

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>	<u>Total</u>
Power Supply Charge							
Residential Class							
1 Reconciliation	\$49,890	\$41,205	\$33,272	\$32,926	\$42,018	\$49,227	\$248,539
2 Total Costs	\$3,227,688	\$2,361,843	\$1,834,601	\$2,208,834	\$4,081,805	\$6,350,072	\$20,064,843
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,277,578	\$2,403,048	\$1,867,873	\$2,241,761	\$4,123,823	\$6,399,299	\$20,313,382
4 kWh Purchases	<u>41,984,987</u>	<u>34,676,020</u>	<u>28,000,055</u>	<u>27,709,113</u>	<u>35,360,008</u>	<u>41,427,106</u>	<u>209,157,288</u>
5 Total, Before Losses (L.3 / L.4)	\$0.07807	\$0.06930	\$0.06671	\$0.08090	\$0.11662	\$0.15447	\$0.09712
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08306	\$0.07374	\$0.07098	\$0.08608	\$0.12409	\$0.16436	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.10334
G2 and OL Class							
9 Reconciliation	\$17,013	\$15,029	\$13,104	\$12,572	\$14,043	\$15,382	\$87,143
10 Total Costs	\$1,069,061	\$829,033	\$688,992	\$822,624	\$1,344,059	\$1,952,638	\$6,706,408
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,086,075	\$844,062	\$702,096	\$835,197	\$1,358,102	\$1,968,019	\$6,793,551
12 kWh Purchases	<u>14,320,059</u>	<u>12,649,985</u>	<u>11,029,215</u>	<u>10,581,999</u>	<u>11,820,080</u>	<u>12,946,794</u>	<u>73,348,132</u>
13 Total, Before Losses (L.11 / L.12)	\$0.07584	\$0.06672	\$0.06366	\$0.07893	\$0.11490	\$0.15201	\$0.09262
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.08070	\$0.07099	\$0.06773	\$0.08398	\$0.12225	\$0.16174	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.09855

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$370,222)	(\$311,182)	(\$256,629)	(\$251,775)	(\$310,223)	(\$357,524)	(\$1,857,555)
18 Total Costs	<u>\$457,807</u>	<u>\$384,803</u>	<u>\$317,346</u>	<u>\$311,343</u>	<u>\$383,612</u>	<u>\$458,843</u>	<u>\$2,313,755</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$87,585	\$73,621	\$60,718	\$59,568	\$73,389	\$101,319	\$456,201
20 kWh Purchases	<u>56,305,046</u>	<u>47,326,004</u>	<u>39,029,270</u>	<u>38,291,112</u>	<u>47,180,088</u>	<u>54,373,900</u>	<u>282,505,420</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00156	\$0.00156	\$0.00156	\$0.00156	\$0.00156	\$0.00186	\$0.00161
22 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00166	\$0.00166	\$0.00166	\$0.00166	\$0.00166	\$0.00198	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00172

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.08472	\$0.07540	\$0.07264	\$0.08774	\$0.12575	\$0.16634	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.10506
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.08236	\$0.07265	\$0.06939	\$0.08564	\$0.12391	\$0.16372	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.10027

Authorized by NHPUC Order No. 26,940 in Case No. DE 24-065 23-054, dated December 8, 2023

REDACTED

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Total
Power Supply Charge							
Residential Class							
1 Reconciliation	(\$17,345)	(\$16,162)	(\$13,775)	(\$12,559)	(\$14,468)	(\$18,388)	(\$92,697)
2 Total Costs	\$5,917,807	\$3,518,812	\$2,430,232	\$2,130,018	\$2,533,205	\$4,076,722	\$20,606,795
3 Reconciliation plus Total Costs (L.1 + L.2)	\$5,900,461	\$3,502,650	\$2,416,457	\$2,117,459	\$2,518,737	\$4,058,334	\$20,514,098
4 kWh Purchases	<u>40,275,037</u>	<u>37,528,905</u>	<u>31,984,747</u>	<u>29,161,637</u>	<u>33,594,519</u>	<u>42,695,501</u>	<u>215,240,346</u>
5 Total, Before Losses (L.3 / L.4)	\$0.14650	\$0.09333	\$0.07555	\$0.07261	\$0.07497	\$0.09505	\$0.09531
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate – Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.15588	\$0.09931	\$0.08039	\$0.07726	\$0.07977	\$0.10114	
8 Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.10141
G2 and OL Class							
9 Reconciliation	(\$6,023)	(\$5,882)	(\$5,294)	(\$5,156)	(\$5,741)	(\$6,591)	(\$34,686)
10 Total Costs	\$1,989,614	\$1,230,582	\$871,797	\$813,446	\$934,540	\$1,356,592	\$7,196,571
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,983,592	\$1,224,701	\$866,503	\$808,290	\$928,798	\$1,350,000	\$7,161,884
12 kWh Purchases	<u>13,985,282</u>	<u>13,657,550</u>	<u>12,292,516</u>	<u>11,972,691</u>	<u>13,332,417</u>	<u>15,305,606</u>	<u>80,546,062</u>
13 Total, Before Losses (L.11 / L.12)	\$0.14183	\$0.08967	\$0.07049	\$0.06751	\$0.06966	\$0.08820	\$0.08892
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate – G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.15091	\$0.09541	\$0.07500	\$0.07183	\$0.07412	\$0.09385	
16 Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.09461

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$142,564)	(\$134,488)	(\$116,334)	(\$108,077)	(\$123,296)	(\$152,393)	(\$777,152)
18 Total Costs	<u>\$437,016</u>	<u>\$412,261</u>	<u>\$356,617</u>	<u>\$331,306</u>	<u>\$377,959</u>	<u>\$467,146</u>	<u>\$2,382,304</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$294,452	\$277,773	\$240,282	\$223,229	\$254,663	\$314,754	\$1,605,153
20 kWh Purchases	<u>54,260,319</u>	<u>51,186,456</u>	<u>44,277,262</u>	<u>41,134,329</u>	<u>46,926,936</u>	<u>58,001,107</u>	<u>295,786,409</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00543	\$0.00543	\$0.00543	\$0.00543	\$0.00543	\$0.00543	\$0.00543
22 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
23 Total Retail Rate – Variable RPS Charge (L.21 * (1+L.22))	\$0.00577	\$0.00577	\$0.00577	\$0.00577	\$0.00577	\$0.00577	
24 Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))							\$0.00577

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)	\$0.16165	\$0.10508	\$0.08616	\$0.08303	\$0.08554	\$0.10691	
26 Total Retail Rate – Residential Fixed Default Service Charge (L.8+L.24)							\$0.10718
27 Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.15668	\$0.10118	\$0.08077	\$0.07760	\$0.07989	\$0.09962	
28 Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.10038

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>	<u>Total</u>
Power Supply Charge							
1 Reconciliation							<u>\$375,829</u>
2 Total Costs excl. wholesale supplier charge							<u>\$29,778</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							<u>\$405,607</u>
4 kWh Purchases							<u>7,433,835</u>
5 Total, Before Losses (L.3 / L.4)							<u>\$0.05456</u>
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	<u>\$0.05707</u>	<u>\$0.05707</u>	<u>\$0.05707</u>	<u>\$0.05707</u>	<u>\$0.05707</u>	<u>\$0.05707</u>	<u>\$0.05707</u>
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate - Power Supply Charge (L.7 + L. 8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Renewable Portfolio Standard (RPS) Charge							
10 Reconciliation	<u>(\$16,054)</u>	<u>(\$14,831)</u>	<u>(\$13,441)</u>	<u>(\$12,719)</u>	<u>(\$13,186)</u>	<u>(\$13,384)</u>	<u>(\$83,615)</u>
11 Total Costs	<u>\$11,759</u>	<u>\$10,864</u>	<u>\$9,846</u>	<u>\$9,316</u>	<u>\$9,658</u>	<u>\$10,175</u>	<u>\$61,618</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	<u>(\$4,295)</u>	<u>(\$3,968)</u>	<u>(\$3,596)</u>	<u>(\$3,402)</u>	<u>(\$3,527)</u>	<u>(\$3,209)</u>	<u>(\$21,997)</u>
13 kWh Purchases	<u>1,427,272</u>	<u>1,318,593</u>	<u>1,195,002</u>	<u>1,130,776</u>	<u>1,172,268</u>	<u>1,189,924</u>	<u>7,433,835</u>
14 Total, Before Losses (L.12 / L.13)	<u>(\$0.00301)</u>	<u>(\$0.00301)</u>	<u>(\$0.00301)</u>	<u>(\$0.00301)</u>	<u>(\$0.00301)</u>	<u>(\$0.00270)</u>	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	<u>(\$0.00315)</u>	<u>(\$0.00315)</u>	<u>(\$0.00315)</u>	<u>(\$0.00315)</u>	<u>(\$0.00315)</u>	<u>(\$0.00282)</u>	

TOTAL DEFAULT SERVICE CHARGE							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. ~~26,910~~ in Case No. DE ~~24-065~~²³⁻⁰⁵⁴, dated ~~December 8, 2023~~

REDACTED

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

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							\$310,521
2 Total Costs excl. wholesale supplier charge							<u>\$30,622</u>
Reconciliation plus Total Costs excl. wholesale							
3 supplier charge (L.1+L.2)							\$341,143
4 kWh Purchases							<u>21,542,492</u>
5 Total, Before Losses (L.3 / L.4)							\$0.01584
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 *(1+L.6))	\$0.01656	\$0.01656	\$0.01656	\$0.01656	\$0.01656	\$0.01656	\$0.01656
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate – Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate – Power Supply Charge (L.7 + L. 8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	(\$5,290)	(\$5,141)	(\$5,019)	(\$5,009)	(\$5,557)	(\$6,110)	(\$32,125)
11 Total Costs	<u>\$29,033</u>	<u>\$28,214</u>	<u>\$27,546</u>	<u>\$27,491</u>	<u>\$30,496</u>	<u>\$33,531</u>	<u>\$176,312</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$23,743	\$23,073	\$22,527	\$22,482	\$24,940	\$27,422	\$144,188
13 kWh Purchases	<u>3,547,362</u>	<u>3,447,307</u>	<u>3,365,668</u>	<u>3,359,007</u>	<u>3,726,160</u>	<u>4,096,989</u>	21,542,492
14 Total, Before Losses (L.12 / L.13)	\$0.00669	\$0.00669	\$0.00669	\$0.00669	\$0.00669	\$0.00669	\$0.00669
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate – RPS Charge (L.14 * (1+L.15))	\$0.00700	\$0.00700	\$0.00700	\$0.00700	\$0.00700	\$0.00700	\$0.00700

<i>TOTAL DEFAULT SERVICE CHARGE</i>							
17 Total Retail Rate – Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

DEFAULT SERVICE
 SCHEDULE DS

AVAILABILITY

This Schedule is for energy supply service only. Customers taking service hereunder must also take service under one of the Company’s Delivery Service Schedules.

Default Service shall be available under this Schedule to all Customers, including Customers that return to utility-provided energy supply service after receiving energy supply service from a Competitive Supplier or self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or those Customers whose energy to be provided by a Competitive Supplier or self-supply does not reach the Company’s distribution system for any reason.

CHARACTER OF SERVICE

Electricity will be supplied with the same characteristics as specified in the applicable Delivery Service Schedules.

DEFAULT SERVICE CHARGE

The Default Service Charges (“DSC”) for each class are specified on Page 74 for the Non-G1 class and Page 75 for the G1 class, Calculation of the Default Service Charge.

DEFAULT SERVICE CHARGE RECONCILIATION

The DSC shall be calculated separately for the Non-G1 (all classes except G1) and the G1 classes. The DSC for each class shall consist of two separate components, a Power Supply Charge and a Renewable Portfolio Standard (RPS) charge. The Power Supply Charge will be comprised of GIS support payments, internal company administrative costs, supply-related working capital, external company legal and administrative costs, a provision for uncollectible accounts attributed to Default Service, and effective July 1, 2014, \$10,000 per year associated with the NHPUC regulatory assessment, plus wholesale supplier and, for the Non-G1 class, direct market purchase charges. For the Non-G1 class, the Power Supply Charge shall be based on a forecast of all Power Supply costs, and shall include an annual reconciliation with interest for any over- or under-recoveries occurring in the prior period. The wholesale supplier and direct market purchase charge component of the Non-G1 class Power Supply Charge will be determined separately for Domestic (D) customers and for Regular General and Outdoor Lighting (G2, OL) customers. For the G1 class, the Power Supply Charge shall be based on wholesale supplier charges which will be determined at the end of each month, plus a forecast of all remaining Power Supply costs, and shall include an annual reconciliation with interest for any over- or under-recoveries occurring in the prior period.

The RPS Charge for each class shall be based on a forecast of the costs to comply with RPS and shall include an annual reconciliation with interest for any over- or under-recoveries occurring in the prior period.

Authorized by NHPUC Order No. ~~26,694~~ in Case No. DE ~~22-017~~ dated ~~September 30, 2022~~
 Issued: ~~October 12, 2022~~ June 7, 2024 Issued by: Daniel Hurstak ~~Robert B.~~
 Effective: ~~December 1, 2022~~ August 1, 2024 Hevert
~~Sr.~~ Vice President and Treasurer

DEFAULT SERVICE
 SCHEDULE DS (continued)

~~Except for the DSC effective December 1, 2022, t~~The DSC for the Non-G1 class will be calculated on a six-month basis and shall be offered as a fixed charge or as a variable charge, as provided below. The G1 class DSC will also be established on a six-month basis, with the wholesale supplier charge component of the Power Supply Charge determined at the end of each month. The G1 class DSC shall be offered as a variable charge only, as provided below.~~The DSC effective December 1, 2022 for the Non-G1 class and G1 class will be calculated on an eight month basis through July 31, 2023 and offered as a fixed charge or as a variable charge for the eight month period as well.~~

Separate reconciliation of costs and revenues for the Power Supply Charge and the RPS Charge, for both the Non-G1 and G1 classes, shall be performed on an annual basis effective June 1, 2022, and effective August 1, 2023 thereafter. For the Power Supply Charge, external company administrative costs will be directly assigned to the Non-G1 or G1 class, as applicable. Costs that are common to both classes will be allocated to those classes based on kWh sales. Costs of uncollectible accounts will be directly assigned to the Non-G1 or G1 class. Default Service costs included in the RPS Charge shall include costs of compliance with the Renewable Portfolio Standard and associated working capital.

Interest shall be calculated at the prime rate, with said prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one rate is reported, the average of the reported rates shall be used. The Company may file to change the DSC at any time should significant over- or under-recoveries occur or be expected to occur.

Any adjustment to the DSC shall be in accordance with a notice filed with the Commission setting forth the amount of the proposed charge and the amount of the increase or decrease. The notice shall further specify the effective date of such charge, which shall not be earlier than forty-five days after the filing of the notice, or such other date as the Commission may authorize.

NON-G1 DEFAULT SERVICE CHARGES

Non-G1 Default Service pricing is available in two forms: fixed and variable. Fixed pricing will remain the same for six months⁺ at a time and will be based on the weighted average monthly wholesale price over the six-month⁺ period that the Company pays to its Default Service provider(s) and the forecasted cost of direct market purchases for the six-month period. Variable pricing will change from month to month reflecting the monthly wholesale price that the Company pays to its Default Service provider(s) and the monthly forecasted cost of direct market purchases.

Fixed pricing is available to all Non-G1 Customers except Non-G1 Customers who previously had a Competitive Supplier or self-supply and return to Default Service after the

⁺~~Except for the DSC effective December 1, 2022 through July 31, 2023 which will be based on eight months.~~
 Authorized by NHPUC Order No. ~~26,694~~ in Case No. DE ~~22-017~~ dated ~~September 30, 2022~~

Issued: ~~October 12, 2022~~ June 7, 2024

Issued by: ~~Daniel Hurstak~~ Robert B.

Effective: ~~December 1, 2022~~ August 1, 2024

Hevert
~~Sr.~~ Vice President and Treasurer

DEFAULT SERVICE
 SCHEDULE DS (continued)

current six month⁺ rate period has commenced. New Non-G1 Customers and Non-G1 Customers receiving Default Service will automatically be placed on fixed pricing.

Variable pricing is available to new Non-G1 Customers, Non-G1 Customers who previously had a Competitive Supplier or self-supply and return to Default Service after the current six month⁺ rate period has commenced, and existing Non-G1 Customers who notify the Company of their intent to switch options at least two business days prior to the start of the six month⁺ rate period.

Non-G1 Customers returning to Default Service from a Competitive Supplier or self-supply during the rate period will automatically be placed on variable pricing. Non-G1 Customers electing variable pricing will not have the opportunity to switch back to fixed pricing until the subsequent six~~-~~month⁺ rate period. Non-G1 Customers who were placed on variable pricing after returning from a Competitive Supplier or self-supply will be switched back to fixed pricing at the start of the subsequent six month⁺ period, unless notifying the Company at least two business days prior to the start of the subsequent six month⁺ period of their request to remain on variable pricing.

G1 DEFAULT SERVICE CHARGES

G1 Default Service pricing is available to all G1 customers as a variable charge only. The G1 Default Service Charge will change monthly, reflecting variations in the wholesale supply charges. The wholesale supply charges included in the Power Supply Charge will be determined as the sum of the average ISO-New England real time hourly locational marginal prices for the New Hampshire load zone, weighted by the wholesale hourly kWh volumes of the Company's G1 Default Service customers, and charges for capacity, ancillary services, and other supplier costs established through a competitive bidding process.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

There is no specified term for service hereunder. Switching between optional energy supply services shall be in accordance with provisions contained in the schedules for such services.

Authorized by NHPUC Order No. ~~26,694~~ in Case No. DE ~~22-017~~ dated ~~September 30, 2022~~
 Issued: ~~October 12, 2022~~ June 7, 2024 Issued by: ~~Daniel Hurstak~~ Robert B. Hevert
 Effective: ~~December 1, 2022~~ August 1, 2024 Sr. Vice President and Treasurer

DEFAULT SERVICE
SCHEDULE DS (continued)

SWITCHING TO A COMPETITIVE SUPPLIER OR SELF-SUPPLY

A. On Next Scheduled Meter Read Date

The Company will normally switch a Customer to a Competitive Supplier or self-supply upon request of a Customer as of the next scheduled meter read, provided that notice of the change to a Competitive Supplier or self-supply was received by the Company not less than two business days before that next scheduled meter read date. There shall be no charge for switching from Default Service to a Competitive Supplier or self-supply if such a notice is given.

B. Prior to the Next Scheduled Meter Read Date

If switching to a Competitive Supplier or self-supply before the next scheduled meter read is requested, the Company at its sole discretion and upon agreement by the Customer to pay the applicable fee pursuant to Section II. 10 of the Terms and Conditions for Distribution Service, will terminate Default Service with an unscheduled meter read.

TARIFF PROVISIONS

The Company's complete Tariff where not inconsistent with any specific provisions hereof, is part of this Schedule.

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

Issued: ~~October 12, 2022~~June 7, 2024
Effective: ~~December 1, 2022~~August 1, 2024

Issued by: ~~Daniel Hurstak~~Robert B. Hevert
~~Sr.~~Vice President and Treasurer

	<u>Aug-24</u> <u>Estimated</u>	<u>Sep-24</u> <u>Estimated</u>	<u>Oct-24</u> <u>Estimated</u>	<u>Nov-24</u> <u>Estimated</u>	<u>Dec-24</u> <u>Estimated</u>	<u>Jan-25</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	\$49,890	\$41,205	\$33,272	\$32,926	\$42,018	\$49,227	\$248,539
2 Total Costs (Page 5)	<u>\$3,227,688</u>	<u>\$2,361,843</u>	<u>\$1,834,601</u>	<u>\$2,208,834</u>	<u>\$4,081,805</u>	<u>\$6,350,072</u>	<u>\$20,064,843</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,277,578	\$2,403,048	\$1,867,873	\$2,241,761	\$4,123,823	\$6,399,299	\$20,313,382
4 kWh Purchases	<u>41,984,987</u>	<u>34,676,020</u>	<u>28,000,055</u>	<u>27,709,113</u>	<u>35,360,008</u>	<u>41,427,106</u>	<u>209,157,288</u>
5 Total, Before Losses (L.3 / L.4)	\$0.07807	\$0.06930	\$0.06671	\$0.08090	\$0.11662	\$0.15447	\$0.09712
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08306	\$0.07374	\$0.07098	\$0.08608	\$0.12409	\$0.16436	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.10334
<u>G2 and OL Class</u>							
9 Reconciliation (1)	\$17,013	\$15,029	\$13,104	\$12,572	\$14,043	\$15,382	\$87,143
10 Total Costs (Page 5)	<u>\$1,069,061</u>	<u>\$829,033</u>	<u>\$688,992</u>	<u>\$822,624</u>	<u>\$1,344,059</u>	<u>\$1,952,638</u>	<u>\$6,706,408</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,086,075	\$844,062	\$702,096	\$835,197	\$1,358,102	\$1,968,019	\$6,793,551
12 kWh Purchases	<u>14,320,059</u>	<u>12,649,985</u>	<u>11,029,215</u>	<u>10,581,999</u>	<u>11,820,080</u>	<u>12,946,794</u>	<u>73,348,132</u>
13 Total, Before Losses (L.11 / L.12)	\$0.07584	\$0.06672	\$0.06366	\$0.07893	\$0.11490	\$0.15201	\$0.09262
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.08070	\$0.07099	\$0.06773	\$0.08398	\$0.12225	\$0.16174	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.09855

(1) Balance as of April 30, 2024 modified, as detailed below, to include the reconciliation of estimated costs and revenues for May, June and July 2024. Figure is then allocated between rate periods (August 2024-January2025 and February-July 2025) and rate classes (Residential and G2/OL), and then to each month, August 2024 through January 2025, on equal per kWh basis.

a	April 30, 2024 balance - Schedule LSM-2, Page 2		\$1,977,418
b	less: Estimated remaining prior period reconciliation - May, Jun, Jul 2024:		
c	Estimated costs - May, Jun, Jul 2024		\$11,844,522
d	Estimated revenue- May, Jun, Jul 2024		<u>\$13,165,543</u>
e	line c - line d		(\$1,321,021)
f	Reconciliation for August 1, 2024-July 31, 2025 (line a + line e)		\$656,397
		Non-G1 total	Reconciliation
		<u>kWh purchases</u>	<u>per period</u>
g	Rate period: August 2024-January 2025	282,505,420	51.14%
h	Rate period: February-July 2025	<u>269,860,691</u>	48.86%
i	Total	552,366,112	<u>\$335,681</u> <u>\$320,716</u> \$656,397
		Aug2024-Jan2025	Aug2024-Jan2025
		<u>kWh purchases</u>	Reconciliation
j	Residential class	209,157,288	74.04%
k	G2 and OL class	<u>73,348,132</u>	25.96%
l	Total	282,505,420	<u>\$248,539</u> <u>\$87,143</u> \$335,681

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
May-23	\$14,222,310	\$5,441,992	\$9,356,694	\$10,307,607	\$12,264,959	7.75%	31	\$80,730	\$10,388,338
Jun-23	\$10,388,338	\$4,950,660	\$9,147,306	\$6,191,692	\$8,290,015	7.75%	30	\$52,806	\$6,244,498
Jul-23	\$6,244,498	\$8,233,650	\$13,948,391	\$529,756	\$3,387,127	8.25%	31	\$23,733	\$553,489
Aug-23	\$553,489	\$3,775,178	\$4,997,905	(\$669,238)	(\$57,874)	8.25%	31	(\$406)	(\$669,643)
Sep-23	(\$669,643)	\$2,582,263	\$4,739,779	(\$2,827,160)	(\$1,748,401)	8.25%	30	(\$11,856)	(\$2,839,015)
Oct-23	(\$2,839,015)	\$1,793,055	\$4,594,483	(\$5,640,443)	(\$4,239,729)	8.50%	31	(\$30,607)	(\$5,671,051)
Nov-23	(\$5,671,051)	\$3,511,078	\$4,758,354	(\$6,918,327)	(\$6,294,689)	8.50%	30	(\$43,977)	(\$6,962,303)
Dec-23	(\$6,962,303)	\$7,973,783	\$5,260,462	(\$4,248,982)	(\$5,605,643)	8.50%	31	(\$40,468)	(\$4,289,450)
Jan-24	(\$4,289,450)	\$11,497,691	\$6,422,181	\$786,060	(\$1,751,695)	8.50%	31	(\$12,611)	\$773,449
Feb-24	\$773,449	\$6,134,226	\$4,052,699	\$2,854,976	\$1,814,212	8.50%	29	\$12,219	\$2,867,194
Mar-24	\$2,867,194	\$3,772,756	\$4,177,574	\$2,462,376	\$2,664,785	8.50%	31	\$19,185	\$2,481,561
Apr-24	\$2,481,561	<u>\$2,582,210</u>	<u>\$3,101,833</u>	\$1,961,939	\$2,221,750	8.50%	30	<u>\$15,479</u>	\$1,977,418
Total		\$62,248,541	\$74,557,661					\$64,228	

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

Schedule LSM-2
Page 3 of 5

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>												
(a)	(b)	(c) (d) (e) (f)				(g)	(h)	(i)	(j)	(k)	(l)	
Total Non-G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement ((a+b)*c)	Prime Rate (2)	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)	
May-23	\$5,373,691	\$487	6.17%	\$331,579	8.23%	\$27,289	\$36,855	\$2,912	\$0	\$0	\$758	\$5,441,992
Jun-23	\$4,875,459	\$473	6.17%	\$300,838	8.25%	\$24,819	\$46,249	\$2,912	\$0	\$0	\$749	\$4,950,660
Jul-23	\$8,149,296	\$503	6.17%	\$502,831	8.29%	\$41,685	\$38,496	\$2,912	\$0	\$0	\$758	\$8,233,650
Aug-23	\$3,637,195	\$489	4.74%	\$172,416	8.50%	\$14,655	\$119,116	\$2,912	\$0	\$0	\$810	\$3,775,178
Sep-23	\$2,472,268	\$499	4.74%	\$117,202	8.50%	\$9,962	\$94,998	\$2,912	\$814	\$0	\$809	\$2,582,263
Oct-23	\$1,693,278	\$443	4.74%	\$80,278	8.50%	\$6,824	\$88,794	\$2,912	\$0	\$0	\$804	\$1,793,055
Nov-23	\$3,426,202	\$432	4.74%	\$162,413	8.50%	\$13,805	\$66,919	\$2,912	\$0	\$0	\$808	\$3,511,078
Dec-23	\$7,881,755	\$420	4.74%	\$373,594	8.50%	\$31,755	\$56,129	\$2,912	\$0	\$0	\$812	\$7,973,783
Jan-24	\$11,360,678	\$443	4.74%	\$538,486	8.50%	\$45,771	\$87,074	\$2,912	\$0	\$0	\$813	\$11,497,691
Feb-24	\$6,050,645	\$465	4.74%	\$286,806	8.50%	\$24,379	\$54,837	\$3,088	\$0	\$0	\$813	\$6,134,226
Mar-24	\$3,680,653	\$473	4.74%	\$174,475	8.50%	\$14,830	\$72,903	\$3,088	\$0	\$0	\$809	\$3,772,756
Apr-24	<u>\$2,547,512</u>	<u>\$457</u>	4.74%	<u>\$120,767</u>	8.50%	<u>\$10,265</u>	<u>\$20,082</u>	<u>\$3,088</u>	<u>\$0</u>	<u>\$0</u>	<u>\$807</u>	<u>\$2,582,210</u>
Total	\$61,148,632	\$5,584				\$266,040	\$782,450	\$35,471	\$814	\$0	\$9,550	\$62,248,541

(1) For the months May-July 2023, number of days lag equals 22.52. Calculated using revenue lag of 58.28 days less cost lead of 35.76 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 22-017 filed March, 25, 2022.

For the months August 2023-April 2024, number of days lag equals 17.30. Calculated using revenue lag of 56.39 days less cost lead of 39.09 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 23-054 filed June 9, 2023.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Total Residential Class Billed Default Service kWh (1)	Unbilled Factor (2)	Residential Class Unbilled kWh (a * b)	Effective Fixed Power Supply Charge	Residential Class Unbilled Power Supply Charge Revenue (c * d)	Total G2/OL Class Billed Default Service kWh (1)	Unbilled Factor (2)	G2/OL Class Unbilled kWh (f * g)	Effective Fixed Power Supply Charge	G2/OL Class Unbilled Power Supply Charge Revenue (h * i)	Reversal of prior month unbilled	Total Billed Non-G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + j + k + l)
May-23	27,910,687	46.0%	12,826,302	\$0.25397	\$3,257,496	10,917,875	46.0%	5,017,288	\$0.24847	\$1,246,646	(\$4,687,604)	\$9,540,157	\$9,356,694
Jun-23	26,032,885	52.6%	13,702,202	\$0.25397	\$3,479,948	10,076,924	52.6%	5,303,909	\$0.24847	\$1,317,862	(\$4,504,142)	\$8,853,638	\$9,147,306
Jul-23	37,881,324	49.5%	18,735,235	\$0.25397	\$4,758,188	12,656,473	49.5%	6,259,602	\$0.24847	\$1,555,323	(\$4,797,810)	\$12,432,691	\$13,948,391
Aug-23	37,756,048	39.0%	14,721,051	\$0.12687	\$1,867,660	11,836,720	39.0%	4,615,127	\$0.12224	\$564,153	(\$6,313,511)	\$8,879,603	\$4,997,905
Sep-23	32,797,987	33.6%	11,010,229	\$0.12687	\$1,396,868	10,710,852	33.6%	3,595,615	\$0.12224	\$439,528	(\$2,431,813)	\$5,335,196	\$4,739,779
Oct-23	25,977,219	48.0%	12,474,020	\$0.12687	\$1,582,579	9,356,754	48.0%	4,493,027	\$0.12224	\$549,228	(\$1,836,396)	\$4,299,072	\$4,594,483
Nov-23	25,893,136	60.7%	15,729,528	\$0.12687	\$1,995,605	8,696,834	60.7%	5,283,141	\$0.12224	\$645,811	(\$2,131,807)	\$4,248,744	\$4,758,354
Dec-23	30,750,843	54.7%	16,807,093	\$0.12687	\$2,132,316	9,671,189	54.7%	5,285,857	\$0.12224	\$646,143	(\$2,641,416)	\$5,123,420	\$5,260,462
Jan-24	34,063,440	60.3%	20,542,270	\$0.12687	\$2,606,198	10,410,615	60.3%	6,278,217	\$0.12224	\$767,449	(\$2,778,459)	\$5,826,993	\$6,422,181
Feb-24	35,887,009	38.5%	13,814,520	\$0.10141	\$1,400,930	11,452,913	38.5%	4,408,740	\$0.09461	\$417,111	(\$3,373,647)	\$5,608,304	\$4,052,699
Mar-24	30,652,881	45.8%	14,034,257	\$0.10141	\$1,423,214	10,253,982	45.8%	4,694,730	\$0.09461	\$444,168	(\$1,818,041)	\$4,128,233	\$4,177,574
Apr-24	<u>25,207,028</u>	47.2%	11,891,614	\$0.10141	<u>\$1,205,929</u>	<u>8,837,026</u>	47.2%	4,168,937	\$0.09461	<u>\$394,423</u>	<u>(\$1,867,382)</u>	<u>\$3,368,864</u>	<u>\$3,101,833</u>
Total	370,810,487				\$27,106,930	124,878,157				\$8,987,846	(\$39,182,028)	\$77,644,914	\$74,557,661

(1) Per billing system

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

	Non-G1 Class Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
May-23	57,291,455	26,328,178	46.0%
Jun-23	59,141,441	31,128,626	52.6%
Jul-23	81,049,716	40,085,333	49.5%
Aug-23	80,799,741	31,503,750	39.0%
Sep-23	71,923,515	24,144,604	33.6%
Oct-23	60,055,995	28,838,333	48.0%
Nov-23	58,666,878	35,638,878	60.7%
Dec-23	66,657,723	36,432,255	54.7%
Jan-24	72,768,272	43,883,573	60.3%
Feb-24	77,454,626	29,815,760	38.5%
Mar-24	67,526,719	30,916,745	45.8%
Apr-24	60,278,909	28,437,051	47.2%

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Subtotals		
	Non-G1 Class (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	Non-G1 Class (Residential) DS Market Charges (1)	Non-G1 Class (G2 and OL) DS Market Charges (1)	GIS Support Payments	Total Supply Related Working Capital (2)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total All Costs (sum col. (a) thru (k))	(m) Total Residential DS Supplier & Market Charges (col. (a) + (c))	(n) G2 and OL DS Supplier & Market Charges (col. (b) + (d))	(o) Total Remaining Costs (sum col. (e) thru (k))
Aug-24			\$242,336	\$77,122	\$424			\$3,088	\$0	\$0	\$812	\$4,296,749			
Sep-24			\$177,817	\$58,475	\$478			\$3,088	\$0	\$0	\$812	\$3,190,876			
Oct-24			\$146,679	\$50,326	\$648			\$3,088	\$0	\$0	\$812	\$2,523,594			
Nov-24			\$187,251	\$64,495	\$655			\$3,088	\$0	\$0	\$812	\$3,031,459			
Dec-24			\$330,608	\$105,222	\$487			\$3,088	\$0	\$0	\$812	\$5,425,864			
Jan-25			\$496,478	\$150,656	\$452			\$3,088	\$0	\$0	\$812	\$8,302,709			
Total			\$1,581,169	\$506,294	\$3,143			\$18,527	\$0	\$0	\$4,870	\$26,771,251			

Total Costs Associated with the Residential Class

	Non-G1 Class (Residential) DS Supplier & Market Charges (col. (m))	Allocation of Remaining Costs to Residential Class (3)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)
	(i)	(ii)	(iii) = (i) + (ii)
Aug-24			\$3,227,688
Sep-24			\$2,361,843
Oct-24			\$1,834,601
Nov-24			\$2,208,834
Dec-24			\$4,081,805
Jan-25			\$6,350,072
Total			\$20,064,843

Total Costs Associated with the G2/OL Class

	Non-G1 Class (G2 and OL) DS Supplier & Market Charges (col. (n))	Allocation of Remaining Costs to G2 and OL Class (3)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
	(iv)	(v)	(vi) = (iv) + (v)
Aug-24			\$1,069,061
Sep-24			\$829,033
Oct-24			\$688,992
Nov-24			\$822,624
Dec-24			\$1,344,059
Jan-25			\$1,952,638
Total			\$6,706,408

- (1) Estimates based on monthly wholesale rate times estimated monthly purchases.
(2) Calculation of Supply Related Working Capital:

	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)	(xiii)
	Total Non-G1 Class DS Supplier Charges (col. (a) + (b))	GIS Costs (col. (e))	Total	Number of Days of Lag / 365 (4)	Working Capital Requirement (iii * iv)	Prime Rate (5)	Supply Related Working Capital-Supplier Charges (v)	Total Non-G1 Class DS Market Charges (col. (c) + (d))	Number of Days of Lag / 365 (6)	Working Capital Requirement (viii * ix)	Prime Rate (5)	Supply Related Working Capital-Market Charges (x * xi)	Total Supply Related Working Capital (sum (vii) and (xii))
Aug-24		\$424		5.98%		8.50%		\$319,457	13.23%	\$42,256	8.50%	\$3,592	
Sep-24		\$478		5.98%		8.50%		\$236,292	13.23%	\$31,255	8.50%	\$2,657	
Oct-24		\$648		5.98%		8.50%		\$197,005	13.23%	\$26,059	8.50%	\$2,215	
Nov-24		\$655		5.98%		8.50%		\$251,746	13.23%	\$33,299	8.50%	\$2,830	
Dec-24		\$487		5.98%		8.50%		\$435,830	13.23%	\$57,649	8.50%	\$4,900	
Jan-25		\$452		5.98%		8.50%		\$647,134	13.23%	\$85,599	8.50%	\$7,276	
Total		\$3,143						\$2,087,464				\$23,470	

- (3) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

	Estimated kWh Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh
Aug-24	41,984,987	14,320,059	56,305,046	74.6%	25.4%
Sep-24	34,676,020	12,649,985	47,326,004	73.3%	26.7%
Oct-24	28,000,055	11,029,215	39,029,270	71.7%	28.3%
Nov-24	27,709,113	10,581,999	38,291,112	72.4%	27.6%
Dec-24	35,360,008	11,820,080	47,180,088	74.9%	25.1%
Jan-25	41,427,106	12,946,794	54,373,900	76.2%	23.8%
Total	209,157,288	73,348,132	282,505,420		

- (4) Number of days lag equals 21.82. Calculated using revenue lag of 56.83 days less cost lead of 35.01 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 24-065 filed June 7, 2024.
(5) Per Order 25.028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24.682 in the Unitil Energy Systems Docket DE 06-123".
(6) Number of days lag equals 48.28. Calculated using revenue lag of 56.83 days less cost lead of 8.55 days. Revenue lag and cost lead per Schedule DTN-3, DE 24-065 filed June 7, 2024.

REDACTED

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

Schedule LSM-3
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	<u>Aug-24</u> <u>Estimated</u>	<u>Sep-24</u> <u>Estimated</u>	<u>Oct-24</u> <u>Estimated</u>	<u>Nov-24</u> <u>Estimated</u>	<u>Dec-24</u> <u>Estimated</u>	<u>Jan-25</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$370,222)	(\$311,182)	(\$256,629)	(\$251,775)	(\$310,223)	(\$357,524)	(\$1,857,555)
2 Total Costs (Page 5)	<u>\$457,807</u>	<u>\$384,803</u>	<u>\$317,346</u>	<u>\$311,343</u>	<u>\$383,612</u>	<u>\$458,843</u>	<u>\$2,313,755</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$87,585	\$73,621	\$60,718	\$59,568	\$73,389	\$101,319	\$456,201
4 kWh Purchases	<u>56,305,046</u>	<u>47,326,004</u>	<u>39,029,270</u>	<u>38,291,112</u>	<u>47,180,088</u>	<u>54,373,900</u>	<u>282,505,420</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00156	\$0.00156	\$0.00156	\$0.00156	\$0.00156	\$0.00186	\$0.00161
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00166	\$0.00166	\$0.00166	\$0.00166	\$0.00166	\$0.00198	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00172

(1) Balance as of April 30, 2024 modified, as detailed below, to reflect that current rates include a reconciliation through July 31, 2024. Figure is then allocated between rate periods (August 2024-January 2025 and February-July 2025) and then to each month, August 2024 through January 2025, on equal per kWh basis.

a	April 30, 2024 actual balance - Schedule LSM-3, Page 2	(\$3,977,477)
b	plus: adjustment to working capital and interest associated with accounting of RECs	(\$39,190)
c	less: Estimated remaining prior period reconciliation - May, Jun, Jul 2024:	
d	Estimated kWh Sales May-Jul 2024	137,276,665
e	Amount of reconciliation in current RPS Charge	<u>(\$0.00280)</u>
f	Estimated amount of reconciliation - May-Jul 2024	(\$384,375)
g	Total reconciliation for August 1, 2024-July 31, 2025 (line a + line b - line f)	(\$3,632,293)

	Non-G1 total <u>kWh purchases</u>	<u>% per period</u>	Reconciliation <u>per period</u>
h	Rate period: August 2024-January 2025	51.14%	(\$1,857,555)
i	Rate period: February-July 2025	48.86%	<u>(\$1,774,738)</u>
j	Total		<u>(\$3,632,293)</u>

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
May-23	(\$1,947,974)	\$406,055	\$201,273	(\$1,743,192)	(\$1,845,583)	7.75%	31	(\$12,148)	(\$1,755,340)
Jun-23	(\$1,755,340)	(\$1,218,009)	\$196,845	(\$3,170,194)	(\$2,462,767)	7.75%	30	(\$15,687)	(\$3,185,882)
Jul-23	(\$3,185,882)	\$417,242	\$298,529	(\$3,067,168)	(\$3,126,525)	8.25%	31	(\$21,907)	(\$3,089,075)
Aug-23	(\$3,089,075)	\$416,068	\$251,461	(\$2,924,469)	(\$3,006,772)	8.25%	31	(\$21,068)	(\$2,945,537)
Sep-23	(\$2,945,537)	\$118,267	\$220,880	(\$3,048,149)	(\$2,996,843)	8.25%	30	(\$20,321)	(\$3,068,471)
Oct-23	(\$3,068,471)	\$382,979	\$214,732	(\$2,900,224)	(\$2,984,347)	8.50%	31	(\$21,545)	(\$2,921,768)
Nov-23	(\$2,921,768)	\$382,979	\$220,097	(\$2,758,886)	(\$2,840,327)	8.50%	30	(\$19,843)	(\$2,778,729)
Dec-23	(\$2,778,729)	(\$64,111)	\$236,424	(\$3,079,264)	(\$2,928,997)	8.50%	31	(\$21,145)	(\$3,100,409)
Jan-24	(\$3,100,409)	\$420,831	\$280,726	(\$2,960,305)	(\$3,030,357)	8.50%	31	(\$21,817)	(\$2,982,122)
Feb-24	(\$2,982,122)	\$420,831	\$224,082	(\$2,785,373)	(\$2,883,748)	8.50%	29	(\$19,422)	(\$2,804,795)
Mar-24	(\$2,804,795)	(\$1,084,885)	\$238,956	(\$4,128,636)	(\$3,466,716)	8.50%	31	(\$24,958)	(\$4,153,595)
Apr-24	(\$4,153,595)	<u>\$385,386</u>	<u>\$181,041</u>	(\$3,949,250)	(\$4,051,423)	8.50%	30	<u>(\$28,227)</u>	(\$3,977,477)
Total		\$983,633	\$2,765,048					(\$248,089)	

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

	Renewable Energy Credits	Number of Days of Lag / 365 (1)	Working Capital Requirement (a*b)	Prime Rate (2)	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
May-23	\$430,316	(68.51%)	(\$294,796)	8.23%	(\$24,262)	\$406,055
Jun-23	(\$1,290,972)	(68.51%)	\$884,404	8.25%	\$72,963	(\$1,218,009)
Jul-23	\$442,365	(68.51%)	(\$303,051)	8.29%	(\$25,123)	\$417,242
Aug-23	\$442,365	(69.94%)	(\$309,377)	8.50%	(\$26,297)	\$416,068
Sep-23	\$125,742	(69.94%)	(\$87,940)	8.50%	(\$7,475)	\$118,267
Oct-23	\$407,185	(69.94%)	(\$284,773)	8.50%	(\$24,206)	\$382,979
Nov-23	\$407,185	(69.94%)	(\$284,773)	8.50%	(\$24,206)	\$382,979
Dec-23	(\$68,163)	(69.94%)	\$47,671	8.50%	\$4,052	(\$64,111)
Jan-24	\$447,429	(69.94%)	(\$312,918)	8.50%	(\$26,598)	\$420,831
Feb-24	\$447,429	(69.94%)	(\$312,918)	8.50%	(\$26,598)	\$420,831
Mar-24	(\$1,153,453)	(69.94%)	\$806,691	8.50%	\$68,569	(\$1,084,885)
Apr-24	\$409,743	(69.94%)	(\$286,562)	8.50%	(\$24,358)	\$385,386
Total	\$1,047,171				(\$63,538)	\$983,633

(1) For the months May-July 2023, number of days lag equals (250.05). Calculated using revenue lag of 58.28 days less cost lead of 308.33 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 22-017 filed March 25, 2022.

For the months August 2023-April 2024, number of days lag equals (255.27). Calculated using revenue lag of 56.39 days less cost lead of 311.66 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 23-054 filed June 9, 2023.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

	(a) Total Non-G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) Non-G1 Class Unbilled kWh (a * b)	(d) Effective Fixed RPS Charge	(e) Non-G1 Class Unbilled RPS Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class RPS Charge Revenue (1)	(h) Total Revenue (e + f + g)
May-23	38,828,562	46.0%	17,843,591	\$0.00528	\$94,214	(\$98,037)	\$205,096	\$201,273
Jun-23	36,109,809	52.6%	19,006,110	\$0.00528	\$100,352	(\$94,214)	\$190,707	\$196,845
Jul-23	50,537,797	49.5%	24,994,837	\$0.00528	\$131,973	(\$100,352)	\$266,909	\$298,529
Aug-23	49,592,768	39.0%	19,336,178	\$0.00570	\$110,216	(\$131,973)	\$273,218	\$251,461
Sep-23	43,508,839	33.6%	14,605,845	\$0.00570	\$83,253	(\$110,216)	\$247,842	\$220,880
Oct-23	35,333,973	48.0%	16,967,047	\$0.00570	\$96,712	(\$83,253)	\$201,273	\$214,732
Nov-23	34,589,970	60.7%	21,012,669	\$0.00570	\$119,772	(\$96,712)	\$197,037	\$220,097
Dec-23	40,422,032	54.7%	22,092,950	\$0.00570	\$125,930	(\$119,772)	\$230,267	\$236,424
Jan-24	44,474,055	60.3%	26,820,486	\$0.00570	\$152,877	(\$125,930)	\$253,779	\$280,726
Feb-24	47,339,922	38.5%	18,223,260	\$0.00577	\$105,148	(\$152,877)	\$271,811	\$224,082
Mar-24	40,906,863	45.8%	18,728,987	\$0.00577	\$108,066	(\$105,148)	\$236,038	\$238,956
Apr-24	<u>34,044,054</u>	47.2%	16,060,551	\$0.00577	<u>\$92,669</u>	<u>(\$108,066)</u>	<u>\$196,438</u>	<u>\$181,041</u>
Total	495,688,644				\$1,321,184	(\$1,326,551)	\$2,770,416	\$2,765,048

(1) Per billing system

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

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
May-23	57,291,455	26,328,178	46.0%
Jun-23	59,141,441	31,128,626	52.6%
Jul-23	81,049,716	40,085,333	49.5%
Aug-23	80,799,741	31,503,750	39.0%
Sep-23	71,923,515	24,144,604	33.6%
Oct-23	60,055,995	28,838,333	48.0%
Nov-23	58,666,878	35,638,878	60.7%
Dec-23	66,657,723	36,432,255	54.7%
Jan-24	72,768,272	43,883,573	60.3%
Feb-24	77,454,626	29,815,760	38.5%
Mar-24	67,526,719	30,916,745	45.8%
Apr-24	60,278,909	28,437,051	47.2%

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

Schedule LSM-3
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	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (3)	(e) Supply Related Working Capital (c * d)	
Aug-24	\$491,332	(80.27%)	(\$394,412)	8.50%	(\$33,525)	\$457,807
Sep-24	\$412,982	(80.27%)	(\$331,517)	8.50%	(\$28,179)	\$384,803
Oct-24	\$340,586	(80.27%)	(\$273,402)	8.50%	(\$23,239)	\$317,346
Nov-24	\$334,143	(80.27%)	(\$268,230)	8.50%	(\$22,800)	\$311,343
Dec-24	\$411,704	(80.27%)	(\$330,491)	8.50%	(\$28,092)	\$383,612
Jan-25	<u>\$492,444</u>	(80.27%)	<u>(\$395,305)</u>	8.50%	<u>(\$33,601)</u>	<u>\$458,843</u>
Total	\$2,483,190		(\$1,993,356)		(\$169,435)	\$2,313,755

(1) Schedule JMP-4.

(2) Number of days lag equals (293.00). Calculated using revenue lag of 56.83 days less cost lead of 349.83 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 24-065 filed June 7, 2024.

(3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

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

	Total <u>Aug 2024-Jan 2025</u>		
1 Reconciliation (1)	\$375,829		
2 Total Costs excl. wholesale supplier charge (Page 5)	<u>\$29,778</u>		
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$405,607		
4 kWh Purchases	<u>7,433,835</u>		
5 Total, Before Losses (L.3 / L.4)	\$0.05456		
6 Losses	<u>4.591%</u>		
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.05707		
<p>(1) Balance as of April 30, 2024 modified, as detailed below, to reflect that current rates include a reconciliation through July 31, 2024 and to incorporate the difference between the estimated supplier cost and revenue in May 2024. Figure is then allocated between rate periods (August 2024-January 2025 and February-July 2025) and then to each month, August 2024 through January 2025, on equal per kWh basis.</p>			
a	April 30, 2024 actual balance - Schedule LSM-4, Page 2	\$798,357	
b	less: Estimated remaining prior period reconciliation - May, Jun, Jul 2024:		
c	Estimated kWh Sales May-Jul 2024	4,137,603	
d	Amount of reconciliation in current rate	<u>\$0.01508</u>	
e	Estimated amount of reconciliation - May-Jul 2024	\$62,395	
f	plus: Difference between the estimated supplier cost and revenue for May 2024	\$2,691	
g	Total reconciliation for August 1, 2024-July 31, 2025 (line a - line e + line f)	\$738,653	
h	kWh purchases forecast August 2024-January 2025	7,433,835	50.88%
i	kWh purchases forecast February-July 2025	<u>7,176,609</u>	49.12%
j	Total	14,610,443	
k	Reconciliation amount for August 2024-January 2025	(line g * line h%) \$375,829	
l	Reconciliation amount for February-July 2025	(line g * line i%) <u>\$362,824</u>	
m	Total	(line k + line l) \$738,653	

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning	Total Costs (Page	Total Revenue	Ending	Average		Number of	Computed	Ending Balance
	Balance	3)	(Page 4)	Balance	Monthly	Interest Rate	Days / Month	Interest	with Interest (d
				Before	Balance				+ h)
				Interest	((a+d) / 2)				
				(a + b - c)					
May-23	\$611,641	\$277,764	\$279,938	\$609,468	\$610,555	7.75%	31	\$4,019	\$613,487
Jun-23	\$613,487	\$333,869	\$257,962	\$689,394	\$651,440	7.75%	30	\$4,150	\$693,543
Jul-23	\$693,543	\$393,670	\$346,887	\$740,326	\$716,935	8.25%	31	\$5,023	\$745,350
Aug-23	\$745,350	\$193,002	\$28,563	\$909,789	\$827,569	8.25%	31	\$5,799	\$915,587
Sep-23	\$915,587	\$112,029	\$101,284	\$926,333	\$920,960	8.25%	30	\$6,245	\$932,577
Oct-23	\$932,577	\$68,975	\$99,261	\$902,291	\$917,434	8.50%	31	\$6,623	\$908,915
Nov-23	\$908,915	\$102,706	\$73,147	\$938,473	\$923,694	8.50%	30	\$6,453	\$944,927
Dec-23	\$944,927	\$41,866	\$84,967	\$901,825	\$923,376	8.50%	31	\$6,666	\$908,491
Jan-24	\$908,491	\$75,558	\$116,555	\$867,495	\$887,993	8.50%	31	\$6,393	\$873,888
Feb-24	\$873,888	\$86,157	\$121,638	\$838,407	\$856,147	8.50%	29	\$5,766	\$844,173
Mar-24	\$844,173	\$69,629	\$105,516	\$808,286	\$826,229	8.50%	31	\$5,948	\$814,234
Apr-24	\$814,234	<u>\$52,626</u>	<u>\$74,101</u>	\$792,759	\$803,496	8.50%	30	<u>\$5,598</u>	\$798,357
Total		\$1,807,853	\$1,689,821					\$68,683	

REDACTED

Redacted

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

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Calculation of Working Capital

	<i>Supplier Charges and GIS Support Payments</i>							(h)	(i)	(j)	(k)	(l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
	Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement	Prime Rate (2)	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts					
May-23		\$48	1.15%		8.23%			\$4,530	\$0	\$0	\$75	\$277,764
Jun-23		\$53	1.15%		8.25%			\$4,530	\$0	\$0	\$85	\$333,869
Jul-23		\$50	1.15%		8.29%			\$4,530	\$0	\$0	\$75	\$393,670
Aug-23		\$14	0.96%		8.50%			\$4,530	\$0	\$0	\$24	\$193,002
Sep-23		\$15	0.96%		8.50%			\$4,530	\$25	\$0	\$25	\$112,029
Oct-23		\$16	0.96%		8.50%			\$4,530	\$0	\$0	\$29	\$68,975
Nov-23		\$14	0.96%		8.50%			\$4,530	\$0	\$0	\$25	\$102,706
Dec-23		\$11	0.96%		8.50%			\$4,530	\$0	\$0	\$21	\$41,866
Jan-24		\$11	0.96%		8.50%			\$4,530	\$0	\$0	\$21	\$75,558
Feb-24		\$12	0.96%		8.50%			\$4,816	\$0	\$0	\$21	\$86,157
Mar-24		\$14	0.96%		8.50%			\$4,816	\$0	\$0	\$24	\$69,629
Apr-24		\$15	0.96%		8.50%			\$4,816	\$0	\$0	\$26	\$52,626
Total		\$273						\$55,216	\$25	\$0	\$450	\$1,807,853

(1) For the months May-July 2023, number of days lag equals 4.20. Calculated using revenue lag of 43.25 days less cost lead of 39.05 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 22-017 filed March 25, 2022.

For the months August 2023-April 2024, number of days lag equals 3.51. Calculated using revenue lag of 42.67 days less cost lead of 39.16 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 23-054 filed June 9, 2023.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable Power Supply Charge	G1 Class Unbilled Power Supply Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + f + g)
May-23	3,860,865	46.0%	1,774,147	\$0.07218	\$128,058	(\$161,969)	\$313,849	\$279,938
Jun-23	4,077,781	45.3%	1,847,937	\$0.06245	\$115,404	(\$128,058)	\$270,616	\$257,962
Jul-23	5,024,132	43.6%	2,188,904	\$0.06467	\$141,556	(\$115,404)	\$320,735	\$346,887
Aug-23	1,445,174	45.0%	649,790	\$0.08947	\$58,137	(\$141,556)	\$111,983	\$28,563
Sep-23	1,320,359	49.4%	652,085	\$0.07627	\$49,734	(\$58,137)	\$109,686	\$101,284
Oct-23	1,269,034	48.0%	609,318	\$0.08091	\$49,300	(\$49,734)	\$99,696	\$99,261
Nov-23	1,086,434	55.1%	598,662	\$0.06852	\$41,020	(\$49,300)	\$81,427	\$73,147
Dec-23	1,048,519	55.1%	577,302	\$0.08222	\$47,466	(\$41,020)	\$78,522	\$84,967
Jan-24	1,122,798	56.3%	632,474	\$0.09949	\$62,925	(\$47,466)	\$101,096	\$116,555
Feb-24	1,209,794	40.0%	484,218	\$0.11501	\$55,690	(\$62,925)	\$128,873	\$121,638
Mar-24	1,214,774	45.9%	557,841	\$0.07938	\$44,281	(\$55,690)	\$116,925	\$105,516
Apr-24	<u>1,094,727</u>	50.4%	551,476	\$0.06813	<u>\$37,572</u>	<u>(\$44,281)</u>	<u>\$80,811</u>	<u>\$74,101</u>
Total	23,774,391				\$831,144	(\$955,540)	\$1,814,218	\$1,689,821

(1) Per billing system

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

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
May-23	25,479,468	11,708,344	46.0%
Jun-23	26,519,028	12,017,686	45.3%
Jul-23	30,217,311	13,165,020	43.6%
Aug-23	29,874,700	13,432,486	45.0%
Sep-23	28,416,899	14,034,231	49.4%
Oct-23	26,548,036	12,746,860	48.0%
Nov-23	24,572,113	13,540,076	55.1%
Dec-23	24,103,509	13,271,108	55.1%
Jan-24	24,107,407	13,579,740	56.3%
Feb-24	27,291,151	10,923,245	40.0%
Mar-24	25,094,654	11,523,804	45.9%
Apr-24	23,994,855	12,087,572	50.4%

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate (4)	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Aug-24	\$58	1.19%	\$948	8.50%	\$81	\$0	\$4,816	\$0	\$0	\$22	\$4,976
Sep-24	\$50	1.19%	\$769	8.50%	\$65	\$0	\$4,816	\$0	\$0	\$22	\$4,952
Oct-24	\$39	1.19%	\$663	8.50%	\$56	\$0	\$4,816	\$0	\$0	\$22	\$4,933
Nov-24	\$38	1.19%	\$775	8.50%	\$66	\$0	\$4,816	\$0	\$0	\$22	\$4,941
Dec-24	\$33	1.19%	\$1,179	8.50%	\$100	\$0	\$4,816	\$0	\$0	\$22	\$4,971
Jan-25	<u>\$31</u>	1.19%	\$1,594	8.50%	<u>\$135</u>	<u>\$0</u>	<u>\$4,816</u>	<u>\$0</u>	<u>\$0</u>	<u>\$22</u>	<u>\$5,004</u>
Total	\$250				\$504	\$0	\$28,894	\$0	\$0	\$131	\$29,778

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

(2) Number of days lag equals 4.34. Calculated using revenue lag of 38.39 days less cost lead of 34.05 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 24-065 filed June 7, 2024.

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

(4) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

REDACTED

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

Schedule LSM-5
 Page 1 of 5

	<u>Aug-24</u> <u>Estimated</u>	<u>Sep-24</u> <u>Estimated</u>	<u>Oct-24</u> <u>Estimated</u>	<u>Nov-24</u> <u>Estimated</u>	<u>Dec-24</u> <u>Estimated</u>	<u>Jan-25</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$16,054)	(\$14,831)	(\$13,441)	(\$12,719)	(\$13,186)	(\$13,384)	(\$83,615)
2 Total Costs (Page 5)	\$11,759	\$10,864	\$9,846	\$9,316	\$9,658	\$10,175	\$61,618
3 Reconciliation plus Total Costs (L.1 + L.2)	(\$4,295)	(\$3,968)	(\$3,596)	(\$3,402)	(\$3,527)	(\$3,209)	(\$21,997)
4 kWh Purchases	1,427,272	1,318,593	1,195,002	1,130,776	1,172,268	1,189,924	7,433,835
5 Total, Before Losses (L.3 / L.4)	(\$0.00301)	(\$0.00301)	(\$0.00301)	(\$0.00301)	(\$0.00301)	(\$0.00270)	
6 Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	(\$0.00315)	(\$0.00315)	(\$0.00315)	(\$0.00315)	(\$0.00315)	(\$0.00282)	

(1) Balance as of April 30, 2024 modified, as detailed below, to reflect that current rates include a reconciliation through July 31, 2024. Figure is then allocated between rate periods (August 2024-January 2025 and February-July 2025) and then to each month, August 2024 through January 2025, on equal per kWh basis.

a April 30, 2024 actual balance - Schedule LSM-5, Page 2	(\$167,652)
b plus: adjustment to working capital and interest associated with accounting of RECs	(\$3,141)
c less: Estimated remaining prior period reconciliation - May, Jun, Jul 2024:	
d Estimated kWh Sales May-Jul 2024	4,137,603
e Amount of reconciliation in current rate	(\$0.00156)
f Estimated amount of reconciliation - May-Jul 2024	(\$6,455)
g Total reconciliation for August 1, 2024-July 31, 2025 (line a + line b - line f)	(\$164,338)

	G1 kWh purchases	% per period	Reconciliation per period
h Rate period: August 2024-January 2025	7,433,835	50.88%	(\$83,615)
i Rate period: February-July 2025	7,176,609	49.12%	(\$80,723)
j Total	14,610,443		(\$164,338)

REDACTED

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

Schedule LSM-5
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
May-23	(\$95,177)	\$34,933	\$21,584	(\$81,828)	(\$88,503)	7.75%	31	(\$583)	(\$82,410)
Jun-23	(\$82,410)	(\$104,786)	\$22,751	(\$209,947)	(\$146,179)	7.75%	30	(\$931)	(\$210,878)
Jul-23	(\$210,878)	\$34,720	\$29,401	(\$205,559)	(\$208,219)	8.25%	31	(\$1,459)	(\$207,018)
Aug-23	(\$207,018)	\$34,656	\$1,413	(\$173,776)	(\$190,397)	8.25%	31	(\$1,334)	(\$175,110)
Sep-23	(\$175,110)	\$9,851	\$9,073	(\$174,332)	(\$174,721)	8.25%	30	(\$1,185)	(\$175,517)
Oct-23	(\$175,517)	\$31,900	\$8,412	(\$152,029)	(\$163,773)	8.50%	31	(\$1,182)	(\$153,211)
Nov-23	(\$153,211)	\$31,900	\$7,380	(\$128,691)	(\$140,951)	8.50%	30	(\$985)	(\$129,676)
Dec-23	(\$129,676)	(\$5,340)	\$7,046	(\$142,062)	(\$135,869)	8.50%	31	(\$981)	(\$143,043)
Jan-24	(\$143,043)	\$35,053	\$8,457	(\$116,448)	(\$129,746)	8.50%	31	(\$934)	(\$117,382)
Feb-24	(\$117,382)	\$35,053	\$7,436	(\$89,766)	(\$103,574)	8.50%	29	(\$698)	(\$90,463)
Mar-24	(\$90,463)	(\$90,398)	\$9,019	(\$189,879)	(\$140,171)	8.50%	31	(\$1,009)	(\$190,889)
Apr-24	(\$190,889)	<u>\$32,100</u>	<u>\$7,619</u>	(\$166,407)	(\$178,648)	8.50%	30	<u>(\$1,245)</u>	(\$167,652)
Total		\$79,642	\$139,591					(\$12,525)	

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

Schedule LSM-5
Page 3 of 5

	(a) <u>Renewable Energy Credits</u>	<u>Calculation of Working Capital</u>				(f) <u>Total Costs (sum a + e)</u>
		(b) Number of Days of Lag / 365 (1)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (2)	(e) Supply Related Working Capital (c * d)	
May-23	\$37,114	(71.39%)	(\$26,495)	8.23%	(\$2,181)	\$34,933
Jun-23	(\$111,344)	(71.39%)	\$79,487	8.25%	\$6,558	(\$104,786)
Jul-23	\$36,904	(71.39%)	(\$26,345)	8.29%	(\$2,184)	\$34,720
Aug-23	\$36,904	(71.65%)	(\$26,443)	8.50%	(\$2,248)	\$34,656
Sep-23	\$10,490	(71.65%)	(\$7,517)	8.50%	(\$639)	\$9,851
Oct-23	\$33,969	(71.65%)	(\$24,340)	8.50%	(\$2,069)	\$31,900
Nov-23	\$33,969	(71.65%)	(\$24,340)	8.50%	(\$2,069)	\$31,900
Dec-23	(\$5,686)	(71.65%)	\$4,075	8.50%	\$346	(\$5,340)
Jan-24	\$37,326	(71.65%)	(\$26,746)	8.50%	(\$2,273)	\$35,053
Feb-24	\$37,326	(71.65%)	(\$26,746)	8.50%	(\$2,273)	\$35,053
Mar-24	(\$96,261)	(71.65%)	\$68,975	8.50%	\$5,863	(\$90,398)
Apr-24	<u>\$34,182</u>	(71.65%)	(\$24,493)	8.50%	<u>(\$2,082)</u>	<u>\$32,100</u>
Total	\$84,893				(\$5,251)	\$79,642

(1) For the months May-July 2023, number of days lag equals (260.57). Calculated using revenue lag of 43.25 days less cost lead of 303.82 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 22-017 filed March 25, 2022.

For the months August 2023-April 2024, number of days lag equals (261.54). Calculated using revenue lag of 42.67 days less cost lead of 304.21 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 23-054 filed June 9, 2023.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

	(a) Total G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) G1 Class Unbilled kWh (a * b)	(d) Effective Variable RPS Charge	(e) G1 Class Unbilled RPS Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed G1 Class RPS Charge Revenue (1)	(h) Total Revenue (e + f + g)
May-23	3,860,865	46.0%	1,774,147	\$0.00548	\$9,722	(\$9,296)	\$21,158	\$21,584
Jun-23	4,077,781	45.3%	1,847,937	\$0.00548	\$10,127	(\$9,722)	\$22,346	\$22,751
Jul-23	5,024,132	43.6%	2,188,904	\$0.00548	\$11,995	(\$10,127)	\$27,532	\$29,401
Aug-23	1,445,174	45.0%	649,790	\$0.00686	\$4,458	(\$11,995)	\$8,951	\$1,413
Sep-23	1,320,359	49.4%	652,085	\$0.00686	\$4,473	(\$4,458)	\$9,058	\$9,073
Oct-23	1,269,034	48.0%	609,318	\$0.00686	\$4,180	(\$4,473)	\$8,706	\$8,412
Nov-23	1,086,434	55.1%	598,662	\$0.00686	\$4,107	(\$4,180)	\$7,453	\$7,380
Dec-23	1,048,519	55.1%	577,302	\$0.00686	\$3,960	(\$4,107)	\$7,193	\$7,046
Jan-24	1,122,798	56.3%	632,474	\$0.00719	\$4,547	(\$3,960)	\$7,870	\$8,457
Feb-24	1,209,794	40.0%	484,218	\$0.00700	\$3,390	(\$4,547)	\$8,594	\$7,436
Mar-24	1,214,774	45.9%	557,841	\$0.00700	\$3,905	(\$3,390)	\$8,503	\$9,019
Apr-24	<u>1,094,727</u>	50.4%	551,476	\$0.00700	<u>\$3,860</u>	<u>(\$3,905)</u>	<u>\$7,663</u>	<u>\$7,619</u>
Total	23,774,391				\$68,724	(\$74,160)	\$145,027	\$139,591

(1) Per billing system

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

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
May-23	25,479,468	11,708,344	46.0%
Jun-23	26,519,028	12,017,686	45.3%
Jul-23	30,217,311	13,165,020	43.6%
Aug-23	29,874,700	13,432,486	45.0%
Sep-23	28,416,899	14,034,231	49.4%
Oct-23	26,548,036	12,746,860	48.0%
Nov-23	24,572,113	13,540,076	55.1%
Dec-23	24,103,509	13,271,108	55.1%
Jan-24	24,107,407	13,579,740	56.3%
Feb-24	27,291,151	10,923,245	40.0%
Mar-24	25,094,654	11,523,804	45.9%
Apr-24	23,994,855	12,087,572	50.4%

	(a) Renewable Energy Credits (1)	<u>Calculation of Working Capital</u>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (3)	(e) Supply Related Working Capital (c * d)	
Aug-24	\$12,676	(85.08%)	(\$10,785)	8.50%	(\$917)	\$11,759
Sep-24	\$11,711	(85.08%)	(\$9,964)	8.50%	(\$847)	\$10,864
Oct-24	\$10,613	(85.08%)	(\$9,030)	8.50%	(\$768)	\$9,846
Nov-24	\$10,043	(85.08%)	(\$8,545)	8.50%	(\$726)	\$9,316
Dec-24	\$10,411	(85.08%)	(\$8,858)	8.50%	(\$753)	\$9,658
Jan-25	<u>\$10,968</u>	(85.08%)	(\$9,332)	8.50%	<u>(\$793)</u>	<u>\$10,175</u>
Total	\$66,422				(\$4,804)	\$61,618

(1) Schedule JMP-4.

(2) Number of days lag equals (310.56). Calculated using revenue lag of 38.39 days less cost lead of 348.95 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 24-065 filed June 7, 2024.

(3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

Unitil Energy Systems, Inc.

Time Differentiated Default Service Charge
Effective August 1, 2024 through January 31, 2025

Comparison of Rates and Ratios from Exh. 24 Revised Attachment A
to August 1, 2024 through January 31, 2025 Rates and Ratios

	For August 1, 2024 through November 30, 2024			For December 1, 2024 through January 31, 2025		
	Summer Volumetric Rates (1) Jun 1 - Nov 30	Ratios to Current Rate	Ratios Applied to August 1, 2024 Rates	Winter Volumetric Rates (1) Dec 1 - May 31	Ratios to Current Rate	Ratios Applied to August 1, 2024 Rates
Schedule TOU-D and Schedule TOU-EV-D <i>6/1/20 and 12/1/20 DS Chg with annual RPS</i>	\$ 0.07011	8/1/24 DS Chg	\$ 0.10506	\$ 0.09291	8/1/24 DS Chg	\$ 0.10506
Default Service Charge:						
Off Peak kWh	\$ 0.05885	0.84	\$ 0.08819	\$ 0.05833	0.63	\$ 0.06596
Mid Peak kWh	\$ 0.07266	1.04	\$ 0.10888	\$ 0.05943	0.64	\$ 0.06720
On Peak kWh	\$ 0.26801	3.82	\$ 0.40161	\$ 0.07151	0.77	\$ 0.08086
Schedule TOU-EV-G2 <i>6/1/20 and 12/1/20 DS Chg with annual RPS</i>	\$ 0.05897	8/1/24 DS Chg	\$ 0.10027	\$ 0.08678	8/1/24 DS Chg	\$ 0.10027
Default Service Charge:						
Off Peak kWh	\$ 0.04919	0.83	\$ 0.08364	\$ 0.05390	0.62	\$ 0.06228
Mid Peak kWh	\$ 0.06216	1.05	\$ 0.10569	\$ 0.05620	0.65	\$ 0.06494
On Peak kWh	\$ 0.25774	4.37	\$ 0.43825	\$ 0.06809	0.78	\$ 0.07867
Off Peak kWh (M-F 8 pm - 6 am, all day weekends and weekday holidays)						
Mid Peak kWh (M-F 6 am - 3 pm excluding weekday holidays)						
On Peak kWh (M-F 3 pm - 8 pm excluding weekday holidays)						

Summer Volumetric Rates Exh.24 Revised Attachment A				August 1, 2024 to November 30, 2024				Winter Volumetric Rates Exh.24 Revised Attachment A			
	Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak		Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak		Ratio to Mid-Peak	Volumetric Rates	Ratio to Mid-Peak
\$ 0.05885	81.0%	\$ 0.08819	81.0%	\$ 0.05833	98.1%	\$ 0.06596	98.1%	\$ 0.05885	81.0%	\$ 0.08819	81.0%
\$ 0.07266	100.0%	\$ 0.10888	100.0%	\$ 0.05943	100.0%	\$ 0.06720	100.0%	\$ 0.07266	100.0%	\$ 0.10888	100.0%
\$ 0.26801	368.9%	\$ 0.40161	368.9%	\$ 0.07151	120.3%	\$ 0.08086	120.3%	\$ 0.26801	368.9%	\$ 0.40161	368.9%
\$ 0.04919	79.1%	\$ 0.08364	79.1%	\$ 0.05390	95.9%	\$ 0.06228	95.9%	\$ 0.04919	79.1%	\$ 0.08364	79.1%
\$ 0.06216	100.0%	\$ 0.10569	100.0%	\$ 0.05620	100.0%	\$ 0.06494	100.0%	\$ 0.06216	100.0%	\$ 0.10569	100.0%
\$ 0.25774	414.6%	\$ 0.43825	414.6%	\$ 0.06809	121.2%	\$ 0.07867	121.2%	\$ 0.25774	414.6%	\$ 0.43825	414.6%

(1) Time Of Use Rates - See DE 20-170 Exhibit 24 Revised, Attachment A Illustrative Rates

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

Residential Rate D 650 kWh Bill

	6/1/2024	8/1/2024					% Difference to Bill Component	% Difference to Total Bill
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>		
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.98	\$29.98	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$29.16	\$29.16	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.07)	(\$0.07)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.74	\$0.74	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$4.73	\$4.73	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00186	\$0.00186	\$0.00000	\$1.21	\$1.21	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10718</u>	<u>\$0.10506</u>	<u>(\$0.00212)</u>	<u>\$69.67</u>	<u>\$68.29</u>	<u>(\$1.38)</u>	<u>(2.0%)</u>	<u>(0.9%)</u>
Total kWh Charges	\$0.20833	\$0.20621	(\$0.00212)					
Total Bill				\$151.63	\$150.26	(\$1.38)	(0.9%)	(0.9%)

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

	6/1/2024	8/1/2024					% Difference to Bill Component	% Difference to Total Bill
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>		
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Total kW Charges	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$125.61	\$125.61	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.28)	(\$0.28)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$3.19	\$3.19	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$20.36	\$20.36	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10038</u>	<u>\$0.10027</u>	<u>(\$0.00011)</u>	<u>\$281.06</u>	<u>\$280.76</u>	<u>(\$0.31)</u>	<u>(0.1%)</u>	<u>(0.1%)</u>
Total kWh Charges	\$0.15353	\$0.15342	(\$0.00011)	\$429.88	\$429.58	(\$0.31)	(0.1%)	(0.1%)
Total Bill				\$592.50	\$592.20	(\$0.31)	(0.1%)	(0.1%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1.660 kWh Typical Bill								
	6/1/2024	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03669	\$0.03669	\$0.00000	\$60.91	\$60.91	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$74.47	\$74.47	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.17)	(\$0.17)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$1.89	\$1.89	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$12.07	\$12.07	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.03)	(\$0.03)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10038</u>	<u>\$0.10027</u>	<u>(\$0.00011)</u>	<u>\$166.63</u>	<u>\$166.45</u>	<u>(\$0.18)</u>	<u>(0.1%)</u>	<u>(0.1%)</u>
Total kWh Charges	\$0.19022	\$0.19011	(\$0.00011)	\$315.77	\$315.58	(\$0.18)	(0.1%)	(0.1%)
Total Bill				\$325.50	\$325.31	(\$0.18)	(0.1%)	(0.1%)

Regular General G2 kWh Meter 115 kWh Typical Bill								
	6/1/2024	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	\$3.76	\$3.76	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$5.16	\$5.16	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.13	\$0.13	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$0.84	\$0.84	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.00)	(\$0.00)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10038</u>	<u>\$0.10027</u>	<u>(\$0.00011)</u>	<u>\$11.54</u>	<u>\$11.53</u>	<u>(\$0.01)</u>	<u>(0.1%)</u>	<u>(0.0%)</u>
Total kWh Charges	\$0.18623	\$0.18612	(\$0.00011)	\$21.42	\$21.40	(\$0.01)	(0.1%)	(0.0%)
Total Bill				\$39.80	\$39.78	(\$0.01)	(0.0%)	(0.0%)

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

Residential Rate D 617 kWh Bill - Mean Use*

	6/1/2024	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$28.46	\$28.46	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$27.68	\$27.68	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.70	\$0.70	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$4.49	\$4.49	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00186	\$0.00186	\$0.00000	\$1.15	\$1.15	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.10718</u>	<u>\$0.10506</u>	<u>(\$0.00212)</u>	<u>\$66.13</u>	<u>\$64.82</u>	<u>(\$1.31)</u>	<u>(2.0%)</u>	<u>(0.9%)</u>
Total kWh Charges	\$0.20833	\$0.20621	(\$0.00212)					
Total Bill				\$144.76	\$143.45	(\$1.31)	(0.9%)	(0.9%)

Residential Rate D 490 kWh Bill - Median Use*

	6/1/2024	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$22.60	\$22.60	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$21.98	\$21.98	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.05)	(\$0.05)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00114	\$0.00114	\$0.00000	\$0.56	\$0.56	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	\$3.56	\$3.56	\$0.00	0.0%	0.0%
Revenue Decoupling Adj.	\$0.00186	\$0.00186	\$0.00000					
Default Service Charge	<u>\$0.10718</u>	<u>\$0.10506</u>	<u>(\$0.00212)</u>	<u>\$52.52</u>	<u>\$51.48</u>	<u>(\$1.04)</u>	<u>(2.0%)</u>	<u>(0.9%)</u>
Total kWh Charges	\$0.20833	\$0.20621	(\$0.00212)					
Total Bill				\$117.39	\$116.35	(\$1.04)	(0.9%)	(0.9%)

* Based on billing period January through December 2023.

Unitil Energy Systems, Inc.
Average Class Impacts
Due to Proposed Default Service Rate Changes Effective August 1, 2024

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	815,280	515,968,592	n/a	(\$1,093,853)	\$120,715,570	\$119,621,717	(\$1,093,853)	(0.9%)
General Service	134,344	317,056,821	1,234,532	(\$34,876)	\$67,625,318	\$67,590,441	(\$34,876)	(0.1%)
Outdoor Lighting	108,601	7,625,729	n/a	(\$839)	\$3,028,645	\$3,027,806	(\$839)	(0.0%)
Total	1,058,224	840,651,142		(\$1,129,568)	\$191,369,533	\$190,239,964	(\$1,129,568)	(0.6%)

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

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

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

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

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

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

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2024 vs. August 1, 2024
Due to Changes in the Default Service Charge
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 6/1/2024</u>	<u>Total Bill Using Rates 8/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$42.26	\$42.00	(\$0.26)	(0.63%)
150	\$47.47	\$47.15	(\$0.32)	(0.67%)
200	\$57.89	\$57.46	(\$0.42)	(0.73%)
250	\$68.30	\$67.77	(\$0.53)	(0.78%)
300	\$78.72	\$78.08	(\$0.64)	(0.81%)
350	\$89.14	\$88.39	(\$0.74)	(0.83%)
400	\$99.55	\$98.70	(\$0.85)	(0.85%)
450	\$109.97	\$109.01	(\$0.95)	(0.87%)
500	\$120.39	\$119.33	(\$1.06)	(0.88%)
525	\$125.59	\$124.48	(\$1.11)	(0.89%)
550	\$130.80	\$129.64	(\$1.17)	(0.89%)
575	\$136.01	\$134.79	(\$1.22)	(0.90%)
600	\$141.22	\$139.95	(\$1.27)	(0.90%)
625	\$146.43	\$145.10	(\$1.32)	(0.90%)
650	\$151.63	\$150.26	(\$1.38)	(0.91%)
675	\$156.84	\$155.41	(\$1.43)	(0.91%)
700	\$162.05	\$160.57	(\$1.48)	(0.92%)
725	\$167.26	\$165.72	(\$1.54)	(0.92%)
750	\$172.47	\$170.88	(\$1.59)	(0.92%)
775	\$177.68	\$176.03	(\$1.64)	(0.92%)
825	\$188.09	\$186.34	(\$1.75)	(0.93%)
925	\$208.93	\$206.96	(\$1.96)	(0.94%)
1,000	\$224.55	\$222.43	(\$2.12)	(0.94%)
1,250	\$276.63	\$273.98	(\$2.65)	(0.96%)
1,500	\$328.72	\$325.54	(\$3.18)	(0.97%)
2,000	\$432.88	\$428.64	(\$4.24)	(0.98%)
3,500	\$745.38	\$737.96	(\$7.42)	(1.00%)
5,000	\$1,057.87	\$1,047.27	(\$10.60)	(1.00%)

	<u>Rates - Effective June 1, 2024</u>	<u>Rates - Proposed August 1, 2024</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge:	\$0.04612	\$0.04612	\$0.00000
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	\$0.00186	\$0.00186	\$0.00000
Default Service Charge	<u>\$0.10718</u>	<u>\$0.10506</u>	<u>(\$0.00212)</u>
TOTAL	\$0.20833	\$0.20621	(\$0.00212)

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2024 vs. August 1, 2024
Due to Changes in the Default Service Charge
Impact on G2 Rate Customers

<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 6/1/2024</u>	<u>Total Bill Using Rates 8/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$201.92	\$201.84	(\$0.08)	(0.04%)
20%	10	1,460	\$374.64	\$374.48	(\$0.16)	(0.04%)
20%	15	2,190	\$547.37	\$547.13	(\$0.24)	(0.04%)
20%	25	3,650	\$892.82	\$892.42	(\$0.40)	(0.04%)
20%	50	7,300	\$1,756.46	\$1,755.66	(\$0.80)	(0.05%)
20%	75	10,950	\$2,620.09	\$2,618.89	(\$1.20)	(0.05%)
20%	100	14,600	\$3,483.73	\$3,482.12	(\$1.61)	(0.05%)
20%	150	21,900	\$5,211.00	\$5,208.59	(\$2.41)	(0.05%)
36%	5	1,314	\$291.58	\$291.43	(\$0.14)	(0.05%)
36%	10	2,628	\$553.97	\$553.68	(\$0.29)	(0.05%)
36%	15	3,942	\$816.36	\$815.92	(\$0.43)	(0.05%)
36%	25	6,570	\$1,341.13	\$1,340.41	(\$0.72)	(0.05%)
36%	50	13,140	\$2,653.07	\$2,651.63	(\$1.45)	(0.05%)
36%	75	19,710	\$3,965.02	\$3,962.85	(\$2.17)	(0.05%)
36%	100	26,280	\$5,276.96	\$5,274.07	(\$2.89)	(0.05%)
36%	150	39,420	\$7,900.84	\$7,896.51	(\$4.34)	(0.05%)
50%	5	1,825	\$370.03	\$369.83	(\$0.20)	(0.05%)
50%	10	3,650	\$710.87	\$710.47	(\$0.40)	(0.06%)
50%	15	5,475	\$1,051.72	\$1,051.11	(\$0.60)	(0.06%)
50%	25	9,125	\$1,733.40	\$1,732.40	(\$1.00)	(0.06%)
50%	50	18,250	\$3,437.61	\$3,435.61	(\$2.01)	(0.06%)
50%	75	27,375	\$5,141.82	\$5,138.81	(\$3.01)	(0.06%)
50%	100	36,500	\$6,846.04	\$6,842.02	(\$4.01)	(0.06%)
50%	150	54,750	\$10,254.46	\$10,248.44	(\$6.02)	(0.06%)

	<u>Rates - Effective June 1, 2024</u>	<u>Rates - Proposed August 1, 2024</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	\$12.13	\$12.13	\$0.00
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	\$12.13	\$12.13	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adj. Factor	\$0.00114	\$0.00114	\$0.00000
System Benefits Charge	\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00002)	\$0.00000
Default Service Charge	<u>\$0.10038</u>	<u>\$0.10027</u>	<u>(\$0.00011)</u>
TOTAL	\$0.15353	\$0.15342	(\$0.00011)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2024 vs. August 1, 2024 Due to Changes in the Default Service Charge Impact on G2 kWh Meter Rate Customers																																																
Average Monthly kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference																																												
15	\$21.17	\$21.17	(\$0.00)	(0.01%)																																												
75	\$32.35	\$32.34	(\$0.01)	(0.03%)																																												
150	\$46.31	\$46.30	(\$0.02)	(0.04%)																																												
250	\$64.94	\$64.91	(\$0.03)	(0.04%)																																												
350	\$83.56	\$83.52	(\$0.04)	(0.05%)																																												
450	\$102.18	\$102.13	(\$0.05)	(0.05%)																																												
550	\$120.81	\$120.75	(\$0.06)	(0.05%)																																												
650	\$139.43	\$139.36	(\$0.07)	(0.05%)																																												
750	\$158.05	\$157.97	(\$0.08)	(0.05%)																																												
900	\$185.99	\$185.89	(\$0.10)	(0.05%)																																												
<table border="1"> <thead> <tr> <th></th> <th>Rates - Effective June 1, 2024</th> <th>Rates - Proposed August 1, 2024</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Customer Charge</td> <td>\$18.38</td> <td>\$18.38</td> <td>\$0.00</td> </tr> <tr> <td></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> </tr> <tr> <td>Distribution Charge</td> <td>\$0.03270</td> <td>\$0.03270</td> <td>\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td>\$0.04486</td> <td>\$0.04486</td> <td>\$0.00000</td> </tr> <tr> <td>Stranded Cost Charge</td> <td>(\$0.00010)</td> <td>(\$0.00010)</td> <td>\$0.00000</td> </tr> <tr> <td>Storm Recovery Adjustment Factor</td> <td>\$0.00114</td> <td>\$0.00114</td> <td>\$0.00000</td> </tr> <tr> <td>System Benefits Charge</td> <td>\$0.00727</td> <td>\$0.00727</td> <td>\$0.00000</td> </tr> <tr> <td>Revenue Decoupling Adjustment Factor</td> <td>(\$0.00002)</td> <td>(\$0.00002)</td> <td>\$0.00000</td> </tr> <tr> <td>Default Service Charge</td> <td>\$0.10038</td> <td>\$0.10027</td> <td>(\$0.00011)</td> </tr> <tr> <td>TOTAL</td> <td>\$0.18623</td> <td>\$0.18612</td> <td>(\$0.00011)</td> </tr> </tbody> </table>						Rates - Effective June 1, 2024	Rates - Proposed August 1, 2024	Difference	Customer Charge	\$18.38	\$18.38	\$0.00		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.03270	\$0.03270	\$0.00000	External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	Storm Recovery Adjustment Factor	\$0.00114	\$0.00114	\$0.00000	System Benefits Charge	\$0.00727	\$0.00727	\$0.00000	Revenue Decoupling Adjustment Factor	(\$0.00002)	(\$0.00002)	\$0.00000	Default Service Charge	\$0.10038	\$0.10027	(\$0.00011)	TOTAL	\$0.18623	\$0.18612	(\$0.00011)
	Rates - Effective June 1, 2024	Rates - Proposed August 1, 2024	Difference																																													
Customer Charge	\$18.38	\$18.38	\$0.00																																													
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Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2024 vs. August 1, 2024 Due to Changes in the Default Service Charge Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference
100	\$28.75	\$28.74	(\$0.01)	(0.04%)
200	\$47.77	\$47.75	(\$0.02)	(0.05%)
300	\$66.80	\$66.76	(\$0.03)	(0.05%)
400	\$85.82	\$85.77	(\$0.04)	(0.05%)
500	\$104.84	\$104.79	(\$0.05)	(0.05%)
750	\$152.40	\$152.31	(\$0.08)	(0.05%)
1,000	\$199.95	\$199.84	(\$0.11)	(0.06%)
1,500	\$295.06	\$294.90	(\$0.16)	(0.06%)
2,000	\$390.17	\$389.95	(\$0.22)	(0.06%)
2,500	\$485.28	\$485.01	(\$0.28)	(0.06%)
		Rates - Effective June 1, 2024	Rates - Proposed August 1, 2024	Difference
Customer Charge		\$9.73	\$9.73	\$0.00
		All kWh	All kWh	All kWh
Distribution Charge		\$0.03669	\$0.03669	\$0.00000
External Delivery Charge		\$0.04486	\$0.04486	\$0.00000
Stranded Cost Charge		(\$0.00010)	(\$0.00010)	\$0.00000
Storm Recovery Adjustment Factor		\$0.00114	\$0.00114	\$0.00000
System Benefits Charge		\$0.00727	\$0.00727	\$0.00000
Revenue Decoupling Adjustment Factor		(\$0.00002)	(\$0.00002)	\$0.00000
Default Service Charge		\$0.10038	\$0.10027	(\$0.00011)
TOTAL		\$0.19022	\$0.19011	(\$0.00011)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2024 vs. August 1, 2024 Due to Changes in the Default Service Charge Impact on OL Rate Customers *									
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 6/1/2024	Total Bill Using Rates 8/1/2024	Total Difference	% Total Difference	
<u>Mercury Vapor:</u>									
1	100	3,500	ST	43	\$20.33	\$20.33	(\$0.00)	(0.02%)	
2	175	7,000	ST	71	\$26.63	\$26.62	(\$0.01)	(0.03%)	
3	250	11,000	ST	100	\$32.61	\$32.59	(\$0.01)	(0.03%)	
4	400	20,000	ST	157	\$41.36	\$41.34	(\$0.02)	(0.04%)	
5	1,000	60,000	ST	372	\$81.90	\$81.86	(\$0.04)	(0.05%)	
6	250	11,000	FL	100	\$33.61	\$33.59	(\$0.01)	(0.03%)	
7	400	20,000	FL	157	\$45.68	\$45.66	(\$0.02)	(0.04%)	
8	1,000	60,000	FL	380	\$83.64	\$83.60	(\$0.04)	(0.05%)	
9	100	3,500	PB	48	\$20.81	\$20.81	(\$0.01)	(0.03%)	
10	175	7,000	PB	71	\$25.55	\$25.54	(\$0.01)	(0.03%)	
<u>High Pressure Sodium:</u>									
11	50	4,000	ST	23	\$17.26	\$17.26	(\$0.00)	(0.01%)	
12	100	9,500	ST	48	\$23.10	\$23.10	(\$0.01)	(0.02%)	
13	150	16,000	ST	65	\$27.23	\$27.22	(\$0.01)	(0.03%)	
14	250	30,000	ST	102	\$35.19	\$35.18	(\$0.01)	(0.03%)	
15	400	50,000	ST	161	\$49.50	\$49.48	(\$0.02)	(0.04%)	
16	1,000	140,000	ST	380	\$100.86	\$100.82	(\$0.04)	(0.04%)	
17	150	16,000	FL	65	\$28.23	\$28.22	(\$0.01)	(0.03%)	
18	250	30,000	FL	102	\$37.23	\$37.22	(\$0.01)	(0.03%)	
19	400	50,000	FL	161	\$50.01	\$49.99	(\$0.02)	(0.04%)	
20	1,000	140,000	FL	380	\$101.24	\$101.20	(\$0.04)	(0.04%)	
21	50	4,000	PB	23	\$16.97	\$16.97	(\$0.00)	(0.01%)	
22	100	95,000	PB	48	\$22.02	\$22.02	(\$0.01)	(0.02%)	
<u>Metal Halide:</u>									
23	175	8,800	ST	74	\$28.61	\$28.60	(\$0.01)	(0.03%)	
24	1,000	86,000	FL	374	\$82.72	\$82.68	(\$0.04)	(0.05%)	
<u>LED</u>									
25	35	3,000	AL	12	\$15.28	\$15.28	(\$0.00)	(0.01%)	
26	47	4,000	AL	16	\$17.11	\$17.11	(\$0.00)	(0.01%)	
27	30	3,300	ST	10	\$15.27	\$15.26	(\$0.00)	(0.01%)	
28	50	5,000	ST	17	\$18.34	\$18.34	(\$0.00)	(0.01%)	
29	100	11,000	ST	35	\$22.62	\$22.62	(\$0.00)	(0.02%)	
30	120	18,000	ST	42	\$25.98	\$25.97	(\$0.00)	(0.02%)	
31	140	18,000	ST	48	\$32.15	\$32.15	(\$0.01)	(0.02%)	
32	260	31,000	ST	90	\$56.33	\$56.32	(\$0.01)	(0.02%)	
33	70	10,000	FL	24	\$21.94	\$21.93	(\$0.00)	(0.01%)	
34	90	10,000	FL	31	\$26.33	\$26.33	(\$0.00)	(0.01%)	
35	110	15,000	FL	38	\$31.12	\$31.12	(\$0.00)	(0.01%)	
36	370	46,000	FL	128	\$62.54	\$62.53	(\$0.01)	(0.02%)	
Luminaire Charges For Year Round Service:									
Rates - Effective June 1, 2024									
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>		<u>LED Rate/Mo.</u>	
Customer Charge	\$0.00	1	\$13.73	11	\$13.73	23	\$17.25	25	\$13.44
		2	\$15.73	12	\$15.73	24	\$25.29	26	\$14.65
		3	\$17.25	13	\$17.25			27	\$13.73
Distribution Charge	\$0.00000	4	\$17.25	14	\$19.53			28	\$15.73
External Delivery Charge	\$0.04486	5	\$24.78	15	\$24.78			29	\$17.25
Stranded Cost Charge	(\$0.00010)	6	\$18.25	16	\$42.51			30	\$19.53
Storm Recovery Adj. Factor	\$0.00114	7	\$21.57	17	\$18.25			31	\$24.78
System Benefits Charge	\$0.00727	8	\$25.29	18	\$21.57			32	\$42.51
Default Service Charge	\$0.10038	9	\$13.44	19	\$25.29			33	\$18.25
		10	\$14.65	20	\$42.89			34	\$21.57
TOTAL	\$0.15355			21	\$13.44			35	\$25.29
				22	\$14.65			36	\$42.89
Rates - Proposed August 1, 2024									
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>		<u>LED Rate/Mo.</u>	
Customer Charge	\$0.00	1	\$13.73	11	\$13.73	23	\$17.25	25	\$13.44
		2	\$15.73	12	\$15.73	24	\$25.29	26	\$14.65
		3	\$17.25	13	\$17.25			27	\$13.73
Distribution Charge	\$0.00000	4	\$17.25	14	\$19.53			28	\$15.73
External Delivery Charge	\$0.04486	5	\$24.78	15	\$24.78			29	\$17.25
Stranded Cost Charge	(\$0.00010)	6	\$18.25	16	\$42.51			30	\$19.53
Storm Recovery Adj. Factor	\$0.00114	7	\$21.57	17	\$18.25			31	\$24.78
System Benefits Charge	\$0.00727	8	\$25.29	18	\$21.57			32	\$42.51
Default Service Charge	\$0.10027	9	\$13.44	19	\$25.29			33	\$18.25
		10	\$14.65	20	\$42.89			34	\$21.57
TOTAL	\$0.15344			21	\$13.44			35	\$25.29
				22	\$14.65			36	\$42.89
Difference									
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>		<u>LED Rate/Mo.</u>	
Customer Charge	\$0.00	1	\$0.00	11	\$0.00	23	\$0.00	25	\$0.00
		2	\$0.00	12	\$0.00	24	\$0.00	26	\$0.00
		3	\$0.00	13	\$0.00			27	\$0.00
Distribution Charge	\$0.00000	4	\$0.00	14	\$0.00			28	\$0.00
External Delivery Charge	\$0.00000	5	\$0.00	15	\$0.00			29	\$0.00
Stranded Cost Charge	\$0.00000	6	\$0.00	16	\$0.00			30	\$0.00
Storm Recovery Adj. Factor	\$0.00000	7	\$0.00	17	\$0.00			31	\$0.00
System Benefits Charge	\$0.00000	8	\$0.00	18	\$0.00			32	\$0.00
Default Service Charge	(\$0.00011)	9	\$0.00	19	\$0.00			33	\$0.00
		10	\$0.00	20	\$0.00			34	\$0.00
TOTAL	(\$0.00011)			21	\$0.00			35	\$0.00
				22	\$0.00			36	\$0.00

* Luminaire charges based on All-Night Service option.

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2024 vs. August 1, 2024
Due to Changes in the Default Service Charge
Impact on Tariffed Customer Supplied LED Rate Customers

	<u>Nominal Watts</u>	<u>Lumens</u>	<u>Type</u>	<u>Current Average Monthly kWh</u>	<u>Percentage of Lights</u>	<u>Total Bill Using Rates 6/1/2024</u>	<u>Total Bill Using Rates 8/1/2024</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>CS LED</u>								
1	35	3,000	AL	12	0.0%	\$8.84	\$8.84	(\$0.00)	(0.01%)
2	47	4,000	AL	16	0.0%	\$10.67	\$10.67	(\$0.00)	(0.02%)
3	30	3,300	ST	10	0.0%	\$11.25	\$11.24	(\$0.00)	(0.01%)
4	50	5,000	ST	17	0.0%	\$14.53	\$14.53	(\$0.00)	(0.01%)
5	100	11,000	ST	35	0.0%	\$17.85	\$17.85	(\$0.00)	(0.02%)
6	120	18,000	ST	42	0.0%	\$21.21	\$21.20	(\$0.00)	(0.02%)
7	140	18,000	ST	48	0.0%	\$25.20	\$25.20	(\$0.01)	(0.02%)
8	260	31,000	ST	90	0.0%	\$47.38	\$47.37	(\$0.01)	(0.02%)
9	70	10,000	FL	24	0.0%	\$14.93	\$14.92	(\$0.00)	(0.02%)
10	90	10,000	FL	31	0.0%	\$19.32	\$19.32	(\$0.00)	(0.02%)
11	110	15,000	FL	38	0.0%	\$23.19	\$23.19	(\$0.00)	(0.02%)
12	370	46,000	FL	128	0.0%	\$46.65	\$46.64	(\$0.01)	(0.03%)

<u>Rates - Effective June 1, 2024</u>		<u>Rates - Proposed August 1, 2024</u>		<u>Difference</u>	
Customer Charge	\$0.00	Customer Charge	\$0.00	Customer Charge	\$0.00
	<u>All kWh</u>		<u>All kWh</u>		
Distribution Charge	\$0.00000	Distribution Charge	\$0.00000	Distribution Charge	\$0.00000
External Delivery Charge	\$0.04486	External Delivery Charge	\$0.04486	External Delivery Charge	\$0.00000
Stranded Cost Charge	(\$0.00010)	Stranded Cost Charge	(\$0.00010)	Stranded Cost Charge	\$0.00000
Storm Recovery Adj. Factor	\$0.00114	Storm Recovery Adj. Factor	\$0.00114	Storm Recovery Adj. Factor	\$0.00000
System Benefits Charge	\$0.00727	System Benefits Charge	\$0.00727	System Benefits Charge	\$0.00000
Fixed Default Service Charge	<u>\$0.10038</u>	Fixed Default Service Charge	<u>\$0.10027</u>	Fixed Default Service Charge	<u>(\$0.00011)</u>
TOTAL	\$0.15355	TOTAL	\$0.15344	TOTAL	(\$0.00011)

<u>Luminaire Charges:</u>		<u>Luminaire Charges:</u>		<u>Luminaire Charges:</u>	
	<u>CS LED Rate/Mo.</u>		<u>CS LED Rate/Mo.</u>		
1	\$7.00	1	\$7.00	1	\$0.00
2	\$8.21	2	\$8.21	2	\$0.00
3	\$9.71	3	\$9.71	3	\$0.00
4	\$11.92	4	\$11.92	4	\$0.00
5	\$12.48	5	\$12.48	5	\$0.00
6	\$14.76	6	\$14.76	6	\$0.00
7	\$17.83	7	\$17.83	7	\$0.00
8	\$33.56	8	\$33.56	8	\$0.00
9	\$11.24	9	\$11.24	9	\$0.00
10	\$14.56	10	\$14.56	10	\$0.00
11	\$17.36	11	\$17.36	11	\$0.00
12	\$27.00	12	\$27.00	12	\$0.00

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

Residential Rate D 650 kWh Bill

	8/1/2023	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.98	\$29.98	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$29.16	\$29.16	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.07)	(\$0.07)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$0.74	\$0.74	n/a	0.4%
System Benefits Charge	\$0.00700	\$0.00727	\$0.00027	\$4.55	\$4.73	\$0.18	3.9%	0.1%
Revenue Decoupling Adj.	\$0.00186	\$0.00186	\$0.00000	\$1.21	\$1.21	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.13257</u>	<u>\$0.10506</u>	<u>(\$0.02751)</u>	<u>\$86.17</u>	<u>\$68.29</u>	<u>(\$17.88)</u>	<u>(20.8%)</u>	<u>(10.7%)</u>
Total kWh Charges	\$0.23231	\$0.20621	(\$0.02610)					
Total Bill				\$167.22	\$150.26	(\$16.97)	(10.1%)	(10.1%)

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

	8/1/2023	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Total kW Charges	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$125.61	\$125.61	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.28)	(\$0.28)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$3.19	\$3.19	n/a	0.5%
System Benefits Charge	\$0.00700	\$0.00727	\$0.00027	\$19.60	\$20.36	\$0.76	3.9%	0.1%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10027</u>	<u>(\$0.02767)</u>	<u>\$358.23</u>	<u>\$280.76</u>	<u>(\$77.48)</u>	<u>(21.6%)</u>	<u>(11.6%)</u>
Total kWh Charges	\$0.17968	\$0.15342	(\$0.02626)	\$503.10	\$429.58	(\$73.53)	(14.6%)	(11.0%)
Total Bill				\$665.72	\$592.20	(\$73.53)	(11.0%)	(11.0%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill								
	8/1/2023	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03669	\$0.03669	\$0.00000	\$60.91	\$60.91	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$74.47	\$74.47	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.17)	(\$0.17)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$1.89	\$1.89	n/a	0.5%
System Benefits Charge	\$0.00700	\$0.00727	\$0.00027	\$11.62	\$12.07	\$0.45	3.9%	0.1%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.03)	(\$0.03)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10027</u>	<u>(\$0.02767)</u>	<u>\$212.38</u>	<u>\$166.45</u>	<u>(\$45.93)</u>	<u>(21.6%)</u>	<u>(12.5%)</u>
Total kWh Charges	\$0.21637	\$0.19011	(\$0.02626)	\$359.17	\$315.58	(\$43.59)	(12.1%)	(11.8%)
Total Bill				\$368.90	\$325.31	(\$43.59)	(11.8%)	(11.8%)

Regular General G2 kWh Meter 115 kWh Typical Bill								
	8/1/2023	8/1/2024					%	%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	\$3.76	\$3.76	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.04486	\$0.04486	\$0.00000	\$5.16	\$5.16	\$0.00	0.0%	0.0%
Stranded Cost Charge	(\$0.00010)	(\$0.00010)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00114	\$0.00114	\$0.00	\$0.13	\$0.13	n/a	0.3%
System Benefits Charge	\$0.00700	\$0.00727	\$0.00027	\$0.81	\$0.84	\$0.03	3.9%	0.1%
Revenue Decoupling Adj.	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.00)	(\$0.00)	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.12794</u>	<u>\$0.10027</u>	<u>(\$0.02767)</u>	<u>\$14.71</u>	<u>\$11.53</u>	<u>(\$3.18)</u>	<u>(21.6%)</u>	<u>(7.4%)</u>
Total kWh Charges	\$0.21238	\$0.18612	(\$0.02626)	\$24.42	\$21.40	(\$3.02)	(12.4%)	(7.1%)
Total Bill				\$42.80	\$39.78	(\$3.02)	(7.1%)	(7.1%)