



June 1, 2023

By Electronic Mail

Daniel Goldner, Chairman
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

DE 23-XXX: Unitil Energy Systems, Inc. Revenue Decoupling Adjustment Factor

Chairman Goldner:

On behalf of Unitil Energy Systems, Inc. (“Unitil” or the “Company”), and in compliance with the Company’s Schedule RDAC (First Revised Page 69-D) and Order No. 26,623 in DE 21-030 (approving the Company’s Revenue Decoupling Mechanism) I enclose the Company’s Revenue Decoupling Adjustment Factor filing for Commission review and approval. Unitil requests Commission approval of a change in distribution rates effective August 1, 2023 to reconcile the first year of the Company’s revenue decoupling mechanism. In support of Unitil’s filing and request I enclose the Testimony and Schedules of Linda S. McNamara, Senior Regulatory Analyst.

Please enter my appearance on behalf of Unitil and add my contact information to the docket and discovery service lists. Please also add the following individuals to the service list:

Daniel Main main@unitil.com
Linda McNamara mcnamara@unitil.com
Karen Asbury asbury@unitil.com
Christopher Goulding gouldingc@unitil.com

Please do not hesitate to contact me with any questions regarding this filing.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick H. Taylor".

Patrick H. Taylor
Attorney for Unitil Energy Systems, Inc.

Patrick Taylor
Chief Regulatory Counsel
taylorp@unitil.com

6 Liberty Lane West
Hampton, NH 03842

UNITIL ENERGY SYSTEMS, INC.

**DIRECT TESTIMONY OF
LINDA S. MCNAMARA**

New Hampshire Public Utilities Commission

Docket No. DE 23-__

June 1, 2023

TABLE OF CONTENTS

I.	INTRODUCTION	Page 1
II.	PURPOSE OF TESTIMONY	Page 2
III.	REVENUE DECOUPLING	Page 2
IV.	RETAIL RATE CALCULATIONS	Page 4
V.	BILL IMPACTS AND TARIFF CHANGES	Page 9
VI.	CONCLUSION	Page 10

LIST OF SCHEDULES

Schedule LSM-1: RDAC Rate Calculation and Reconciliation

Schedule LSM-2: Class Bill Impacts

Schedule LSM-3: Illustrative Tariff Changes

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Linda S. McNamara. My business address is 6 Liberty Lane West,
4 Hampton, New Hampshire 03842.

5

6 **Q. For whom do you work and in what capacity?**

7 A. I am a Senior Regulatory Analyst for Unitil Service Corp. ("USC"), which
8 provides centralized management and administrative services to all Unitil
9 Corporation's affiliates including Unitil Energy Systems, Inc. ("UES").

10

11 **Q. Please describe your business and educational background.**

12 A. I joined USC in June 1994 after earning my Bachelor of Science Degree in
13 Mathematics from the University of New Hampshire. Since that time, I have
14 been responsible for the preparation of various regulatory filings, price analysis,
15 and tariff changes.

16

17 **Q. Have you previously testified before the New Hampshire Public Utilities
18 Commission ("Commission")?**

19 A. Yes.

20

1 **II. PURPOSE OF TESTIMONY**

2 **Q. What is the purpose of your testimony in this proceeding?**

3 **A.** The purpose of my testimony is to present and explain the proposed Revenue
4 Decoupling Adjustment Factor (“RDAF”) for effect August 1, 2023. My
5 testimony will describe the rate calculations, reconciliation, and development of
6 the Revenue Decoupling Adjustment (“RDA”).

7
8 **Q. What type of support have you provided for the proposed rate change?**

9 **A.** Aside from schedules detailing the development of the RDA and RDAF, I have
10 also submitted the associated bill impacts, by class, as a result of the proposed
11 RDAF. In addition, I will discuss the proposed tariff impacts.

12

13 **III. REVENUE DECOUPLING**

14 **Q. Please provide a brief description of revenue decoupling.**

15 **A.** Revenue decoupling is a ratemaking mechanism that is designed to break the link
16 between a utility’s sales and revenues. By eliminating the link between customer
17 usage and company earnings, revenue decoupling removes the disincentive for
18 utilities to promote conservation and energy efficiency programs. Revenue
19 decoupling allows a utility to recover its base revenue requirement approved in its
20 most recent base rate case, or similar proceeding, despite changes in sales which
21 may be the result of factors such as increased customer conservation, net
22 metering, weather, or economic conditions.

1

2 **Q. As a result of revenue decoupling, does UES still determine and record lost**
3 **base revenue (“LBR”) and/or displaced distribution revenue?**

4 **A.** Effective June 1, 2022, the effective date of UES’s Revenue Decoupling
5 Adjustment Clause (“RDAC”), UES has stopped accruing LBR associated with
6 Energy Efficiency savings. Up until that time, UES still accrued LBR associated
7 with energy efficiency savings through May 31, 2022. Collection of LBR
8 occurred through the Systems Benefits Charge.

9

10 Similarly, also effective June 1, 2022, UES no longer calculates displaced
11 distribution revenue which it recovered through its External Delivery Charge
12 (“EDC”) each year, subject to review and approval by the Commission. The
13 Company’s next EDC, scheduled to be filed on approximately June 16, 2023, will
14 include the last displaced distribution revenue determination, recognizing impacts
15 through May 31, 2022.

16

17

18 **Q. Please explain the basis for UES’s RDAC.**

19 **A.** The approved RDAC provides for an adjustment to rates by comparing actual and
20 allowed revenues based on a revenue per customer (“RPC”) methodology. This
21 methodology was provided as part of the Settlement Agreement in UES’s last
22 base rate case, DE 21-030.

1

2 **III. RETAIL RATE CALCULATIONS**

3 **Q. What are the proposed RDAF?**

4 A. In accordance with its tariff, UES has calculated three RDAF, applicable to its 1)
5 residential domestic (D) and domestic time-of-use customers (TOU-D) customers,
6 2) its Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating
7 and Space Heating customers, and 3) Large General Service - G1 customers. As
8 shown on Schedule LSM-1, Page 1, the proposed residential class RDAF is
9 \$0.00186 per kWh. The proposed Regular General service class RDAF is
10 (\$0.00002) per kWh. The proposed Large General Service class RDAF is
11 \$0.00014 per kWh. These factors are proposed to take effect August 1, 2023.

12

13 **Q. Please describe the calculation of the RDAF.**

14 A. Schedule LSM-1, Page 1 provides the details regarding the proposed RDAF for
15 the period August 1, 2023 through July 31, 2024. For each customer group, UES
16 determined the amount to be collected or credited over this period by summing
17 the beginning balance as of June 1, 2022 (the effective date of UES's RDAC), the
18 total of the monthly revenue variances ("MRV") calculated over the measurement
19 period of June 1, 2022 through March 31, 2023¹, and carrying charges for the

¹ The measurement period for UES's Revenue Decoupling Adjustment Clause is the twelve-month period April 1 through March 31. The current filing, however, measures the RDA

1 period June 2022 through July 2024. The total of these amounts, shown on Line
2 5, was compared to the Revenue Decoupling Adjustment Cap (the “cap”) and
3 amounts eligible for collection were divided by estimated kWh sales for the rate
4 period in order to calculate the proposed RDAF.

5

6 **Q. What is the cap and how is it calculated?**

7 **A.** The cap is intended to limit the impact of the RDAF on customer bills and is
8 applicable to both over- and under-recoveries. It is calculated by taking three
9 percent of actual distribution revenues, for each Customer Group, over the
10 measurement period, June 2022 through March 2023. The calculation of the cap
11 for the current period is provided in the bottom section of Schedule LSM-1, Page
12 5.

13

14 **Q. Are any of the three Customer Group RDAF calculations impacted by the**
15 **cap?**

16 **A.** Yes. As shown on Schedule LSM-1, Page 1, line 5, the total RDA for the
17 domestic group is \$959,262. The cap for this group however was determined to
18 be \$911,619, resulting in a deferral of \$47,642. In accordance with its tariff, to
19 the extent the application of the cap results in a RDA that is less than the total

for the ten-month period June 1, 2022 through March 31, 2023 as the RDAC did not become
effective until June 1, 2022.

1 RDA for the period, the difference will be deferred with carrying charges and
2 included for recovery in the subsequent RDAF filing.

3

4 **Q. Has UES provided a reconciliation of the total RDA and the estimated**
5 **revenues or credits associated with the proposed RDAF?**

6 **A.** The reconciliation of the RDA and estimated RDAF revenues are provided on
7 Schedule LSM-1, Pages 2, 3, and 4. Page 2 provides the reconciliation for the
8 residential class. Page 3 provides the reconciliation for the Regular General service
9 class. Page 4 provides the reconciliation for the Large General Service class.

10

11 **Q. Where can details regarding the determination of the MRV shown in column**
12 **(b) and the Monthly RDAF revenue shown in column (c) of Schedule LSM-1,**
13 **Pages 2, 3 and 4 be found?**

14 **A.** The calculation of the MRV by customer class, during the period June 2022-
15 March 2023, are provided on Schedule LSM-1, Page 5. Schedule LSM-1, Page 7,
16 provides the estimated RDAF revenues for the August 2023-July 2024 period.

17

18 **Q. Please describe how the MRV was determined.**

19 **A.** In accordance with its tariff, the MRV was determined each month, June 2022
20 through March 2023, by comparing the actual revenues per customer to the
21 authorized revenues per customer for each customer class that is subject to the
22 Revenue Decoupling Adjustment Clause. The resulting differences by month

1 were summed by class to form the total MRV. The sum of the MRV for classes D
2 and TOU-D form the the total MRV for the domestic group. The sum of the MRV
3 for the G2, G2 kWh Meter, and G2 Quick Recovery Water Heating and Space
4 Heating form the total MRV for the General Service group. The sum of the MRV
5 for the G1 class forms the total MRV for the Large General Service group.

6

7 **Q. Where did the authorized revenues per customer come from?**

8 **A.** For the months June and July 2022, the approved authorized revenues per
9 customer were provided in UES's Compliance Filing in DE 21-030, dated May
10 16, 2022, on Revised Settlement Attachment 5, Page 3 of 7.

11

12 UES received approval of the authorized revenues per customer for the months
13 beginning August 2022 as part of DE 22-026. The monthly figures were provided
14 in the August 1, 2022 Compliance Filing, Fourth Revised Schedule CGKS-8
15 (Monthly RPC), Page 3 of 7.

16

17 **Q. How did UES determine the actual revenues per customer?**

18 **A.** The monthly actual revenues per customer were calculated by dividing actual
19 base revenues by actual monthly customer counts. Schedule LSM-1, Page 6,
20 provides details for both of these amounts. As shown, actual base revenues are
21 comprised of actual billed base revenues plus net unbilled revenue. Actual
22 customer counts were calculated by dividing actual customer charge revenue by

1 the effective customer charge. For the residential and G2 General Service classes,
2 adjustments to the customer counts were made to recognize the Riverwoods
3 metering conversion.

4
5 **Q. What is the Riverwoods metering conversion?**

6 **A.** During the course of DE 21-030, UES last base rate case, UES was in the process
7 of exploring a metering conversion at the Riverwoods continuing care retirement
8 community facility in Exeter, NH. The conversion would entail replacing
9 approximately 200 separate residential meters with approximately 3 or 4 G2
10 meters. At the time of preparing and filing DE 21-030, the exact configuration
11 was not known. Because of the conversion and its affect on actual customer
12 counts in comparison to test year customer counts, and consistent with section 4.5
13 of the Settlement Agreement in DE 21-030, UES has adjusted its actual customer
14 counts to account for the change in RiverWoods' metering by adding back the
15 number of residential customers lost and removing the number of G2 customers
16 added as the conversions occurred. As of March 2023, the conversions are
17 complete.

18

19 **Q. Why has UES included net unbilled revenue in its total actual base revenues**
20 **and how is it determined?**

21 **A.** Net unbilled revenue is included as part of actual base revenues each month in
22 accordance with UES's RDAC tariff. It is calculated by taking the difference in

1 unbilled revenue calculated for the current month less the unbilled revenue
2 calculated for the prior month. Monthly unbilled revenue is determined by
3 multiplying an estimate of unbilled kWh by the actual monthly average base rate.
4

5 **IV. BILL IMPACTS AND TARIFF CHANGES**

6 **Q. Have you included any bill impacts associated with the proposed RDAF?**

7 A. Typical bill impacts have been provided on Schedule LSM-2. As shown, for
8 customers on Default Service, residential class bills will increase by
9 approximately 0.5%, general service class bills will decrease less than 0.1%, and
10 large general service class bills will increase by approximately 0.1% due to the
11 proposed RDAF.
12

13 **Q. Do the proposed RDAF impact any of UES's tariffs?**

14 A. Yes. UES will include the RDAF on its Summary of Delivery Service Rates,
15 tariff Page 4, and Summary Of Whole House Residential Time Of Use Rates And
16 Electric Vehicle Rates, tariff Page 5-A. Additionally, the RDAF will be
17 incorporated into the discounts calculated on UES's Summary of Low-Income
18 Electric Assistance Program Discounts, tariff Page 6.
19

20 **Q. Has UES provided the affected tariff pages with this filing?**

21 A. UES has included the changes to Pages 4 and 5-A, provided as Schedule LSM-3,
22 in informational only form. Changes to these tariff pages were just recently

1 approved for effect June 1, 2023 as part of DE 23-014. On approximately June
2 16, 2023, UES intends to file rate changes, specifically its EDC and Stranded Cost
3 Charge (“SCC”), which will also affect these tariff pages and, like the RDAF, are
4 for effect August 1. Therefore, at this time, in order to avoid confusion regarding
5 overlapping versions due to approval and proposal dates, UES has included its
6 Summary of Delivery Service Rates, Page 4, and Summary Of Whole House
7 Residential Time Of Use Rates And Electric Vehicle Rates, Page 5-A, in
8 illustrative form only. As provided on these pages, a column has been added to
9 show the RDAF. An illustrative version of Page 6 has not been included with this
10 filing as the incorporation of the RDAF will impact the resulting discounts, and
11 not affect the format. As part of its EDC/SCC filing, UES intends to propose
12 tariff pages 4, 5-A and 6 for approval and will show all proposed August 1 rates,
13 including the RDAF.

14

15 **V. CONCLUSION**

16 **Q. Does that conclude your testimony?**

17 **A.** Yes, it does.

Unitil Energy Systems, Inc.
Calculation of the Revenue Decoupling Adjustment Factor (RDAF) for the period August 1, 2023-July 31, 2024

	Domestic - D and TOU-D	General Service - Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating and Space Heating	Large General Service - G1	Reference
1. Beginning Balance - June 2022	\$0	\$0	\$0	Sch LSM-1, Pages 2, 3, 4
2. Total Monthly Revenue Variances (MRV) - June 2022-March 2023	(\$879,168)	(\$2,190)	(\$40,897)	Sch LSM-1, Pages 2, 3, 4
3. Collections / (Credits) associated with current RDAF (thru July 2023)	n/a	n/a	n/a	Sch LSM-1, Pages 2, 3, 4
4. Carrying Costs - June 2022 - July 2024	<u>(\$80,094)</u>	<u>\$8,236</u>	<u>(\$2,324)</u>	Sch LSM-1, Pages 2, 3, 4
5. Total Revenue Decoupling Adjustment (RDA) for credit / (collection)	(\$959,262)	\$6,046	(\$43,220)	L. 1 + L. 2 + L. 3 + L. 4
6. RDA Cap (+ / -)	\$911,619	\$481,115	\$213,990	Sch LSM-1, Page 5
7. RDA Deferral	(\$47,642)	\$0	\$0	If L.5 >L. 6, L.5 -L. 6, otherwise \$0
8. RDA eligible for credit / (collection)	(\$911,619)	\$6,046	(\$43,220)	L. 5 - L. 7
9. Estimated kWh Sales - August 2023-July 2024	491,346,801	315,117,358	308,299,152	Sch LSM-1, Page 7
10. Revenue Decoupling Adjustment Factor (\$/kWh)	\$0.00186	(\$0.00002)	\$0.00014	-1 * L. 8 / L. 9

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Reconciliation

Domestic - D and TOU-D

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Beginning	Monthly Revenue	Monthly	Ending	Average	Interest	Number of	Computed	Ending
			Balance	Variance (MRV)	Revenue	Balance	Monthly	Rate	Days/Month	Interest	Balance
				(Schedule LSM-1 Pg 5)	(RDAF	Before Interest	Balance				incl. Interest
					(credit) or charge)	(a + b + c)	((a+d) / 2)				(d + h)
					(Schedule LSM-1 Pg 7)						
1	Actual	April-22	\$0	\$0	\$0	\$0	\$0	3.25%	30	\$0	\$0
2	Actual	May-22	\$0	\$0	\$0	\$0	\$0	3.25%	31	\$0	\$0
3	Actual	June-22	\$0	\$2,918	\$0	\$2,918	\$1,459	3.25%	30	\$4	\$2,922
4	Actual	July-22	\$2,922	\$676,848	\$0	\$679,770	\$341,346	4.00%	31	\$1,160	\$680,930
5	Actual	August-22	\$680,930	(\$768,742)	\$0	(\$87,813)	\$296,558	4.00%	31	\$1,007	(\$86,805)
6	Actual	September-22	(\$86,805)	(\$714,146)	\$0	(\$800,951)	(\$443,878)	4.00%	30	(\$1,459)	(\$802,410)
7	Actual	October-22	(\$802,410)	\$584,487	\$0	(\$217,923)	(\$510,167)	5.50%	31	(\$2,383)	(\$220,306)
8	Actual	November-22	(\$220,306)	\$33,294	\$0	(\$187,012)	(\$203,659)	5.50%	30	(\$921)	(\$187,933)
9	Actual	December-22	(\$187,933)	(\$339,617)	\$0	(\$527,549)	(\$357,741)	5.50%	31	(\$1,671)	(\$529,221)
10	Actual	January-23	(\$529,221)	\$18,472	\$0	(\$510,749)	(\$519,985)	7.00%	31	(\$3,091)	(\$513,840)
11	Actual	February-23	(\$513,840)	(\$442,078)	\$0	(\$955,918)	(\$734,879)	7.00%	28	(\$3,946)	(\$959,864)
12	Actual	March-23	(\$959,864)	\$69,396	\$0	(\$890,469)	(\$925,166)	7.00%	31	(\$5,500)	(\$895,969)
13	Estimate	April-23	(\$895,969)		\$0	(\$895,969)	(\$895,969)	7.75%	30	(\$5,707)	(\$901,676)
14	Estimate	May-23	(\$901,676)		\$0	(\$901,676)	(\$901,676)	7.75%	31	(\$5,935)	(\$907,611)
15	Estimate	June-23	(\$907,611)		\$0	(\$907,611)	(\$907,611)	7.75%	30	(\$5,781)	(\$913,392)
16	Estimate	July-23	(\$913,392)		\$0	(\$913,392)	(\$913,392)	8.25%	31	(\$6,400)	(\$919,792)
17	Estimate	August-23	(\$919,792)		\$97,529	(\$822,263)	(\$871,028)	8.25%	31	(\$6,103)	(\$828,367)
18	Estimate	September-23	(\$828,367)		\$74,566	(\$753,801)	(\$791,084)	8.25%	30	(\$5,364)	(\$759,165)
19	Estimate	October-23	(\$759,165)		\$64,202	(\$694,963)	(\$727,064)	8.25%	31	(\$5,094)	(\$700,058)
20	Estimate	November-23	(\$700,058)		\$65,616	(\$634,442)	(\$667,250)	8.25%	30	(\$4,525)	(\$638,966)
21	Estimate	December-23	(\$638,966)		\$80,013	(\$558,954)	(\$598,960)	8.25%	31	(\$4,197)	(\$563,151)
22	Estimate	January-24	(\$563,151)		\$86,589	(\$476,561)	(\$519,856)	8.25%	31	(\$3,633)	(\$480,194)
23	Estimate	February-24	(\$480,194)		\$85,942	(\$394,252)	(\$437,223)	8.25%	29	(\$2,858)	(\$397,110)
24	Estimate	March-24	(\$397,110)		\$76,495	(\$320,615)	(\$358,863)	8.25%	31	(\$2,508)	(\$323,123)
25	Estimate	April-24	(\$323,123)		\$71,388	(\$251,734)	(\$287,428)	8.25%	30	(\$1,944)	(\$253,678)
26	Estimate	May-24	(\$253,678)		\$62,781	(\$190,897)	(\$222,288)	8.25%	31	(\$1,553)	(\$192,450)
27	Estimate	June-24	(\$192,450)		\$64,436	(\$128,014)	(\$160,232)	8.25%	30	(\$1,084)	(\$129,098)
28	Estimate	July-24	(\$129,098)		\$84,348	(\$44,749)	(\$86,924)	8.25%	31	(\$607)	(\$45,357)
29		Grand Total		(\$879,168)	\$913,905					(\$80,094)	

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Reconciliation

General Service - Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating and Space Heating

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Beginning Balance	Monthly Revenue Variance (MRV) <i>Schedule LSM-1 Pg 5</i>	Monthly Revenue (RDAF (credit) or charge) <i>(Schedule LSM-1 Pg 7)</i>	Ending Balance Before Interest <u>(a + b + c)</u>	Average Monthly Balance <u>((a+d) / 2)</u>	Interest Rate	Number of Days/Month	Computed Interest	Ending Balance incl. Interest <u>(d + h)</u>
1	Actual	April-22	\$0	\$0	\$0	\$0	\$0	3.25%	30	\$0	\$0
2	Actual	May-22	\$0	\$0	\$0	\$0	\$0	3.25%	31	\$0	\$0
3	Actual	June-22	\$0	\$194,403	\$0	\$194,403	\$97,201	3.25%	30	\$260	\$194,662
4	Actual	July-22	\$194,662	\$298,008	\$0	\$492,670	\$343,666	4.00%	31	\$1,168	\$493,838
5	Actual	August-22	\$493,838	(\$287,992)	\$0	\$205,846	\$349,842	4.00%	31	\$1,189	\$207,034
6	Actual	September-22	\$207,034	(\$122,666)	\$0	\$84,368	\$145,701	4.00%	30	\$479	\$84,847
7	Actual	October-22	\$84,847	\$241,103	\$0	\$325,950	\$205,398	5.50%	31	\$959	\$326,909
8	Actual	November-22	\$326,909	(\$31,752)	\$0	\$295,157	\$311,033	5.50%	30	\$1,406	\$296,563
9	Actual	December-22	\$296,563	(\$120,582)	\$0	\$175,981	\$236,272	5.50%	31	\$1,104	\$177,085
10	Actual	January-23	\$177,085	(\$26,361)	\$0	\$150,723	\$163,904	7.00%	31	\$974	\$151,698
11	Actual	February-23	\$151,698	(\$170,815)	\$0	(\$19,117)	\$66,290	7.00%	28	\$356	(\$18,761)
12	Actual	March-23	(\$18,761)	\$24,466	\$0	\$5,705	(\$6,528)	7.00%	31	(\$39)	\$5,666
13	Estimate	April-23	\$5,666		\$0	\$5,666	\$5,666	7.75%	30	\$36	\$5,702
14	Estimate	May-23	\$5,702		\$0	\$5,702	\$5,702	7.75%	31	\$38	\$5,739
15	Estimate	June-23	\$5,739		\$0	\$5,739	\$5,739	7.75%	30	\$37	\$5,776
16	Estimate	July-23	\$5,776		\$0	\$5,776	\$5,776	8.25%	31	\$40	\$5,816
17	Estimate	August-23	\$5,816		(\$633)	\$5,183	\$5,500	8.25%	31	\$39	\$5,222
18	Estimate	September-23	\$5,222		(\$530)	\$4,692	\$4,957	8.25%	30	\$34	\$4,725
19	Estimate	October-23	\$4,725		(\$491)	\$4,234	\$4,480	8.25%	31	\$31	\$4,266
20	Estimate	November-23	\$4,266		(\$464)	\$3,802	\$4,034	8.25%	30	\$27	\$3,829
21	Estimate	December-23	\$3,829		(\$525)	\$3,304	\$3,566	8.25%	31	\$25	\$3,329
22	Estimate	January-24	\$3,329		(\$544)	\$2,785	\$3,057	8.25%	31	\$21	\$2,806
23	Estimate	February-24	\$2,806		(\$534)	\$2,272	\$2,539	8.25%	29	\$17	\$2,289
24	Estimate	March-24	\$2,289		(\$510)	\$1,779	\$2,034	8.25%	31	\$14	\$1,793
25	Estimate	April-24	\$1,793		(\$506)	\$1,287	\$1,540	8.25%	30	\$10	\$1,298
26	Estimate	May-24	\$1,298		(\$487)	\$811	\$1,054	8.25%	31	\$7	\$818
27	Estimate	June-24	\$818		(\$501)	\$317	\$568	8.25%	30	\$4	\$321
28	Estimate	July-24	\$321		(\$578)	(\$256)	\$32	8.25%	31	\$0	(\$256)
29		Grand Total		(\$2,190)	(\$6,302)					\$8,236	

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Reconciliation

Large General Service - G1

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Beginning	Monthly Revenue	Monthly	Ending	Average	Interest	Number of	Computed	Ending
			Balance	Variance (MRV)	Revenue	Balance	Monthly	Rate	Days/Month	Interest	Balance
				<i>Schedule LSM-1 Pg 5</i>	(RDAF	Before Interest	Balance				incl. Interest
					(credit) or charge)	(a + b + c)	((a+d) / 2)				(d + h)
					<i>(Schedule LSM-1 Pg 7)</i>						
1	Actual	April-22	\$0	\$0	\$0	\$0	\$0	3.25%	30	\$0	\$0
2	Actual	May-22	\$0	\$0	\$0	\$0	\$0	3.25%	31	\$0	\$0
3	Actual	June-22	\$0	\$42,241	\$0	\$42,241	\$21,121	3.25%	30	\$56	\$42,298
4	Actual	July-22	\$42,298	(\$3,471)	\$0	\$38,826	\$40,562	4.00%	31	\$138	\$38,964
5	Actual	August-22	\$38,964	\$8,820	\$0	\$47,784	\$43,374	4.00%	31	\$147	\$47,931
6	Actual	September-22	\$47,931	(\$14,604)	\$0	\$33,327	\$40,629	4.00%	30	\$134	\$33,460
7	Actual	October-22	\$33,460	\$49,261	\$0	\$82,721	\$58,091	5.50%	31	\$271	\$82,993
8	Actual	November-22	\$82,993	(\$39,825)	\$0	\$43,168	\$63,080	5.50%	30	\$285	\$43,453
9	Actual	December-22	\$43,453	(\$39,943)	\$0	\$3,510	\$23,481	5.50%	31	\$110	\$3,619
10	Actual	January-23	\$3,619	(\$16,257)	\$0	(\$12,637)	(\$4,509)	7.00%	31	(\$27)	(\$12,664)
11	Actual	February-23	(\$12,664)	(\$73,705)	\$0	(\$86,369)	(\$49,516)	7.00%	28	(\$266)	(\$86,635)
12	Actual	March-23	(\$86,635)	\$46,587	\$0	(\$40,048)	(\$63,341)	7.00%	31	(\$377)	(\$40,424)
13	Estimate	April-23	(\$40,424)		\$0	(\$40,424)	(\$40,424)	7.75%	30	(\$257)	(\$40,682)
14	Estimate	May-23	(\$40,682)		\$0	(\$40,682)	(\$40,682)	7.75%	31	(\$268)	(\$40,950)
15	Estimate	June-23	(\$40,950)		\$0	(\$40,950)	(\$40,950)	7.75%	30	(\$261)	(\$41,211)
16	Estimate	July-23	(\$41,211)		\$0	(\$41,211)	(\$41,211)	8.25%	31	(\$289)	(\$41,499)
17	Estimate	August-23	(\$41,499)		\$4,267	(\$37,232)	(\$39,366)	8.25%	31	(\$276)	(\$37,508)
18	Estimate	September-23	(\$37,508)		\$3,727	(\$33,781)	(\$35,644)	8.25%	30	(\$242)	(\$34,023)
19	Estimate	October-23	(\$34,023)		\$3,575	(\$30,448)	(\$32,235)	8.25%	31	(\$226)	(\$30,674)
20	Estimate	November-23	(\$30,674)		\$3,242	(\$27,432)	(\$29,053)	8.25%	30	(\$197)	(\$27,629)
21	Estimate	December-23	(\$27,629)		\$3,482	(\$24,147)	(\$25,888)	8.25%	31	(\$181)	(\$24,328)
22	Estimate	January-24	(\$24,328)		\$3,508	(\$20,820)	(\$22,574)	8.25%	31	(\$158)	(\$20,977)
23	Estimate	February-24	(\$20,977)		\$3,407	(\$17,571)	(\$19,274)	8.25%	29	(\$126)	(\$17,697)
24	Estimate	March-24	(\$17,697)		\$3,418	(\$14,279)	(\$15,988)	8.25%	31	(\$112)	(\$14,391)
25	Estimate	April-24	(\$14,391)		\$3,467	(\$10,924)	(\$12,657)	8.25%	30	(\$86)	(\$11,009)
26	Estimate	May-24	(\$11,009)		\$3,499	(\$7,511)	(\$9,260)	8.25%	31	(\$65)	(\$7,575)
27	Estimate	June-24	(\$7,575)		\$3,596	(\$3,980)	(\$5,778)	8.25%	30	(\$39)	(\$4,019)
28	Estimate	July-24	(\$4,019)		\$3,975	(\$44)	(\$2,031)	8.25%	31	(\$14)	(\$58)
29		Grand Total		(\$40,897)	\$43,162					(\$2,324)	

Unitil Energy Systems, Inc.
Calculation of the Monthly Revenue Variance & Cap

Actual Distribution Revenues (Schedule LSM-1 Page 6)	Residential		Regular General		Large General	Lighting	Total
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1	OL	
April							
May							
June	\$3,021,713	\$1,743,244	\$8,040	\$10,388	\$777,608	n/a	\$5,560,994
July	\$4,129,795	\$1,942,551	\$8,624	\$13,562	\$746,519	n/a	\$6,841,051
August	\$2,991,792	\$1,446,151	\$6,162	\$14,104	\$791,142	n/a	\$5,249,352
September	\$2,444,608	\$1,558,943	\$7,044	\$8,703	\$725,464	n/a	\$4,744,763
October	\$3,183,161	\$1,831,126	\$9,228	\$9,601	\$758,561	n/a	\$5,791,677
November	\$2,740,401	\$1,477,829	\$7,448	\$10,275	\$654,080	n/a	\$4,890,033
December	\$2,813,493	\$1,356,698	\$7,256	\$20,804	\$637,112	n/a	\$4,835,362
January	\$3,317,269	\$1,514,124	\$8,069	\$25,822	\$681,231	n/a	\$5,546,515
February	\$2,653,324	\$1,357,840	\$6,843	\$22,335	\$619,886	n/a	\$4,660,229
March	\$3,091,756	\$1,572,831	\$8,278	\$23,241	\$741,385	n/a	\$5,437,491
12ME March	\$30,387,312	\$15,801,337	\$76,992	\$158,835	\$7,132,990		\$53,557,467

Actual Customer Count (Schedule LSM-1 Page 6)	Residential		Regular General		Large General	Lighting	Total
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1	OL	
April							
May							
June	69,450	10,749	369	250	172	n/a	80,990
July	69,227	10,746	366	249	171	n/a	80,759
August	69,438	10,751	367	253	172	n/a	80,981
September	69,525	10,785	366	253	168	n/a	81,097
October	69,524	10,761	367	249	168	n/a	81,069
November	68,686	10,737	367	250	169	n/a	80,209
December	68,113	10,637	365	251	167	n/a	79,533
January	68,087	10,646	366	252	167	n/a	79,518
February	68,037	10,571	363	249	167	n/a	79,387
March	68,226	10,658	363	249	167	n/a	79,663
12ME March	688,313	107,041	3,659	2,505	1,688		803,206

Actual Base Revenues per Customer (Actual Distribution Revenue / Actual Customer Count)	Residential		Regular General		Large General
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1
April					
May					
June	\$43.51	\$162.18	\$21.79	\$41.55	\$4,520.97
July	\$59.66	\$180.77	\$23.56	\$54.46	\$4,365.61
August	\$43.09	\$134.51	\$16.79	\$55.75	\$4,599.66
September	\$35.16	\$144.55	\$19.25	\$34.40	\$4,318.24
October	\$45.79	\$170.16	\$25.14	\$38.56	\$4,515.25
November	\$39.90	\$137.64	\$20.29	\$41.10	\$3,870.30
December	\$41.31	\$127.55	\$19.88	\$82.88	\$3,815.04
January	\$48.72	\$142.22	\$22.05	\$102.47	\$4,079.23
February	\$39.00	\$128.45	\$18.85	\$89.70	\$3,711.89
March	\$45.32	\$147.57	\$22.80	\$93.34	\$4,439.43

Authorized Base Revenues per Customer (1)	Residential		Regular General		Large General
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1
April					
May					
June	\$43.47	\$144.20	\$20.45	\$39.06	\$4,275.39
July	\$49.88	\$153.27	\$20.48	\$49.07	\$4,385.91
August	\$54.16	\$161.11	\$21.07	\$57.57	\$4,548.39
September	\$45.43	\$155.51	\$21.01	\$49.20	\$4,405.17
October	\$37.38	\$148.01	\$20.55	\$34.64	\$4,222.03
November	\$39.41	\$140.41	\$20.83	\$48.41	\$4,105.95
December	\$46.29	\$139.02	\$21.56	\$74.67	\$4,054.22
January	\$48.45	\$144.76	\$22.15	\$99.90	\$4,176.57
February	\$45.50	\$144.36	\$21.81	\$95.91	\$4,153.24
March	\$44.30	\$145.46	\$21.70	\$87.14	\$4,160.47

Revenue per Customer Difference Actual - Authorized	Residential		Regular General		Large General
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1
April					
May					
June	\$0.04	\$17.98	\$1.34	\$2.50	\$245.59
July	\$9.78	\$27.50	\$3.08	\$5.39	(\$20.30)
August	(\$11.07)	(\$26.60)	(\$4.28)	(\$1.82)	\$51.28
September	(\$10.27)	(\$10.97)	(\$1.77)	(\$14.80)	(\$86.93)
October	\$8.41	\$22.16	\$4.60	\$3.91	\$293.22
November	\$0.48	(\$2.77)	(\$0.54)	(\$7.31)	(\$235.65)
December	(\$4.99)	(\$11.47)	(\$1.68)	\$8.22	(\$239.18)
January	\$0.27	(\$2.53)	(\$0.11)	\$2.57	(\$97.35)
February	(\$6.50)	(\$15.91)	(\$2.96)	(\$6.21)	(\$441.34)
March	\$1.02	\$2.11	\$1.10	\$6.19	\$278.96

Revenue Difference Over / (Under) (Revenue Per Customer Difference * Actual # Customers)	Residential		Regular General		Large General	Total
	D and TOU-D	G2	G2 - kWh Meter	QRWH	G1	
April						
May						
June	\$2,918.06	\$193,283.61	\$495.01	\$624.01	\$42,241.17	\$239,561.86
July	\$676,847.91	\$295,535.69	\$1,129.05	\$1,343.16	(\$3,471.19)	\$971,384.63
August	(\$768,742.14)	(\$285,962.25)	(\$1,570.08)	(\$459.74)	\$8,819.67	(\$1,047,914.54)
September	(\$714,145.75)	(\$118,274.23)	(\$647.33)	(\$3,744.68)	(\$14,604.37)	(\$851,416.37)
October	\$584,486.97	\$238,441.65	\$1,686.82	\$974.20	\$49,261.02	\$874,850.67
November	\$33,294.12	(\$29,728.63)	(\$196.50)	(\$1,827.27)	(\$39,825.00)	(\$38,283.29)
December	(\$339,616.55)	(\$122,031.29)	(\$612.94)	\$2,062.37	(\$39,943.35)	(\$500,141.76)
January	\$18,471.65	(\$26,969.91)	(\$38.59)	\$647.26	(\$16,256.65)	(\$24,146.24)
February	(\$442,077.88)	(\$168,193.13)	(\$1,075.43)	(\$1,546.60)	(\$73,704.51)	(\$686,597.56)
March	\$69,395.83	\$22,524.00	\$399.50	\$1,542.50	\$46,586.66	\$140,448.49
12ME March	(\$879,167.79)	(\$1,374.49)	(\$430.50)	(\$384.78)	(\$40,896.56)	(\$922,254.11)

Calculation of the Cap by Customer Group

	Actual Distribution Revenues	3% cap
Domestic Service - D and TOU-D	\$30,387,312	\$911,619
General Service - G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating	\$16,037,165	\$481,115
Large General Service - G1	\$7,132,990	\$213,990
	\$53,557,467	

(1) June-July 2022 per DE 21-030, May 16, 2022 Compliance Filing, Revised Settlement Attachment 5, Page 3 of 7.

August 2022 - March 2023 per DE 22-026, August 1, 2022 Compliance Filing, Fourth Revised Schedule CGKS-8 (Monthly RPC), Page 3 of 7

Unitil Energy Systems, Inc.
Actual Base Revenues and Customer Counts

Actual Base Revenues			
Domestic - D and TOU-D			
	(a)	(b)	(c)
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues
Apr-22			
May-22			
act Jun-22	\$1,429,871	\$1,591,842	\$3,021,713
act Jul-22	\$3,215,342	\$914,453	\$4,129,795
act Aug-22	\$3,776,903	(\$785,111)	\$2,991,792
act Sep-22	\$3,137,936	(\$693,328)	\$2,444,608
act Oct-22	\$2,580,385	\$602,775	\$3,183,161
act Nov-22	\$2,571,746	\$168,655	\$2,740,401
act Dec-22	\$2,935,746	(\$122,253)	\$2,813,493
act Jan-23	\$3,237,132	\$80,137	\$3,317,269
act Feb-23	\$3,105,544	(\$452,220)	\$2,653,324
act Mar-23	<u>\$2,979,442</u>	<u>\$112,314</u>	<u>\$3,091,756</u>
Total	\$28,970,048	\$1,417,264	\$30,387,312

General Service - G2			
	(a)	(b)	(c)
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues
Apr-22			
May-22			
act Jun-22	\$863,208	\$880,037	\$1,743,244
act Jul-22	\$1,670,495	\$272,057	\$1,942,551
act Aug-22	\$1,752,499	(\$306,349)	\$1,446,151
act Sep-22	\$1,711,444	(\$152,501)	\$1,558,943
act Oct-22	\$1,546,702	\$284,423	\$1,831,126
act Nov-22	\$1,517,319	(\$39,490)	\$1,477,829
act Dec-22	\$1,482,479	(\$125,781)	\$1,356,698
act Jan-23	\$1,510,367	\$3,757	\$1,514,124
act Feb-23	\$1,529,895	(\$172,055)	\$1,357,840
act Mar-23	<u>\$1,485,309</u>	<u>\$87,522</u>	<u>\$1,572,831</u>
Total	\$15,069,717	\$731,620	\$15,801,337

General Service - G2 kWh Meter			
	(a)	(b)	(c)
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues
Apr-22			
May-22			
act Jun-22	\$3,981	\$4,059	\$8,040
act Jul-22	\$7,506	\$1,118	\$8,624
act Aug-22	\$7,648	(\$1,486)	\$6,162
act Sep-22	\$7,640	(\$596)	\$7,044
act Oct-22	\$7,550	\$1,678	\$9,228
act Nov-22	\$7,551	(\$103)	\$7,448
act Dec-22	\$7,703	(\$448)	\$7,256
act Jan-23	\$7,979	\$90	\$8,069
act Feb-23	\$7,850	(\$1,007)	\$6,843
act Mar-23	<u>\$7,760</u>	<u>\$517</u>	<u>\$8,278</u>
Total	\$73,170	\$3,822	\$76,992

General Service - G2 Quick Recovery Water Heating and Space Heating			
	(a)	(b)	(c)
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues
Apr-22			
May-22			
act Jun-22	\$5,144	\$5,244	\$10,388
act Jul-22	\$11,130	\$2,432	\$13,562
act Aug-22	\$14,691	(\$586)	\$14,104
act Sep-22	\$11,240	(\$2,537)	\$8,703
act Oct-22	\$8,672	\$929	\$9,601
act Nov-22	\$9,736	\$538	\$10,275
act Dec-22	\$17,328	\$3,476	\$20,804
act Jan-23	\$22,928	\$2,894	\$25,822
act Feb-23	\$24,437	(\$2,101)	\$22,335
act Mar-23	<u>\$22,464</u>	<u>\$777</u>	<u>\$23,241</u>
Total	\$147,770	\$11,065	\$158,835

Large General Service - G1			
	(a)	(b)	(c)
	Actual Billed Base Revenues (1)	Net unbilled revenue	Total Actual Base Revenues
Apr-22			
May-22			
act Jun-22	\$408,036	\$369,572	\$777,608
act Jul-22	\$722,287	\$24,232	\$746,519
act Aug-22	\$769,841	\$21,302	\$791,142
act Sep-22	\$753,267	(\$27,802)	\$725,464
act Oct-22	\$702,081	\$56,481	\$758,561
act Nov-22	\$694,041	(\$39,961)	\$654,080
act Dec-22	\$678,192	(\$41,080)	\$637,112
act Jan-23	\$678,796	\$2,434	\$681,231
act Feb-23	\$693,027	(\$73,140)	\$619,886
act Mar-23	<u>\$686,862</u>	<u>\$54,524</u>	<u>\$741,386</u>
Total	\$6,786,429	\$346,561	\$7,132,990

Actual Number of Customers					
Domestic - D and TOU-D					
	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Riverwoods' metering conversions (add)	Total Number of Customers
Apr-22					
May-22					
act Jun-22	\$1,125,923.67	\$16.22	69,416	34	69,450
act Jul-22	\$1,122,306.37	\$16.22	69,193	34	69,227
act Aug-22	\$1,125,728.84	\$16.22	69,404	34	69,438
act Sep-22	\$1,127,142.42	\$16.22	69,491	34	69,525
act Oct-22	\$1,125,986.22	\$16.22	69,420	104	69,524
act Nov-22	\$1,111,457.65	\$16.22	68,524	162	68,686
act Dec-22	\$1,102,166.38	\$16.22	67,951	162	68,113
act Jan-23	\$1,101,749.71	\$16.22	67,925	162	68,087
act Feb-23	\$1,100,927.10	\$16.22	67,875	162	68,037
act Mar-23	\$1,103,368.21	\$16.22	68,025	201	68,226

General Service - G2					
	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Riverwoods' metering conversions (add)	Total Number of Customers
Apr-22					
May-22					
act Jun-22	\$313,767.34	\$29.19	10,749	0	10,749
act Jul-22	\$313,673.92	\$29.19	10,746	0	10,746
act Aug-22	\$313,820.78	\$29.19	10,751	0	10,751
act Sep-22	\$314,819.08	\$29.19	10,785	0	10,785
act Oct-22	\$314,134.96	\$29.19	10,762	(1)	10,761
act Nov-22	\$313,481.60	\$29.19	10,739	(2)	10,737
act Dec-22	\$310,548.59	\$29.19	10,639	(2)	10,637
act Jan-23	\$310,804.18	\$29.19	10,648	(2)	10,646
act Feb-23	\$308,622.98	\$29.19	10,573	(2)	10,571
act Mar-23	\$311,167.02	\$29.19	10,660	(2)	10,658

General Service - G2 kWh Meter					
	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers		
Apr-22					
May-22					
act Jun-22	\$6,782.22	\$18.38	369		
act Jul-22	\$6,727.08	\$18.38	366		
act Aug-22	\$6,745.46	\$18.38	367		
act Sep-22	\$6,727.08	\$18.38	366		
act Oct-22	\$6,745.46	\$18.38	367		
act Nov-22	\$6,745.46	\$18.38	367		
act Dec-22	\$6,708.70	\$18.38	365		
act Jan-23	\$6,727.08	\$18.38	366		
act Feb-23	\$6,671.94	\$18.38	363		
act Mar-23	\$6,671.94	\$18.38	363		

General Service - G2 Quick Recovery Water Heating and Space Heating					
	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers		
Apr-22					
May-22					
act Jun-22	\$2,432.50	\$9.73	250		
act Jul-22	\$2,422.77	\$9.73	249		
act Aug-22	\$2,461.69	\$9.73	253		
act Sep-22	\$2,461.69	\$9.73	253		
act Oct-22	\$2,423.09	\$9.73	249		
act Nov-22	\$2,432.50	\$9.73	250		
act Dec-22	\$2,442.23	\$9.73	251		
act Jan-23	\$2,451.96	\$9.73	252		
act Feb-23	\$2,422.77	\$9.73	249		
act Mar-23	\$2,422.77	\$9.73	249		

Large General Service - G1									
	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Actual Customer Charge Revenue (1)	Customer Charge	Actual Number of Customers	Total G1 Actual Number of Customers		
Apr-22									
May-22									
act Jun-22	\$2,940.66	\$86.49	34	\$22,380.84	\$162.18	138	172		
act Jul-22	\$2,940.66	\$86.49	34	\$22,218.66	\$162.18	137	171		
act Aug-22	\$2,940.66	\$86.49	34	\$22,380.84	\$162.18	138	172		
act Sep-22	\$2,940.66	\$86.49	34	\$21,732.12	\$162.18	134	168		
act Oct-22	\$2,940.66	\$86.49	34	\$21,732.12	\$162.18	134	168		
act Nov-22	\$2,940.66	\$86.49	34	\$21,894.30	\$162.18	135	169		
act Dec-22	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167		
act Jan-23	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167		
act Feb-23	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167		
act Mar-23	\$2,940.66	\$86.49	34	\$21,569.94	\$162.18	133	167		

(1) Actual per billing system. June 2022 base revenue is prorated.

Unitil Energy Systems, Inc.
Revenue Decoupling Adjustment Factor Revenue

Domestic - D and TOU-D

		(a) Total Billed kWh	(b) RDAF (\$/kWh)	(c) Total Billed RDAF Revenue
Estimate	Aug-23	52,434,993	\$0.00186	\$97,529
Estimate	Sep-23	40,089,151	\$0.00186	\$74,566
Estimate	Oct-23	34,517,073	\$0.00186	\$64,202
Estimate	Nov-23	35,277,212	\$0.00186	\$65,616
Estimate	Dec-23	43,017,575	\$0.00186	\$80,013
Estimate	Jan-24	46,553,280	\$0.00186	\$86,589
Estimate	Feb-24	46,205,360	\$0.00186	\$85,942
Estimate	Mar-24	41,126,487	\$0.00186	\$76,495
Estimate	Apr-24	38,380,801	\$0.00186	\$71,388
Estimate	May-24	33,753,114	\$0.00186	\$62,781
Estimate	Jun-24	34,643,130	\$0.00186	\$64,436
Estimate	Jul-24	<u>45,348,623</u>	\$0.00186	<u>\$84,348</u>
	Total	491,346,801		\$913,905

General Service - Regular General G2, G2 kWh Meter, and Quick Recovery Water Heating and Space Heating

		(a) Total Billed kWh	(b) RDAF (\$/kWh)	(c) Total Billed RDAF Revenue
Estimate	Aug-23	31,646,773	(\$0.00002)	(\$633)
Estimate	Sep-23	26,514,802	(\$0.00002)	(\$530)
Estimate	Oct-23	24,545,882	(\$0.00002)	(\$491)
Estimate	Nov-23	23,210,175	(\$0.00002)	(\$464)
Estimate	Dec-23	26,248,326	(\$0.00002)	(\$525)
Estimate	Jan-24	27,196,441	(\$0.00002)	(\$544)
Estimate	Feb-24	26,697,895	(\$0.00002)	(\$534)
Estimate	Mar-24	25,519,573	(\$0.00002)	(\$510)
Estimate	Apr-24	25,279,752	(\$0.00002)	(\$506)
Estimate	May-24	24,350,997	(\$0.00002)	(\$487)
Estimate	Jun-24	25,028,280	(\$0.00002)	(\$501)
Estimate	Jul-24	<u>28,878,462</u>	(\$0.00002)	<u>(\$578)</u>
	Total	315,117,358		(\$6,302)

Large General Service - G1

		(a) Total Billed kWh	(b) RDAF (\$/kWh)	(c) Total Billed RDAF Revenue
Estimate	Aug-23	30,481,110	\$0.00014	\$4,267
Estimate	Sep-23	26,619,997	\$0.00014	\$3,727
Estimate	Oct-23	25,533,742	\$0.00014	\$3,575
Estimate	Nov-23	23,157,869	\$0.00014	\$3,242
Estimate	Dec-23	24,872,803	\$0.00014	\$3,482
Estimate	Jan-24	25,058,909	\$0.00014	\$3,508
Estimate	Feb-24	24,332,512	\$0.00014	\$3,407
Estimate	Mar-24	24,413,771	\$0.00014	\$3,418
Estimate	Apr-24	24,764,337	\$0.00014	\$3,467
Estimate	May-24	24,989,573	\$0.00014	\$3,499
Estimate	Jun-24	25,684,059	\$0.00014	\$3,596
Estimate	Jul-24	<u>28,390,469</u>	\$0.00014	<u>\$3,975</u>
	Total	308,299,152		\$43,162

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2023 vs. August 1, 2023
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 5/1/2023</u>	<u>Total Bill Using Rates 8/1/2023</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$58.31	\$58.54	\$0.23	0.4%
150	\$66.73	\$67.01	\$0.28	0.4%
200	\$83.56	\$83.93	\$0.37	0.4%
250	\$100.40	\$100.86	\$0.47	0.5%
300	\$117.23	\$117.79	\$0.56	0.5%
350	\$134.07	\$134.72	\$0.65	0.5%
400	\$150.90	\$151.65	\$0.74	0.5%
450	\$167.74	\$168.58	\$0.84	0.5%
500	\$184.58	\$185.51	\$0.93	0.5%
525	\$192.99	\$193.97	\$0.98	0.5%
550	\$201.41	\$202.43	\$1.02	0.5%
575	\$209.83	\$210.90	\$1.07	0.5%
600	\$218.25	\$219.36	\$1.12	0.5%
625	\$226.66	\$227.83	\$1.16	0.5%
650	\$235.08	\$236.29	\$1.21	0.5%
675	\$243.50	\$244.75	\$1.26	0.5%
700	\$251.92	\$253.22	\$1.30	0.5%
725	\$260.33	\$261.68	\$1.35	0.5%
750	\$268.75	\$270.15	\$1.40	0.5%
775	\$277.17	\$278.61	\$1.44	0.5%
825	\$294.01	\$295.54	\$1.53	0.5%
925	\$327.68	\$329.40	\$1.72	0.5%
1,000	\$352.93	\$354.79	\$1.86	0.5%
1,250	\$437.11	\$439.43	\$2.33	0.5%
1,500	\$521.29	\$524.08	\$2.79	0.5%
2,000	\$689.64	\$693.36	\$3.72	0.5%
3,500	\$1,194.71	\$1,201.22	\$6.51	0.5%
5,000	\$1,699.77	\$1,709.07	\$9.30	0.5%

	<u>Rates - Effective May 1, 2023</u>	<u>Rates - Proposed August 1, 2023</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
Distribution Charge:	<u>kWh</u> \$0.04511	<u>kWh</u> \$0.04511	<u>kWh</u> \$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00000	\$0.00186	\$0.00186
Default Service Charge	<u>\$0.25925</u>	<u>\$0.25925</u>	<u>\$0.00000</u>
TOTAL	\$0.33671	\$0.33857	\$0.00186

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2023 vs. August 1, 2023
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G2 Rate Customers

<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 5/1/2023</u>	<u>Total Bill Using Rates 8/1/2023</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$297.59	\$297.58	(\$0.01)	(0.00%)
20%	10	1,460	\$566.00	\$565.97	(\$0.03)	(0.01%)
20%	15	2,190	\$834.40	\$834.36	(\$0.04)	(0.01%)
20%	25	3,650	\$1,371.21	\$1,371.13	(\$0.07)	(0.01%)
20%	50	7,300	\$2,713.22	\$2,713.07	(\$0.15)	(0.01%)
20%	75	10,950	\$4,055.24	\$4,055.02	(\$0.22)	(0.01%)
20%	100	14,600	\$5,397.25	\$5,396.96	(\$0.29)	(0.01%)
20%	150	21,900	\$8,081.28	\$8,080.84	(\$0.44)	(0.01%)
36%	5	1,314	\$464.68	\$464.65	(\$0.03)	(0.01%)
36%	10	2,628	\$900.16	\$900.11	(\$0.05)	(0.01%)
36%	15	3,942	\$1,335.65	\$1,335.57	(\$0.08)	(0.01%)
36%	25	6,570	\$2,206.62	\$2,206.49	(\$0.13)	(0.01%)
36%	50	13,140	\$4,384.04	\$4,383.78	(\$0.26)	(0.01%)
36%	75	19,710	\$6,561.47	\$6,561.08	(\$0.39)	(0.01%)
36%	100	26,280	\$8,738.90	\$8,738.37	(\$0.53)	(0.01%)
36%	150	39,420	\$13,093.75	\$13,092.96	(\$0.79)	(0.01%)
50%	5	1,825	\$610.87	\$610.84	(\$0.04)	(0.01%)
50%	10	3,650	\$1,192.56	\$1,192.48	(\$0.07)	(0.01%)
50%	15	5,475	\$1,774.24	\$1,774.13	(\$0.11)	(0.01%)
50%	25	9,125	\$2,937.60	\$2,937.42	(\$0.18)	(0.01%)
50%	50	18,250	\$5,846.02	\$5,845.65	(\$0.36)	(0.01%)
50%	75	27,375	\$8,754.43	\$8,753.88	(\$0.55)	(0.01%)
50%	100	36,500	\$11,662.84	\$11,662.11	(\$0.73)	(0.01%)
50%	150	54,750	\$17,479.67	\$17,478.57	(\$1.09)	(0.01%)

	<u>Rates - Effective May 1, 2023</u>	<u>Rates - Proposed August 1, 2023</u>	<u>Difference</u>
Customer Charge	\$29.19	\$29.19	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$11.91	\$11.91	\$0.00
Stranded Cost Charge	\$0.00	\$0.00	\$0.00
TOTAL	\$11.91	\$11.91	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adj. Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00000	(\$0.00002)	(\$0.00002)
Default Service Charge	\$0.25375	\$0.25375	\$0.00000
TOTAL	\$0.28610	\$0.28608	(\$0.00002)

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2023 vs. August 1, 2023
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G2 kWh Meter Rate Customers

Average Monthly kWh	Total Bill Using Rates 5/1/2023	Total Bill Using Rates 8/1/2023	Total Difference	% Total Difference
15	\$23.11	\$23.11	(\$0.00)	(0.00%)
75	\$42.04	\$42.04	(\$0.00)	(0.00%)
150	\$65.69	\$65.69	(\$0.00)	(0.00%)
250	\$97.24	\$97.23	(\$0.01)	(0.01%)
350	\$128.78	\$128.77	(\$0.01)	(0.01%)
450	\$160.32	\$160.31	(\$0.01)	(0.01%)
550	\$191.87	\$191.86	(\$0.01)	(0.01%)
650	\$223.41	\$223.40	(\$0.01)	(0.01%)
750	\$254.95	\$254.94	(\$0.02)	(0.01%)
900	\$302.27	\$302.25	(\$0.02)	(0.01%)

	Rates - Effective May 1, 2023	Rates - Proposed August 1, 2023	Difference
Customer Charge	\$18.38	\$18.38	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.02933	\$0.02933	\$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00000	(\$0.00002)	(\$0.00002)
Default Service Charge	<u>\$0.25375</u>	<u>\$0.25375</u>	<u>\$0.00000</u>
TOTAL	\$0.31543	\$0.31541	(\$0.00002)

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2023 vs. August 1, 2023
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G2 QRWH and SH Rate Customers

Average kWh	Total Bill Using Rates 5/1/2023	Total Bill Using Rates 8/1/2023	Total Difference	% Total Difference
100	\$41.94	\$41.94	(\$0.00)	(0.00%)
200	\$74.15	\$74.14	(\$0.00)	(0.01%)
300	\$106.36	\$106.35	(\$0.01)	(0.01%)
400	\$138.57	\$138.56	(\$0.01)	(0.01%)
500	\$170.78	\$170.77	(\$0.01)	(0.01%)
750	\$251.30	\$251.28	(\$0.02)	(0.01%)
1,000	\$331.82	\$331.80	(\$0.02)	(0.01%)
1,500	\$492.87	\$492.84	(\$0.03)	(0.01%)
2,000	\$653.91	\$653.87	(\$0.04)	(0.01%)
2,500	\$814.96	\$814.91	(\$0.05)	(0.01%)

	Rates - Effective May 1, 2023	Rates - Proposed August 1, 2023	Difference
Customer Charge	\$9.73	\$9.73	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03599	\$0.03599	\$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00000	(\$0.00002)	(\$0.00002)
Default Service Charge	<u>\$0.25375</u>	<u>\$0.25375</u>	<u>\$0.00000</u>
TOTAL	\$0.32209	\$0.32207	(\$0.00002)

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2023 vs. August 1, 2023
Due to Changes in the Revenue Decoupling Adjustment Factor
Impact on G1 Rate Customers

Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 5/1/2023	Total Bill Using Rates 8/1/2023	Total Difference	% Total Difference
25.0%	200	36,500	\$5,857.55	\$5,862.66	\$5.11	0.1%
25.0%	400	73,000	\$11,552.91	\$11,563.13	\$10.22	0.1%
25.0%	600	109,500	\$17,248.28	\$17,263.61	\$15.33	0.1%
25.0%	800	146,000	\$22,943.64	\$22,964.08	\$20.44	0.1%
25.0%	1,000	182,500	\$28,639.01	\$28,664.56	\$25.55	0.1%
25.0%	1,500	273,750	\$42,877.42	\$42,915.74	\$38.33	0.1%
25.0%	2,000	365,000	\$57,115.83	\$57,166.93	\$51.10	0.1%
25.0%	2,500	456,250	\$71,354.24	\$71,418.12	\$63.88	0.1%
25.0%	3,000	547,500	\$85,592.66	\$85,669.31	\$76.65	0.1%
40.0%	200	58,400	\$8,266.76	\$8,274.94	\$8.18	0.1%
40.0%	400	116,800	\$16,371.35	\$16,387.70	\$16.35	0.1%
40.0%	600	175,200	\$24,475.93	\$24,500.46	\$24.53	0.1%
40.0%	800	233,600	\$32,580.52	\$32,613.22	\$32.70	0.1%
40.0%	1,000	292,000	\$40,685.10	\$40,725.98	\$40.88	0.1%
40.0%	1,500	438,000	\$60,946.56	\$61,007.88	\$61.32	0.1%
40.0%	2,000	584,000	\$81,208.02	\$81,289.78	\$81.76	0.1%
40.0%	2,500	730,000	\$101,469.48	\$101,571.68	\$102.20	0.1%
40.0%	3,000	876,000	\$121,730.94	\$121,853.58	\$122.64	0.1%
57.0%	200	83,220	\$10,997.21	\$11,008.86	\$11.65	0.1%
57.0%	400	166,440	\$21,832.24	\$21,855.55	\$23.30	0.1%
57.0%	600	249,660	\$32,667.28	\$32,702.23	\$34.95	0.1%
57.0%	800	332,880	\$43,502.31	\$43,548.91	\$46.60	0.1%
57.0%	1,000	416,100	\$54,337.34	\$54,395.60	\$58.25	0.1%
57.0%	1,500	624,150	\$81,424.92	\$81,512.30	\$87.38	0.1%
57.0%	2,000	832,200	\$108,512.50	\$108,629.01	\$116.51	0.1%
57.0%	2,500	1,040,250	\$135,600.08	\$135,745.72	\$145.64	0.1%
57.0%	3,000	1,248,300	\$162,687.66	\$162,862.43	\$174.76	0.1%
71.0%	200	103,660	\$13,245.82	\$13,260.33	\$14.51	0.1%
71.0%	400	207,320	\$26,329.45	\$26,358.48	\$29.02	0.1%
71.0%	600	310,980	\$39,413.09	\$39,456.63	\$43.54	0.1%
71.0%	800	414,640	\$52,496.73	\$52,554.78	\$58.05	0.1%
71.0%	1,000	518,300	\$65,580.36	\$65,652.93	\$72.56	0.1%
71.0%	1,500	777,450	\$98,289.45	\$98,398.30	\$108.84	0.1%
71.0%	2,000	1,036,600	\$130,998.55	\$131,143.67	\$145.12	0.1%
71.0%	2,500	1,295,750	\$163,707.64	\$163,889.04	\$181.40	0.1%
71.0%	3,000	1,554,900	\$196,416.73	\$196,634.42	\$217.69	0.1%

	Rates - Effective May 1, 2023	Rates - Proposed August 1, 2023	Difference
Customer Charge	\$162.18	\$162.18	\$0.00
	<u>All kVA</u>	<u>All kVA</u>	<u>All kVA</u>
Distribution Charge	\$8.40	\$8.40	\$0.00
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	\$8.40	\$8.40	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00000	\$0.00014	\$0.00014
Default Service Charge*	<u>\$0.07766</u>	<u>\$0.07766</u>	<u>\$0.00000</u>
TOTAL	\$0.11001	\$0.11015	\$0.00014

* Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the May 2023 rate is unchanged.

NHPUC No. 3 - Electricity Delivery
Unitil Energy Systems, Inc.

For Informational Purposes Only
Illustrative Page 4

SUMMARY OF DELIVERY SERVICE RATES

Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

Class		Distribution Charge*	Non-Transmission External Delivery Charge**	Transmission External Delivery Charge**	Total External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Revenue Decoupling Adjustment Factor*****	Total Delivery Charges	Total Delivery Charges
D	Customer Charge	\$16.22						(1)		\$16.22	\$16.22
	All kWh	\$0.04511	(\$0.00376)	\$0.02909	\$0.02533	\$0.00002	\$0.00000	\$0.00700	\$0.00186	\$0.07932	\$0.07746
G2	Customer Charge	\$29.19								\$29.19	\$29.19
	All kW	\$11.91				\$0.00				\$11.91	\$11.91
	All kWh	\$0.00000	(\$0.00376)	\$0.02909	\$0.02533	\$0.00002	\$0.00000	\$0.00700	(\$0.00002)	\$0.03233	\$0.03235
G2 - kWh meter	Customer Charge	\$18.38								\$18.38	\$18.38
	All kWh	\$0.02933	(\$0.00376)	\$0.02909	\$0.02533	\$0.00002	\$0.00000	\$0.00700	(\$0.00002)	\$0.06166	\$0.06168
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$9.73								\$9.73	\$9.73
	All kWh	\$0.03599	(\$0.00376)	\$0.02909	\$0.02533	\$0.00002	\$0.00000	\$0.00700	(\$0.00002)	\$0.06832	\$0.06834
G1	Customer Charge	\$162.18	Secondary Voltage							\$162.18	\$162.18
	Customer Charge	\$86.49	Primary Voltage							\$86.49	\$86.49
	All kVA	\$8.40				\$0.00				\$8.40	\$8.40
	All kWh	\$0.00000	(\$0.00376)	\$0.02909	\$0.02533	\$0.00002	\$0.00000	\$0.00700	\$0.00014	\$0.03249	\$0.03235
ALL GENERAL	Transformer Ownership Credit (kW/kVa)									(\$0.50)	
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)									2.00%	
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)									3.50%	

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00550 per kWh and lost base revenue portion of \$0.00000 per kWh.

* Authorized by NHPUC Order No. 26,656 in Case No. DE 22-026, dated July 28, 2022
** Authorized by NHPUC Order No. 26,655 in Case No. DE 22-038, dated July 28, 2022
*** Authorized by NHPUC Order No. 26,236 in Case No. DE 19-043, dated April 22, 2019
**** Authorized by NHPUC Order No. 26,745 in Case No. DE 22-081, dated December 14, 2022
***** Authorized by NHPUC Order No. _____ in Case No. DE _____, dated _____

Issued: June 1, 2023
Effective: August 1, 2023

Issued By: Daniel Hurstak
Sr. Vice President

**SUMMARY OF WHOLE HOUSE RESIDENTIAL TIME OF USE RATES AND ELECTRIC VEHICLE RATES
(DELIVERY AND SUPPLY)**

Each bill rendered for electric delivery service and supply service (as applicable) shall be calculated through the application of the effective rates as listed below.

Class	DELIVERY RATES								SUPPLY RATES			Total Delivery and Supply	Total Delivery and Supply		
	Distribution Charge*	Non-Transmission External Delivery Charge**	Transmission External Delivery Charge*	Total External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Revenue Decoupling Adjustment Factor*****	Total Delivery Charges	Total Delivery Charges	Renewable Portfolio Standard Charge*****			Power Supply Charge*****	Total Default Service Charge*****
TOU-D Customer Charge	\$16.22								\$16.22	\$16.22				\$16.22	\$16.22
Off-Peak kWh	\$0.03880	(\$0.00376)	(\$0.00241)	(\$0.00617)	\$0.00002	\$0.00000	\$0.00700	\$0.00186	\$0.04151	\$0.03965	\$0.00528	\$0.15748	\$0.16276	\$0.20427	\$0.20241
Mid-Peak kWh	\$0.05319	(\$0.00376)	(\$0.00037)	(\$0.00413)	\$0.00002	\$0.00000	\$0.00700	\$0.00186	\$0.05794	\$0.05608	\$0.00528	\$0.16055	\$0.16583	\$0.22377	\$0.22191
On-Peak kWh	\$0.04588	(\$0.00376)	\$0.16312	\$0.15936	\$0.00002	\$0.00000	\$0.00700	\$0.00186	\$0.21412	\$0.21226	\$0.00528	\$0.19426	\$0.19954	\$0.41366	\$0.41180
TOU-EV-D Customer Charge	\$5.26								\$5.26	\$5.26				\$5.26	\$5.26
Off-Peak kWh	\$0.03880	(\$0.00376)	(\$0.00241)	(\$0.00617)	\$0.00002	\$0.00000	\$0.00700	\$0.00186	\$0.04151	\$0.03965	\$0.00528	\$0.15748	\$0.16276	\$0.20427	\$0.20241
Mid-Peak kWh	\$0.05319	(\$0.00376)	(\$0.00037)	(\$0.00413)	\$0.00002	\$0.00000	\$0.00700	\$0.00186	\$0.05794	\$0.05608	\$0.00528	\$0.16055	\$0.16583	\$0.22377	\$0.22191
On-Peak kWh	\$0.04588	(\$0.00376)	\$0.16312	\$0.15936	\$0.00002	\$0.00000	\$0.00700	\$0.00186	\$0.21412	\$0.21226	\$0.00528	\$0.19426	\$0.19954	\$0.41366	\$0.41180
TOU-EV-G2 Customer Charge	\$29.19								\$29.19	\$29.19				\$29.19	\$29.19
All kW	\$5.96				\$0.00				\$5.96	\$5.96				\$5.96	\$5.96
Off-Peak kWh	\$0.02153	(\$0.00376)	(\$0.00228)	(\$0.00604)	\$0.00002	\$0.00000	\$0.00700	(\$0.00002)	\$0.02249	\$0.02251	\$0.00528	\$0.15233	\$0.15761	\$0.18010	\$0.18012
Mid-Peak kWh	\$0.02110	(\$0.00376)	(\$0.00125)	(\$0.00501)	\$0.00002	\$0.00000	\$0.00700	(\$0.00002)	\$0.02309	\$0.02311	\$0.00528	\$0.15905	\$0.16433	\$0.18742	\$0.18744
On-Peak kWh	\$0.02669	(\$0.00376)	\$0.18512	\$0.18136	\$0.00002	\$0.00000	\$0.00700	(\$0.00002)	\$0.21505	\$0.21507	\$0.00528	\$0.19382	\$0.19910	\$0.41415	\$0.41417
TOU-EV-G1 Customer Charge	\$162.18	Secondary Voltage							\$162.18	\$162.18				\$162.18	\$162.18
Customer Charge	\$86.49	Primary Voltage							\$86.49	\$86.49				\$86.49	\$86.49
All kVA	\$4.20				\$0.00				\$4.20	\$4.20				\$4.20	\$4.20
Off-Peak kWh	\$0.01201	(\$0.00376)	(\$0.00230)	(\$0.00606)	\$0.00002	\$0.00000	\$0.00700	\$0.00014	\$0.01311	\$0.01297	\$0.00548	MARKET	MARKET	MARKET	MARKET
Mid-Peak kWh	\$0.01266	(\$0.00376)	(\$0.00107)	(\$0.00483)	\$0.00002	\$0.00000	\$0.00700	\$0.00014	\$0.01499	\$0.01485	\$0.00548	MARKET	MARKET	MARKET	MARKET
On-Peak kWh	\$0.01547	(\$0.00376)	\$0.18954	\$0.18578	\$0.00002	\$0.00000	\$0.00700	\$0.00014	\$0.20841	\$0.20827	\$0.00548	MARKET	MARKET	MARKET	MARKET
ALL GENERAL	Transformer Ownership Credit (kW/kVa)													\$0.50	
	Voltage Discount at 4,160 Volts or Over (all kW/kVa and kWh)													2.00%	
	Voltage Discount at 34,500 Volts or Over (all kW/kVa and kWh)													3.50%	

Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays¹

DEFINITIONS Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays¹

On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays¹

¹ Holidays observed by the State of New Hampshire pursuant to NH RSA 288:1.

* Authorized by NHPUC Order No. 26,656 in Case No. DE 22-026, dated July 28, 2022 and NHPUC Order No. 26,655 in Case No. DE 22-038, dated July 28, 2022

** Authorized by NHPUC Order No. 26,655 in Case No. DE 22-038, dated July 28, 2022

*** Authorized by NHPUC Order No. 26,236 in Case No. DE 19-043, dated April 22, 2019

**** Authorized by NHPUC Order No. 26,745 in Case No. DE 22-081, dated December 14, 2022

***** Authorized by NHPUC Order No. 26,694 in Case No. DE 22-017, dated September 30, 2022

***** Authorized by NHPUC Order No. in Case No. , dated