LOCATION OF PROPERTY		AREA	
A-1		0 MAIN ST		0.00	
OWNER OF RECORD			TAX CALCULATION		
NORTHERN UTILITIES ~UNITIL NORTHERN UTILITIES 6 LIBERTY LANE WEST HAMPTON NH 03842-1704			NET TAXABLE VALUE	\$8,821,800.00	
			TAX RATE	\$25.72	
			TOTAL TAX	\$226,897.00	
2021 TAX RATE PER \$1000		ASSESSED VALUATION			
Municipal	\$8.62	Land	\$0	FIRST BILLING	\$124,930.00
School	\$14.58	Building	\$8,821,800	SECOND BILLING	\$101,967.00
State	\$0.00	Taxable Value \$8,821,800			
County	\$2.52				

TOTAL	\$25.72				
		Interest at 8% per annum after January 07, 2022.			
		PAY THIS AMOUNT			\$101,967.00

INFORMATION TO TAXPAYERS

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TOWN OF STRATHAM
10 BUNKER HILL AVE
STRATHAM, NH 03885
Temp - Return Service Requested

UNITIL NORTHERN UTILITIES
6 LIBERTY LANE WEST
HAMPTON, NH 03842

2021 STRATHAM PROPERTY TAX -- BILL 2 OF 2

Invoice: 2021P02045302
Billing Date: 11/23/2021
Payment Due Date: 12/28/2021
Amount Due: \$ 4,758.00

8% APR Charged After 12/28/2021

Property Owner			
Owner: UNITIL NORTHERN UTILITIES			
Tax Rates		Assessments	
County:	\$ 0.82	Taxable Land:	0
School:	\$ 12.76	Buildings:	539,100
Town:	\$ 3.15	Total:	539,100

Property Description		
Map: 000029	Lot: 000002	Sub: 000000
Location: STRATHAM Acres: 0.000		
Summary Of Taxes		
Total Tax:		\$ 9,019.00
- First Bill:		\$ 4,261.00
- Abated/Paid:		\$ 0.00
- Veteran Credits:		\$ 0.00

Amount Due By 12/28/2021: **\$ 4,758.00**

Total Tax Rate:	\$ 16.73	Net Value:	539,100
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2021 STRATHAM PROPERTY TAX -- BILL 2 OF 2

Mailed To:
UNITIL NORTHERN UTILITIES
6 LIBERTY LANE WEST
HAMPTON, NH 03842

TOWN OF STRATHAM
MON. 8:30-7:00, TUE, WED, THUR. 8:30-4:00,
FRI. 8:00-12:30
(603) 772-4741

Tax Collector: DEBORAH L BAKIE

Owner: UNITIL NORTHERN UTILITIES

Location: STRATHAM

Map: 000029 Lot: 000002 Sub: 000000
Invoice: 2021P02045302

Amount Due By 12/28/2021: **\$ 4,758.00**

Remit To:
TOWN OF STRATHAM
10 BUNKER HILL AVE
STRATHAM, NH 03885
Temp - Return Service Requested

RETURN THIS PORTION WITH PAYMENT

REMITTED AMOUNT: 000165



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718
(603) 230-5000
www.revenue.nh.gov



Carolynn J. Lear
Assistant Commissioner



MARY JANE HILTON
NORTHERN UTILITIES INC
6 LIBERTY LN W
HAMPTON NH 03842-1704

Date: December 14, 2021
Letter ID: L0000353054
Account ID: 0057793-3
Account Type: Utility Property Tax

Notice of Valuation

The Department of Revenue Administration has completed the valuation appraisal on your Utility Property Tax account for the tax period April 1, 2021 - March 31, 2022. A summary of your valuation is provided on the back.

The amount shown is due by January 18, 2022. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov/gtc.

Additional penalty and interest may apply for late payment of tax due including underpayment of estimated taxes.

If you do not agree with the information provided in this notice, you have the right to an appeal. **You must file your appeal with the Department's Hearings Bureau by February 13, 2022 as prescribed in RSA 21-J:28-b.** Your appeal must be in writing and include an original signature by you or your authorized representative. The appeal must contain the following information:

- Name and address of the taxpayer, and taxpayer's representative (if any)
- Taxpayer identification number and/or license number
- A copy of the notice or denial received

Enclosed is the Taxpayers' Bill of Rights which outlines the rights and remedies you have as a taxpayer in New Hampshire. If you have any questions regarding this correspondence, contact the Department between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

Tax Summary

Tax Due (RSA 83-F):	\$1,370,478.12
Failure to File Penalty:	\$0.00
Previous Credits/Payments:	(\$1,019,688.00)
Total Due:	\$350,790.12

Please remove this portion and mail with your payment

PAYMENT DUE: January 18, 2022

Letter ID: L0000353054
Media Number: 01-007-267-3277
Account ID: 0057793-3



Amount Due: \$350,790.12

Amount Enclosed:

999999 010072 673277 030000 57793309 03312022