

NORTHERN UTILITIES, INC

Supplementary Filing Requirements

In accordance with New Hampshire Code of Administrative Rules Part Puc 1604, Full Rate Case Filing Requirements, 1604.01 (a), Northern Utilities, Inc. (or “Northern”) has prepared responses to the following requests as provided herein:

(Request) (Page #)

- (1) (000004) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;
- (2) (000008) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
- (3) (000009) Federal income tax reconciliation for the test year;
- (4) (000011) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
- (5) (000013) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
 - a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;
- (6) (000014) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines:
 - a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
- (7) (000016) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
- (8) (000017) The utility's most recent construction budget;
- (9) (000027) The utility's chart of accounts, if different from the uniform system of accounts established by the Commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
- (10) (000057) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;

- (11) (000058) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;
- (12) (000060) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
- (13) (000061) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;
- (14) (000097) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
- (15) (000100) Copies of all officer and executive incentive plans;
- (16) (000120) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly;
- (17) (000121) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
 - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
 - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
 - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
- (18) (000123) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
- (19) (000124) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
- (20) (000125) Quarterly income statements for the previous 2 years if not previously filed with the commission;
- (21) (000127) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;
- (22) (000129) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

- (23) (000130) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;
- (24) (000132) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
- (25) (000134) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service;
- (26) (000136) Support for figures appearing on written testimony and in accompanying exhibits.

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (1) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;

Response:

Please see PUC 1604.01(a) – 01 Attachment 1 for the internal financial reports (balance sheets and income statements) for the above requested periods.

Northern Utilities, Inc.
Combined Balance Sheet (NH & ME)
G_NU_BS_Rate Case

	December 2015	January 2016	December 2016
ASSETS			
UTILITY PLANT			
Gas (101-106, 114)	\$409,071,283.42	\$414,251,721.92	\$451,090,089.70
Const. Work in Progress (107)	19,344,542.01	14,450,353.83	18,637,040.46
Total Utility Plant	428,415,825.43	428,702,075.75	469,727,130.16
Less: Accum. Depr. & Amort (108-111, 115)	(105,690,721.48)	(106,616,672.75)	(114,199,076.49)
Net Utility Plant	322,725,103.95	322,085,403.00	355,528,053.67
OTHER PROPERTY & INVESTMENTS			
Nonutility Property (121)	2,628,501.30	2,628,501.30	2,643,487.31
Less: Accum.Prov. for Depr. and Amort. (122)	(2,566,185.34)	(2,568,462.97)	(2,590,564.78)
Total Other Prop. & Invest.	62,315.96	60,038.33	52,922.53
CURRENT ASSETS			
Cash (131)	\$657,286.61	\$27,985.14	\$454,747.18
Other Special Deposits (134, 136)	50,000.00	50,000.00	75,000.00
Working Funds (135)	1,250.00	1,250.00	1,750.00
Accounts Receivable (142)	15,535,342.99	21,375,802.25	20,361,093.56
Other Accounts Receivable (143)	22,481.60	23,684.02	23,546.53
(Less) Accum. Prov. for Uncoll. Acct (144)	(400,424.00)	(436,449.00)	(230,304.00)
Accts Receivable-Assoc. Cos. (146)	1,970,818.48	53,147.26	2,390,724.64
Plant Material & Operating Supplies (154)	3,526,794.82	3,666,175.23	4,092,931.69
Stores Expense Undistributed (163)	622,360.22	658,992.47	489,073.89
Gas Stored Underground - Current	331,630.12	227,898.24	294,647.27
Liquified Natural Gas Stored and Held for Processing	125,791.48	79,659.17	73,189.97
Prepayments (165)	1,835,623.08	1,582,923.56	1,935,436.77
Accrued Revenues (173)	6,573,470.12	4,549,834.46	6,969,655.33
Miscellaneous Current and Accrued Assets (174)	10,396,695.61	8,158,540.89	7,937,528.11
Derivative Instrument Assets (175)	44,839.00	45,222.00	385,213.00
Total Current Assets	41,293,960.13	40,064,665.69	45,254,233.94
DEFERRED DEBITS			
Unamortized Debt Expense (181)	1,027,709.39	1,019,866.72	933,597.42
Regulatory Assets (182)	19,978,851.55	15,954,670.64	23,575,510.15
Preliminary Survey Chgs (183)	321,813.86	296,708.86	534,174.20
Clearing Accounts (184)	152,980.85	1,048,659.95	167,387.85
Misc. Deferred Debits (186)	4,708,437.86	4,591,751.55	3,076,155.58
Unrecovered Purchase Gas Costs (191)	2,081,415.11	4,615,573.49	7,686,664.05
Total Deferred Debits	28,271,208.62	27,527,231.21	35,973,489.25
TOTAL ASSETS	\$392,352,588.66	\$389,737,338.23	\$436,808,699.39

Northern Utilities, Inc.
Combined Balance Sheet (NH & ME)
G_NU_BS_Rate Case

	December 2015	January 2016	December 2016
LIABILITIES AND CAPITAL			
PROPRIETARY CAPITAL			
Common Stock Equity			
Common Stock of Subs, Par Value (201)	\$1,000.00	\$1,000.00	\$1,000.00
Other Paid-In Capital (208, 211)	113,199,000.00	113,199,000.00	143,199,000.00
Retained earnings (216)	10,356,063.41	9,851,232.21	11,983,729.24
Total Proprietary Capital	123,556,063.41	123,051,232.21	155,183,729.24
LONG TERM DEBT			
Other Long-Term Debt (224)	155,000,000.00	155,000,000.00	145,000,000.00
Total Long Term Debt	155,000,000.00	155,000,000.00	145,000,000.00
CURRENT LIABILITIES			
Accounts Payable (232)	13,530,562.46	12,553,320.45	11,592,237.00
Notes Payable (233)	17,820,632.09	23,139,112.39	36,977,213.86
Accts. Payable-Assoc. Co's (234)	3,288,987.06	3,263,358.44	2,580,730.67
Customer Deposits (235)	1,021,610.93	1,030,656.80	941,908.88
Taxes Accrued (236)	1,750,496.03	2,994,251.49	92,733.61
Interest Accrued (237)	1,369,194.33	2,166,517.05	1,349,210.74
Dividends Declared (238)	2,876,400.00	2,444,100.00	1,852,600.00
Tax Collections Payable (241)	177,209.93	171,709.82	176,895.02
Misc. Current Liabilities (242)	20,144,749.65	18,010,355.38	16,019,419.86
Total Current Liabilities	61,979,842.48	65,773,381.82	71,582,949.64
DEFERRED CREDITS			
Cust Adv for Construction (252)	31,619.00	31,619.00	31,619.00
Other Deferred Credits (253)	25,937,741.16	14,848,165.04	34,297,183.68
Other Regulatory Liabilities (254)	8,448,354.41	8,440,662.41	2,726,463.86
Accum. Deferred Inc. Taxes - Other Prop. (282, 283)	31,548,732.52	30,259,231.65	40,353,981.72
Accum. Def. Income Taxes (282, 283)	(14,149,764.32)	(7,666,953.90)	(12,367,227.75)
Total Deferred Credits	51,816,682.77	45,912,724.20	65,042,020.51
TOTAL LIABILITIES AND CAPITAL	\$392,352,588.66	\$389,737,338.23	\$436,808,699.39

Northern Utilities, Inc.
Income Statement - NH
G_NU_NH_IS_Rate Case

	YTD December 2015	MTD January 2016	MTD December 2016	YTD December 2016
OPERATING REVENUES				
Sales:				
Residential (480)	\$31,650,544.49	\$3,624,344.70	\$3,645,824.14	\$26,084,639.41
General Service (481)	28,520,395.09	2,950,289.56	2,875,831.58	21,060,474.08
Firm Transport Revenues (484, 489)	8,178,231.16	999,872.36	938,299.61	8,411,697.14
Sales for Resale (483)	5,958,987.01	700,678.46	773,230.00	3,382,421.78
Other Sales (495)	1,397,591.80	952,610.40	1,757,470.29	5,133,173.01
Total Sales	75,705,749.55	9,227,795.48	9,990,655.62	64,072,405.42
Other Operating Revenues:				
Late Charge (487)	158,329.65	7,985.09	4,591.91	104,863.25
Misc. Service Revenues (488)	751,109.68	68,407.64	62,623.59	721,443.51
Rent from Property (493 & 457)	66,029.00	12,731.00	12,731.00	152,772.00
Other Revenues	(539,299.90)	(15,543.61)	1,944.60	(104,142.95)
Total Other Operating Revenues	436,168.43	73,580.12	81,891.10	874,935.81
TOTAL OPERATING REVENUES	76,141,917.98	9,301,375.60	10,072,546.72	64,947,341.23
OPERATING EXPENSES				
Operation & Maint. Expenses:				
Production (710-813)	40,209,523.02	5,610,227.30	4,904,301.12	29,536,385.50
Transmission (850-857)	372,389.80	33,475.14	33,055.25	394,724.12
Distribution (870-894) (586)	3,271,998.76	216,328.73	255,978.05	2,994,785.46
Cust. Accounting (901-905)	2,226,964.36	162,834.29	130,664.41	1,854,455.31
Cust. Service & Info (906-910)	1,345,356.34	24,995.22	405,562.85	1,349,005.23
Admin. & General (920-935)	6,386,621.37	442,660.67	471,944.57	6,359,650.36
Total O & M Expenses	53,812,853.65	6,490,521.35	6,201,506.25	42,489,005.98
Other Operating Expenses:				
Deprtn. & Amort. (403-407)	5,886,218.78	506,488.15	538,783.65	6,193,310.03
Taxes-Other Than Inc. (408)	3,240,165.42	345,480.58	232,187.15	3,763,930.25
Federal Income Tax (409)	(226,650.00)	1,661,734.83	3,505,578.50	3,227,137.28
State Franchise Tax (409)	962,593.55	17,763.29	718,552.80	(269,172.51)
Def. Income Taxes (410,411)	2,660,085.22	(1,045,624.41)	(3,153,635.16)	4,698.76
Total Other Operating Expenses	12,522,412.97	1,485,842.44	1,841,466.94	12,919,903.81
TOTAL OPERATING EXPENSES	66,335,266.62	7,976,363.79	8,042,973.19	55,408,909.79
NET UTILITY OPERATING INCOME	9,806,651.36	1,325,011.81	2,029,573.53	9,538,431.44
OTHER INCOME & DEDUCTIONS				
Other Income:				
AFUDC - Other Funds (41901)	49.36	(1.72)	0.00	188.99
Other (415- 421)	281,283.67	72,830.75	16,511.25	223,436.11
Other Income Deduc. (425, 426)	287,645.14	77,237.70	39,654.99	407,902.12
Taxes Other than Income Taxes:				
Income Tax, Other Inc & Ded	(443.89)	(1,801.73)	(9,130.19)	(71,855.41)
Net Other Income (Deductions)	(5,868.22)	(2,606.94)	(14,013.55)	(112,421.61)
GROSS INCOME	9,800,783.14	1,322,404.87	2,015,559.98	9,426,009.83
Interest Charges (427 - 432)	4,548,994.37	397,948.81	378,274.19	4,647,533.11
NET INCOME	\$5,251,788.77	\$924,456.06	\$1,637,285.79	\$4,778,476.72

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 5 years;

Response:

Northern Utilities, Inc. does not provide an annual report to stockholders.

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

(3) Federal income tax reconciliation for the test year.

Response:

Please see PUC 1604.01(a) - 03 Attachment 1 which is the federal income tax reconciliation for Northern Utilities, Inc. for the test year.

Northern Utilities, Inc. New Hampshire Division

	<u>2016</u>
Statutory Federal Income Tax Rate	34%
Income Tax Effects of:	
State income taxes - Net of Federal Benefit	6%
Utility Plant Differences	0%
Tax Credits and Other, net	<u>0%</u>
Effective Income Tax Rate	<u><u>40%</u></u>

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;

Response:

Please refer to PUC 1604.01(a) - 04 Attachment 1 which is the computation of Gross-Up Factor for Revenue Requirement.

**NORTHERN UTILITIES, INC NEW HAMPSHIRE DIVISION
COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT
12 MONTHS ENDED DECEMBER 31, 2016**

LINE NO	DESCRIPTION	RATE	
1	Revenue		1.0000
2	State Income Tax	8.20%	<u>0.0820</u>
3	Subtotal taxable income - Federal		0.9180
4	Federal Income Tax	35.00%	<u>0.3213</u>
5	Net Operating Income		<u><u>0.5967</u></u>
6	Gross-up Factor (1/Line 5)		<u><u>1.6759</u></u>

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;

Response:

There were no charitable contributions charged above the line during the test year.

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

(6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines;

- a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
- b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

Response:

Please see PUC 1604.01(a) – 06 Attachment 1 for a list of advertising charged above the line.

Advertising above the line in excess of \$50

<u>Media</u>	<u>Subject Matter</u>	<u>Account Number</u>	<u>Amount</u>
Newspaper	Pipeline Safety	30-40-24-00-930-52-00	\$ 478
Newspaper	Carbon Monoxide	30-40-24-00-930-52-00	495
Newspaper	Dig Safe	30-40-24-00-930-52-00	495
Newspaper	Gas Leak Recognition	30-40-24-00-930-52-00	495
Newspaper	Gas Leak Response	30-40-24-00-930-52-00	495
Newspaper	Home Safety	30-40-24-00-930-52-00	495
Newspaper	Clear meters of Snow and Ice	30-40-24-00-930-52-00	1,230
	Subtotal - Newspaper Advertising		<u>\$ 4,183</u>
Radio	Clear meters of Snow and Ice	30-40-24-00-930-52-00	\$ 1,313
Radio	Gas Leak Response	30-40-24-00-930-52-00	1,582
Radio	Home Safety	30-40-24-00-930-52-00	1,582
Radio	Carbon Monoxide	30-40-24-00-930-52-00	1,582
Radio	Clear meters of Snow and Ice	30-40-24-00-930-52-00	1,582
Radio	Dig Safe	30-40-24-00-930-52-00	1,582
Radio	Gas Leak Recognition	30-40-24-00-930-52-00	1,582
Radio	Pipeline Safety	30-40-24-00-930-52-00	1,583
	Subtotal - Radio Advertising		<u>\$ 12,385</u>
	Grand Total		<u><u>\$ 16,568</u></u>

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding.

Response:

The Company's cost of service study is attached to the Testimony of David Chong.

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

(8) The utility's most recent construction budget.

Response:

See PUC 1604.01(a) – 8 Attachment 1 for the utility's most recent construction budget.

Printed: 3/21/2017 9:36:45 AM

Capital Budget 2017 Northern NH									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Blankets:Gas						
A	1	MAB17	Distribution System Improvements (Under \$30,000)	137,319	213,585	0	213,585	0	213,585
A	1	MAC17	Distribution System Improvements (Under \$30,000) Carryover	10,101	15,710	0	15,710	0	15,710
A	1	MBB17	New Gas Services	829,331	1,289,934	0	1,289,934	0	1,289,934
A	1	MBC17	New Gas Services Carryover	19,726	30,681	0	30,681	0	30,681
A	2	MCB17	Corrosion Control	55,217	85,883	0	85,883	0	85,883
A	1	MDB17	Abandon Gas Services	86,523	134,577	0	134,577	0	134,577
A	1	MDC17	Abandoned Gas Service Carryover	4,884	7,596	0	7,596	0	7,596
A	2	MEB17	Gas Service Upgrades (Renewals)	673,337	1,047,302	0	1,047,302	0	1,047,302
A	2	MEC17	Gas Service Upgrades Carryover	4,971	7,731	0	7,731	0	7,731
A	2	MFB17	Gas Meter Installation Company Driven	571,338	888,654	0	888,654	0	888,654
A	2	MFC17	Gas Meter Installation Company Driven Carryover	2,822	4,389	0	4,389	0	4,389
A	1	MGB17	Gas Meter Installation : Customer Driven	312,795	486,519	0	486,519	0	486,519
A	1	MGC17	Gas Meter Installation : Customer Driven Carryover	2,822	4,389	0	4,389	0	4,389
A	1	MHB17	Meter Purchases - Company	121,800	189,447	0	189,447	0	189,447
A	1	MIB17	Meter Purchases - Customer	85,000	132,208	0	132,208	0	132,208
A	2	MMB17	Gas Distribution System Improvements - Systems Operations	81,784	127,206	0	127,206	0	127,206
Totals:				2,999,768	4,665,810	0	4,665,810	0	4,665,810

Capital Budget 2017 Northern NH									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Blankets:Water Heater						
A	1	MJB17	Hot Water Heaters and Conversion Burners: New	108,000	108,000	0	108,000	0	108,000
A	1	MJC17	Hot Water Heaters and Conversion Burners: New Carryover	1,160	1,160	0	1,160	0	1,160
A	1	MKB17	Hotwater Heater and Conversion Burner: Replacement	100,000	100,000	0	100,000	0	100,000
A	1	MKC17	Hotwater Heater and Conversion Burner: Replacement Carryover	1,160	1,160	0	1,160	0	1,160
Totals:				210,320	210,320	0	210,320	0	210,320

Capital Budget 2017 Northern NH

Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	2	ECB01	Communications:General Replace Moblie Drive By Unit	35,000	35,000	0	35,000	0	35,000
Totals:				35,000	35,000	0	35,000	0	35,000

Capital Budget 2017 Northern NH

Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Distribution:Gas						
A	1	JAB00	Gas Main Extensions over \$30,000	1,558,385	2,423,898	242,390	2,181,508	0	2,181,508
A	1	JAC00	Gas Main Extensions carryover	375,947	584,745	0	584,745	0	584,745
A	2	JCB01	NH Main Replacement Program	3,177,257	4,941,875	0	4,941,875	0	4,941,875
A	2	JHB00	Gas Highway Projects City State	1,996,639	3,105,553	0	3,105,553	0	3,105,553
A	2	JHC00	Gas Highway Projects Carryover	10,000	15,554	0	15,554	0	15,554
A	1	JPB08	Rochester Reinforcement	497,116	773,209	0	773,209	0	773,209
A	2	JPB09	Regulator Station Vent Installations	83,415	129,742	0	129,742	0	129,742
A	2	JPB10	Strafford Ave Station Modification	19,167	29,813	0	29,813	0	29,813
Totals:				7,717,926	12,004,389	242,390	11,761,999	0	11,761,999

Capital Budget 2017 Northern NH

Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Tools, Shop, Garage:Gas						
A	2	EAG01	Tools: Normal Additions and Replacements	25,186	25,186	0	25,186	0	25,186
A	2	EAG02	Tools: Normal Additions and Replacements - Systems Operations	6,000	6,000	0	6,000	0	6,000
A	2	EAG03	Normal add & replace- tools & equipment - EM&C	5,000	5,000	0	5,000	0	5,000
A	2	EAG04	Vehicle Methane Detector VMD	20,000	20,000	0	20,000	0	20,000
			Totals:	56,186	56,186	0	56,186	0	56,186

Capital Budget 2017 Northern NH										
Status	Priority	Budget Number	Description		Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
A	3	EDG01	Office Furniture & Equipment Replacements	Normal Additions &	5,000	5,000	0	5,000	0	5,000
Totals:					5,000	5,000	0	5,000	0	5,000

Capital Budget 2017 Northern NH

Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Office:General						
A	2	EDB02	CED Work Station Replacement	45,000	45,000	0	45,000	0	45,000
Totals:				45,000	45,000	0	45,000	0	45,000

Capital Budget 2017 Northern NH									
Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Structures:General						
A	3	GPB01	Normal Improvements to Portsmouth Facility	15,000	15,000	0	15,000	0	15,000
A	3	GPB04	Replac gas chiller	33,000	33,000	0	33,000	0	33,000
A	3	GPC01	Physical Security Facility Upgrades & Additions	85,000	85,000	0	85,000	0	85,000
Totals:				133,000	133,000	0	133,000	0	133,000

Capital Budget 2017 Northern NH

Status	Priority	Budget Number	Description	Total Project Cost w/o Constr OH	Total Project Cost w/Constr OH	Total Estimated Customer Contribution	Total Expenditure	Cost of Removal	Additions
			Transportation:Gas						
A	2	FGB01	Replace van #59	1	1	0	1	0	1
A	2	FGB02	Replace pickup #6	1	1	0	1	0	1
A	2	FGB03	Replace Van #60	1	1	0	1	0	1
A	2	FGB04	Replace pickup #12	1	1	0	1	0	1
A	2	FGB05	Replace Backhoe	1	1	0	1	0	1
Totals:				5	5	0	5	0	5

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (09) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 7006

Response:

Please see PUC 1604.01(a) – 09 Attachment 1 for the chart of accounts.

Northern Utilities, Inc.
Chart of Accounts
NH Division

Account Number	Description	Type
30-40-00-00-101-00-00	NH GAS PLANT IN SERVICE	Assets
30-40-00-00-106-00-00	GS CMPL CNST NT CLSS - NH	Assets
30-40-00-00-107-00-00	GAS CONST IN PROGRESS - NH	Assets
30-40-00-00-107-01-02	RWIP GAS SALVAGE	Assets
30-40-00-00-107-01-03	RWIP GAS COST OF REMOVAL	Assets
30-40-00-00-107-90-00	CONST WORK IN PROGRESS-CONST (GA) - NH	Assets
30-40-00-00-108-01-00	ACCUM DEPR GENERAL PLANT - NH	Assets
30-40-00-00-108-01-05	ACCUM DEPREC RESERVE - NH	Assets
30-40-00-00-108-04-00	ACCUMULATED DEPRECIATION - COR - NH	Assets
30-40-00-00-111-05-00	ACCUM AMORT COMPUTER SW - NH	Assets
30-40-00-00-111-05-01	COMPUTER SW RETIREMENT - NH	Assets
30-40-00-00-114-00-00	GROSS PLANT ACQUISITION ADJ - NH	Assets
30-40-00-00-114-01-00	GROSS PAA - UNREGULATED - NH	Assets
30-40-00-00-115-00-00	ACCUMULATED AMORTIZATION - PAA - NH	Assets
30-40-00-00-131-00-00	CASH - REMITTANCE	Assets
30-40-00-00-131-00-01	CASH - SUSPENSE - NH	Assets
30-40-00-00-131-00-02	CASH - SUPPLY - NH	Assets
30-40-00-00-135-00-00	CASH - PETTY CASH - NH	Assets
30-40-00-00-136-00-00	MARGIN DEPOSIT	Assets
30-40-00-00-142-00-00	A/R - OTHER - NH	Assets
30-40-00-00-142-01-00	A/R- SALES - NH	Assets
30-40-00-00-142-01-02	A/R- SALES - COG - NH	Assets
30-40-00-00-142-02-00	A/R MANUAL ENTRIES - NH	Assets
30-40-00-00-142-03-00	A/R SUNDRY - NH	Assets
30-40-00-00-142-03-02	A/R MISC ACCRUALS - NH	Assets
30-40-00-00-142-04-04	A/R REIMBURSABLE PROJECTS - NH	Assets
30-40-00-00-143-03-03	A/R DRUG SUBSIDY - NH	Assets
30-40-00-00-143-25-00	A/R CUST PURCH- WATER HEATERS - NH	Assets
30-40-00-00-144-00-00	AFDA - (BEG BAL) - DISTRIBUTION - NH	Assets
30-40-00-00-144-00-05	AFDA - R-5 NU CONVERTED W-OFFS - DIST-NH	Assets
30-40-00-00-144-00-06	AFDA - R-6 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-10	AFDA - R-10 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-11	AFDA - R-11 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-27	AFDA - NON-DISTRIBUTION - NH	Assets
30-40-00-00-144-00-40	AFDA - G-40 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-41	AFDA - G-41 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-42	AFDA - G-42 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-50	AFDA - G-50 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-51	AFDA - G-51 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-52	AFDA - G-52 NU CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-60	AFDA - SIMPLEX CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-61	AFDA - NAT GYPSUM CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-00-62	AFDA - FOSS - CONVERTED W-OFFS - NH	Assets
30-40-00-00-144-01-00	ALLOW FOR DOUBTFUL ACCTS - NH - DISTR	Assets
30-40-00-00-144-02-00	AFDA - COM - NON CLASS SPECIFIC - DIST - NH	Assets
30-40-00-00-144-04-00	AFDA - BEG BAL - NON DIST - NH	Assets
30-40-00-00-144-04-05	AFDA - R-5 NU CONVERTED W-OFFS - NON DIST - NH	Assets
30-40-00-00-144-05-00	AFDA - RECOVERIES - DIST - NH	Assets
30-40-00-00-144-05-01	AFDA - RECOVERIES - CGA - NON DIST - NH	Assets
30-40-00-00-144-07-00	AFDA - CGA - NON DIST - NH	Assets

30-40-00-00-144-16-00	ALLOW FOR DOUBTFUL ACCTS - SUNDRY - NH	Assets
30-40-00-00-144-16-01	AFDA - W/OFFS - SUNDRY - NH	Assets
30-40-00-00-144-16-20	AFDA - BEG BAL - SUNDRY - NH	Assets
30-40-00-00-144-17-00	ALLOW FOR DOUBTFUL A/CS - IG - NH	Assets
30-40-00-00-154-01-00	MATERIALS & SUPPLIES - NH	Assets
30-40-00-00-154-02-00	MATERIALS & SUPPLIES NU TRANSFER - NH	Assets
30-40-00-00-154-03-00	MATERIALS & SUPPLIES FGE TRANSFER	Assets
30-40-00-00-163-00-00	STORES EXP UNDISTRIBUTED - NH	Assets
30-40-00-00-163-01-00	STOREROOM OPERATING EXPENSE - NH	Assets
30-40-00-00-163-02-00	STOCK OVER & SHORT - NH	Assets
30-40-00-00-163-03-00	OBSOLETE STOCK - NH	Assets
30-40-00-00-164-16-00	INVENTORY - NAT GAS SSNE (TENN GAS/TGP) - NH	Assets
30-40-00-00-165-01-00	PREPAID PROPERTY INSURANCE - NH	Assets
30-40-00-00-165-01-01	PREPAID INJURIES & DAMAGES INS - NH	Assets
30-40-00-00-165-02-00	PREPAID NH PUC ASSESSMENT - NH	Assets
30-40-00-00-165-04-01	FASB 87 - PREPAID PENSION - NH	Assets
30-40-00-00-165-11-00	PREPAID PROPERTY TAX - NH	Assets
30-40-00-00-165-12-00	PREPAID POSTAGE - NH	Assets
30-40-00-00-165-19-00	OTHER MISC PREPAYMENT - NH	Assets
30-40-00-00-165-20-00	PREPAID GAS IRP PROGRAM - NH	Assets
30-40-00-00-173-01-00	ACCRUED REVENUE MISC	Assets
30-40-00-00-173-22-00	UNBILLED REVENUE - BASE - NH	Assets
30-40-00-00-173-28-00	ACCRUED REVENUE - RATE RELIEF - NH	Assets
30-40-00-00-173-30-00	PRICE RISK - CURRENT - NH	Assets
30-40-00-00-173-31-00	ERC SITE COSTS - CURRENT - NH	Assets
30-40-00-00-173-32-00	ACCRUED REV - WORK CAP - PEAK - NH	Assets
30-40-00-00-173-34-00	ACCRUED REV - BAD DEBT - PEAK - NH	Assets
30-40-00-00-173-36-00	ACCRUED REV - WORK CAP - OFF PEAK - NH	Assets
30-40-00-00-173-37-00	ACCRUED REV - BAD DEBT- OFF PEAK - NH	Assets
30-40-00-00-173-38-00	ACCRUED REV - RLIAP- NH	Assets
30-40-00-00-173-41-02	ACCRUED REVENUE EE - R - NH	Assets
30-40-00-00-173-41-06	ACCRUED REVENUE EE - CI - NH	Assets
30-40-00-00-173-78-00	ACCRUED REVENUE - RATE CASE EXP - NH	Assets
30-40-00-00-173-80-00	ACCRUED REVENUE-EEBB RES - NH	Assets
30-40-00-00-173-81-00	ACCRUED REVENUE LRA NH	Assets
30-40-00-00-173-90-00	ACCRUED REVENUE - CREDIT BALANCE RECLASS - NH	Assets
30-40-00-00-173-90-01	ACCRUED REVENUE - YEAREND FT AP ACCRUAL	Assets
30-40-00-00-174-05-00	VACATION ACCRUAL - NH	Assets
30-40-00-00-174-25-00	INVENTORY - EXCHANGE GAS - W10	Assets
30-40-00-00-175-01-00	PRICE RISK ASSET - CURRENT - NH	Assets
30-40-00-00-175-02-00	PRICE RISK ASSET - NON CURRENT -NH	Assets
30-40-00-00-182-00-27	REG ASSET - NON-DIST BAD DEBT - NH	Assets
30-40-00-00-182-03-28	REG ASSET - RATE CASE - 2013 - NH	Assets
30-40-00-00-182-04-09	REGULATORY ASSET- PBOP FAS 158 - NH	Assets
30-40-00-00-182-04-10	REGULATORY ASSET- PENSION FAS 158 - NH	Assets
30-40-00-00-182-04-11	REGULATORY ASSET - SERP - NH	Assets
30-40-00-00-182-11-00	REG ASSET - WORK CAP - PEAK COMM - NH	Assets
30-40-00-00-182-16-00	REG ASSET - DEF BAD DEBT - NH	Assets
30-40-00-00-182-21-00	REG ASSET - WORK CAP - OFF PEAK COMM - NH	Assets
30-40-00-00-182-22-00	REG ASSET - OFF PEAK BAD DEBT - NH	Assets
30-40-00-00-182-29-00	REG ASSET - ERC COSTS - NH	Assets
30-40-00-00-182-36-00	REG ASSET - ERC - PRIOR YEAR LAYERS - NH	Assets
30-40-00-00-182-42-00	REG ASSET - ERC COSTS - NH	Assets
30-40-00-00-182-44-00	REG ASSET - PRICE RISK - NC - NH	Assets
30-40-00-00-182-50-00	REGULATORY ASSET - SFAS109 - NH	Assets
30-40-00-00-182-81-00	REG ASSET - PNGTS RATE CASE - CURRENT NH	Assets
30-40-00-00-182-82-00	REG ASSET - GRANITE RATE CASE- NH	Assets

30-40-00-00-182-99-00	REG ASSET - RLIAP - NH	Assets
30-40-00-00-183-00-00	PREL SURVEY & INVESTIGATION - NH	Assets
30-40-00-00-184-00-00	ENG & OPER OVERHEADS - NH	Assets
30-40-00-00-184-00-02	GENERAL OVERHEADS - NH	Assets
30-40-00-00-184-02-00	TRANS EXP LIGHT VEHICLES - NH	Assets
30-40-00-00-184-03-00	HEAVY TRUCKS - NH	Assets
30-40-00-00-184-04-00	GAS EXEMPT STOCK - NH	Assets
30-40-00-00-184-06-00	SMALL TOOLS - NH	Assets
30-40-00-00-184-08-00	CASH DISCOUNTS TAKEN - NH	Assets
30-40-00-00-184-12-01	LT MAINT & PARTS - NH	Assets
30-40-00-00-184-12-02	LT LEASING - NH	Assets
30-40-00-00-184-12-03	LT FUEL - NH	Assets
30-40-00-00-184-12-04	LT TAXES, REG, INS, TOLLS - NH	Assets
30-40-00-00-184-12-05	LT OTHER - NH	Assets
30-40-00-00-184-13-01	HT MAINT & PARTS - NH	Assets
30-40-00-00-184-13-02	HT LEASING - NH	Assets
30-40-00-00-184-13-03	HT FUEL - NH	Assets
30-40-00-00-184-13-04	HT TAXES, REG, INS, TOLLS - NH	Assets
30-40-00-00-184-13-05	HT OTHER - NH	Assets
30-40-00-00-185-01-00	NONPROD - GAS OPERATIONS - NH	Assets
30-40-00-00-186-20-00	LT PORTION - IRP	Assets
30-40-00-00-186-27-02	CIS REPLACEMENT - NH	Assets
30-40-00-00-186-30-00	TRANSITION COSTS - NH	Assets
30-40-00-00-186-30-01	TRANSACTION COSTS - NH	Assets
30-40-00-00-186-30-90	ACCUM AMORT - TRANSITION COSTS - NH	Assets
30-40-00-00-186-30-91	ACCUM AMORT- TRANSACTION COSTS - NH	Assets
30-40-00-00-186-50-00	PLANT AND M&S ACCRUALS - NH	Assets
30-40-00-00-186-80-00	GAS SUPPLIER REFUND A/R - NH	Assets
30-40-00-00-190-01-99	DEF FIT - DEBIT BALANCE RECLASS	Assets
30-40-00-00-190-02-99	DEF SIT - DEBIT BALANCE RECLASS	Assets
30-40-00-00-191-10-00	UNRECOVERED GAS COSTS - OFF PEAK COMM - NH	Assets
30-40-00-00-191-20-00	UNRECOVERED GAS COSTS - PEAK COMM - NH	Assets
30-40-00-00-191-40-00	DEFERRED HEDGING COSTS - NH	Assets
30-40-00-00-232-03-23	RETIREE HEALTH INS CONTRIBUTIONS	Liability
30-40-00-00-232-05-02	A/P - CUSTOMER CREDIT BALANCES-NH	Liability
30-40-00-00-232-15-00	ACCTS PAYABLE OTHER	Liability
30-40-00-00-232-21-00	CUSTOMER REFUNDS - NH	Liability
30-40-00-00-232-21-01	A/P - CUSTOMER DEPOSIT REFUND - NH	Liability
30-40-00-00-232-80-00	A/P - CDFA FOR EEBB PROGRAM	Liability
30-40-00-00-232-80-01	A/P - CDFA FOR EEBB PROGRAM - 2015	Liability
30-40-00-00-235-01-00	CUSTOMER DEPOSITS ACTIVE - NH	Liability
30-40-00-00-235-03-00	CUSTOMER BILLED DEPOSITS - NH	Liability
30-40-00-00-235-09-01	A/P-UNCLAIMED CREDIT BALANCE REFUNDS	Liability
30-40-00-00-236-01-30	FED INC TAX CURRENT - NH	Liability
30-40-00-00-236-01-31	FED INC TAX PRIOR - NH	Liability
30-40-00-00-236-02-30	NH INC TAX - CURRENT	Liability
30-40-00-00-236-02-31	NH INC TAX - PRIOR	Liability
30-40-00-00-236-02-40	STATE BET-CURRENT	Liability
30-40-00-00-236-02-41	STATE BET- NH - PRIOR	Liability
30-40-00-00-236-03-10	TAXES FICA-NU NH	Liability
30-40-00-00-236-04-10	TAXES FEDERAL UNEMPLOYMNT-NU NH	Liability
30-40-00-00-236-06-11	TAXES UNEMPLOYMENT-NH	Liability
30-40-00-00-236-76-00	ACCRUED PROPERTY TAXES - NH	Liability
30-40-00-00-242-00-00	MISC ACCRUED LIABILITIES - NH	Liability
30-40-00-00-242-03-20	ACCRUED HEALTH INSURANCE - NH	Liability
30-40-00-00-242-03-25	ACCRUED DENTAL INSURANCE - NH	Liability
30-40-00-00-242-04-01	ACCRUED LEGAL-LOCAL-NH	Liability

30-40-00-00-242-04-02	ACCRUED LEGAL-CORP-NH	Liability
30-40-00-00-242-04-03	ACCRUED LEGAL-POWER SUPPLY-NH	Liability
30-40-00-00-242-04-04	ACCRUED LEGAL-REGULATORY-NH	Liability
30-40-00-00-242-04-08	ACCRUED LEGAL-CLAIMS AND LITIGATION	Liability
30-40-00-00-242-05-05	ACCRUED PUC ASSESSMENT- NH	Liability
30-40-00-00-242-06-00	FAS 158 ADJ-SERP CURRENT - NH	Liability
30-40-00-00-242-26-00	ACCRUED INCENTIVE COMPENSATION - NH	Liability
30-40-00-00-242-30-00	ACCRUED VACATION-NH	Liability
30-40-00-00-242-31-10	INSURANCE CLAIMS RESERVE - NH	Liability
30-40-00-00-242-33-00	UNEARNED REVENUE - UNH CONTRACT - NH	Liability
30-40-00-00-242-37-00	CURRENT ERC LIABILITIES - NH	Liability
30-40-00-00-242-90-00	REGULATORY LIABILITIES CURRENT - NH	Liability
30-40-00-00-242-90-01	UNDISTRIB COMMODITY SUPPLIER REFUNDS - NH	Liability
30-40-00-00-242-90-02	MISC REG LIABILITY - NH	Liability
30-40-00-00-242-90-10	UNDISTRIB PURCHASE CAPACITY/DEMAND REFUNDS - NH	Liability
30-40-00-00-242-90-11	ATV RECONCILIATION ACCRUAL - NH-PEAK	Liability
30-40-00-00-242-90-25	REG LIAB - GAS SUPPLIER REFUNDS-NH	Liability
30-40-00-00-242-90-41	ATV RECONCILIATION ACCRUAL - NH-OFF PEAK	Liability
30-40-00-00-242-90-43	PRICE RISK LIABILITY SHORT TERM- NH	Liability
30-40-00-00-244-00-00	PRICE RISK LIABILITY - NH	Liability
30-40-00-00-244-01-00	PRICE RISK LIABILITY - NC - NH	Liability
30-40-00-00-252-01-00	LT REIMB CONTRIBUTIONS - NH	Liability
30-40-00-00-253-03-01	LT ERC COSTS - NH	Liability
30-40-00-00-253-04-03	ACCRUED SFAS 106 LIABILITY - NH	Liability
30-40-00-00-253-04-11	FAS 158 ADJ - PENSION - NH	Liability
30-40-00-00-253-04-13	FAS 158 ADJ - PBOP - NH	Liability
30-40-00-00-253-04-14	FAS 158 ADJ - SERP - NH	Liability
30-40-00-00-254-01-00	REG LIAB - PRICE RISK - NC - NH	Liability
30-40-00-00-254-04-00	REGULATORY LIABILITY-COST OF REMOVAL-NH	Liability
30-40-00-00-254-05-00	REG LIAB - FAS109 COSTS - NH	Liability
30-40-00-00-254-90-25	REG LIAB - GAS SUPPLIER REFUND	Liability
30-40-00-00-283-00-23	ACC DEF FIT-NONCURRENT 27811	Liability
30-40-00-00-283-00-43	ACC DEF SIT-NONCURRENT 27810	Liability
30-40-00-00-283-01-31	DEF FIT - ACCEL DEPR - NH	Liability
30-40-00-00-283-01-34	DEF FIT - SFAS 106 OPEB - NH	Liability
30-40-00-00-283-01-35	DEF FIT - PENSION FAS 87 - NH	Liability
30-40-00-00-283-01-42	DEF FIT - DEF RATE CASE COSTS - NH	Liability
30-40-00-00-283-01-43	DEF FIT - REMEDIATION - NH	Liability
30-40-00-00-283-01-51	DEF FIT - TRANSITION COSTS - NH	Liability
30-40-00-00-283-01-52	DEF FIT - TRANSACTION COSTS - NH	Liability
30-40-00-00-283-01-55	DEF FIT - OTHER - NH	Liability
30-40-00-00-283-01-59	DEF FIT - FASB 158 ADJ - PBOP - NH	Liability
30-40-00-00-283-01-60	DEF FIT- PENSION FAS 158 - NH	Liability
30-40-00-00-283-01-63	DEF FIT - SFAS 158 SERP - NH	Liability
30-40-00-00-283-01-64	DEF FIT - INSURANCE CLAIM RESERVE - NH	Liability
30-40-00-00-283-01-99	DEF FIT - DEBIT BALANCE RECLASS	Liability
30-40-00-00-283-02-31	DEF SIT- ACCEL DEPR - NH	Liability
30-40-00-00-283-02-34	DEF SIT- SFAS 106 OPEB - NH	Liability
30-40-00-00-283-02-35	DEF SIT- PENSION FAS 87 - NH	Liability
30-40-00-00-283-02-42	DEF SIT- DEF RATE CASE COSTS - NH	Liability
30-40-00-00-283-02-43	DEF SIT- REMEDIATION - NH	Liability
30-40-00-00-283-02-51	DEF SIT - TRANSITION COSTS - NH	Liability
30-40-00-00-283-02-52	DEF SIT - TRANSACTION COSTS - NH	Liability
30-40-00-00-283-02-59	DEF SIT- FASB 158 ADJ - PBOP - NH	Liability
30-40-00-00-283-02-60	DEF SIT- PENSION FAS 158 - NH	Liability
30-40-00-00-283-02-63	DEF SIT - SFAS 158 SERP - NH	Liability
30-40-00-00-283-02-64	DEF SIT - INSURANCE CLAIM RESERVE- NH	Liability

30-40-00-00-283-02-99	DEF SIT - DEBIT BALANCE RECLASS	Liability
30-40-00-00-283-11-38	CURRENT - DEF FIT - BAD DEBT- NH	Liability
30-40-00-00-283-11-39	CURRENT DEF FIT - ACCRUED REVENUE - NH	Liability
30-40-00-00-283-11-41	CURRENT - DEF FIT- PREPAID PROPERTY TAXES	Liability
30-40-00-00-283-12-38	CURRENT - DEF SIT- BAD DEBT - NH	Liability
30-40-00-00-283-12-39	CURRENT - DEF SIT- ACCRUED REVENUE - NH	Liability
30-40-00-00-283-12-41	CURRENT - DEF SIT- PREPAID PROPERTY TAXES - NH	Liability
30-40-00-00-283-91-59	DEF FIT - SFAS 158 PBOP - NH	Liability
30-40-00-00-283-91-60	DEF FIT - PENSION FAS 158 - NH	Liability
30-40-00-00-283-91-63	DEF FIT - SFAS 158 SERP - NH	Liability
30-40-00-00-283-92-59	DEF SIT - SFAS 158 PBOP - NH	Liability
30-40-00-00-283-92-60	DEF SIT - PENSION FAS 158 - NH	Liability
30-40-00-00-283-92-63	DEF SIT - SFAS 158 SERP - NH	Liability
30-40-00-01-144-02-00	AFDA - WINTER - NON CLASS SPECIFIC - NH	Assets
30-40-00-01-144-02-05	AFDA-W-OFFS-R-5-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-06	AFDA-W-OFFS-R-6-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-10	AFDA-W-OFFS-R-10-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-11	AFDA-W-OFFS-R-11-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-40	AFDA-W-OFFS-G40-DISTR-PEAK	Assets
30-40-00-01-144-02-41	AFDA-W-OFFS-G41-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-50	AFDA-W-OFFS-G50-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-51	AFDA-W-OFFS-G51-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-52	AFDA - W/O - G52 - DISTR-PEAK - NH	Assets
30-40-00-01-144-02-60	AFDA - W/O-Simplex-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-61	AFDA - W/O-Nat Gypsum-DISTR-PEAK - NH	Assets
30-40-00-01-144-02-62	AFDA - W/O-Foss-DISTR-PEAK - NH	Assets
30-40-00-01-144-04-05	AFDA-W-OFFS-R-5-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-06	AFDA-W-OFFS-R-6-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-10	AFDA-W-OFFS-R-10-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-11	AFDA-W-OFFS-R-11-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-40	AFDA-W-OFFS-G40-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-41	AFDA-W-OFFS-G41-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-42	AFDA - W/O-G42-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-50	AFDA-W-OFFS-G50-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-51	AFDA-W-OFFS-G51-NON DIST-PEAK - NH	Assets
30-40-00-01-144-04-52	AFDA - W/O-G52 - NON DIST - PEAK	Assets
30-40-00-01-144-04-60	AFDA - W/O-Simplex-NON DIST-PEAK	Assets
30-40-00-01-144-04-61	AFDA - W/O-Nat Gypsum-NON DIST-PEAK	Assets
30-40-00-01-144-04-62	AFDA - W/O-Foss-NON DIST-PEAK	Assets
30-40-00-01-144-04-63	AFDA - R-5 CONVERTED W/O -NON DIST-WINTER-NH	Assets
30-40-00-01-144-04-64	AFDA-SUPPLIER REFUND-NON DIST-WINTER-NH	Assets
30-40-00-01-144-05-02	AFDA-RECOVERIES-NON DIST-WINTER-NH	Assets
30-40-00-02-144-02-00	AFDA - SUMMER - NON CLASS SPECIFIC	Assets
30-40-00-02-144-02-05	AFDA-W-OFFS-R-5-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-06	AFDA-W-OFFS-R-6-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-10	AFDA-W-OFFS-R-10-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-11	AFDA-W-OFFS-R-11-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-40	AFDA-W-OFFS-G40-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-41	AFDA-W-OFFS-G41-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-42	AFDA - W/O-G42-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-50	AFDA-W-OFFS-G50-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-51	AFDA-W-OFFS-G51-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-52	AFDA - W/O-G52-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-60	AFDA - W/O-Simplex-DISTR-OFF PEAK	Assets
30-40-00-02-144-02-61	AFDA - W/O-Nat Gypsum-DISTR-OFF PEAK	Assets
30-40-00-02-144-04-05	AFDA-W-OFFS-R-5-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-06	AFDA-W-OFFS-R-6-NON DIST-OFF PEAK	Assets

30-40-00-02-144-04-10	AFDA-W-OFFS-R-10-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-11	AFDA-W-OFFS-R-11-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-40	AFDA-W-OFFS-G40-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-41	AFDA-W-OFFS-G41-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-42	AFDA - W/O-G42-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-50	AFDA-W-OFFS-G50-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-51	AFDA-W-OFFS-G51-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-52	AFDA - W/O-G52-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-60	AFDA - W/O-Simplex-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-61	AFDA - W/O-Nat Gypsum-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-62	AFDA - W/O-Foss-NON DIST-OFF PEAK	Assets
30-40-00-02-144-04-63	AFDA- R-5 CONVERTED W/O -NON DIST-SUMMER-NH	Assets
30-40-00-02-144-04-64	AFDA-SUPPLIER REFUND-NON DIST-SUMMER-NH	Assets
30-40-00-02-144-05-03	AFDA-RECOVERIES-NON DIST-SUMMER-NH	Assets
30-40-00-03-144-02-05	AFDA-W-OFFS-R-5-DISTR-NO SEASON	Assets
30-40-00-03-144-02-06	AFDA-W-OFFS-R-6-DISTR-NO SEASON	Assets
30-40-00-03-144-02-10	AFDA-W-OFFS-R-10-DISTR-NO SEASON	Assets
30-40-00-03-144-02-11	AFDA-W-OFFS-R-11-DISTR-NO SEASON	Assets
30-40-00-03-144-02-40	AFDA-W-OFFS-G40-DISTR-NO SEASON	Assets
30-40-00-03-144-02-41	AFDA-W-OFFS-G41-DISTR-NO SEASON	Assets
30-40-00-03-144-02-50	AFDA-W-OFFS-G50-DISTR-NO SEASON	Assets
30-40-00-03-144-02-51	AFDA-W-OFFS-G51 DISTR-NO SEASON	Assets
30-40-00-03-144-02-52	AFDA - W/O-G52 - DISTR - NO SEASON	Assets
30-40-00-03-144-02-60	AFDA - W/O-SIMPLEX - DISTR - NO SEASON	Assets
30-40-00-03-144-02-61	AFDA - W/O-NAT GYPSUM - DISTR - NO SEASON	Assets
30-40-00-03-144-02-62	AFDA - W/O-FOSS - DISTR - NO SEASON	Assets
30-40-00-03-144-04-05	AFDA-WO-SUP REF-R5-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-06	AFDA-WO-SUP REF-R6-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-10	AFDA-WO-SUP REF-R10-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-11	AFDA-WO-SUP REF-R11-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-40	AFDA-WO-SUP REF-G40-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-41	AFDA-WO-SUP REF-G41-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-42	AFDA-WO-SUP REF-G42-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-50	AFDA-WO-SUP REF-G50-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-51	AFDA-WO-SUP REF-G51-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-52	AFDA-WO-SUP REF-G52-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-60	AFDA-WO-SUP REF-Simplex-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-61	AFDA-WO-SUP REF-Nat Gypsum-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-62	AFDA-WO-SUP REF-Foss-NON DIST-NO SEASON	Assets
30-40-00-03-144-04-64	AFDA-WO-SUPP REFUND-NONDIST-NO SEASON	Assets
30-40-01-00-431-00-99	INVENTORY FINANCE CHARGES - PEAK - NH	Expense
30-40-01-00-921-03-00	DUES & SUBSCRIPTIONS	Expense
30-40-01-00-923-00-02	OS LEGAL - MISC	Expense
30-40-01-00-928-01-00	REG COMM ASSESSMENT/FEES-NH	Expense
30-40-01-00-928-02-00	REG COMM EXP - MISC-NH	Expense
30-40-01-00-928-03-00	REG COMM EXP - LEGAL-NH	Expense
30-40-01-10-419-00-00	INTEREST INCOME-DMD-COM-P-NH	Revenue
30-40-01-10-431-00-00	INTEREST EXPENSE-DMD-COM-P-NH	Expense
30-40-01-13-419-00-00	INTEREST INCOME-WC-P-NH	Revenue
30-40-01-13-431-00-00	INTEREST EXPENSE-WC-P-NH	Expense
30-40-01-14-419-00-00	INTEREST INCOME-BAD DEBT-P-NH	Revenue
30-40-01-14-431-00-00	INTEREST EXPENSE-BAD DEBT-P-NH	Expense
30-40-01-40-419-00-00	INTEREST INCOME-DMD-COM-OP-NH	Revenue
30-40-01-40-431-00-00	INTEREST EXPENSE-DMD-COM-OP-NH	Expense
30-40-01-43-419-00-00	INTEREST INCOME-WC-OP-NH	Revenue
30-40-01-43-431-00-00	INTEREST EXPENSE-WC-OP-NH	Expense
30-40-01-44-419-00-00	INTEREST INCOME-BAD DEBT-OP-NH	Revenue

30-40-01-44-431-00-00	INTEREST EXPENSE-BAD DEBT-OP-NH	Expense
30-40-01-70-419-00-00	INT INC-SUP REF-DEMAND-NH	Revenue
30-40-01-70-431-00-00	INT EXP-SUP REF-DEMAND-NH	Expense
30-40-01-71-419-00-00	INT INC-SUP REF - COMMODITY - NH	Revenue
30-40-01-71-431-00-00	INT EXP-SUP REF - COMMODITY - NH	Expense
30-40-01-72-419-10-05	INTEREST INCOME- LDAC EEC-NH	Revenue
30-40-01-72-431-10-05	INTEREST EXPENSE- LDAC EEC	Expense
30-40-01-72-495-00-99	LDAC-EEC LOST BASE REVENUE	Revenue
30-40-01-77-419-00-00	INTEREST INCOME-RLIARA-NH	Revenue
30-40-01-77-431-00-00	INTEREST EXPENSE-RLIARA-NH	Expense
30-40-01-78-419-00-00	INTEREST INCOME - RATE CASE EXP - NH	Revenue
30-40-01-78-431-00-00	INTEREST EXPENSE - RATE CASE EXP - NH	Expense
30-40-01-81-419-00-00	INTEREST INCOME - LRA - NH	Revenue
30-40-01-81-431-00-00	INTEREST EXPENSE - LRA - NH	Expense
30-40-02-00-923-30-00	MKT DEV - GENERAL -NH	Expense
30-40-02-00-930-24-00	MISC GENERAL EXPENSES - NH	Expense
30-40-02-50-184-07-00	WATER HEATER OVERHEADS - NH	Assets
30-40-02-50-923-06-00	USC - WATER HEATER PROGRAM (GAS)-NH	Expense
30-40-03-00-408-03-10	TAXES FICA - NH	Expense
30-40-03-00-408-04-10	TAXES FEDERAL UNEMPLOYMENT - NH	Expense
30-40-03-00-408-06-11	TAXES UNEMPLOYMENT - NH	Expense
30-40-03-00-408-08-10	TAXES STATE HEALTH - NH	Expense
30-40-03-00-426-01-00	PENALTIES-NH	Expense
30-40-03-00-426-10-00	DONATIONS - NH	Expense
30-40-03-00-920-05-00	INCENTIVE COMPENSATION - NH	Expense
30-40-03-00-926-00-00	EMPL PENSION-PAYROLL - NH	Expense
30-40-03-00-926-01-00	EMPL PENSION-401K	Expense
30-40-03-00-926-02-01	FASB 87 - PENSION	Expense
30-40-03-00-926-03-00	HEALTH INSUR MEDICAL ONLY-NH	Expense
30-40-03-00-926-03-01	HEALTH INS - EMP CONTR - MEDICAL ONLY	Expense
30-40-03-00-926-03-03	HEALTH INS - DRUG SUBSIDY	Expense
30-40-03-00-926-04-00	EMPL BENEFIT-LIFE INSURANCE-NH	Expense
30-40-03-00-926-06-00	EMPL BENEFITS OTHER-USC - NH	Expense
30-40-03-00-926-06-01	EMP BENEFITS OTHER - SHARED - NH	Expense
30-40-03-00-926-09-00	SFAS 106- PBOP	Expense
30-40-03-00-926-10-00	EMPL PENSION FUND SERVICES	Expense
30-40-03-00-926-11-00	MISC GENERAL EXPENSE - NH	Expense
30-40-03-00-926-12-00	DENTAL INSURANCE-NH	Expense
30-40-03-00-926-12-01	DENTAL INSURANCE - EMP CONTRIBUTION-NH	Expense
30-40-03-00-926-13-00	AD&D INSURANCE-NH	Expense
30-40-03-00-926-14-00	LTD INSURANCE - NH	Expense
30-40-03-00-926-24-00	VISION	Expense
30-40-03-00-926-24-01	VISION - EE CONTR	Expense
30-40-04-00-921-16-00	SVC CNTR EXP - SECURITY SYSTEM	Expense
30-40-04-00-932-09-00	MAINT FACILITIES-PORTSMOUTH	Expense
30-40-08-00-419-00-00	INTEREST INCOME-MISC-NH	Revenue
30-40-08-00-419-01-00	INTEREST INCOME - HEDGING - NH	Revenue
30-40-08-00-419-09-00	INT INC-OTHER - NH	Revenue
30-40-08-00-419-09-01	INT INC - CASH POOL - NH	Revenue
30-40-08-00-426-10-00	DONATIONS - NH	Expense
30-40-08-00-427-00-00	INTEREST ON LT DEBT - NH	Expense
30-40-08-00-428-00-00	AMORT OF DEBT EXPENSE - NH	Expense
30-40-08-00-430-00-00	INTEREST EXPENSE - ASSOC. CO. - NH	Expense
30-40-08-00-431-00-00	OTHER INTEREST EXPENSE - NH	Expense
30-40-08-00-431-01-00	INTEREST EXPENSE - HEDGING - NH	Expense
30-40-08-00-431-32-00	INT EXP-NON COMPETE LIABILITY	Expense
30-40-08-00-454-00-00	MISC RENT - NH	Revenue

30-40-08-00-457-00-01	RENTAL INCOME - GRANITE	Revenue
30-40-08-00-457-00-02	RENTAL INCOME - USOURCE	Revenue
30-40-08-00-457-00-03	RENTAL INCOME - USC	Revenue
30-40-08-00-480-00-99	CONVERTED REVENUE RESIDENTIAL NON EXT	Revenue
30-40-08-00-481-00-99	CONVERTED REVENUE COMMERCIAL NON EXT	Revenue
30-40-08-00-481-02-99	CONVERTED REVENUE INDUSTRIAL NON EXT	Revenue
30-40-08-00-481-10-01	SIMPLEX NU CONVERTED REVENUE	Revenue
30-40-08-00-481-11-01	NAT GYPSUM NU CONVERTED REVENUE	Revenue
30-40-08-00-481-12-01	FOSS NU CONVERTED REVENUE	Revenue
30-40-08-00-485-00-00	UNBILLED SALE	Revenue
30-40-08-00-487-00-01	LATE PAYMENT FEE - RES - NH	Revenue
30-40-08-00-487-00-02	LATE PAYMENT FEE - COMM - NH	Revenue
30-40-08-00-487-00-03	LATE PAYMENT FEE - ANCILLARY SERVICES	Revenue
30-40-08-00-488-00-03	RECONNECT FEE - NH	Revenue
30-40-08-00-488-00-04	UNAUTHORIZED USE OF GAS - NH	Revenue
30-40-08-00-488-00-05	POOL ADMINISTRATION	Revenue
30-40-08-00-488-00-06	3RD PARTY BILLING	Revenue
30-40-08-00-488-00-07	CUSTOMER TELEMETERING	Revenue
30-40-08-00-488-00-08	METER TEST REVENUE	Revenue
30-40-08-00-488-00-09	CUSTOMER RE-ENTRY FEE	Revenue
30-40-08-00-489-01-01	R-6 NU CONVERTED REVENUE	Revenue
30-40-08-00-489-01-02	R-11 NU CONVERTED REVENUE	Revenue
30-40-08-00-489-01-03	R-5 NU CONVERTED REVENUE	Revenue
30-40-08-00-489-01-04	R-10 NU CONVERTED REVENUE	Revenue
30-40-08-00-489-01-99	CONVERTED REVENUE RESIDENTIAL EXT	Revenue
30-40-08-00-489-02-99	CONVERTED REVENUE COMMERCIAL EXT	Revenue
30-40-08-00-489-03-99	CONVERTED REVENUE INDUSTRIAL EXT	Revenue
30-40-08-00-489-11-01	NAT GYPSUM NU CONVERTED REVENUE	Revenue
30-40-08-00-489-12-00	FOSS NU CONVERTED REVENUE	Revenue
30-40-08-00-489-12-01	Foss W-EXT-Excess (3)	Revenue
30-40-08-00-493-00-01	RENTAL INCOME - GRANITE	Revenue
30-40-08-00-493-00-02	RENTAL INCOME -USOURCE	Revenue
30-40-08-00-493-00-03	RENTAL INCOME - USC	Revenue
30-40-08-00-495-50-00	RATE RELIEF - NU NH	Revenue
30-40-08-00-921-01-08	BANK FEES & COMMITMENT FEES - NH	Expense
30-40-08-00-921-01-11	CREDIT RATING FEES	Expense
30-40-08-00-923-00-00	OS- LEGAL CLAIMS AND LITIGATIONS	Expense
30-40-08-00-923-00-01	OS LEGAL - CORP-NH	Expense
30-40-08-00-924-00-00	PROPERTY INSURANCE-NH	Expense
30-40-08-00-925-00-00	D & O AND FIDUCIARY-NH	Expense
30-40-08-00-925-02-00	GENERAL LIABILITY-NH	Expense
30-40-08-00-925-02-02	GENERAL LIABILITY CLAIMS-NH	Expense
30-40-08-00-925-04-00	WORKERS COMP EXP-NH	Expense
30-40-08-00-930-02-00	TRUSTEE/REGISTRAR EXPENSE - NH	Expense
30-40-08-00-931-00-00	RENT GARAGE SPACE-NH	Expense
30-40-08-01-480-01-01	R-6 W-NEXT-Customer Charge	Revenue
30-40-08-01-480-01-02	R-11 W-NEXT-Customer Charge	Revenue
30-40-08-01-480-02-01	R-5 W-NEXT-Customer Charge	Revenue
30-40-08-01-480-02-02	R-10 W-NEXT-Customer Charge	Revenue
30-40-08-01-481-01-01	G-40 W-NEXT-Customer Charge	Revenue
30-40-08-01-481-01-02	G-50 W-NEXT-Customer Charge	Revenue
30-40-08-01-481-02-01	G-41 W-NEXT-Customer Charge	Revenue
30-40-08-01-481-02-02	G-51 W-NEXT-Customer Charge	Revenue
30-40-08-01-481-03-01	G-42 W-NEXT-Customer Charge	Revenue
30-40-08-01-481-03-02	G-52 W-NEXT-Customer Charge	Revenue
30-40-08-01-489-01-01	R-6 W-EXT-Customer Charge	Revenue
30-40-08-01-489-01-02	R-11 W-EXT-Customer Charge	Revenue

30-40-08-01-489-01-03	R-5 W-EXT-Customer Charge	Revenue
30-40-08-01-489-01-04	R-10 W-EXT-Customer Charge	Revenue
30-40-08-01-489-02-01	G-40 W-EXT-Customer Charge	Revenue
30-40-08-01-489-02-02	G-50 W-EXT-Customer Charge	Revenue
30-40-08-01-489-03-01	G-41 W-EXT-Customer Charge	Revenue
30-40-08-01-489-03-02	G-51 W-EXT-Customer Charge	Revenue
30-40-08-01-489-04-01	G-42 W-EXT-Customer Charge	Revenue
30-40-08-01-489-04-02	G-52 W-EXT-Customer Charge	Revenue
30-40-08-01-489-11-01	Nat Gypsum W-EXT-Customer Charge	Revenue
30-40-08-01-489-12-01	Foss W-EXT-Customer Charge	Revenue
30-40-08-02-480-01-01	R-6 W-NEXT-First Step	Revenue
30-40-08-02-480-01-02	R-11 W-NEXT-First Step	Revenue
30-40-08-02-480-02-01	R-5 W-NEXT-First Step	Revenue
30-40-08-02-480-02-02	R-10 W-NEXT-First Step	Revenue
30-40-08-02-481-01-01	G-40 W-NEXT-First Step	Revenue
30-40-08-02-481-01-02	G-50 W-NEXT-First Step	Revenue
30-40-08-02-481-02-01	G-41 W-NEXT-First Step	Revenue
30-40-08-02-481-02-02	G-51 W-NEXT-First Step	Revenue
30-40-08-02-481-03-01	G-42 W-NEXT-First Step	Revenue
30-40-08-02-481-03-02	G-52 W-NEXT-First Step	Revenue
30-40-08-02-489-01-01	R-6 W-EXT-First Step	Revenue
30-40-08-02-489-01-02	R-11 W-EXT-First Step	Revenue
30-40-08-02-489-01-04	R-10 W-EXT-First Step	Revenue
30-40-08-02-489-02-01	G-40 W-EXT-First Step	Revenue
30-40-08-02-489-02-02	G-50 W-EXT-First Step	Revenue
30-40-08-02-489-03-01	G-41 W-EXT-First Step	Revenue
30-40-08-02-489-03-02	G-51 W-EXT-First Step	Revenue
30-40-08-02-489-04-01	G-42 W-EXT-First Step	Revenue
30-40-08-02-489-04-02	G-52 W-EXT-First Step	Revenue
30-40-08-02-489-11-01	Nat Gypsum W-EXT-First Step	Revenue
30-40-08-02-489-12-01	Foss W-EXT-First Step	Revenue
30-40-08-03-480-01-01	R-6 W-NEXT-Excess	Revenue
30-40-08-03-480-01-02	R-11 W-NEXT-Excess	Revenue
30-40-08-03-480-02-01	R-5 W-NEXT-Excess	Revenue
30-40-08-03-480-02-02	R-10 W-NEXT-Excess	Revenue
30-40-08-03-481-01-01	G-40 W-NEXT-Excess	Revenue
30-40-08-03-481-01-02	G-50 W-NEXT-Excess	Revenue
30-40-08-03-481-02-02	G-51 W-NEXT-Excess	Revenue
30-40-08-03-481-12-01	Foss W-NEXT-Excess	Revenue
30-40-08-03-489-01-01	R-6 W-EXT-Excess	Revenue
30-40-08-03-489-01-02	R-11 W-EXT-Excess	Revenue
30-40-08-03-489-01-04	R-10 W-EXT-Excess	Revenue
30-40-08-03-489-02-01	G-40 W-EXT-Excess	Revenue
30-40-08-03-489-02-02	G-50 W-EXT-Excess	Revenue
30-40-08-03-489-03-02	G-51 W-EXT-Excess	Revenue
30-40-08-03-489-12-01	Foss W-EXT-Excess	Revenue
30-40-08-04-481-12-01	Foss W-NEXT-Excess (2)	Revenue
30-40-08-04-489-12-01	Foss W-EXT-Excess (2)	Revenue
30-40-08-05-481-12-01	Foss S-NEXT-Excess (3)	Revenue
30-40-08-05-489-12-01	Foss S-EXT-Excess (3)	Revenue
30-40-08-06-480-01-01	R-6 S-NEXT-Customer Charge	Revenue
30-40-08-06-480-01-02	R-11 S-NEXT-Customer Charge	Revenue
30-40-08-06-480-02-01	R-5 S-NEXT-Customer Charge	Revenue
30-40-08-06-480-02-02	R-10 S-NEXT-Customer Charge	Revenue
30-40-08-06-481-01-01	G-40 S-NEXT-Customer Charge	Revenue
30-40-08-06-481-01-02	G-50 S-NEXT-Customer Charge	Revenue
30-40-08-06-481-02-01	G-41 S-NEXT-Customer Charge	Revenue

30-40-08-06-481-02-02	G-51 S-NEXT-Customer Charge	Revenue
30-40-08-06-481-03-01	G-42 S-NEXT-Customer Charge	Revenue
30-40-08-06-481-03-02	G-52 S-NEXT-Customer Charge	Revenue
30-40-08-06-481-10-01	Simplex S-NEXT-Customer Charge	Revenue
30-40-08-06-481-12-01	Foss S-NEXT-Customer Charge	Revenue
30-40-08-06-489-01-01	R-6 S-EXT-Customer Charge	Revenue
30-40-08-06-489-01-02	R-11 S-EXT-Customer Charge	Revenue
30-40-08-06-489-01-03	R-5 S-EXT-Customer Charge	Revenue
30-40-08-06-489-01-04	R-10 S-EXT-Customer Charge	Revenue
30-40-08-06-489-02-01	G-40 S-EXT-Customer Charge	Revenue
30-40-08-06-489-02-02	G-50 S-EXT-Customer Charge	Revenue
30-40-08-06-489-03-01	G-41 S-EXT-Customer Charge	Revenue
30-40-08-06-489-03-02	G-51 S-EXT-Customer Charge	Revenue
30-40-08-06-489-04-01	G-42 S-EXT-Customer Charge	Revenue
30-40-08-06-489-04-02	G-52 S-EXT-Customer Charge	Revenue
30-40-08-06-489-11-01	Nat Gypsum S-EXT-Customer Charge	Revenue
30-40-08-06-489-12-01	Foss S-EXT-Customer Charge	Revenue
30-40-08-07-480-01-01	R-6 S-NEXT-First Step	Revenue
30-40-08-07-480-01-02	R-11 S-NEXT-First Step	Revenue
30-40-08-07-480-02-01	R-5 S-NEXT-First Step	Revenue
30-40-08-07-480-02-02	R-10 S-NEXT-First Step	Revenue
30-40-08-07-481-01-01	G-40 S-NEXT-First Step	Revenue
30-40-08-07-481-01-02	G-50 S-NEXT-First Step	Revenue
30-40-08-07-481-02-01	G-41 S-NEXT-First Step	Revenue
30-40-08-07-481-02-02	G-51 S-NEXT-First Step	Revenue
30-40-08-07-481-03-01	G-42 S-NEXT-First Step	Revenue
30-40-08-07-481-03-02	G-52 S-NEXT-First Step	Revenue
30-40-08-07-481-10-01	Simplex S-NEXT-First Step	Revenue
30-40-08-07-481-11-01	Nat Gypsum S-NEXT-First Step	Revenue
30-40-08-07-481-12-01	Foss S-NEXT-First Step	Revenue
30-40-08-07-489-01-01	R-6 S-EXT-First Step	Revenue
30-40-08-07-489-01-02	R-11 S-EXT-First Step	Revenue
30-40-08-07-489-01-04	R-10 S-EXT-First Step	Revenue
30-40-08-07-489-02-01	G-40 S-EXT-First Step	Revenue
30-40-08-07-489-02-02	G-50 S-EXT-First Step	Revenue
30-40-08-07-489-03-01	G-41 S-EXT-First Step	Revenue
30-40-08-07-489-03-02	G-51 S-EXT-First Step	Revenue
30-40-08-07-489-04-01	G-42 S-EXT-First Step	Revenue
30-40-08-07-489-04-02	G-52 S-EXT-First Step	Revenue
30-40-08-07-489-11-01	Nat Gypsum S-EXT-First Step	Revenue
30-40-08-07-489-12-01	Foss S-EXT-First Step	Revenue
30-40-08-08-480-01-01	R-6 S-NEXT-Excess	Revenue
30-40-08-08-480-01-02	R-11 S-NEXT-Excess	Revenue
30-40-08-08-480-02-01	R-5 S-NEXT-Excess	Revenue
30-40-08-08-480-02-02	R-10 S-NEXT-Excess	Revenue
30-40-08-08-481-01-01	G-40 S-NEXT-Excess	Revenue
30-40-08-08-481-01-02	G-50 S-NEXT-Excess	Revenue
30-40-08-08-481-02-02	G-51 S-NEXT-Excess	Revenue
30-40-08-08-481-12-01	Foss S-NEXT-Excess	Revenue
30-40-08-08-489-01-01	R-6 S-EXT-Excess	Revenue
30-40-08-08-489-01-02	R-11 S-EXT-Excess	Revenue
30-40-08-08-489-01-04	R-10 S-EXT-Excess	Revenue
30-40-08-08-489-02-01	G-40 S-EXT-Excess	Revenue
30-40-08-08-489-02-02	G-50 S-EXT-Excess	Revenue
30-40-08-08-489-03-02	G-51 S-EXT-Excess	Revenue
30-40-08-08-489-12-01	Foss S-EXT-Excess	Revenue
30-40-08-09-481-12-01	Foss S-NEXT-Excess (2)	Revenue

30-40-08-09-489-12-01	Foss S-EXT-Excess (2)	Revenue
30-40-09-00-875-00-01	INTERVAL DATA NU NH	Expense
30-40-09-00-902-00-00	CUST ACCTS METER READ EXP NH	Expense
30-40-09-00-921-17-00	TELEPHONE SERVICE - SERVICE CENTER - NH	Expense
30-40-10-00-403-00-00	DEPRECIATION GAS - NH	Expense
30-40-10-00-403-24-00	DEPRECIATION GAS - NH	Expense
30-40-10-00-404-03-00	AMORTIZATION OF COMP SOFTWARE	Expense
30-40-10-00-406-00-00	AMORT-INVESTMNT TAX CREDIT - NH	Expense
30-40-10-00-406-01-00	AMORTIZATION OF INTANGIBLE	Expense
30-40-10-00-407-09-01	AMORT EXP-FAS 109 REG LIABILITY - GAS - NH	Expense
30-40-10-00-407-11-00	AMORT - NON DIST BAD DEBT REG ASSET - ME	Expense
30-40-10-00-407-30-00	AMORT- TRANSITION COSTS - NH	Expense
30-40-10-00-407-30-01	AMORT- TRANSACTION COSTS - NH	Expense
30-40-10-00-408-00-00	OTHER TAXES	Expense
30-40-10-00-408-02-10	NH SURPLUS TAX	Expense
30-40-10-00-408-02-18	NH BET TAX EXPENSE	Expense
30-40-10-00-408-10-00	PAYROLL TAXES CAPTIALIZED - NH	Expense
30-40-10-00-408-12-00	LOCAL OPER. PROPERTY TAX - NH	Expense
30-40-10-00-408-12-01	LOCAL OPER PROPERTY TAX ABATEMENTS - NH	Expense
30-40-10-00-409-01-30	FED INCOME TAX CURRENT - GAS - NH	Expense
30-40-10-00-409-01-31	FED INCOME TAX - PRIOR - GAS - NH	Expense
30-40-10-00-409-01-32	FED INCOME TAX - NON OPER - GAS - NH	Expense
30-40-10-00-409-02-30	STATE INCOME TAX EXP - CURRENT - NH	Expense
30-40-10-00-409-02-31	STATE INCOME TAX EXP - PRIOR - NH	Expense
30-40-10-00-409-02-32	STATE INC TAX-NON OPER-CURRENT-NH	Expense
30-40-10-00-410-01-00	DEF FIT EXP - NH	Expense
30-40-10-00-410-01-30	DEF FIT EXP-ACCEL DEPRECIATION - NH	Expense
30-40-10-00-410-01-34	DEF FIT EXP-SFAS 106 OPEB - NH	Expense
30-40-10-00-410-01-35	DEF FIT EXP-PENSION FAS 87 - NH	Expense
30-40-10-00-410-01-37	DEF FIT EXP-STOCK COMP - NH	Expense
30-40-10-00-410-01-38	DEF FIT EXP-BAD DEBT - NH	Expense
30-40-10-00-410-01-39	DEF FIT EXP-ACCRUED REVENUE - NH	Expense
30-40-10-00-410-01-41	DEF FIT EXP-PREPAID PROP TAX - NH	Expense
30-40-10-00-410-01-42	DEF FIT EXP-RATE CASE COSTS - NH	Expense
30-40-10-00-410-01-45	DEF FIT EXP-REMEDICATION - NH	Expense
30-40-10-00-410-01-51	DEF FIT-TRANSITION COSTS - NH	Expense
30-40-10-00-410-01-52	DEF FIT-TRANSACTION COSTS - NH	Expense
30-40-10-00-410-01-64	DEF FIT-MISC - NH	Expense
30-40-10-00-410-02-00	DEF SIT EXP- NH	Expense
30-40-10-00-410-02-30	DEF SIT EXP-ACCEL DEPRECIATION-NH	Expense
30-40-10-00-410-02-34	DEF SIT EXP-SFAS 106 OPEB - NH	Expense
30-40-10-00-410-02-35	DEF SIT EXP-PENSION FAS 87 - NH	Expense
30-40-10-00-410-02-37	DEF SIT EXP-STOCK COMP - NH	Expense
30-40-10-00-410-02-38	DEF SIT EXP-BAD DEBT - NH	Expense
30-40-10-00-410-02-39	DEF SIT EXP-ACCRUED REVENUE - NH	Expense
30-40-10-00-410-02-41	DEF SIT EXP-PREPAID PROP TAX - NH	Expense
30-40-10-00-410-02-42	DEF SIT EXP-RATE CASE COSTS - NH	Expense
30-40-10-00-410-02-45	DEF SIT EXP-REMEDICATION - NH	Expense
30-40-10-00-410-02-51	DEF SIT-TRANSITION COSTS - NH	Expense
30-40-10-00-410-02-52	DEF SIT-TRANSACTION COSTS - NH	Expense
30-40-10-00-410-02-64	DEF SIT-MISC - NH	Expense
30-40-10-00-411-01-30	AMORT DEF FIT-CATH. PROTECT - NH	Expense
30-40-10-00-411-01-32	AMORT DEF FIT-PRA - NH	Expense
30-40-10-00-411-01-33	AMORT DEF FIT-RETIREMENT LOSS - NH	Expense
30-40-10-00-411-01-36	AMORT DEF FIT-CIAC DEPRN - NH	Expense
30-40-10-00-411-02-30	AMORT DEF SIT-CATH.PROTECT- NH	Expense
30-40-10-00-411-02-32	AMORT DEF SIT-PRA - NH	Expense

30-40-10-00-411-02-33	AMORT DEF SIT-RETIRMENT LOSS - NH	Expense
30-40-10-00-411-02-36	AMORT DEF SIT-CIAC DEPRN - NH	Expense
30-40-10-00-421-00-01	USC BELOW THE LINE RECLASS	Expense
30-40-10-00-426-01-01	USC BELOW THE LINE RECLASS	Expense
30-40-10-00-426-01-02	USC PENALTIES RECLASS	Expense
30-40-10-00-426-05-00	OTHER INCOME DEDUCTIONS - NH	Expense
30-40-10-00-426-20-00	NIPSCO AMORTIZATION	Expense
30-40-10-00-426-21-00	SQI METER TO CASH	Expense
30-40-10-00-432-00-00	AFUDC-BORROWED FUNDS - NH	Expense
30-40-10-00-485-21-00	COMMERCIAL TRANS NORMALIZATION	Revenue
30-40-10-00-485-52-00	INDUSTRIAL TRANS NORMALIZATION	Revenue
30-40-10-00-493-00-00	INTERCOMPANY RENT	Revenue
30-40-10-00-495-00-27	ACCRUED REVENUE - NON DIST BAD DEBT	Revenue
30-40-10-00-495-10-00	UNBILLED GAS REVENUE - NH	Revenue
30-40-10-00-495-30-00	ACCRUED REVENUE - OTHER	Revenue
30-40-10-00-813-01-00	USC-GAS PRODUCTION OTHER - NH	Expense
30-40-10-00-851-02-00	USC- DISPATCH	Expense
30-40-10-00-851-02-01	USC- DISPATCH - CAP	Expense
30-40-10-00-880-02-00	USC-GAS DISTRIBUTION - NH	Expense
30-40-10-00-880-02-01	USC-GAS DISTRIBUTION - NH-CAP	Expense
30-40-10-00-885-06-00	UNPROD TIME/CAPITALIZED - NH	Expense
30-40-10-00-903-06-00	USC - CUSTOMER ACCOUNTING	Expense
30-40-10-00-904-00-00	PROVISION FOR DOUBTFUL ACCTS - DISTR - NH	Expense
30-40-10-00-904-00-27	PROVISION FOR DOUBTFUL ACCTS - NON-DIST - NH	Expense
30-40-10-00-920-05-00	INCENTIVE COMPENSATION CAPITALIZED	Expense
30-40-10-00-920-09-00	PAYROLL ACCRUAL	Expense
30-40-10-00-921-15-00	SVC CENTER CAPITALIZED- SHARED NH	Expense
30-40-10-00-921-19-00	TELEPHONE SVS CAPITALIZED- SHARED NH	Expense
30-40-10-00-923-02-00	OUTSIDE SERVICES-AUDIT-NH	Expense
30-40-10-00-923-03-00	OS UNITIL SERVICE CORP-NH	Expense
30-40-10-00-923-03-01	OS UNITIL SERVICE CORP-NH-CAP	Expense
30-40-10-00-923-03-05	USC OUTSIDE SERVICES-DIRECT CHGS-NH	Expense
30-40-10-00-923-03-07	DIRECT CHARGES CAPITALIZED	Expense
30-40-10-00-923-03-08	USC ALLOCATED PBOP EXPENSE-NH	Expense
30-40-10-00-923-03-10	USC ALLOCATED PENSION EXPENSE-NH	Expense
30-40-10-00-923-04-00	OS OTHER	Expense
30-40-10-00-923-09-00	OUTSIDE SERVICES-NH	Expense
30-40-10-00-924-00-01	PROPERTY INS CAPITALIZED-NH	Expense
30-40-10-00-925-02-01	GEN LIAB CAPITALIZED-NH	Expense
30-40-10-00-925-04-01	WORKERS COMP CAPITALIZED-NH	Expense
30-40-10-00-926-01-01	401K CAPITALIZED	Expense
30-40-10-00-926-02-10	FASB 87 - PENSION - USC ALLOC	Expense
30-40-10-00-926-02-99	FASB 87 - YEAR END ACCRUAL ADJ	Expense
30-40-10-00-926-03-02	EMPLOYEE BENEFIT ACCRUAL ADJ	Expense
30-40-10-00-926-05-00	BENEFIT COST CAPITALIZED - NH	Expense
30-40-10-00-926-08-00	FASB 87 - PENSION CAPITALIZED	Expense
30-40-10-00-926-08-12	FASB 87 - PENSION CAPITALIZED - USC ALLOC	Expense
30-40-10-00-926-09-10	SFAS 106 - PBOP - USC ALLOC	Expense
30-40-10-00-926-17-00	SFAS 106 - PBOP CAPITALIZED	Expense
30-40-10-00-926-17-12	SFAS 106 - PBOP CAPITALIZED - USC ALLOC	Expense
30-40-10-00-930-20-00	MISC EXPENSE	Expense
30-40-10-00-935-11-00	SVC CENTER CAPITALIZED - NH	Expense
30-40-10-11-723-01-02	LPG EXPENSE MISC - ELECTRIC PEAK - NH	Expense
30-40-10-13-419-00-99	WORKING CAPITAL - PEAK - NH	Revenue
30-40-10-41-723-01-02	LPG EXPENSE MISC - ELECTRIC - OFF PEAK - NH	Expense
30-40-10-43-419-00-99	WORKING CAPITAL - OFF PEAK - NH	Revenue
30-40-12-00-923-04-00	OS - ENGINEERING - NH	Expense

30-40-13-00-921-03-00	DUES & SUBSCRIPTIONS - NH	Expense
30-40-13-00-921-38-00	PC SOFTWARE & SUPPLY - NH	Expense
30-40-13-00-923-00-02	OS LEGAL - MISC	Expense
30-40-13-00-923-06-00	OS IRP EXPENSE-NH	Expense
30-40-13-00-923-07-00	OS EXPENSE OTHER - NH	Expense
30-40-13-00-928-03-00	POWER SUPPLY - LEGAL-NH	Expense
30-40-15-00-923-00-00	OS- LEGAL CLAIMS AND LITIGATIONS	Expense
30-40-15-00-930-20-00	MISC GENERAL EXP - STATUTORY REP FEES	Expense
30-40-17-00-921-24-00	SAFETY TRAINING	Expense
30-40-17-00-923-15-00	OS-EMERGENCY MGMT & COMPLIANCE	Expense
30-40-17-00-932-01-00	ERC MAINTENANCE COSTS - NH	Expense
30-40-17-00-932-01-01	ERC MAINTENANCE COSTS - ROCHESTER MGP	Expense
30-40-21-00-426-05-01	OTHER INC DED - CUSTOMER RELATIONS	Expense
30-40-21-00-431-04-00	INTEREST ON CUSTOMER DEPOSITS - NH	Expense
30-40-21-00-903-02-00	BILLG/ACCT FORMS/SUPPLIES - NH	Expense
30-40-21-00-903-04-00	POSTAGE - NH	Expense
30-40-21-00-903-05-01	MISC COST OF COLLECTIONS - NH	Expense
30-40-21-00-903-05-02	COST OF COLLECTIONS - NH	Expense
30-40-21-00-903-05-03	SUNDRY COST OF COLLECTIONS - NH	Expense
30-40-21-00-903-05-04	O/S VENDOR SERVICES - MAILROOM - NH	Expense
30-40-21-00-903-08-00	MISC CUSTOMER RELATIONS - NH	Expense
30-40-21-00-903-10-00	O/S REMITTANCE LOCK BOX	Expense
30-40-21-00-904-00-00	PROVISION FOR DOUBTFUL ACCTS - DISTR - NH	Expense
30-40-21-00-904-01-00	PROVISION FOR DOUBTFUL ACCTS - SUNDRY - NH	Expense
30-40-21-00-904-99-99	BD EXP CIS CNVRTD WO	Expense
30-40-21-00-909-01-00	NEIGHBOR HELPING NEIGHBOR	Expense
30-40-21-00-921-01-09	CREDIT CARD FEES	Expense
30-40-21-00-923-02-00	MISC COSTS - AFCC-NH	Expense
30-40-21-00-923-08-00	MISC COSTS - AFCC-NH	Expense
30-40-21-14-904-00-05	BD EXP CIS R5-W -DIST	Expense
30-40-21-14-904-00-06	BD EXP CIS R6-W-DIST	Expense
30-40-21-14-904-00-10	BD EXP CIS R10-W-DIST	Expense
30-40-21-14-904-00-11	BD EXP CIS R11-W-DIST	Expense
30-40-21-14-904-00-40	BD EXP CIS G40-W-DIST	Expense
30-40-21-14-904-00-41	BD EXP CIS G41-W-DIST	Expense
30-40-21-14-904-00-42	BD EXP CIS G42-W-DIST	Expense
30-40-21-14-904-00-50	BD EXP CIS G50-W-DIST	Expense
30-40-21-14-904-00-51	BD EXP CIS G51-W-DIST	Expense
30-40-21-14-904-00-52	BD EXP CIS G52-W-DIST	Expense
30-40-21-14-904-00-65	BD EXP CIS SP CT-W-DIST	Expense
30-40-21-14-904-99-99	BD EXP CIS CNVRTD WO	Expense
30-40-21-44-904-00-05	BD EXP CIS R5-S-DIST	Expense
30-40-21-44-904-00-06	AFDA R6 - RES NONHEAT - SUMMER - DIST	Expense
30-40-21-44-904-00-10	BD EXP CIS R1-S-DIST	Expense
30-40-21-44-904-00-11	BD EXP CIS R11-S-DIST	Expense
30-40-21-44-904-00-40	BD EXP CIS G40-S-DIST	Expense
30-40-21-44-904-00-41	BD EXP CIS G41-S-DIST	Expense
30-40-21-44-904-00-42	BD EXP CIS G42-S-DIST	Expense
30-40-21-44-904-00-50	BD EXP CIS G50-S-DIST	Expense
30-40-21-44-904-00-51	BD EXP CIS G51-S-DIST AFDA G-51 -	Expense
30-40-21-44-904-00-52	BD EXP CIS G52-S-DIST	Expense
30-40-21-44-904-00-65	BD EXP CIS SP CT-S-DIST	Expense
30-40-21-44-904-04-40	AFDA G-40 - LOW ANNUAL_HIGH - SUMMER - DIST	Expense
30-40-24-00-426-04-00	CIVIC ACTIVITIES-STATE	Expense
30-40-24-00-426-04-01	CIVIC ACTIVITIES-FEDERAL-NH	Expense
30-40-24-00-426-10-00	COMMUNITY DONATIONS - NH	Expense
30-40-24-00-426-16-00	COMMUNITY SPONSORSHIPS - NH	Expense

30-40-24-00-426-17-00	OUTREACH AND EDUCATION - NH	Expense
30-40-24-00-923-09-00	OUTSIDE SERVICES - NH	Expense
30-40-24-00-930-51-00	COMMUNITY SPONSORSHIPS-NH	Expense
30-40-24-00-930-52-00	OUTREACH AND EDUCATION-NH	Expense
30-40-24-00-930-53-00	CUSTOMER COMMUNICATION-NH	Expense
30-40-24-00-930-54-00	MEDIA SERVICES-NH	Expense
30-40-24-00-930-60-00	EMERGENCY COMMUNICATIONS-NU-NH	Expense
30-40-27-00-852-00-00	COMMUNICATION SYSTEM EXP NU NH	Expense
30-40-27-00-935-06-01	MAINTENANCE SOFTWARE DISPATCH	Expense
30-40-70-00-920-00-00	A&G SALARIES - NH	Expense
30-40-80-00-415-00-00	JOBGING REVENUE - NH	Revenue
30-40-80-00-415-06-00	MDSE ADMIN-WH	Revenue
30-40-80-00-415-08-00	INST HW (CORRECT O&M)	Revenue
30-40-80-00-415-11-00	INST FURNACE LABOR	Revenue
30-40-80-00-415-13-00	MDSE GEN OPER(correct O&M)	Revenue
30-40-80-00-415-15-00	MDSE INST B/F LB/PT	Revenue
30-40-80-00-415-70-00	JOBGING PARTS REVENUE - NH	Revenue
30-40-80-00-415-71-00	JOBGING LABOR REVENUE - NH	Revenue
30-40-80-00-415-73-00	UNH REVENUE	Revenue
30-40-80-00-416-00-00	JOBGING EXPENSE - NH	Expense
30-40-80-00-416-73-00	UNH EXPENSE	Expense
30-40-80-00-416-73-01	UNH EXPENSE - DIG SAFE	Expense
30-40-80-00-416-73-02	UNH EXPENSE - HIGH RISK DIG SAFE	Expense
30-40-80-00-416-73-03	UNH EXPENSE - SERVICE SURVEY	Expense
30-40-80-00-416-73-04	UNH EXPENSE - MAIN SURVEY	Expense
30-40-80-00-416-73-05	UNH EXPENSE - QUARTERLY SURVEY	Expense
30-40-80-00-416-73-06	UNH EXPENSE - PUBLIC BUILDING SURVEY	Expense
30-40-80-00-416-73-07	UNH EXPENSE - STAND BY FEE	Expense
30-40-80-00-416-73-08	UNH EXPENSE OTHER-MAIN/SERVICE RELOCATES DAMAGES	Expense
30-40-80-00-416-80-00	JOBGING PARTS EXPENSE - NH	Expense
30-40-80-00-416-81-00	JOBGING LABOR EXPENSE - NH	Expense
30-40-80-00-416-82-00	MDSE COST OF APPL - WH	Expense
30-40-80-00-416-84-00	JOBGING - UNH EXPENSE	Expense
30-40-80-00-416-85-00	EQUIPMENT TRAINING FEE FOR SERVICE	Expense
30-40-80-00-426-00-00	PENALTIES - NH	Expense
30-40-80-00-426-10-00	DONATIONS - NH	Expense
30-40-80-00-717-00-00	PROD OPER LABOR LPG - NH	Expense
30-40-80-00-717-01-00	PROD OPER LABOR LNG - NH	Expense
30-40-80-00-717-02-00	PROD OPER LABOR OTHER - NH	Expense
30-40-80-00-718-00-00	DISPATCHING PRODUCTION - NH	Expense
30-40-80-00-735-01-00	PROD OPER MISC EXPENSE - NH	Expense
30-40-80-00-735-03-00	PROD INSPECTIONS & ALARMS LPGA - NH	Expense
30-40-80-00-735-04-00	PROD UNPRODUCTIVE - NH	Expense
30-40-80-00-735-05-00	PROD INSPECTIONS & ALARMS LNG - NH	Expense
30-40-80-00-741-01-00	PROD MAINT STRUCT & IMP LNG - NH	Expense
30-40-80-00-742-01-00	PROD MAINT E - EQUIPMENT - LNG - NH	Expense
30-40-80-00-743-00-00	GAS SYS PRODUCTION TRAINING - NH	Expense
30-40-80-00-769-00-00	MAINT OF SCADA - PRODUCTION - NH	Expense
30-40-80-00-856-00-00	MAINS EXPENSE-WOMS - NH	Expense
30-40-80-00-857-00-00	T&D OPER MEAS & REGULATG STN - NH	Expense
30-40-80-00-857-96-00	MEAS+REG.STA-STORERM EXP	Expense
30-40-80-00-870-00-00	DISTRIBUTION OPERATION SUPERVISION - NH	Expense
30-40-80-00-874-00-00	MISC EXP MAINS AND SERVICES - NH	Expense
30-40-80-00-874-01-00	GAS SYSTEM TRAINING - NH	Expense
30-40-80-00-874-02-00	DISTRIBUTION VALVE MAINTENANCE-NH	Expense
30-40-80-00-874-02-01	DISTRIBUTION INTEGRITY MANAGEMENT - NH	Expense
30-40-80-00-874-02-02	DISTRIBUTION MANUAL UPDATES - NH	Expense

30-40-80-00-874-03-00	UNION GAS ON CALL PAY	Expense
30-40-80-00-874-04-00	DIG SAFE EXPENSE - NH	Expense
30-40-80-00-874-04-01	DIG SAFE EXPENSE - HIGH RISK- NH	Expense
30-40-80-00-874-05-00	SERVICE LINE SURVEY - NH	Expense
30-40-80-00-874-06-00	PUBLIC BUILDING SURVEY - NH	Expense
30-40-80-00-874-07-00	GAS MAIN SURVEY - NH	Expense
30-40-80-00-874-08-00	HIGH RISK BRIDGE SURVEY	Expense
30-40-80-00-874-09-00	OUTSIDE LEAK INVESTIGATION	Expense
30-40-80-00-874-10-00	CRITICAL VALVE INSPECTIONS	Expense
30-40-80-00-874-24-00	MAINS+SERV-TRANSP	Expense
30-40-80-00-875-00-00	REG STATION EXPENSE (GEN) - NH	Expense
30-40-80-00-875-01-00	SYSTEM OPS STANDBY	Expense
30-40-80-00-875-02-00	SYSTEM OPS UPRODUCTIVE	Expense
30-40-80-00-875-03-00	SYSTEM OPS TRAINING	Expense
30-40-80-00-875-04-00	REGULATION SUPERVISION	Expense
30-40-80-00-875-08-00	MTR & HSE REG - INVESTIGATE METER READING	Expense
30-40-80-00-875-09-00	MTR & HSE REG - INVESTIGATE DEVICE/ERT	Expense
30-40-80-00-875-10-00	SYSTEM CRITICAL VALVE INSPECTION	Expense
30-40-80-00-878-00-00	METER ORDERS - GENERAL	Expense
30-40-80-00-878-01-00	METER TURN ON & OFFS - NH	Expense
30-40-80-00-878-02-00	METERS-REMOVES & INSTALLS - NH	Expense
30-40-80-00-878-03-00	REPAIR FIT LEAKS - NH	Expense
30-40-80-00-878-04-00	SERVICING GAS METER BRACKETS	Expense
30-40-80-00-878-04-01	METER & SERVICE TRANSPORTATION EXP	Expense
30-40-80-00-878-05-00	M&S UNPRODUCTIVE TIME	Expense
30-40-80-00-878-05-01	M&S UNPRODUCTIVE TIME - SICK	Expense
30-40-80-00-878-05-02	M&S UNPRODUCTIVE TIME - HOLIDAY	Expense
30-40-80-00-878-05-03	M&S UNPRODUCTIVE TIME - VACATION	Expense
30-40-80-00-878-05-04	M&S UNPRODUCTIVE TIME - OTHER	Expense
30-40-80-00-878-06-00	METER & SERVICE SUPERVISION	Expense
30-40-80-00-878-07-00	MTR & HSE REG - READ IN/OUTS - NH	Expense
30-40-80-00-878-08-00	MTR & HSE REG - FIELD INVESTIGATE	Expense
30-40-80-00-878-09-00	MTR & HSE REG - INVESTIGATE DEVICE/ERT	Expense
30-40-80-00-878-10-00	MTR & HSE REG - CHG MTR ERT - NH	Expense
30-40-80-00-878-13-00	MTR & HSE REG - TRAINING - EM&C NH	Expense
30-40-80-00-878-14-00	MTR & HSE REG - MISC - EM&C NH	Expense
30-40-80-00-878-28-00	MTR & HSE REG - TOOLS & EQUIP - NH	Expense
30-40-80-00-878-30-00	MTR & HSE REG - MTR INSTRUM - NH	Expense
30-40-80-00-878-33-00	MTR & HSE REG - FLEET - NH	Expense
30-40-80-00-878-80-00	MTR & HSE REG - CHG MTR ERT - NH	Expense
30-40-80-00-878-86-00	MTR & HSE REG - MTR INSTRUM MAINT - ME BY NH	Expense
30-40-80-00-879-00-00	CUSTOMER LEAK INVESTIGATION - NH	Expense
30-40-80-00-879-01-00	EASY CARE SVC PLAN BASIC NO CHARGE NH	Expense
30-40-80-00-880-00-00	T&D OPER SYSTEM EXP - NH	Expense
30-40-80-00-880-03-00	OTHER EXPENSES-MISC - NH	Expense
30-40-80-00-880-04-00	METERING SYS - GAS TRAINING	Expense
30-40-80-00-880-99-00	COMPANY USE - NH	Expense
30-40-80-00-885-00-00	MAINTENANCE GEN SUPERVISION - NH	Expense
30-40-80-00-885-01-00	UNPROD TIME/SICKNESS - NH	Expense
30-40-80-00-885-02-00	UNPROD TIME/WEATHER - NH	Expense
30-40-80-00-885-03-00	UNPROD TIME/HOLIDAYS - NH	Expense
30-40-80-00-885-04-00	UNPROD TIME/VACATION - NH	Expense
30-40-80-00-885-05-00	UNPROD TIME/OTHER - NH	Expense
30-40-80-00-886-00-00	T&D MAINT STRUCTURES & IMPROV - NH	Expense
30-40-80-00-887-00-00	MAINT OF MAINS - NH	Expense
30-40-80-00-887-01-00	MAINT OF MAINS LEAK REPAIR - CORROSION - NH	Expense
30-40-80-00-887-01-01	MAINT OF MAINS TRANSPORTATION EXP- NH	Expense

30-40-80-00-887-03-00	CORROSION MAINS - NH	Expense
30-40-80-00-887-04-00	CORROSION BRIDGES - NH	Expense
30-40-80-00-887-07-00	T&D MAINT OF MAINS - BRIDGE - COMMON	Expense
30-40-80-00-889-00-00	MAINT OF REG EQUIP (DISTRICT)- NH	Expense
30-40-80-00-890-00-00	MAINT OF REG EQUIP (INDUST) - NH	Expense
30-40-80-00-891-00-00	MAINT OF REG EQUIP (GATE STATION) - NH	Expense
30-40-80-00-891-01-00	MAIN DISTRI SCADA -DISTRIBUTION- NH	Expense
30-40-80-00-892-00-00	MAINT OF SERVICES - NH	Expense
30-40-80-00-892-01-00	CORROSION SERVICES- NH	Expense
30-40-80-00-892-14-00	MAINT SERV- TRANSPORTATION EXP - NH	Expense
30-40-80-00-892-15-00	MAINT SERV- 3RD PARTY BILLING- NH	Expense
30-40-80-00-893-00-00	MAINT OF MTRS & HOUSE REGULTRS - NH	Expense
30-40-80-00-893-04-00	MAINT METER - STOREROOM - NH	Expense
30-40-80-00-894-00-00	T&D MAINT SYSTEM EQUIPMENT - NH	Expense
30-40-80-00-894-01-00	MAINT OF SYSTEM OPS EQUIPMENT - NH	Expense
30-40-80-00-902-00-00	CUST ACCTS METER READ EXP- NH	Expense
30-40-80-00-903-00-00	CREDIT DISCONNECTION - NH	Expense
30-40-80-00-903-03-00	CREDIT & COLLECTIONS/PYRL - NH	Expense
30-40-80-00-903-04-01	POSTAGE - LOCAL - SHARED NH	Expense
30-40-80-00-903-05-00	MISC CREDIT EXPENSES - NH	Expense
30-40-80-00-907-00-00	CUSTMR SERVICE & INFO SUPRVN - NH	Expense
30-40-80-00-908-01-00	CUSTOMER SERVICE/PAYRL - NH	Expense
30-40-80-00-908-02-00	CUSTOMER SERVICE/MISC - NH	Expense
30-40-80-00-911-00-00	SUPERVISION - NH	Expense
30-40-80-00-912-00-00	SELLING EXPENSE - NH	Expense
30-40-80-00-920-00-00	A&G SALARIES-NH	Expense
30-40-80-00-920-05-00	OPER SUPP - ADMIN TRAINING - GAS - NH	Expense
30-40-80-00-921-01-00	GEN OFFICE SUPPLIES & EXP - SHARED NH	Expense
30-40-80-00-921-01-20	UNALLOWABLE MEALS EXP - NH	Expense
30-40-80-00-921-02-00	TRAVEL & MEALS EXP - NH	Expense
30-40-80-00-921-16-00	SERVICE CENTER EXPENSED - SHARED NH	Expense
30-40-80-00-921-17-00	TELEPHONE SERVICE - SERVICE CENTER - NH	Expense
30-40-80-00-921-18-00	Telephone Services - NH	Expense
30-40-80-00-922-00-00	ADMINISTRATIVE EXPENSES TRANSFERRED - NH	Expense
30-40-80-00-923-00-00	OS LEGAL - LOCAL-NH-DOC-ONLY	Expense
30-40-80-00-923-18-00	O/S WORK STOPPAGE	Expense
30-40-80-00-925-01-00	INJURIES & DAMAGES SAFETY - NH	Expense
30-40-80-00-930-01-00	GENERAL ADVERTISING-NH	Expense
30-40-80-00-930-03-00	DUES TO ORGANIZATIONS - NH	Expense
30-40-80-00-930-11-00	SVC CENTER CAPITALIZED - NH	Expense
30-40-80-00-932-04-00	MAINT OF GENL PLANT - EQUIP - SHARED NH	Expense
30-40-80-00-935-01-00	MAINT - GEN STRUC - SHARED PORTSMOUTH	Expense
30-40-80-00-935-01-20	MAINT - GEN STRUC - SHARED PLAISTOW	Expense
30-40-80-00-935-02-00	MAINT - OFFICE EQUIPMENT - SHARED NH	Expense
30-40-80-11-723-01-02	LPG EXPENSE MISC - ELECTRIC- PEAK-NH	Expense
30-40-80-41-723-01-02	LPG EXPENSE MISC- ELECTRIC-OFF PEAK-NH	Expense
30-40-80-54-415-71-00	EXCESS SERVICE LABOR - NH	Revenue
30-45-00-00-142-01-00	EXT SUPPLIER 1 - A/R - NH	Assets
30-45-00-00-142-02-00	EXT SUPPLIER GLOBAL - A/R - NH	Assets
30-45-00-00-142-03-00	EXT SUPPLIER METROMEDIA - A/R - NH	Assets
30-45-00-00-142-04-00	EXT SUPPLIER SHELL - A/R - NH	Assets
30-45-00-00-142-05-00	EXT SUPPLIER SPRAGUE - A/R - NH	Assets
30-45-00-00-142-06-00	EXT SUPPLIER SANTA BUCKLEY - A/R - NH	Assets
30-45-00-00-142-08-00	EXT SUPPLIER A/R - SOUTH JERSEY - NH	Assets
30-45-00-00-142-09-00	EXT SUPPLIER A/R - GLACIAL - NH	Assets
30-45-00-00-142-25-00	EXT SUPPLIER AR - PEOPLES POWER - NH	Assets
30-45-00-00-232-01-02	EXT SUPPLY 1-REVENUE-NH	Liability

30-45-00-00-232-02-02	EXT SUPPLIER GLOBAL-REVENUE-NH	Liability
30-45-00-00-232-03-02	EXT SUPPLIER METROMEDIA-REVENUE-NH	Liability
30-45-00-00-232-04-02	EXT SUPPLIER SHELL-REVENUE-NH	Liability
30-45-00-00-232-05-02	EXT SUPPLY REVENUE-SPRAGUE-NH	Liability
30-45-00-00-232-06-02	EXT SUPPLY REVENUE-SANTA BUCKLEY-NH	Liability
30-45-00-00-232-08-02	EXT SUPPLY REVENUE-SOUTH JERSEY-NH	Liability
30-45-00-00-232-09-02	EXT SUPPLY REVENUE-GLACIAL-NH	Liability
30-45-00-00-232-25-02	EXT SUPPLIER - REVENUE PEOPLES POWER-NH	Liability
30-47-29-50-418-05-00	WATER HEATER RENTAL BAD DEBT	Revenue
30-47-29-50-488-01-00	WATER HEATER RENTAL-REVENUE	Revenue
30-47-29-50-488-05-00	RENTAL WH BAD DEBT - NH	Revenue
30-47-29-50-894-01-00	WATER HEATER MAINTENANCE - GAS - NH	Expense
30-47-29-50-923-06-00	USC EXPS - WATER HTR PROG - NH	Expense
30-47-29-51-415-01-00	ANNUAL INSPECTION REVENUE - NH	Revenue
30-47-29-51-418-05-00	CLEAN & CHECK REVENUE - BAD DEBT	Revenue
30-47-29-51-488-01-00	CLEAN & CHECK REVENUE	Revenue
30-47-29-51-894-01-00	NH ANNUAL INSPECTIONS- PARTS & LABOR	Expense
30-47-29-52-418-05-00	CONVERSION BURNER RNTL BAD DEBT	Revenue
30-47-29-52-488-01-00	CONVERSION BURNER RENTAL-REVENUE	Revenue
30-47-29-52-488-05-00	CONV BURN BAD DEBT - NH	Revenue
30-47-29-52-894-01-00	CONVERSION BURNER MAINTENANCE - NH	Expense
30-47-29-52-904-50-00	BD EXP CIS CB WO-DIST	Expense
30-47-29-53-418-05-00	EQUIP PROTECTION PLAN BAD DEBT	Revenue
30-47-29-53-488-01-00	EQUIP PROTECTION PLAN REV COMM	Revenue
30-47-29-53-488-02-00	EQUIP PROTECTION PLAN REV COMM	Revenue
30-47-29-53-894-01-00	EASY CARE SVC PLAN PTS & LBR	Expense
30-47-29-53-894-02-00	NH EQUIP PROTECTION PLAN PTS & LBR	Expense
30-47-29-53-904-50-00	BD EXP CIS EZ WO-DIST	Expense
30-47-29-53-923-06-00	USC EXPS - EASY CARE - NH	Expense
30-47-29-54-418-05-00	INTERIOR GAS LINE BAD DEBT	Revenue
30-47-29-54-488-01-00	INTERIOR GAS LINES REV- RESIDENTIAL	Revenue
30-47-29-54-904-50-00	BD EXP CIS GAS LINE WO	Expense
30-47-29-55-488-01-00	ANNUAL INSPECTION REVENUE - NH	Revenue
30-47-29-56-418-01-00	NH EQUIP SALES - REVENUE	Revenue
30-47-29-56-418-01-10	NH EQUIP SALES - PARTS & LABOR	Revenue
30-47-29-60-488-00-00	EQUIP PROTECTION PLAN REVENUE - COMMERCIAL	Revenue
30-48-02-00-426-15-00	VISIBILITY - NH	Expense
30-48-29-00-426-13-00	ADVERTISING - NH	Expense
30-48-29-00-426-14-00	MARKET DEVELOPMENT - GENERAL - NH	Expense
30-48-29-00-426-15-00	VISIBILITY - NH	Expense
30-48-29-00-923-00-03	MKT DEV/PROJ MGMT - NH	Expense
30-48-29-00-923-30-00	MKT DEV - GENERAL - NH	Expense
30-48-29-00-923-30-01	MARKETING - NH	Expense
30-48-29-00-923-32-03	FIELD OPERATIONS/ACCOUNT MGMT-NH	Expense
30-48-29-00-930-31-02	ADVERTISING	Expense
30-49-01-10-480-01-01	R-6 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-480-01-02	R-11 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-480-02-01	R-5 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-480-02-02	R-10 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-01-01	G-40 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-01-02	G-50 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-02-01	G-41 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-02-02	G-51 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-03-01	G-42 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-03-02	G-52 W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-10-01	Simplex W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-481-11-01	Nat Gypsum W-NEXT-Demand Cost of Gas	Revenue

30-49-01-10-481-12-01	Foss W-NEXT-Demand Cost of Gas	Revenue
30-49-01-10-495-00-00	ACCRUED REV-PEAK-DEMAND-NH	Revenue
30-49-01-10-710-04-88	PRODUCTION & STORAGE ALLOW -DEMAND - PEAK - NH	Expense
30-49-01-10-710-04-99	PRODUCTION & STORAGE ALLOW -DEMAND - PEAK - NH	Expense
30-49-01-10-930-00-88	MISC OVERHEAD ALLOWANCE - DEMAND - PEAK - NH	Expense
30-49-01-10-930-00-99	MISC OVERHEAD ALLOWANCE - DEMAND - PEAK - NH	Expense
30-49-01-11-431-00-99	INVENTORY FINANCE CHARGES - PEAK - NH	Expense
30-49-01-11-480-01-01	R-6 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-480-01-02	R-11 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-480-02-01	R-5 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-480-02-02	R-10 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-01-01	G-40 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-01-02	G-50 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-02-01	G-41 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-02-02	G-51 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-03-01	G-42 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-03-02	G-52 W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-10-01	Simplex W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-11-01	Nat Gypsum W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-11-481-12-01	Foss W-NEXT-Commodity Cost of Gas	Revenue
30-49-01-12-480-01-01	R-6 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-480-01-02	R-11 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-480-02-01	R-5 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-480-02-02	R-10 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-01-01	G-40 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-01-02	G-50 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-02-01	G-41 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-02-02	G-51 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-03-01	G-42 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-03-02	G-52 W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-10-01	Simplex W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-11-01	Nat Gypsum W-NEXT-Reconciliation Costs	Revenue
30-49-01-12-481-12-01	Foss W-NEXT-Reconciliation Costs	Revenue
30-49-01-13-480-01-01	R-6 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-480-01-02	R-11 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-480-02-01	R-5 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-480-02-02	R-10 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-01-01	G-40 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-01-02	G-50 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-02-01	G-41 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-02-02	G-51 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-03-01	G-42 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-03-02	G-52 W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-10-01	Simplex W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-11-01	Nat Gypsum W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-481-12-01	Foss W-NEXT-Working Capital Allowance	Revenue
30-49-01-13-495-00-00	ACCRUED REV-WORK CAPITAL-PEAK-NH	Revenue
30-49-01-14-480-01-01	R-6 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-480-01-02	R-11 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-480-02-01	R-5 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-480-02-02	R-10 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-01-01	G-40 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-01-02	G-50 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-02-01	G-41 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-02-02	G-51 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-03-01	G-42 W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-03-02	G-52 W-NEXT-Bad Debt Allowance	Revenue

30-49-01-14-481-10-01	Simplex W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-11-01	Nat Gypsum W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-481-12-01	Foss W-NEXT-Bad Debt Allowance	Revenue
30-49-01-14-495-00-00	ACCRUED REV-BAD DEBT-PEAK-NH	Revenue
30-49-01-15-480-01-01	R-6 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-480-01-02	R-11 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-480-02-01	R-5 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-480-02-02	R-10 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-01-01	G-40 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-01-02	G-50 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-02-01	G-41 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-02-02	G-51 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-03-01	G-42 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-03-02	G-52 W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-10-01	Simplex W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-11-01	Nat Gypsum W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-15-481-12-01	Foss W-NEXT-Miscellaneous Overhead	Revenue
30-49-01-16-480-01-01	R-6 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-480-01-02	R-11 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-480-02-01	R-5 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-480-02-02	R-10 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-01-01	G-40 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-01-02	G-50 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-02-01	G-41 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-02-02	G-51 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-03-01	G-42 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-03-02	G-52 W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-10-01	Simplex W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-11-01	Nat Gypsum W-NEXT-Production & Storage Capacity	Revenue
30-49-01-16-481-12-01	Foss W-NEXT-Production & Storage Capacity	Revenue
30-49-01-17-480-01-01	R-6 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-480-01-02	R-11 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-480-02-01	R-5 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-480-02-02	R-10 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-01-01	G-40 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-01-02	G-50 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-02-01	G-41 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-02-02	G-51 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-03-01	G-42 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-03-02	G-52 W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-10-01	Simplex W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-11-01	Nat Gypsum W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-17-481-12-01	Foss W-NEXT-Deferral of Jurisdictional Demand Costs	Revenue
30-49-01-20-489-01-01	R-6 EXT-Capacity Reserve Charge	Revenue
30-49-01-20-489-01-02	R-11 EXT-Capacity Reserve Charge	Revenue
30-49-01-20-489-01-03	R-5 EXT-Capacity Reserve Charge	Revenue
30-49-01-20-489-01-04	R-10 EXT-Capacity Reserve Charge	Revenue
30-49-01-20-489-12-01	Foss EXT-Capacity Reserve Charge	Revenue
30-49-01-40-480-01-01	R-6 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-480-01-02	R-11 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-480-02-01	R-5 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-480-02-02	R-10 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-01-01	G-40 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-01-02	G-50 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-02-01	G-41 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-02-02	G-51 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-03-01	G-42 S-NEXT-Demand Cost of Gas	Revenue

30-49-01-40-481-03-02	G-52 S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-10-01	Simplex S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-11-01	Nat Gypsum S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-481-12-01	Foss S-NEXT-Demand Cost of Gas	Revenue
30-49-01-40-495-00-00	ACCRUED REV-DEMAND-OFF PEAK-NH	Revenue
30-49-01-40-710-04-88	PRODUCTION & STORAGE ALLOW -DEMAND - OFF PEAK - NH	Expense
30-49-01-40-710-04-99	PRODUCTION & STORAGE ALLOW -DEMAND - OFF PEAK - NH	Expense
30-49-01-40-930-00-88	MISC OVERHEAD ALLOWANCE - DEMAND - OFF PEAK - NH	Expense
30-49-01-40-930-00-99	MISC OVERHEAD ALLOWANCE - DEMAND - OFF PEAK - NH	Expense
30-49-01-41-431-00-99	NH INTEREST ON FINANCED INVENTORY OFF PEAK	Expense
30-49-01-41-480-01-01	R-6 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-480-01-02	R-11 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-480-02-01	R-5 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-480-02-02	R-10 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-01-01	G-40 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-01-02	G-50 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-02-01	G-41 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-02-02	G-51 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-03-01	G-42 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-03-02	G-52 S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-10-01	Simplex S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-11-01	Nat Gypsum S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-41-481-12-01	Foss S-NEXT-Commodity Cost of Gas	Revenue
30-49-01-42-480-01-01	R-6 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-480-01-02	R-11 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-480-02-01	R-5 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-480-02-02	R-10 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-01-01	G-40 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-01-02	G-50 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-02-01	G-41 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-02-02	G-51 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-03-01	G-42 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-03-02	G-52 S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-10-01	Simplex S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-11-01	Nat Gypsum S-NEXT-Reconciliation Costs	Revenue
30-49-01-42-481-12-01	Foss S-NEXT-Reconciliation Costs	Revenue
30-49-01-43-480-01-01	R-6 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-480-01-02	R-11 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-480-02-01	R-5 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-480-02-02	R-10 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-01-01	G-40 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-01-02	G-50 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-02-01	G-41 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-02-02	G-51 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-03-01	G-42 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-03-02	G-52 S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-10-01	Simplex S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-11-01	Nat Gypsum S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-481-12-01	Foss S-NEXT-Working Capital Allowance	Revenue
30-49-01-43-495-00-00	ACCRUED REV-WORK CAP-OFF PEAK-NH	Revenue
30-49-01-44-480-01-01	R-6 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-480-01-02	R-11 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-480-02-01	R-5 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-480-02-02	R-10 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-01-01	G-40 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-01-02	G-50 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-02-01	G-41 S-NEXT-Bad Debt Allowance	Revenue

30-49-01-44-481-02-02	G-51 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-03-01	G-42 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-03-02	G-52 S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-10-01	Simplex S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-11-01	Nat Gypsum S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-481-12-01	Foss S-NEXT-Bad Debt Allowance	Revenue
30-49-01-44-495-00-00	ACCRUED REV-BAD DEBT-OFF PEAK-NH	Revenue
30-49-01-45-480-01-01	R-6 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-480-01-02	R-11 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-480-02-01	R-5 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-480-02-02	R-10 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-01-01	G-40 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-01-02	G-50 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-02-01	G-41 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-02-02	G-51 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-03-01	G-42 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-03-02	G-52 S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-10-01	Simplex S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-11-01	Nat Gypsum S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-45-481-12-01	Foss S-NEXT-Miscellaneous Overhead	Revenue
30-49-01-46-480-02-01	R-5 S-NEXT-Production & Storage Capacity	Revenue
30-49-01-46-481-10-01	Simplex S-NEXT-Production & Storage Capacity	Revenue
30-49-01-46-481-11-01	Nat Gypsum S-NEXT-Production & Storage Capacity	Revenue
30-49-01-46-481-12-01	Foss S-NEXT-Production & Storage Capacity	Revenue
30-49-01-47-480-01-01	R-6 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-480-01-02	R-11 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-480-02-01	R-5 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-480-02-02	R-10 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-01-01	G-40 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-01-02	G-50 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-02-02	G-51 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-03-01	G-42 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-03-02	G-52 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-10-01	SIMPLEX S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-11-01	NAT GYPSUM S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-47-481-12-01	FOSS S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-48-480-02-01	R-5 S-NEXT-DEFERRAL OF JURISDICTIONAL DEMAND COSTS	Revenue
30-49-01-70-480-01-01	R-6 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-480-01-02	R-11 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-480-02-01	R-5 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-480-02-02	R-10 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-01-01	G-40 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-01-02	G-50 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-02-01	G-41 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-02-02	G-51 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-03-01	G-42 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-03-02	G-52 NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-10-01	SIMPLEX NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-11-01	NAT GYPSUM NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-481-12-01	FOSS NEXT-SUPPLIER REFUNDS (DEMAND)	Revenue
30-49-01-70-495-00-00	ACCR REV-SUP REF-DEMAND-NH	Revenue
30-49-01-71-480-01-01	R-6 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-480-01-02	R-11 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-480-02-01	R-5 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-480-02-02	R-10 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-01-01	G-40 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-01-02	G-50 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue

30-49-01-71-481-02-01	G-41 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-02-02	G-51 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-03-01	G-42 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-03-02	G-52 NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-10-01	SIMPLEX NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-11-01	NAT GYPSUM NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-481-12-01	FOSS NEXT-SUPPLIER REFUNDS (COMMODITY)	Revenue
30-49-01-71-495-00-00	ACCR REV-SUP REF - COMMODITY - NH	Revenue
30-49-01-72-480-01-01	R-6 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-480-01-02	R-11 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-480-02-01	R-5 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-480-02-02	R-10 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-481-01-01	G-40 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-481-01-02	G-50 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-481-02-01	G-41 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-481-02-02	G-51 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-481-03-01	G-42 NEXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-481-03-02	G-52 S-NEXT-DSM (Demand Side Management)	Revenue
30-49-01-72-489-01-01	R-6 EXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-489-01-02	R-11 EXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-489-01-04	R-10 EXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-489-02-01	G-40 EXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-489-02-02	G-50 EXT-DSM (DEMAND SIDE MANAGEMENT)	Revenue
30-49-01-72-489-03-01	G-41 S-EXT-DSM (Demand Side Management)	Revenue
30-49-01-72-489-03-02	G-51 S-EXT-DSM (Demand Side Management)	Revenue
30-49-01-72-489-04-01	G-42 S-EXT-DSM (Demand Side Management)	Revenue
30-49-01-72-489-04-02	G-52 S-EXT-DSM (Demand Side Management)	Revenue
30-49-01-72-495-00-99	LDAC-EEC LOST BASE REVENUE	Revenue
30-49-01-72-495-01-01	ACCRUED REVENUE-LDAC-EEC-LOW INCOME	Revenue
30-49-01-72-495-01-02	ACCRUED REVENUE-LDAC-EEC-RESIDENTIAL	Revenue
30-49-01-72-495-01-06	ACCRUED REVENUE-LDAC-EEC-SMALL C&I	Revenue
30-49-01-73-480-00-00	ERC - RECLASS FROM RCE- RPC	Revenue
30-49-01-73-480-01-01	R-6 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-480-01-02	R-11 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-480-02-01	R-5 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-480-02-02	R-10 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-481-01-01	G-40 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-481-01-02	G-50 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-481-02-01	G-41 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-481-02-02	G-51 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-481-03-01	G-42 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-481-03-02	G-52 S-NEXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-01-01	R-6 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-01-02	R-11 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-01-04	R-10 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-02-01	G-40 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-02-02	G-50 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-03-01	G-41 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-03-02	G-51 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-04-01	G-42 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-489-04-02	G-52 S-EXT-ERC (Environmental Recovery Costs)	Revenue
30-49-01-73-735-01-00	ERC AMORTIZATION - NH	Expense
30-49-01-75-480-01-01	R-6 S-NEXT-Wells LNG	Revenue
30-49-01-75-480-01-02	R-11 S-NEXT-Wells LNG	Revenue
30-49-01-75-480-02-01	R-5 S-NEXT-Wells LNG	Revenue
30-49-01-75-480-02-02	R-10 S-NEXT-Wells LNG	Revenue
30-49-01-75-481-01-01	G-40 S-NEXT-Wells LNG	Revenue

30-49-01-75-481-01-02	G-50 S-NEXT-Wells LNG	Revenue
30-49-01-75-481-02-01	G-41 S-NEXT-Wells LNG	Revenue
30-49-01-75-481-02-02	G-51 S-NEXT-Wells LNG	Revenue
30-49-01-75-481-03-01	G-42 S-NEXT-Wells LNG	Revenue
30-49-01-75-481-03-02	G-52 S-NEXT-Wells LNG	Revenue
30-49-01-75-489-01-01	R-6 S-EXT-Wells LNG	Revenue
30-49-01-75-489-01-02	R-11 S-EXT-Wells LNG	Revenue
30-49-01-75-489-01-03	R-5 S-EXT-Wells LNG	Revenue
30-49-01-75-489-01-04	R-10 S-EXT-Wells LNG	Revenue
30-49-01-75-489-02-01	G-40 S-EXT-Wells LNG	Revenue
30-49-01-75-489-02-02	G-50 S-EXT-Wells LNG	Revenue
30-49-01-75-489-03-01	G-41 S-EXT-Wells LNG	Revenue
30-49-01-75-489-03-02	G-51 S-EXT-Wells LNG	Revenue
30-49-01-75-489-04-01	G-42 S-EXT-Wells LNG	Revenue
30-49-01-75-489-04-02	G-52 S-EXT-Wells LNG	Revenue
30-49-01-76-481-01-01	G-40 S-NEXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-481-01-02	G-50 S-NEXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-481-02-01	G-41 S-NEXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-481-02-02	G-51 S-NEXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-481-03-01	G-42 S-NEXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-481-03-02	G-52 S-NEXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-489-02-01	G-40 S-EXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-489-02-02	G-50 S-EXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-489-03-01	G-41 S-EXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-489-03-02	G-51 S-EXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-489-04-01	G-42 S-EXT-CCE (Customer Choice Expense)	Revenue
30-49-01-76-489-04-02	G-52 S-EXT-CCE (Customer Choice Expense)	Revenue
30-49-01-77-480-01-01	R-6 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-480-01-02	R-11 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-480-02-01	R-5 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-480-02-02	R-10 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-481-01-01	G-40 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-481-01-02	G-50 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-481-02-01	G-41 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-481-02-02	G-51 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-481-03-01	G-42 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-481-03-02	G-52 S-NEXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-01-01	R-6 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-01-02	R-11 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-01-04	R-10 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-02-01	G-40 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-02-02	G-50 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-03-01	G-41 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-03-02	G-51 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-04-01	G-42 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-489-04-02	G-52 S-EXT-RLIARA (Residential Low Income)	Revenue
30-49-01-77-495-00-00	ACCRUED REVENUE - RLIARA- NH	Revenue
30-49-01-77-928-03-00	REG COMM EXP - ASSESSMENTS - RLIARA	Expense
30-49-01-78-407-01-00	AMORTIZATION OF RATE CASE COSTS - NH	Expense
30-49-01-78-480-00-00	RCE - RECLASS TO ERC	Revenue
30-49-01-78-480-01-01	R-6 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-480-01-02	R-11 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-480-02-01	R-5 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-480-02-02	R-10 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-481-01-01	G-40 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-481-01-02	G-50 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-481-02-01	G-41 S-NEXT-RCE (Rate Case Expense)	Revenue

30-49-01-78-481-02-02	G-51 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-481-03-01	G-42 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-481-03-02	G-52 S-NEXT-RCE (Rate Case Expense)	Revenue
30-49-01-78-489-01-01	R-6 EXT-RCE	Revenue
30-49-01-78-489-01-02	R-11 EXT-RCE	Revenue
30-49-01-78-489-01-03	R-5 EXT-RCE	Revenue
30-49-01-78-489-01-04	R-10 EXT-RCE	Revenue
30-49-01-78-489-02-01	G-40 EXT-RCE	Revenue
30-49-01-78-489-02-02	G-50 EXT-RCE	Revenue
30-49-01-78-489-03-01	G-41 EXT-RCE	Revenue
30-49-01-78-489-03-02	G-51 EXT-RCE	Revenue
30-49-01-78-489-04-01	G-42 EXT-RCE	Revenue
30-49-01-78-489-04-02	G-52 EXT-RCE	Revenue
30-49-01-78-489-10-01	Simplex EXT-RCE	Revenue
30-49-01-78-489-11-01	Nat Gypsum EXT-RCE	Revenue
30-49-01-78-489-12-01	Foss EXT-RCE	Revenue
30-49-01-79-480-00-00	RECLASS TO ERC	Revenue
30-49-01-79-480-01-01	R-6 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-480-01-02	R-11 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-480-02-01	R-5 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-480-02-02	R-10 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-481-01-01	G-40 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-481-01-02	G-50 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-481-02-01	G-41 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-481-02-02	G-51 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-481-03-01	G-42 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-481-03-02	G-52 S-NEXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-01-01	R-6 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-01-02	R-11 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-01-03	R-5 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-01-04	R-10 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-02-01	G-40 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-02-02	G-50 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-03-01	G-41 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-03-02	G-51 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-04-01	G-42 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-489-04-02	G-52 S-EXT-RPC (Recon of Perm Changes)	Revenue
30-49-01-79-495-00-00	ACCD REVENUE-RATE RELIEF - NH	Revenue
30-49-01-80-495-00-00	ACC REV ON EEBB RESIDENTIAL	Revenue
30-49-01-81-480-01-01	R-6 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-480-01-02	R-11 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-480-02-01	R-5 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-480-02-02	R-10 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-481-01-01	G-41 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-481-01-02	G-50 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-481-02-01	G-41 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-481-02-02	G-51 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-481-03-01	G-42 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-481-03-02	G-52 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-489-02-01	G-40 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-489-02-02	G-50 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-489-03-01	G-41 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-489-03-02	G-51 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-489-04-01	G-42 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-489-04-02	G-52 NEXT-LOST REVENUE ADJ	Revenue
30-49-01-81-495-00-00	ACCRUED REV-LRA-NH	Revenue
30-49-02-50-908-29-10	RES HVAC EQUIP IMPLSVCS/STAT - INT	Expense

30-49-02-50-908-29-13	RES HVAC EQUIP PLAN/ADMIN - INT	Expense
30-49-02-50-908-29-14	RES ES APPL PLAN/ADMIN - EXT	Expense
30-49-02-50-908-29-20	RES HVAC EQUIP MARKETING - INT	Expense
30-49-02-50-908-29-21	RES ES APPL MARKETING - EXT	Expense
30-49-02-50-908-29-30	RES HVAC EQUIP EVALUATION - INT	Expense
30-49-02-50-908-29-31	RES ES APPL EVALUATION - EXT	Expense
30-49-02-50-908-29-40	RES ES APPL REBATES	Expense
30-49-02-50-908-29-41	RES ES APPL IMPLSVCS/STAT - EXT	Expense
30-49-02-50-908-34-10	RES HPWES IMPLSVCS/STAT - INT	Expense
30-49-02-50-908-34-13	RES HPWES PLAN/ADMIN - INT	Expense
30-49-02-50-908-34-14	RES HPWES PLAN/ADMIN - EXT	Expense
30-49-02-50-908-34-20	RES HPWES MARKETING - INT	Expense
30-49-02-50-908-34-21	RES HPWES MARKETING - EXT	Expense
30-49-02-50-908-34-30	RES HPWES EVALUATION - INT	Expense
30-49-02-50-908-34-31	RES HPWES EVALUATION - EXT	Expense
30-49-02-50-908-34-40	RES HPWES REBATES	Expense
30-49-02-50-908-34-41	RES HPWES IMPLSVCS/STAT - EXT	Expense
30-49-02-50-908-43-35	RES FINANCING - BUYDOWN/REBATES	Expense
30-49-02-50-908-47-10	RES ES HOMES IMPLSVCS/STAT - INT	Expense
30-49-02-50-908-47-13	RES ES HOMES PLAN/ADMIN - INT	Expense
30-49-02-50-908-47-14	RES ES HOMES PLAN/ADMIN - EXT	Expense
30-49-02-50-908-47-20	RES ES HOMES MARKETING - INT	Expense
30-49-02-50-908-47-21	RES ES HOMES MARKETING - EXT	Expense
30-49-02-50-908-47-30	RES ES HOMES EVALUATION - INT	Expense
30-49-02-50-908-47-31	RES ES HOMES EVALUATION - EXT	Expense
30-49-02-50-908-47-40	RES ES HOMES REBATES	Expense
30-49-02-50-908-47-41	RES ES HOMES IMPLSVCS/STAT - EXT	Expense
30-49-02-51-908-01-10	LI HEA IMPLSVCS/STAT - INT	Expense
30-49-02-51-908-01-13	LI HEA PLAN/ADMIN - INT	Expense
30-49-02-51-908-01-14	LI HEA PLAN/ADMIN - EXT	Expense
30-49-02-51-908-01-20	LI HEA MARKETING - INT	Expense
30-49-02-51-908-01-21	LI HEA MARKETING - EXT	Expense
30-49-02-51-908-01-30	LI HEA EVALUATION - INT	Expense
30-49-02-51-908-01-31	LI HEA EVALUATION - EXT	Expense
30-49-02-51-908-01-40	LI HEA REBATES	Expense
30-49-02-51-908-01-41	LI HEA IMPLSVCS/STAT - EXT	Expense
30-49-02-52-908-21-01	C&I STATEWIDE EDU IMPLSVC/STAT - INT	Expense
30-49-02-52-908-21-02	C&I STATEWIDE EDU IMPLSVC/STAT - ENT	Expense
30-49-02-52-908-21-03	C&I STATEWIDE EDU MRKTING - EXT	Expense
30-49-02-52-908-21-04	C&I STATEWIDE EDU EVAL - EXT	Expense
30-49-02-52-908-51-10	C&I SM BUS SVCS IMPLSVC/STAT - INT	Expense
30-49-02-52-908-51-13	C&I SM BUS SVCS PLAN/ADMIN - INT	Expense
30-49-02-52-908-51-14	C&I SM BUS SVCS PLAN/ADMIN - EXT	Expense
30-49-02-52-908-51-20	C&I SM BUS SVCS MARKETING - INT	Expense
30-49-02-52-908-51-21	C&I SM BUS SVCS MARKETING - EXT	Expense
30-49-02-52-908-51-30	C&I SM BUS SVCS EVALUATION - INT	Expense
30-49-02-52-908-51-31	C&I SM BUS SVCS EVALUATION - EXT	Expense
30-49-02-52-908-51-40	C&I SM BUS SVCS REBATES - CUSTOM	Expense
30-49-02-52-908-51-41	C&I SM BUS SVCS IMPLSVC/STAT - EXT	Expense
30-49-02-52-908-51-42	C&I SM BUS SVCS REBATES - GAS NTWKS	Expense
30-49-02-52-908-52-10	C&I LG BUS SVCS IMPLSVCS/STAT - INT	Expense
30-49-02-52-908-52-13	C&I LG BUS SVCS PLAN/ADMIN - INT	Expense
30-49-02-52-908-52-14	C&I LG BUS SVCS PLAN/ADMIN - EXT	Expense
30-49-02-52-908-52-20	C&I LG BUS SVCS MARKETING - INT	Expense
30-49-02-52-908-52-21	C&I LG BUS SVCS MARKETING - EXT	Expense
30-49-02-52-908-52-30	C&I LG BUS SVCS EVALUATION - INT	Expense
30-49-02-52-908-52-31	C&I LG BUS SVCS EVALUATION - EXT	Expense

30-49-02-52-908-52-40	C&I LG BUS SVCS REBATES - CUSTOM	Expense
30-49-02-52-908-52-41	C&I LG BUS SVCS IMPLSVCS/STAT - EXT	Expense
30-49-02-52-908-52-42	C&I LG BUS SVCS REBATES - GASNTWKS	Expense
30-49-02-72-908-00-50	GAS GENERAL PLAN/ADMIN - ALL INT	Expense
30-49-02-72-908-00-61	GAS GENERAL IMPLSVC/STAT - ALL INT	Expense
30-49-02-72-908-00-70	GAS GENERAL EVALUATION - ALL INT	Expense
30-49-02-72-908-00-71	GAS GENERAL EVALUATION - ALL EXT	Expense
30-49-02-72-908-00-80	GAS GENERAL MARKETING - ALL INT	Expense
30-49-02-72-908-00-90	GAS GENERAL MARKETING - ALL EXT	Expense
30-49-02-72-908-00-95	GAS GENERAL PLANNING&ADMIN/LEGAL - ALL EXT	Expense
30-49-02-72-908-00-96	GAS GENERAL PLAN/ADMIN - RES INT	Expense
30-49-02-72-908-00-97	GAS GENERAL PLAN/ADMIN - C&I INT	Expense
30-49-02-72-908-01-10	LI G RETROFIT 1-4 - PROG ADMIN	Expense
30-49-02-72-908-01-11	LI G RETROFIT PROG STAT	Expense
30-49-02-72-908-01-13	LI G RETROFIT 1-4 - REG & GENERAL	Expense
30-49-02-72-908-01-14	LI G RETROFIT 1-4 - 3RD PTY ADMIN	Expense
30-49-02-72-908-01-21	LI G RETROFIT 1-4 - 3RD PTY MKTING	Expense
30-49-02-72-908-01-30	LI G RETROFIT 1-4 - M&E	Expense
30-49-02-72-908-01-31	LI G RETROFIT 1-4 - 3RD PTY M&E	Expense
30-49-02-72-908-01-40	LI G RETROFIT 1-4 - CUST/CONTR REBATES	Expense
30-49-02-72-908-01-41	LI G RETROFIT 1-4 - ENERGY AUDITS	Expense
30-49-02-72-908-25-10	RES G RETROFIT 1-4 - PROG ADMIN	Expense
30-49-02-72-908-25-11	RES G RETROFIT 1-4 - PROG STAT	Expense
30-49-02-72-908-25-13	RES G RETROFIT 1-4 - REG & GENERAL	Expense
30-49-02-72-908-25-14	RES G RETROFIT 1-4 - 3RD PTY ADMIN	Expense
30-49-02-72-908-25-21	RES G RETROFIT 1-4 - 3RD PTY MKTING	Expense
30-49-02-72-908-25-30	RES G RETROFIT 1-4 - M&E	Expense
30-49-02-72-908-25-31	RES G RETROFIT 1-4 - 3RD PTY M&E	Expense
30-49-02-72-908-25-40	RES G RETROFIT 1-4 - REBATES	Expense
30-49-02-72-908-25-41	RES G RETROFIT 1-4 - ENERGY AUDITS	Expense
30-49-02-72-908-27-50	C&I G TRACKING SYSTEM - INTERNAL	Expense
30-49-02-72-908-27-51	C&I G TRACKING SYSTEM - 3RD PTY	Expense
30-49-02-72-908-29-10	RES GAS EQUIP - PROG ADMIN	Expense
30-49-02-72-908-29-11	RES GAS HEAT/COOL - PROG STAT	Expense
30-49-02-72-908-29-13	RES GAS EQUIP - REG & GENERAL	Expense
30-49-02-72-908-29-14	RES GAS EQUIP - 3RD PTY ADMIN	Expense
30-49-02-72-908-29-21	RES GAS EQUIP - 3RD PTY MKTING	Expense
30-49-02-72-908-29-30	RES GAS EQUIP - M&E	Expense
30-49-02-72-908-29-31	RES GAS EQUIP - 3RD PTY M&E	Expense
30-49-02-72-908-29-40	RES GAS EQUIP - REBATES	Expense
30-49-02-72-908-29-41	RES GAS EQUIP - ENERGY AUDITS	Expense
30-49-02-72-908-34-10	LC&I G GasNtwks - PROG ADMIN	Expense
30-49-02-72-908-34-13	LC&I G LG GasNtwks - REG & GENERAL	Expense
30-49-02-72-908-34-14	LC&I G LG GasNtwks - 3RD PTY ADMIN	Expense
30-49-02-72-908-34-21	LC&I G LG GasNtwks - 3RD PTY MKTING	Expense
30-49-02-72-908-34-30	LC&I G LG GasNtwks - M&E	Expense
30-49-02-72-908-34-31	LC&I G LG GASNTWKS - 3RD PTY M&E	Expense
30-49-02-72-908-34-40	LC&I G LG GasNtwks - REBATES	Expense
30-49-02-72-908-34-41	LC&I G LG GasNtwks - ENERGY AUDITS	Expense
30-49-02-72-908-43-15	C&I CODES - EDU - INT ADMIN	Expense
30-49-02-72-908-43-16	RES EDUCATION - INTERNAL ADMIN	Expense
30-49-02-72-908-43-26	RES EDUCATION - 3RD PTY ADMIN	Expense
30-49-02-72-908-43-27	C & I CODES - EDU - 3RD PTY ADMIN	Expense
30-49-02-72-908-43-33	RES G BUILDING PRAC - INT ADMIN	Expense
30-49-02-72-908-43-34	RES G BUILDING PRAC - 3RD PTY ADMIN	Expense
30-49-02-72-908-43-35	RES G BUILDING PRAC - REBATES	Expense
30-49-02-72-908-47-10	RES NC EQUIP - PROG ADMIN	Expense

30-49-02-72-908-47-11	RES NC EQUIP - PROG STAT	Expense
30-49-02-72-908-47-13	RES NC EQUIP - REG & GENERAL	Expense
30-49-02-72-908-47-14	RES NC EQUIP - 3RD PTY ADMIN	Expense
30-49-02-72-908-47-21	RES NC EQUIP - 3RD PTY MKTING	Expense
30-49-02-72-908-47-30	RES NC EQUIP - M&E	Expense
30-49-02-72-908-47-31	RES NC EQUIP - 3RD PTY M&E	Expense
30-49-02-72-908-47-40	RES NC EQUIP - CUST CONTR REBATES	Expense
30-49-02-72-908-47-41	RES NC EQUIP - ENERGY AUDITS	Expense
30-49-02-72-908-48-14	RES G SW MARKETING - INT ADMIN	Expense
30-49-02-72-908-48-15	LI G SW MARKETING - INT ADMIN	Expense
30-49-02-72-908-48-16	C&I G SW MARKETING - INT ADMIN	Expense
30-49-02-72-908-48-22	RES G SW MARKETING - 3RD PTY EXPENSES	Expense
30-49-02-72-908-48-23	LI G SW MARKETING - 3RD PTY EXPENSES	Expense
30-49-02-72-908-48-24	C&I G SW MARKETING - 3RD PTY EXPENSES	Expense
30-49-02-72-908-48-28	RES E&G ENERGY CODE TRAINING	Expense
30-49-02-72-908-49-14	SC&I G SM GAS NTWKS - 3RD PTY ADMIN	Expense
30-49-02-72-908-49-21	SC&I G SM GAS NTWKS - 3RD PTY MKTING	Expense
30-49-02-72-908-49-31	SC&I G SM GAS NTWKS - 3RD PTY M&E	Expense
30-49-02-72-908-49-40	SC&I G SM GAS NTWKS - REBATES	Expense
30-49-02-72-908-49-41	SC&I G SM GAS NTWKS - ENERGY AUDITS	Expense
30-49-02-72-908-50-10	LC&I G LG BUSINESS - PROG ADMIN	Expense
30-49-02-72-908-50-11	LC&I G NC EQUIP - PROG STAT	Expense
30-49-02-72-908-50-13	LC&I G LG BUSINESS - REG & GENERAL	Expense
30-49-02-72-908-50-14	LC&I G LG BUSINESS - 3RD PTY ADMIN	Expense
30-49-02-72-908-50-21	LC&I G LG BUSINESS - 3RD PTY MKTING	Expense
30-49-02-72-908-50-30	LC&I G LG BUSINESS - M&E	Expense
30-49-02-72-908-50-31	LC&I G LG BUSINESS - 3RD PTY M&E	Expense
30-49-02-72-908-50-40	LC&I G LG BUSINESS - REBATES	Expense
30-49-02-72-908-50-41	LC&I G LG BUSINESS - ENERGY AUDITS	Expense
30-49-02-72-908-51-10	SC&I E/G SM BIZ - PROG ADMIN	Expense
30-49-02-72-908-51-13	SC&I E/G SM BIZ - REG & GENERAL	Expense
30-49-02-72-908-51-14	SC&I E/G SM BIZ - 3RD PTY ADMIN	Expense
30-49-02-72-908-51-21	SC&I E/G SM BIZ - 3RD PTY MKTING	Expense
30-49-02-72-908-51-30	SC&I E/G SM BIZ - M&E	Expense
30-49-02-72-908-51-31	SC&I BUSINESS - 3RD PTY M&E	Expense
30-49-02-72-908-51-40	SC&I E/G SM BIZ - REBATES	Expense
30-49-02-72-908-51-41	SC&I E/G SM BIZ - ENERGY AUDITS	Expense
30-49-02-80-495-00-01	LOAN PAYBACK-EEBB-RES	Revenue
30-49-02-80-495-00-02	LOAN WRITEOFF-EEBB-RES	Revenue
30-49-02-80-495-00-03	LOAN WRITEOFF RECOVERY-EEBB-RES	Revenue
30-49-02-80-495-20-00	EEBB - GRANT FUNDING_REIMBURSEMENT - CDFA	Revenue
30-49-02-80-908-43-30	EEBB RES FINANCING - INTERNAL ADMIN	Expense
30-49-02-80-908-43-31	EEBB RES FINANCING - REBATES	Expense
30-49-02-80-908-43-32	RES GAS EEBB LOAN BUYDOWN	Expense
30-49-10-10-483-02-00	SUPPLIER REFUND - RETAIL MARKETERS	Revenue
30-49-10-10-488-00-00	SUPPLIER REFUND DEMAND CREDITS	Revenue
30-49-10-10-798-06-05	ASSET MGT CR - PNGTS CASE COSTS - NH	Expense
30-49-10-10-804-03-02	PEAK DEMAND CHARGES DEFERRED - NH	Expense
30-49-10-10-804-90-10	SUPPLIER REFUND - DEMAND - PEAK DEMAND	Expense
30-49-10-11-495-00-90	ACCRD REV-DEM-COMM- UNBILLED-PEAK-NH	Revenue
30-49-10-13-419-00-99	WORKING CAPITAL - PEAK - NH	Revenue
30-49-10-13-495-00-90	ACCRD REV-WORK CAP-UNBILLED- PEAK-NH	Revenue
30-49-10-14-495-00-90	ACCRD REV-BAD DEBT- UNBILLED- PEAK-NH	Revenue
30-49-10-14-904-00-99	BAD DEBT ALLOWANCE - PEAK - NH	Expense
30-49-10-40-804-01-01	DEMAND - NH - OFF PEAK	Expense
30-49-10-40-804-90-10	SUPPLIER REFUND - DEMAND - OFF PEAK DEMAND	Expense
30-49-10-41-495-00-90	ACCRD REV-DEM-COMM- UNBILLED-OFF PEAK-NH	Revenue

30-49-10-43-419-00-99	WORKING CAPITAL - OFF PEAK - NH	Revenue
30-49-10-43-495-00-90	ACCRUED REVENUE-WORKING CAPITAL-UNBILLED- OFF PEAK	Revenue
30-49-10-44-495-00-90	ACCRD REV-BAD DEBT- UNBILLED- OFF PEAK - NH	Revenue
30-49-10-44-904-00-99	BAD DEBT ALLOWANCE - OFF PEAK - NH	Expense
30-49-10-70-483-02-00	SUPPLIER REFUND - RETAIL MARKETERS	Revenue
30-49-10-70-488-00-00	SUPPLIER REFUND DEMAND CREDITS	Revenue
30-49-10-70-798-06-05	PNGTS CASE COSTS - NH	Expense
30-49-10-70-804-90-10	SUPPLIER REFUND - DEMAND	Expense
30-49-10-71-488-00-00	SUPPLIER REFUND COMMODITY CREDITS	Revenue
30-49-13-10-483-00-00	SALES FOR RESALE - DEMAND - PEAK - NH	Revenue
30-49-13-10-483-02-00	COMPANY MANAGED DEMAND - PEAK - NH	Revenue
30-49-13-10-483-20-90	COMPANY MANAGED DEMAND - PEAK - NH EST	Revenue
30-49-13-10-798-06-00	CAPACITY RELEASE- PEAK - NH	Expense
30-49-13-10-798-06-02	PIPELINE CAPACITY RELEASE - CAP ASSIGN - PEAK - NH	Expense
30-49-13-10-798-60-90	CAPACITY RELEASE- PEAK - NH - EST	Expense
30-49-13-10-799-01-02	CAPACITY MITIGATION - PEAK - NH	Expense
30-49-13-10-799-12-90	CAPACITY MITIGATION - PEAK - NH - EST	Expense
30-49-13-10-804-01-01	TRANSPORTATION - DEMAND - PEAK - NH	Expense
30-49-13-10-804-02-01	SUPPLY PURCHASES - DEMAND - PEAK - NH	Expense
30-49-13-10-804-11-90	TRANSP - DEMAND - PEAK EST - NH	Expense
30-49-13-10-804-21-90	SUPPLY PURCHASES -DEMAND- PEAK EST - NH	Expense
30-49-13-10-808-02-00	STORAGE COSTS -DEMAND - PEAK - NH	Expense
30-49-13-10-808-20-90	STORAGE COSTS -DEMAND - PEAK EST - NH	Expense
30-49-13-10-813-00-00	OTHER GAS SUPPLY EXPENSES - PEAK	Expense
30-49-13-11-483-00-01	SALES FOR RESALE - COMMODITY - PEAK - NH	Revenue
30-49-13-11-483-02-00	COMPANY MANAGED COMMODITY- PEAK - NH	Revenue
30-49-13-11-483-10-90	SALES FOR RESALE COMMODITY - PEAK - NH - EST	Revenue
30-49-13-11-483-20-90	COMPANY MANAGED COMMODITY- PEAK - NH EST	Revenue
30-49-13-11-484-00-00	TRANSPORTATION CHARGES - COMMODITY - PEAK - NH	Revenue
30-49-13-11-804-01-02	TRANSPORTATION COMMODITY - PEAK - NH	Expense
30-49-13-11-804-02-02	SUPPLY PURCHASES COMMODITY- PEAK - NH	Expense
30-49-13-11-804-04-01	ATV RECON CHARGES - PEAK - NH	Expense
30-49-13-11-804-04-02	ATV IMBALANCE PENALTIES-PEAK-NH	Expense
30-49-13-11-804-12-90	TRANSPORTATION VARIABLE - PEAK EST - NH	Expense
30-49-13-11-804-22-90	SUPPLY PURCHASES COMMODITY- PEAK EST - NH	Expense
30-49-13-11-806-01-00	GRANITE OBA - NH - PEAK	Expense
30-49-13-11-807-00-00	HEDGING - COMMODITY - NH - PEAK	Expense
30-49-13-11-808-01-01	LNG VAPORIZED FOR SENDOUT-BOILOFF - PEAK - NH	Expense
30-49-13-11-808-02-00	NAT GAS STORAGE WITHDRAWALS - NH-PEAK	Expense
30-49-13-11-808-02-01	STORAGE COSTS - COMMODITY - PEAK - NH	Expense
30-49-13-11-808-21-90	STORAGE WITHDRAWLS - PEAK EST - NH	Expense
30-49-13-11-812-00-00	COMPANY USE - PEAK - NH	Expense
30-49-13-40-813-00-00	OTHER GAS SUPPLY EXPENSES - OFF PEAK	Expense
30-49-13-41-483-00-01	SALES FOR RESALE - COMMODITY - OFF PEAK - NH	Revenue
30-49-13-41-483-10-90	SALES FOR RESALE COMMODITY - OP - NH - EST	Revenue
30-49-13-41-484-00-00	TRANSPORTATION CHARGES - COMMODITY - OFF PEAK - NH	Revenue
30-49-13-41-804-01-02	TRANSPORTATION COMMODITY - OFF PEAK - NH	Expense
30-49-13-41-804-02-02	SUPPLY PURCHASES - COMMODITY- OFF PEAK - NH	Expense
30-49-13-41-804-04-01	ATV RECON CHARGES - OFF PEAK - NH	Expense
30-49-13-41-804-04-02	ATV IMBALANCE PENALTIES-OFF PEAK-NH	Expense
30-49-13-41-804-12-90	TRANSPORTATION VARIABLE - OFF PEAK EST - NH	Expense
30-49-13-41-804-22-90	SUPPLY PURCHASES COMMODITY- OFF PEAK EST - NH	Expense
30-49-13-41-806-01-00	GRANITE OBA - NH - OFF PEAK	Expense
30-49-13-41-807-00-01	HEDGING COSTS - COMMODITY - OFF PEAK - NH	Expense
30-49-13-41-808-01-01	LNG VAPORIZED FOR SENDOUT - BOILOFF - OFF PEAK - NH	Expense
30-49-13-41-808-02-00	NAT GAS STORAGE WITHDRAWALS - NH-OFF PEAK	Expense
30-49-13-41-808-02-01	STORAGE COSTS - COMMODITY - OFF PEAK - NH	Expense

30-49-13-41-808-21-90	STORAGE WITHDRAWLS - OFF PEAK EST - NH	Expense
30-49-13-41-812-00-00	COMPANY USE - OFF PEAK - NH	Expense
30-49-21-14-904-00-01	PROVISION FOR DOUBTFUL ACCTS - CGA	Expense
30-49-21-14-904-00-05	BD EXP CIS R5-W-NON-DIST	Expense
30-49-21-14-904-00-06	BD EXP CIS R6-W-NON-DIST AFDA R6 - RES NONHEA	Expense
30-49-21-14-904-00-10	BD EXP CIS R10-W-NON-DIST	Expense
30-49-21-14-904-00-11	BD EXP CIS R11-W-NON-DIST	Expense
30-49-21-14-904-00-40	BD EXP CIS G40-W-NON-DIST	Expense
30-49-21-14-904-00-41	BD EXP CIS G41-W-NON-DIST	Expense
30-49-21-14-904-00-42	BD EXP CIS G42-W-NON-DIST	Expense
30-49-21-14-904-00-50	BD EXP CIS G50-W-NON-DIST	Expense
30-49-21-14-904-00-51	BD EXP CIS G51-W-NON-DIST	Expense
30-49-21-14-904-00-52	BD EXP CIS G52-W-NON-DIST	Expense
30-49-21-14-904-01-00	PROVISION FOR DOUBTFUL ACCTS - CGA - NH - PEAK	Expense
30-49-21-44-904-00-02	PROVISION FOR DOUBTFUL ACCTS - CGA	Expense
30-49-21-44-904-00-05	BD EXP CIS R5-S-NON-DIST	Expense
30-49-21-44-904-00-06	BD EXP CIS R6-S-NON-DIST	Expense
30-49-21-44-904-00-10	BD EXP CIS R10-S-NON-DIST	Expense
30-49-21-44-904-00-11	BD EXP CIS R11-S-NON-DIST	Expense
30-49-21-44-904-00-40	BD EXP CIS G40-S-NON-DIST	Expense
30-49-21-44-904-00-41	BD EXP CIS G41-S-NON-DIST	Expense
30-49-21-44-904-00-42	BD EXP CIS G42-S-NON-DIST	Expense
30-49-21-44-904-00-50	BD EXP CIS G50-S-NON-DIST	Expense
30-49-21-44-904-00-51	BD EXP CIS G51-S-NON-DIST	Expense
30-49-21-44-904-00-52	BD EXP CIS G52-S-NON-DIST	Expense
30-49-21-44-904-01-00	PROVISION FOR DOUBTFUL ACCTS - CGA - NH - OFF PEAK	Expense
30-49-21-44-904-05-52	BD EXP CIS G52-S-NON-DIST	Expense

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years.

Response:

Northern Utilities, Inc.. does not make Form 10-K or Form 10-Q filings.

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported.

Response:

Please see PUC 1604.01(a) – 11 Attachment 1 for a list of amounts charged above the line in 2016.

Organization	Amount	Account Charged	Purpose
American Gas Association	\$ 24,941	30-40-13-00-921-03-00	membership dues
Northeast Gas Association	6,230	30-40-80-00-930-03-00	membership dues
Greater Portsmouth Chamber of Commerce	1,040	30-48-29-00-923-30-00	membership dues
Total	<u>\$ 32,211</u>		

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding.

Response:

The Company's most recent depreciation study is filed in this proceeding. Please see the Direct Testimony of Company witness Paul M. Normand of Management Applications Consulting.

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding.

Response:

No management audits have been performed within the last five years.

Please see PUC 1604.01(a) – 13 Attachment 1, which is Northern Utilities Inc.'s Annual Report to Noteholders for the year ended December 31, 2016, which is audited by Deloitte & Touche LLP.

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

NORTHERN UTILITIES, INC.
For the Period Ended December 31, 2016

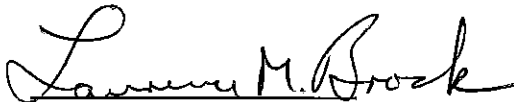
NORTHERN UTILITIES, INC.

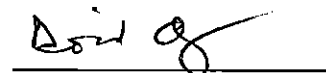
CERTIFICATION TO NOTEHOLDERS

I hereby certify that the accompanying Balance Sheets as of December 31, 2016 and December 31, 2015, Statements of Earnings for the years ended December 31, 2016, 2015 and 2014, Statements of Cash Flows for the years ended December 31, 2016, 2015 and 2014 and Statements of Changes in Shareholder's Equity for the years ended December 31, 2016, 2015 and 2014 were, to the best of my knowledge and belief, properly prepared and are correct.

I additionally certify that the accompanying calculation worksheet, pursuant to Sections 10.1 and 10.5 of the Note Purchase Agreements dated December 3, 2008, March 2, 2010 and October 15, 2014, was, to the best of my knowledge and belief, properly prepared and is correct.

I further certify that I have reviewed the provisions of the Note Purchase Agreements dated December 3, 2008, March 2, 2010 and October 15, 2014, and to the best of my knowledge and belief the Company was, and remains in compliance with the provisions of this Agreement and no Default or Event of Default exists or occurred during the period of the financial statements ending December 31, 2016 and up to the date of this certification.


Laurence M. Brock
Controller


David Chong
Treasurer

March 17, 2017

Northern Utilities, Inc.

(a) Ratio of Funded Indebtedness to Total Capitalization

The information below is being provided in accordance with Section 10.1 (a) "Calculation Worksheets" of the Note Purchase Agreements for Northern Utilities, Inc.'s 6.95% Senior Notes, due December 3, 2018, 7.72% Senior Notes, due December 3, 2038, 5.29% Senior Notes, due March 2, 2020 and 4.42% Senior Notes, due October 14, 2044.

	(Millions)	
	As of	
	<u>December 31, 2016</u>	
Funded Indebtedness ⁽¹⁾	\$	134.2
Total Capitalization	\$	289.4
Funded Indebtedness / Total Capitalization		46.4%

⁽¹⁾ Funded Indebtedness is Total Capitalization less Common Stock Equity as of the balance sheet date.

Northern Utilities, Inc.

(a) Restrictions on Dividends

The information below is being provided in accordance with Section 10.5 (a) "Calculation Worksheets" of the Note Purchase Agreements for Northern Utilities, Inc.'s 6.95% Senior Notes, due December 3, 2018, 7.72% Senior Notes, due December 3, 2038, 5.29% Senior Notes, due March 2, 2020 and 4.42% Senior Notes, due October 14, 2044.

	(Millions) As of December 31, 2016
Stated Amount	\$ 9.0
Add: Equity Contributions - 2010 - 2012	47.5
Add: Net Income - 2008 -2015	48.6
Add: Net Income - 2016	10.8
Subtotal	<u>\$ 115.9</u>
Less: Dividends Declared / Paid - 2008 - 2015	38.2
Less: Dividends Declared / Paid - 2016	9.2
Available for Dividends	<u><u>\$ 68.5</u></u>



Deloitte & Touche LLP
200 Berkeley Street
Boston, MA 02116-5022
USA
Tel: + 1 617 437 2000
www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Northern Utilities, Inc.
Hampton, NH

We have audited the accompanying financial statements of Northern Utilities, Inc. (the "Company") (a wholly-owned subsidiary of Unitil Corporation), which comprise the balance sheets as of December 31, 2016 and 2015, and the related statements of earnings, changes in shareholder's equity, and cash flows for each of the three years in the period ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern Utilities, Inc. as of December 31, 2016 and 2015, and the results of its operations and its cash flows for each of the three years in the period ended

December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

The accompanying financial statements have been prepared from the separate records maintained by Unitil Corporation and may not necessarily be indicative of the conditions that would have existed or the results of operations if the Company had been operated as an unaffiliated company. Portions of certain income and expenses represent allocations made from the Company's parent applicable to the Company's parent as a whole.

Deloitte & Touche LLP

Boston, MA
March 17, 2017

NORTHERN UTILITIES, INC.
STATEMENTS OF EARNINGS
(\$ in Millions)

	Year Ended December 31,		
	2016	2015	2014
Operating Revenues	\$ 150.1	\$ 169.9	\$ 164.1
Operating Expenses:			
Cost of Gas Sales	73.7	93.7	91.4
Operation and Maintenance	26.7	27.1	24.1
Depreciation and Amortization	14.6	13.7	12.5
Taxes Other Than Income Taxes	7.3	6.4	6.1
Total Operating Expenses	122.3	140.9	134.1
Operating Income	27.8	29.0	30.0
Interest Expense	10.2	10.1	8.5
Other (Income) Expense, net	(0.1)	(1.6)	(0.1)
Income Before Income Taxes	17.7	20.5	21.6
Income Taxes	6.9	8.3	8.8
Net Income	\$ 10.8	\$ 12.2	\$ 12.8

(The accompanying Notes are an integral part of these financial statements.)

NORTHERN UTILITIES, INC.
BALANCE SHEETS
(\$ in Millions)

	December 31,	
	2016	2015
ASSETS:		
Current Assets:		
Cash and Cash Equivalents	\$ 0.5	\$ 0.7
Accounts Receivable – (Net of Allowance for Doubtful Accounts of \$0.2 and \$0.4)	20.2	15.2
Accrued Revenue	15.0	9.0
Exchange Gas Receivable	7.8	10.3
Gas Inventory	0.4	0.5
Materials and Supplies	4.6	4.1
Prepayments and Other	2.2	1.7
Total Current Assets	50.7	41.5
Utility Plant:		
Gas	451.1	409.1
Construction Work in Progress	18.6	19.3
Utility Plant	469.7	428.4
Less: Accumulated Depreciation	85.5	78.8
Net Utility Plant	384.2	349.6
Other Noncurrent Assets:		
Regulatory Assets	23.2	19.6
Other Assets	4.1	5.3
Total Other Noncurrent Assets	27.3	24.9
TOTAL ASSETS	\$ 462.2	\$ 416.0

(The accompanying Notes are an integral part of these financial statements.)

NORTHERN UTILITIES, INC.
BALANCE SHEETS
(\$ in Millions, except par value and shares data)

	December 31,	
	2016	2015
LIABILITIES AND CAPITALIZATION:		
Current Liabilities:		
Accounts Payable	\$ 13.4	\$ 13.1
Short-Term Debt	37.0	17.8
Long-Term Debt, Current Portion	9.9	10.0
Due to Affiliates	0.2	1.3
Energy Supply Contract Obligations	7.8	10.3
Dividends Payable	1.9	2.9
Environmental Obligations	0.3	1.1
Regulatory Liabilities	4.7	8.3
Other Current Liabilities	3.9	5.2
Total Current Liabilities	79.1	70.0
Noncurrent Liabilities:		
Deferred Income Taxes	28.0	17.4
Cost of Removal Obligations	28.7	26.9
Retirement Benefit Obligations	32.8	25.2
Regulatory Liabilities	2.6	8.1
Environmental Obligations	1.5	0.5
Other Noncurrent Liabilities	0.1	0.3
Total Noncurrent Liabilities	93.7	78.4
Capitalization:		
Long-term Debt, Less Current Portion	134.2	144.0
Shareholder's Equity:		
Common Stock, \$10 Par Value		
Authorized - 200 shares		
Issued and Outstanding - 100 shares	143.2	113.2
Retained Earnings	12.0	10.4
Total Shareholder's Equity	155.2	123.6
Total Capitalization	289.4	267.6
Commitments and Contingencies (Note 5)		
TOTAL LIABILITIES AND CAPITALIZATION	\$ 462.2	\$ 416.0

(The accompanying Notes are an integral part of these financial statements.)

NORTHERN UTILITIES, INC.
STATEMENTS OF CASH FLOWS
(\$ in Millions)

	Year Ended December 31,		
	2016	2015	2014
Operating Activities:			
Net Income	\$ 10.8	\$ 12.2	\$ 12.8
Adjustments to Reconcile Net Income to Cash Provided by (Used in) Operating Activities:			
Depreciation and Amortization	14.6	13.7	12.5
Deferred Tax Provision	13.2	6.0	10.0
Changes in Working Capital Items:			
Accounts Receivable	(5.0)	8.1	(3.0)
Accrued Revenue	(6.0)	6.1	0.6
Exchange Gas Receivable	2.5	3.9	(4.4)
Due to/from Affiliates	(1.1)	(0.9)	2.9
Accounts Payable	0.3	(3.8)	1.0
Regulatory Liabilities	(3.6)	7.8	(0.4)
Other Changes in Working Capital Items	(3.0)	1.8	(0.1)
Deferred Regulatory and Other Charges	(3.4)	7.0	1.7
Other, net	(1.8)	(2.2)	(1.6)
Cash Provided by Operating Activities	17.5	59.7	32.0
Investing Activities:			
Property, Plant, and Equipment Additions	(44.2)	(50.0)	(48.7)
Cash Used in Investing Activities	(44.2)	(50.0)	(48.7)
Financing Activities:			
Proceeds from (Repayment of) Short-Term Debt, net Issuance of Long-Term Debt	19.2	5.1	(30.3)
Repayment of Long-Term Debt	(10.0)	---	---
Net (Decrease) Increase in Exchange Gas Financing	(2.5)	(3.9)	4.4
Dividends Paid	(10.2)	(10.9)	(7.2)
Equity Contribution	30.0	---	---
Cash (Used in) Provided by Financing Activities	26.5	(9.7)	16.9
Net Increase (Decrease) in Cash and Cash Equivalents	(0.2)	---	0.2
Cash and Cash Equivalents at Beginning of Year	0.7	0.7	0.5
Cash and Cash Equivalents at End of Year	\$ 0.5	\$ 0.7	\$ 0.7
Supplemental Cash Flow Information:			
Interest Paid	\$ 9.9	\$ 9.5	\$ 7.8
Income Taxes (Refunded) Paid	\$ 5.2	\$ 1.0	\$ 2.8
Non-cash Investing Activity:			
Capital Expenditures Included in Accounts Payable	\$ 0.1	\$ 0.2	\$ 0.1

(The accompanying Notes are an integral part of these financial statements.)

NORTHERN UTILITIES, INC.
STATEMENTS OF CHANGES IN SHAREHOLDER'S EQUITY
(\$ in Millions)

	<u>Common Equity</u>	<u>Retained Earnings</u>	<u>Total</u>
Balance at January 1, 2014	\$ 113.2	\$ 6.2	\$ 119.4
Net Income		12.8	12.8
Dividends Declared		(9.9)	(9.9)
Balance at December 31, 2014	\$ 113.2	\$ 9.1	\$ 122.3
Net Income		12.2	12.2
Dividends Declared		(10.9)	(10.9)
Balance at December 31, 2015	\$ 113.2	\$ 10.4	\$ 123.6
Net Income		10.8	10.8
Dividends Declared		(9.2)	(9.2)
Equity Contribution	30.0		30.0
Balance at December 31, 2016	<u>\$ 143.2</u>	<u>\$ 12.0</u>	<u>\$ 155.2</u>

(The accompanying Notes are an integral part of these financial statements.)

NORTHERN UTILITIES, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2016, 2015 and 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – Northern Utilities, Inc. (Northern Utilities or Company), a wholly-owned subsidiary of Unitil Corporation (Unitil), provides natural gas service in southeastern New Hampshire and portions of southern and central Maine, including the city of Portland and the Lewiston-Auburn area and is subject to regulation by the New Hampshire Public Utilities Commission (NHPUC) and the Maine Public Utilities Commission (MPUC). Northern Utilities' accounting policies conform with Generally Accepted Accounting Principles in the United States of America (U.S. GAAP), as applied in the case of regulated public utilities, and are in accordance with the accounting requirements of the NHPUC, MPUC and the Federal Energy Regulatory Commission (FERC). A description of Northern Utilities' significant accounting policies follows.

Transactions with Affiliates - In addition to its investment in Northern Utilities, Unitil has interests in two other distribution utility companies, one doing business in New Hampshire and one doing business in Massachusetts, an interstate natural gas transmission pipeline company (Granite State), a service company (Unitil Service Corp.), a realty company, a power company, and a non-regulated energy consulting company.

Transactions among Northern Utilities and other affiliated companies include professional and management services rendered by Unitil Service Corp. of approximately \$20.1 million, \$19.1 million and \$16.6 million in the years ended December 31, 2016, 2015 and 2014, respectively. The Company's transactions with affiliated companies are subject to review by the NHPUC, MPUC, the Securities and Exchange Commission (SEC) and the FERC.

In 2016, Northern Utilities received a capital contribution of \$30.0 million from Unitil.

Approximately 7%, 5% and 5% of the Company's natural gas purchases for the years ended December 31, 2016, 2015 and 2014, respectively, were from Granite State.

Use of Estimates - The preparation of financial statements in conformity with U.S. GAAP requires the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities, and requires disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value – The Financial Accounting Standards Board (FASB) Codification defines fair value, and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the FASB Codification are described below:

Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest for instruments categorized in Level 3. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Company's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Company uses prices and inputs that are current as of the measurement date, including during periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

There have been no changes in the valuation techniques used during the current period.

Utility Revenue Recognition - Regulated utility revenues are based on rates and charges approved by federal and state regulatory commissions. Revenues related to the sale of natural gas service are recorded when service is rendered or energy is delivered to customers. The determination of energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, amounts of energy delivered to customers since the date of the last meter reading are estimated and the corresponding unbilled revenue is estimated. This unbilled revenue is estimated each month based on estimated customer usage by class and applicable customer rates.

Depreciation - Depreciation expense is calculated on a group straight-line basis based on the useful lives of assets, and judgment is involved when estimating the useful lives of certain assets. The Company conducts independent depreciation studies on a periodic basis as part of the regulatory ratemaking process and considers the results presented in these studies in determining the useful lives of the Company's fixed assets. A change in the estimated useful lives of these assets could have a material impact on the Company's financial statements. Provisions for depreciation were equivalent to an annual composite rate of 3.13%, 3.15% and 3.14% in 2016, 2015 and 2014, respectively, based on the average depreciable property balances at the beginning and end of the year. Depreciation expense for Northern Utilities was \$14.0 million, \$12.7 million and \$11.7 million for the years ended December 31, 2016, 2015 and 2014, respectively.

Sales Taxes - The Company bills its customers sales tax in Maine. This tax is remitted to the Maine Revenue Service and is excluded from revenues on the Company's Statements of Earnings.

Income Taxes - The Company is subject to Federal and State income taxes as well as various other business taxes. This process involves estimating the Company's current tax liabilities as well as assessing temporary and permanent differences resulting from the timing of the deductions of expenses and recognition of taxable income for tax and book accounting purposes. These temporary differences result in deferred tax assets and liabilities, which are included in the Company's Balance Sheets. The Company accounts for income tax assets, liabilities and expenses in accordance with the FASB Codification guidance on Income Taxes. The Company classifies penalty and interest expense related to income tax liabilities as income tax expense and interest expense, respectively, in the Statements of Earnings.

Provisions for income taxes are calculated in each of the jurisdictions in which the Company operates for each period for which a statement of earnings is presented. The Company accounts for income

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taxes in accordance with the FASB Codification guidance on Income Taxes, which requires an asset and liability approach for the financial accounting and reporting of income taxes. Significant judgments and estimates are required in determining the current and deferred tax assets and liabilities. The Company's deferred tax assets and liabilities reflect its best assessment of estimated future taxes to be paid. In accordance with the FASB Codification, the Company periodically assesses the realization of its deferred tax assets and liabilities and adjusts the income tax provision, the current tax liability and deferred taxes in the period in which the facts and circumstances which gave rise to the revision become known.

In the first quarter of 2016, the Company adopted ASU 2015-17 which simplifies the presentation of deferred income taxes in a classified statement of financial position. Current generally accepted accounting principles (GAAP) require an entity to separate deferred income tax liabilities and assets into current and noncurrent amounts in a classified statement of financial position. ASU 2015-17 amends current GAAP to require that deferred tax liabilities and assets be classified as noncurrent in a classified statement of financial position.

For all periods presented in the Company's Financial Statements for the year ended December 31, 2016, deferred income taxes are reported as "Deferred Income Taxes" in the "Noncurrent Liabilities" section on the Balance Sheets. Prior to adoption, the Company reported deferred income taxes in either the "Current Assets" or "Current Liabilities" and "Other Noncurrent Assets" or "Noncurrent Liabilities" sections on the Balance Sheets, depending on whether the net current deferred income taxes and net noncurrent deferred income taxes were in an asset or liability position, respectively. The change in presentation for the year ended December 31, 2016 resulted in a reduction of both "Current Assets" and "Noncurrent Liabilities" for all prior periods presented.

Unitil Corporation and its subsidiaries, including Northern Utilities, file consolidated federal income tax returns as well as combined or separate state income tax returns. Federal and state income taxes paid by Unitil Corporation are collected from, or refunded to, Unitil Corporation's subsidiaries based on a tax sharing agreement between Unitil Corporation and each of its affiliated subsidiaries. The tax sharing agreement apportions taxes paid among Unitil Corporation and its subsidiaries as though each affiliate had filed a separate tax return.

Cash and Cash Equivalents – Cash and Cash Equivalents includes all cash and cash equivalents to which the Company has legal title. Cash equivalents include short-term investments with original maturities of three months or less and interest bearing deposits. The Company has cash deposits to satisfy requirements for its operational balancing agreement. There was \$75 thousand and \$50 thousand deposited for this purpose on December 31, 2016 and 2015, respectively. These amounts are included in Cash and Cash Equivalents on the Company's Balance Sheets.

Allowance for Uncollectible Accounts - The Company recognizes a Provision for Doubtful Accounts each month. The amount of the monthly Provision is based upon the Company's experience in collecting natural gas utility service accounts receivable in prior periods. Account write-offs and recoveries are processed monthly. At the end of each month, an analysis of the delinquent receivables is performed and the adequacy of the Allowance for Doubtful Accounts is reviewed. The analysis takes into account the amount of written-off receivables that are recoverable through regulatory rate reconciling mechanisms. The Company is authorized by regulators to recover a portion of the costs of its energy commodity portion of bad debts through rate mechanisms. Evaluating the adequacy of the Allowance for Doubtful Accounts requires judgment about the assumptions used in the analysis. It has been the Company's experience that the assumptions it has used in evaluating the adequacy of the Allowance for Doubtful Accounts have proven to be reasonably accurate.

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Accrued Revenue - Accrued Revenue includes the current portion of Regulatory Assets (see "Regulatory Accounting" below and unbilled revenues (see Utility Revenue Recognition above.) The following table shows the components of Accrued Revenue as of December 31, 2016 and 2015.

Accrued Revenue (\$ millions)	December 31,	
	2016	2015
Regulatory Assets -- Current	\$ 9.1	\$ 3.2
Unbilled Revenues	5.9	5.8
Total Accrued Revenue	\$ 15.0	\$ 9.0

Exchange Gas Receivable – The Company has a gas exchange and storage agreement whereby natural gas purchases during the months of April through October are delivered to a third party. The third party delivers natural gas back to the Company during the months of November through March. The exchange and storage gas volumes are recorded at weighted average cost. Exchange Gas Receivable was \$7.8 million and \$10.3 million at December 31, 2016 and 2015, respectively. Although the asset management agreement associated with the exchange gas receivable may qualify as an embedded derivative because its terms contain notional amounts, the Company does not classify the agreement as a derivative because it meets the criteria for exception as a contract for normal purchases and normal sales, as such instruments are defined per the FASB Codification.

Gas Inventory – The Company uses the weighted average cost methodology to value natural gas inventory. Natural gas inventory was \$0.5 million and \$0.5 million at December 31, 2016 and 2015, respectively.

Gas Inventory (\$ millions)	December 31,	
	2016	2015
Natural Gas	\$ 0.3	\$ 0.4
Liquefied Natural Gas	0.1	0.1
Total Gas Inventory	\$ 0.4	\$ 0.5

Materials and Supplies – Materials and Supplies consist of distribution construction and repair materials. Materials and Supplies are stated at average cost and are issued from stock using the average cost of existing stock. Materials and Supplies are recorded when purchased and subsequently charged to expense or capitalized to property, plant, and equipment when installed. Materials and Supplies were \$4.6 million and \$4.1 million at December 31, 2016 and 2015, respectively.

Utility Plant – The cost of additions to Utility Plant and the cost of renewals and betterments are capitalized. Cost consists of labor, materials, services and certain indirect construction costs, including an allowance for funds used during construction (AFUDC). The average annualized interest rate applied to AFUDC was 1.56%, 3.24% and 1.56% in 2016, 2015 and 2014, respectively. The costs of current repairs and minor replacements are charged to operating expense accounts. The original cost of utility plant retired or otherwise disposed of and the cost of removal, less salvage, are charged to the accumulated provision for depreciation. The Company includes in its mass asset depreciation rates, which are periodically reviewed as part of its ratemaking proceedings, depreciation amounts to provide for future negative salvage value. At December 31, 2016 and 2015, the Company estimates that the cost of removal amounts, which are recorded on the Company's Balance Sheets in Cost of Removal Obligations are \$28.7 million and \$26.9 million, respectively.

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Goodwill and Intangible Assets – On December 1, 2008, the Company and Granite State were acquired by Unitil, (the "Acquisitions"), and the Company recognized an estimated bargain purchase adjustment, the Plant Acquisition Adjustment (PAA), as a reduction to Utility Plant, to be amortized over a ten year period. For the years ended December 31, 2016, 2015 and 2014, the Company recognized credits to amortization expense totaling \$2.2 million, \$2.2 million and \$2.2 million, respectively. The Company's unamortized PAA balance at December 31, 2016 and 2015 was \$4.2 million and \$6.5 million, respectively, and is included in Net Utility Plant on the Company's Balance Sheets. This balance will be amortized over the next two years.

Regulatory Accounting – Northern Utilities' principal business is the distribution of natural gas and it is regulated by the MPUC and NHPUC. Accordingly, the Company uses the Regulated Operations guidance as set forth in the FASB Codification. The Company has recorded Regulatory Assets and Regulatory Liabilities which will be recovered from customers, or applied for customer benefit, in accordance with rate provisions approved by the applicable public utility regulatory commission.

Regulatory Assets consist of the following (\$ millions)	December 31,	
	2016	2015
Retirement Benefit Obligations	\$ 14.1	\$ 10.4
Regulatory Tracker Mechanisms	8.2	2.9
Environmental Obligations	7.4	6.1
Income Taxes	1.6	1.9
Other	1.0	1.5
Total Regulatory Assets	\$ 32.3	\$ 22.8
Less: Current Portion of Regulatory Assets ⁽¹⁾	9.1	3.2
Regulatory Assets - noncurrent	\$ 23.2	\$ 19.6

(1) Reflects amounts included in Accrued Revenue on the Company's Balance Sheets.

Regulatory Liabilities consist of the following (\$ millions)	December 31,	
	2016	2015
Regulatory Tracker Mechanisms	\$ 0.5	\$ 0.7
Gas Pipeline Refund (Note 5)	6.8	15.7
Total Regulatory Liabilities	7.3	16.4
Less: Current Portion of Regulatory Liabilities	4.7	8.3
Regulatory Liabilities - noncurrent	\$ 2.6	\$ 8.1

Generally, the Company receives a return on investment on its Regulatory Assets for which a cash outflow has been made. Included in Regulatory Assets as of December 31, 2016 are \$6.0 million of environmental costs, rate case costs and other expenditures to be recovered over the next seven years. Regulators have authorized recovery of these expenditures, but without a return. The Company expects that it will recover all its investments in long-lived assets through its utility rates, including those amounts recognized as Regulatory Assets.

If the Company, or a portion of its assets or operations, were to cease meeting the criteria for application of these accounting rules, accounting standards for businesses in general would become

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applicable and immediate recognition of any previously deferred costs, or a portion of deferred costs, would be required in the year in which the criteria are no longer met, if such deferred costs were not recoverable in the portion of the business that continues to meet the criteria for application of the FASB Codification topic on Regulated Operations. If unable to continue to apply the FASB Codification provisions for Regulated Operations, the Company would be required to apply the provisions for the Discontinuation of Rate-Regulated Accounting included in the FASB Codification. In the Company's opinion, its regulated operations will be subject to the FASB Codification provisions for Regulated Operations for the foreseeable future.

Derivatives – The Company's regulated energy subsidiaries enter into energy supply contracts to serve their electric and gas customers. The Company follows a procedure for determining whether each contract qualifies as a derivative instrument under the guidance provided by the FASB Codification on Derivatives and Hedging. For each contract, the Company reviews and documents the key terms of the contract. Based on those terms and any additional relevant components of the contract, the Company determines and documents whether the contract qualifies as a derivative instrument as defined in the FASB Codification. The Company has determined that none of its energy supply contracts, other than the regulatory approved hedging program, described below, qualifies as a derivative instrument under the guidance set forth in the FASB Codification.

The Company has a regulatory approved hedging program for Northern Utilities designed to fix or cap a portion of its gas supply costs for the coming years of service. Prior to April 2013 Northern Utilities purchased natural gas futures contracts on the New York Mercantile Exchange (NYMEX) that correspond to associated delivery months. Beginning in April 2013, the hedging program was redesigned and the Company began purchasing call option contracts on NYMEX natural gas futures contracts for future winter period months. As of December 31, 2015, all futures contracts purchased under the prior program design have been sold and the hedging portfolio now consists entirely of call option contracts.

Any gains or losses resulting from the change in the fair value of these derivatives are passed through to customers directly through Northern Utilities' Cost of Gas Adjustment Clause. The fair value of these derivatives is determined using Level 2 inputs (valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly), specifically based on the NYMEX closing prices for outstanding contracts as of the balance sheet date. As a result of the ratemaking process, the Company records gains and losses resulting from the change in fair value of the derivatives as regulatory liabilities or assets, then reclassifies these gains or losses into Cost of Gas Sales when the gains and losses are passed through to customers through the Cost of Gas Adjustment Clause.

As of December 31, 2016 and December 31, 2015, the Company had 2.0 billion and 2.5 billion cubic feet (BCF), respectively, outstanding in natural gas purchase contracts under its hedging program.

The tables below show derivatives, which are part of the regulatory approved hedging program, that are not designated as hedging instruments under FASB ASC 815-20. The tables below include disclosure of the derivative assets and liabilities and the recognition of the charges from their corresponding regulatory liabilities and assets, respectively into Cost of Gas Sales. The current and noncurrent portions of these regulatory assets are recorded as Accrued Revenue and Regulatory Assets, respectively, on the Company's Balance Sheets. The current and noncurrent portions of these regulatory liabilities are recorded as Regulatory Liabilities and Other Noncurrent Liabilities, respectively on the Company's Balance Sheets.

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Fair Value Amount of Derivative Assets / Liabilities (millions) Offset in Regulatory Liabilities / Assets, as of:

Description	Balance Sheet Location	Fair Value	
		December 31, 2016	December 31, 2015
Derivative Assets			
Natural Gas Futures / Options Contracts	Prepayments and Other	\$ 0.1	\$ ---
Natural Gas Futures / Options Contracts	Other Noncurrent Assets	0.3	---
Total Derivative Assets		<u>\$ 0.4</u>	<u>\$ ---</u>
Derivative Liabilities			
Natural Gas Futures / Options Contracts	Other Current Liabilities	\$ ---	\$ ---
Natural Gas Futures / Options Contracts	Other Noncurrent Liabilities	---	---
Total Derivative Liabilities		<u>\$ ---</u>	<u>\$ ---</u>
		Twelve Months Ended	
		December 31,	
		2016	2015
Amount of Loss / (Gain) Recognized in Regulatory Assets (Liabilities) for Derivatives:			
Natural Gas Futures / Options Contracts		\$ (0.1)	\$ 0.3
Amount of Loss / (Gain) Reclassified into the Consolidated Statements of Earnings⁽¹⁾:			
Cost of Gas Sales		\$ 0.3	\$ 0.2

⁽¹⁾ These amounts are offset in the Statements of Earnings with Accrued Revenue and therefore there is no effect on earnings.

Energy Supply Obligations— The Company enters into asset management agreements under which it releases certain natural gas pipeline and storage assets, resells the natural gas storage inventory to an asset manager and subsequently repurchases the inventory over the course of the natural gas heating season at the same price at which it sold the natural gas inventory to the asset manager. The gas volumes related to these agreements are recorded in Exchange Gas Receivable on the Company's Balance Sheets while the corresponding obligations are recorded in Energy Supply Obligations.

Retirement Benefit Obligations – The Company co-sponsors the Unitil Corporation Retirement Plan (Pension Plan), which is a defined benefit pension plan covering substantially all of its employees. The Company also co-sponsors a non-qualified retirement plan, the Unitil Corporation Supplemental Executive Retirement Plan (SERP), covering certain executives of the Company and an employee 401(k) savings plan. Additionally, the Company co-sponsors the Unitil Employee Health and Welfare

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Benefits Plan (PBOP Plan), primarily to provide health care and life insurance benefits to retired employees.

The Company records on its balance sheets a liability for the underfunded status of its retirement benefit obligations (RBO) based on the projected benefit obligation. The Company has recognized a corresponding Regulatory Asset, to recognize the future collection of these obligations in gas rates. See Note 7.

Commitments and Contingencies - The Company's accounting policy is to record and/or disclose commitments and contingencies in accordance with the FASB Codification as it applies to an existing condition, situation, or set of circumstances involving uncertainty as to possible loss that will ultimately be resolved when one or more future events occur or fail to occur. As of December 31, 2016, the Company is not aware of any material commitments or contingencies other than those disclosed in the Commitments and Contingencies footnote to the Company's Financial Statements below. See Note 5.

Environmental Matters - The Company's past and present operations include activities that are generally subject to extensive federal and state environmental laws and regulations. The Company has or will recover substantially all of the costs of the environmental remediation work performed to date from customers or from its insurance carriers. The Company believes it is in compliance with all applicable environmental and safety laws and regulations, and the Company believes that as of December 31, 2016, there are no material losses that would require additional liability reserves to be recorded other than those disclosed in Note 5, Commitments and Contingencies below. Changes in future environmental compliance regulations or in future cost estimates of environmental remediation costs could have a material effect on the Company's financial position if those amounts are not recoverable in regulatory rate mechanisms.

Off-Balance Sheet Arrangements – As of December 31, 2016, the Company does not have any significant arrangements that would be classified as Off-Balance Sheet Arrangements. In the ordinary course of business, the Company does contract for certain office and other equipment and motor vehicles under operating leases and, in the Company's opinion, the amount of these transactions is not material.

Concentrations of Credit Risk – Financial instruments that subject the Company to credit risk concentrations consist of cash and cash equivalents and accounts receivable. The Company's cash and cash equivalents are held at financial institutions and at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. Accounts receivable may be affected by changes in economic conditions. However, the Company believes that the credit risk associated with accounts receivable is offset by the diversification of the Company's customer base. The Company believes it is not exposed to any significant credit risk on cash and cash equivalents and accounts receivable.

Recently Issued Pronouncements - In April and March 2016, the FASB issued ASU 2016-10 and ASU 2016-08, respectively. ASU 2016-10 clarifies the implementation guidance on licensing and the identification of performance obligations considerations included in ASU 2014-09. ASU 2016-08 provides amendments to clarify the implementation guidance on principal versus agent considerations included in ASU 2014-09. In August 2015, the FASB issued ASU 2015-14, which defers the effective date of ASU 2014-09. ASU 2014-09 outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The effective date of this pronouncement is for fiscal years beginning after December 15, 2017 with early adoption permitted as of the original effective date. The Company will implement the standard in the first quarter of 2018 on a modified

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retrospective basis and it is not expected to have a material impact on the Company's Financial Statements.

In March 2016, the FASB issued ASU 2016-09, which provides for improvements to employee share-based payment accounting. ASU 2016-09 is effective for fiscal years, and interim periods within those years, beginning after December 15, 2016. ASU 2016-09 simplifies several aspects of the accounting for employee share-based payment transactions, including the accounting for income taxes, forfeitures, and statutory tax withholding requirements, as well as classification in the statement of cash flows. The Company does not expect that this new guidance will have a material impact on the Company's Financial Statements.

In February 2016, the FASB issued ASU 2016-02, which replaces the existing guidance in Accounting Standard Codification 840, Leases. ASU 2016-02 is effective for fiscal years, and interim periods within those years, beginning after December 15, 2018. ASU 2016-02 requires a dual approach for lessee accounting under which a lessee would account for leases as finance (also referred to as capital) leases or operating leases. Both finance leases and operating leases will result in the lessee recognizing a right-of-use asset and corresponding lease liability. For finance leases the lessee would recognize interest expense and amortization of the right-of-use asset and for operating leases the lessee would recognize straight-line total lease expense. The Company is evaluating the impact that this new guidance will have on the Company's Financial Statements.

In January 2016, the FASB issued Accounting Standards Update (ASU) 2016-01 which addresses certain aspects of recognition, measurement, presentation and disclosure of financial instruments. A financial instrument is defined as cash, evidence of ownership interest in a company or other entity, or a contract that both: (i) imposes on one entity a contractual obligation either to deliver cash or another financial instrument to a second entity or to exchange other financial instruments on potentially unfavorable terms with the second entity and (ii) conveys to that second entity a contractual right either to receive cash or another financial instruments from the first entity or to exchange other financial instruments on potentially favorable terms with the first entity. This pronouncement is effective for financial statements issued for annual periods beginning after December 15, 2017 and interim periods within those annual periods with earlier application permitted as of the beginning of the fiscal year of adoption. The Company is evaluating the impact that this new guidance will have on the Company's Financial Statements.

In May 2015, the FASB issued ASU 2015-07 which provides authoritative guidance removing the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. Investments measured at net asset value per share using the practical expedient will be presented as a reconciling item between the fair value hierarchy disclosure and the investment line item on the statement of financial position. The guidance also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using the practical expedient. The guidance is effective for fiscal years beginning after December 15, 2015 with early adoption permitted. The guidance is required to be applied retrospectively to all periods presented. The Company adopted this new guidance and it did not have a material impact on the Company's Financial Statements.

Other than the pronouncements discussed above, there are no recently issued pronouncements that the Company has not already adopted or that have a material impact on the Company.

Subsequent Events – The Company has evaluated all events or transactions through March 17, 2017, the date the Financial Statements were available to be issued. During this period, the Company

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did not have any material subsequent events that would result in adjustment to or disclosure in its Financial Statements.

NOTE 2: DEBT AND FINANCING ARRANGEMENTS

Long-Term Debt and Interest Expense

All the Company's long-term debt is issued under unsecured promissory notes with negative pledge provisions, which, among other things, limit the incursion of additional long-term debt. Accordingly, in order for the Company to issue new long-term debt, the covenants of the existing long-term agreements must be satisfied, including that the Company have total funded indebtedness less than 65% of total capitalization. The Company's unsecured promissory note agreements require that if it defaults on any long-term debt agreement, it would constitute a default under all its long-term debt agreements. The default provisions are not triggered by the actions or defaults of other companies owned by Unifil. The Company's long-term debt agreements also contain covenants restricting its ability to incur liens and to enter into sale and leaseback transactions, and restricting its ability to consolidate with, to merge with or into or to sell or otherwise dispose of all or substantially all of its assets.

On October 15, 2014, Northern Utilities completed a private placement of \$50 million aggregate principal amount of 4.42% Senior Unsecured Notes due October 15, 2044 to institutional investors. The proceeds from the offering were used to repay short-term debt and for general corporate purposes.

Details of long-term debt at December 31, 2016 and 2015 are shown below:

Long-term Debt (\$ millions)	December 31,	
	2016	2015
Senior Notes:		
6.95% Senior Notes, Series A, Due December 3, 2018	\$ 20.0	\$ 30.0
5.29% Senior Notes, Due March 2, 2020	25.0	25.0
7.72% Senior Notes, Series B, Due December 3, 2038	50.0	50.0
4.42% Senior Notes, Due October 15, 2044	50.0	50.0
Total Long-Term Debt	145.0	155.0
Less: Unamortized Debt Issuance Costs	0.9	1.0
Total Long-Term Debt, net of Unamortized Debt Issuance Costs	144.1	154.0
Less: Current Portion	9.9	10.0
Total Long-Term Debt, Less Current Portion	\$ 134.2	\$ 144.0

The aggregate amount of Note repayment requirements is \$10.0 million in 2017, \$18.4 million in 2018, \$8.4 million in 2019, \$8.2 million in 2020, \$0 in 2021 and \$100.0 million thereafter.

The fair value of the Company's long-term debt is estimated based on the quoted market prices for the same or similar issues, or on the current rates offered to the Company for debt of the same remaining maturities. The fair value of the Company's long-term debt at December 31, 2016 is estimated to be approximately \$160.1 million, before considering any costs, including prepayment costs, to market the Company's debt. Currently, management believes that there is no active market in the Company's

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debt securities, which have all been sold through private placements. If there were an active market for the Company's debt securities, the fair value of the Company's long-term debt would be estimated based on the quoted market prices for the same or similar issues, or on the current rates offered to the Company for debt of the same remaining maturities. The fair value of the Company's long-term debt is estimated using Level 2 inputs (valuations based on quoted prices available in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are directly observable, and inputs derived principally from market data.) In estimating the fair value of the Company's long-term debt, the assumed market yield reflects the Moody's Baa Utility Bond Average Yield. Costs, including prepayment costs, associated with the early settlement of long-term debt are not taken into consideration in determining fair value.

Credit Arrangements

Northern Utilities' short-term borrowings are presently provided under a cash pooling and loan agreement between Unitil and its subsidiaries. Under the existing pooling and loan agreement, Unitil Corporation borrows, as required, from its banks on behalf of its subsidiaries. At December 31, 2016, Unitil had unsecured committed bank lines of credit for short-term debt aggregating \$120 million. The weighted average interest rates on all short-term borrowings were 1.8%, 1.5% and 1.6% during 2016, 2015 and 2014, respectively. The Company had short-term debt outstanding through bank borrowings of approximately \$37.0 million and \$17.8 million at December 31, 2016 and 2015, respectively.

Northern Utilities enters into asset management agreements under which Northern Utilities releases certain natural gas pipeline and storage assets, resells the natural gas storage inventory to an asset manager and subsequently repurchases the inventory over the course of the natural gas heating season at the same price at which it sold the natural gas inventory to the asset manager. There was \$9.9 million and \$10.8 million of natural gas storage inventory at December 31, 2016 and 2015, respectively, related to these asset management agreements. The amount of natural gas inventory released in December 2016, which was payable in January 2017, was \$2.1 million and recorded in Accounts Payable at December 31, 2016. The amount of natural gas inventory released in December 2015, which was payable in January 2016, was \$0.6 million and recorded in Accounts Payable at December 31, 2015.

Leases

The Company leases some of its vehicles under operating lease arrangements. The following is a schedule of future operating lease payment obligations as of December 31, 2016:

<u>Year Ending December 31, (\$000's)</u>	
2017	\$ 499
2018	388
2019	253
2020	152
2021	22
2022 - 2026	---
Total Future Operating Lease Payments	<u>\$ 1,314</u>

Total rental expense charged to operations for the years ended December 31, 2016, 2015 and 2014 amounted to \$672,000, \$603,000 and \$467,000, respectively.

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NOTE 3: RESTRICTION ON DIVIDENDS

Under the terms of the Note Purchase Agreements relating to Northern Utilities' Senior Notes, \$98.4 million was available for dividends and similar distributions at December 31, 2016. Common dividends declared by Northern Utilities are paid exclusively to Unitil Corporation.

NOTE 4: ENERGY SUPPLY

Natural Gas Supply:

Northern Utilities' Commercial and Industrial (C&I) natural gas customers are entitled to purchase their natural gas supply from third-party gas suppliers. Many of Northern Utilities' largest and some medium C&I customers purchase their gas supply from third party suppliers, while most small C&I customers, as well as all residential customers, purchase their gas supply from Northern Utilities under regulated rates and tariffs. As of December 2016, 78% of Northern Utilities' largest New Hampshire gas customers, representing 27% of the Company's New Hampshire gas sales and 66% of Northern Utilities' largest Maine customers, representing 26% of the Company's Maine gas sales, are purchasing gas supply from a third-party supplier. The approved costs associated with the acquisition of such wholesale natural gas supplies for customers who do not contract with third-party suppliers are recovered on a pass-through basis through periodically-adjusted rates and are included in Cost of Gas Sales in the Statements of Earnings.

Regulated Natural Gas Supply:

The Company purchases a majority of its natural gas from U.S. domestic and Canadian suppliers under contracts of one year or less, and on occasion from producers and marketers on the spot market. Northern Utilities arranges for gas delivery to its system through its own long-term contracts with various interstate pipeline and storage facilities, through peaking supply contracts delivered to its system, or in the case of liquefied natural gas (LNG), to truck supplies to each storage facility within Northern Utilities' service territory.

Northern Utilities has available under firm contract 115,000 million British Thermal Units per day of year-round and seasonal transportation capacity to its distribution facilities, and 3.6 billion cubic feet of underground storage. As a supplement to pipeline natural gas, Northern Utilities owns a LNG natural gas storage and vaporization facility. This plant is used principally during peak load periods to augment the supply of pipeline natural gas.

NOTE 5: COMMITMENTS AND CONTINGENCIES

Regulatory Matters

Overview - Northern Utilities is a New Hampshire corporation and a public utility under both New Hampshire and Maine law. Northern Utilities provides natural gas distribution services to approximately 64,100 customers in 44 New Hampshire and southern Maine communities at rates established under traditional cost of service regulation. Under this regulatory structure, the Company recovers the cost of providing distribution service to its customers based on a representative test year, in addition to earning a return on their capital investment in utility assets. The Company's business customers are entitled to purchase their natural gas supplies from third-party suppliers. Most small and medium-sized customers, however, continue to purchase such supplies through the Company as the provider of basic service energy supply. The Company purchases natural gas for basic service from

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unaffiliated wholesale suppliers and recovers the actual costs of these supplies, without profit or markup, through reconciling, pass-through rate mechanisms that are periodically adjusted.

Base Rates - Maine - The rate case settlement in Northern Utilities' Maine division's last rate case allowed the Company to implement a Targeted Infrastructure Replacement Adjustment (TIRA) rate mechanism to adjust base distribution rates annually to recover the revenue requirements associated with targeted investments in gas distribution system infrastructure replacement and upgrade projects. The TIRA has an initial term of four years and covers targeted capital expenditures in 2013 through 2016. The 2016 TIRA, for 2015 expenditures, provides for an annual increase in distribution base revenue of \$1.5 million, effective May 1, 2016, and was approved by the MPUC on April 28, 2016. The 2017 TIRA, for 2016 expenditures, which is pending approval by the MPUC, requests an annual increase in distribution base revenue of \$1.1 million, effective May 1, 2017.

Targeted Area Build-out Program - Maine - On December 22, 2015 the MPUC approved a new Targeted Area Build-out program and associated rate surcharge mechanism. This program is designed to allow the economic extension of natural gas mains to new, targeted service areas in Maine. It allows customers in the targeted area the ability to pay a monthly rate surcharge, instead of a large upfront payment or capital contribution to connect to the natural gas delivery system. The first targeted area of the program, which was approved by the MPUC and begun in 2016, is a three year effort in the City of Saco with the potential to add 1,000 new customers and approximately \$1 million in annual distribution revenue in the Saco area. The second target, which is pending approval by the MPUC, will be in the City of Sanford and has the potential to add over 2,000 customers and over \$2 million in distribution revenue. The Company will continue to evaluate the success of the program and ways to economically reach new targeted service areas.

Base Rates - New Hampshire - Northern Utilities' New Hampshire division's last rate case resulted in a settlement agreement providing for an increase of \$4.6 million in distribution base revenue and an additional step increase in revenue of \$1.4 million for investments in gas mains extensions and infrastructure replacement projects, effective May 1, 2014, and a step adjustment that provided for an annual increase of \$1.8 million in revenue effective May 1, 2015.

Pipeline Refund— On February 19, 2015, the FERC issued Opinion No. 524-A, the final order in Portland Natural Gas Transmission's (PNGTS) Section 4 rate case, requiring PNGTS to issue refunds to shippers. Northern Utilities received a pipeline refund of \$22.0 million on April 15, 2015. As a gas supply-related refund, the entire amount refunded will be credited to Northern Utilities' customers and marketers. In New Hampshire, the refund is being credited to all customers over a three year period as directed by the NHPUC. In Maine, the refund has been divided into two parts, as directed by the MPUC. Maine retail customers who purchase their gas directly from Northern Utilities are being credited their portion of the refund over a three year period. The second part of the refund was paid on October 5, 2015 as a one-time lump sum payment directly to marketers who transport gas on Northern Utilities' distribution system. The Company has recorded current and noncurrent Regulatory Liabilities related to these refunds of \$4.4 million and \$2.4 million, respectively, on its Balance Sheets as of December 31, 2016.

NHPUC Energy Efficiency Resource Standard Proceeding— In May 2015, the NHPUC opened a proceeding to establish an Energy Efficiency Resource Standard ("EERS"), an energy efficiency policy with specific targets or goals for energy savings that New Hampshire electric and gas utilities must meet. On April 27, 2016, a comprehensive settlement agreement was filed by the parties, including Northern Utilities, which was approved by the NHPUC on August 2, 2016. The settlement provides for: extending the 2014-2016 Core program an additional year (through 2017); establishing an EERS; establishing a recovery mechanism to compensate the utilities for lost-revenue related to the EERS

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programs; and approving the performance incentives and processes for stakeholder involvement, evaluation, measurement and verification, and oversight of the EERS programs.

Litigation - The Company is also involved in other legal and administrative proceedings and claims of various types, which arise in the ordinary course of business. The Company believes, based upon information furnished by counsel and others, that the ultimate resolution of these claims will not have a material impact on its financial position, operating results or cash flows.

Environmental Matters

The Company's past and present operations include activities that are generally subject to extensive and complex federal and state environmental laws and regulations. The Company is in material compliance with applicable environmental and safety laws and regulations and, as of December 31, 2016, has not identified any material losses reasonably likely to be incurred in excess of recorded amounts. However, we cannot assure that significant costs and liabilities will not be incurred in the future. It is possible that other developments, such as increasingly stringent federal, state or local environmental laws and regulations could result in increased environmental compliance costs. Based on the Company's current assessment of its environmental responsibilities, existing legal requirements and regulatory policies, the Company does not believe that these environmental costs will have a material adverse effect on the Company's consolidated financial position or results of operations.

Manufactured Gas Plant (MGP) Sites - Northern Utilities has an extensive program to identify, investigate and remediate former manufactured gas plant (MGP) sites, which were operated from the mid-1800s through the mid-1900s. In New Hampshire, MGP sites were identified in Dover, Exeter, Portsmouth, Rochester and Somersworth. In Maine, Northern Utilities has documented the presence of MGP sites in Lewiston and Portland, and a former MGP disposal site in Scarborough.

Northern Utilities has worked with the Maine Department of Environmental Protection (ME DEP) and New Hampshire Department of Environmental Services (NH DES) to address environmental concerns with these sites. Northern Utilities or others have substantially completed remediation of the Exeter, Rochester, Dover, Somersworth, Portsmouth, Lewiston, Portland and Scarborough sites, though on site monitoring continues and it is possible that future activities may be required.

In December 2016, the ME DEP issued a Certificate of Completion for the Portland remediation activities completed in early 2016. Pursuant to an agreement between the State of Maine and Northern Utilities, future remedial activities necessitated as a result of development of the Portland site will be primarily the responsibility of the State of Maine.

The NHPUC and MPUC have approved regulatory mechanisms for the recovery of MGP environmental costs. For Northern Utilities' New Hampshire division, the NHPUC has approved the recovery of MGP environmental costs over succeeding seven-year periods. For Northern Utilities' Maine division, the MPUC has authorized the recovery of environmental remediation costs over succeeding five-year periods.

The Environmental Obligations table below shows the amounts accrued for Northern Utilities related to estimated future cleanup costs associated with Northern Utilities' environmental remediation obligations for former MGP sites. Corresponding Regulatory Assets were recorded to reflect that the future recovery of these environmental remediation costs is expected based on regulatory precedent and established practices.

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Environmental Obligations

	(millions)	
	2016	2015
Total Balance at Beginning of Period	\$ 1.6	\$ 3.6
Additions	1.8	2.9
Less: Payments / Reductions	1.6	4.9
Total Balance at End of Period	\$ 1.8	\$ 1.6
Less: Current Portion	0.3	1.1
Noncurrent Balance at End of Period	\$ 1.5	\$ 0.5

Litigation - The Company is also involved in other legal and administrative proceedings and claims of various types, which arise in the ordinary course of business. The Company believes, based upon information furnished by counsel and others, that the ultimate resolution of these claims will not have a material impact on its financial position, operating results or cash flows.

Market Risk - Although the Company is subject to commodity price risk as part of its traditional operations, the current regulatory framework within which the Company operates allows for full collection of fuel and gas costs in rates. Consequently, there is limited commodity price risk after consideration of the related rate-making.

NOTE 6: INCOME TAXES

Provisions for Federal and State Income Taxes reflected as operating expenses in the accompanying consolidated statements of earnings for the years ended December 31, 2016, 2015 and 2014 are shown in the table below:

	(\$000's)		
	2016	2015	2014
Current Income Tax Provision			
Federal	\$ (5,956)	\$ ---	\$ ---
State	(367)	2,220	(1,162)
Total Current Income Taxes	(6,323)	2,220	(1,162)
Deferred Income Tax Provision			
Federal	11,415	6,438	6,856
State	1,778	(404)	3,123
Total Deferred Income Taxes	13,193	6,034	9,979
Total Income Tax Expense	\$ 6,870	\$ 8,254	\$ 8,817

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The differences between the Company's provisions for Income Taxes and the provisions calculated at the statutory federal tax rate, expressed in percentages, are shown below:

	2016	2015	2014
Statutory Federal Income Tax Rate	34%	34%	34%
Income Tax Effects of:			
State Income Taxes, net	6	6	6
Utility Plant Differences	---	---	---
Tax Credits	---	---	---
Other, net	---	---	1
Effective Income Tax Rate	40%	40%	41%

Temporary differences which gave rise to deferred tax assets and liabilities in 2016 and 2015 are shown below:

Temporary Differences (000's)	2016	2015
Deferred Tax Assets		
Retirement Benefit Obligations	\$ 13,068	\$ 10,286
Net Operating Loss Carryforward	25,676	15,476
Tax Credit Carryforwards	135	---
Regulatory Assets	---	5,310
Other, net	---	---
Total Deferred Tax Assets	\$ 38,879	\$ 31,072
Deferred Tax Liabilities		
Utility Plant Differences	\$ 64,400	\$ 45,795
Regulatory Liabilities	1,019	1,306
Other, net	1,483	1,370
Total Deferred Tax Liabilities	66,902	48,471
Net Deferred Tax Liabilities	\$ 28,023	\$ 17,399

The Company evaluated its tax positions at December 31, 2016 in accordance with the FASB Codification, and has concluded that no adjustment for recognition, derecognition, settlement and foreseeable future events to any unrecognized tax liabilities or assets as defined by the FASB Codification is required. The Company does not have any unrecognized tax positions for which it is reasonably possible that the total amounts recognized will significantly change within the next 12 months. The Company accounts for income taxes in accordance with the FASB Codification guidance on Income Taxes which requires an asset and liability approach for the financial accounting and reporting of income taxes. Significant judgments and estimates are required in determining the current and deferred tax assets and liabilities. The Company's deferred tax assets and liabilities reflect its best assessment of estimated future taxes to be paid. Periodically, the Company assesses the

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realization of its deferred tax assets and liabilities and adjusts the income tax provision, the current tax liability and deferred taxes in the period in which the facts and circumstances which gave rise to the revision become known. The Company recorded no interest on tax items for the years ended December 31, 2016, 2015 and 2014.

In total at December 31, 2016, the Company had recorded federal and state net operating loss (NOL) carryforward assets of \$25.7 million to offset against taxes payable in future periods. If unused, the Company's NOL carryforward assets will begin to expire in 2029.

The Company remains subject to examination by New Hampshire and Maine tax authorities for the tax periods ended December 31, 2013; December 31, 2014; and December 31, 2015. Income tax filings for the year ended December 31, 2015 have been filed with the New Hampshire Department of Revenue Administration and the Maine Revenue Service.

NOTE 7: RETIREMENT BENEFIT OBLIGATIONS

The Company co-sponsors the following retirement benefit plans to provide certain pension and postretirement benefits for its retirees and current employees as follows:

- The Unitil Corporation Retirement Plan (Pension Plan) - The Pension Plan is a defined benefit pension plan. Under the Pension Plan, retirement benefits are based upon an employee's level of compensation and length of service.
- The Unitil Retiree Health and Welfare Benefits Plan (PBOP Plan)—The PBOP Plan provides health care and life insurance benefits to retirees. The Company has established Voluntary Employee Benefit Trusts (VEBT), into which it funds contributions to the PBOP Plan.
- The Unitil Corporation Supplemental Executive Retirement Plan (SERP)—The SERP is a non-qualified retirement plan, with participation limited to executives selected by the Board of Directors.

The following table includes the key assumptions used in determining the Company's benefit plan costs and obligations:

	2016	2015	2014
<hr/> Used to Determine Plan costs for years ended December 31: <hr/>			
Discount Rate	4.30%	4.00%	4.80%
Rate of Compensation Increase	3.00%	3.00%	3.00%
Expected Long-term Rate of Return on Plan Assets	8.00%	8.00%	8.00%
Health Care Cost Trend Rate Assumed for Next Year	7.00%	7.00%	8.00%
Ultimate Health Care Cost Trend Rate	4.00%	4.00%	4.00%
Year that Ultimate Health Care Cost Trend Rate is reached	2022	2018	2018
Effect of 1% Increase in Health Care Cost Trend Rate (\$000's)	\$ 477	\$ 488	\$ 346
Effect of 1% Decrease in Health Care Cost Trend Rate (\$000's)	\$ (364)	\$ (367)	\$ (270)

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	2016	2015	2014
<u>Used to Determine Benefit Obligations at December 31:</u>			
Discount Rate	4.10%	4.30%	4.00%
Rate of Compensation Increase	3.00%	3.00%	3.00%
Health Care Cost Trend Rate Assumed for Next Year	8.00%	7.00%	7.00%
Ultimate Health Care Cost Trend Rate	4.00%	4.00%	4.00%
Year that Ultimate Health care Cost Trend Rate is reached	2025	2022	2018
Effect of 1% Increase in Health Care Cost Trend Rate (\$000's)	\$ 6,768	\$ 5,010	\$ 5,712
Effect of 1% Decrease in Health Care Cost Trend Rate (\$000's)	\$(5,221)	\$(3,871)	\$(4,352)

The Discount Rate assumptions used in determining retirement plan costs and retirement plan obligations are based on an assessment of current market conditions using high quality corporate bond interest rate indices and pension yield curves. The Rate of Compensation Increase assumption used in each of 2016, 2015 and 2014 was 3.00%, based on the expected long-term increase in compensation costs for personnel covered by the plans.

The following table provides the components of the Company's retirement plan costs (\$000's):

	Pension Plan			PBOP Plan			SERP		
	2016	2015	2014	2016	2015	2014	2016	2015	2014
Service Cost	\$ 1,299	\$ 1,333	\$ 1,025	\$ 1,069	\$ 1,042	\$ 758	\$ 64	\$ 46	\$ 21
Interest Cost	1,519	1,290	1,117	992	912	774	154	126	100
Expected Return on Plan Assets	(1,857)	(1,606)	(1,373)	(596)	(494)	(387)	---	---	---
Prior Service Cost Amortization	241	243	195	431	601	600	76	32	4
Transition Obligation Amortization	---	---	---	---	---	---	---	---	---
Actuarial Loss Amortization	751	735	244	343	445	24	150	125	37
Sub-total	1,953	1,995	1,208	2,239	2,506	1,769	444	329	162
Amounts Capitalized and Deferred	(759)	(738)	(435)	(939)	(1,012)	(698)	---	---	---
NPBC Recognized	\$ 1,194	\$ 1,257	\$ 773	\$ 1,300	\$ 1,494	\$ 1,071	\$ 444	\$ 329	\$ 162

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The estimated amortization related to Actuarial Loss and Prior Service Cost included in the Company's retirement plan costs or as a reduction of regulatory assets over the next fiscal year are \$1.1 million, \$1.0 million and \$0.2 million for the Pension, PBOP and SERP plans, respectively.

The following table represents information on the plans' assets, projected benefit obligations (PBO), and funded status (\$000's):

	Pension Plan		PBOP Plan		SERP	
	2016	2015	2016	2015	2016	2015
Change in Plan Assets:						
Plan Assets at Beginning of Year	\$ 17,887	\$ 16,034	\$ 6,213	\$ 4,928	\$ ---	\$ ---
Actual Return on Plan Assets	733	1,288	245	116	---	---
Employer Contributions	1,722	1,308	1,434	1,534	14	15
Participant Contributions	---	---	31	34	---	---
Benefits Paid	(1,130)	(743)	(375)	(399)	(14)	(15)
Plan Assets at End of Year	\$ 19,212	\$ 17,887	\$ 7,548	\$ 6,213	\$ ---	\$ ---
Change in PBO:						
PBO at Beginning of Year	\$ 27,721	\$ 23,941	\$ 18,985	\$ 18,729	\$ 2,749	\$ 2,064
Service Cost	1,299	1,333	1,069	1,042	64	46
Interest Cost	1,519	1,290	992	912	154	126
Plan Amendments	---	474	---	---	---	232
Participant Contributions	---	---	31	34	---	---
Benefits Paid	(1,130)	(743)	(375)	(399)	(14)	(15)
Actuarial (Gain) or Loss	1,443	1,426	5,173	(1,333)	(166)	296
PBO at End of Year	\$ 30,852	\$ 27,721	\$ 25,875	\$ 18,985	\$ 2,787	\$ 2,749
Funded Status: Assets vs PBO	\$ (11,640)	\$ (9,834)	\$ (18,327)	\$ (12,772)	\$ (2,787)	\$ (2,749)

The funded status of the Pension, PBOP and SERP Plans is calculated based on the difference between the benefit obligation and the fair value of plan assets and is recorded on the balance sheets as an asset or a liability. Because the Company recovers the retiree benefit costs from customers through rates, regulatory assets are recorded in lieu of an adjustment to Accumulated Other Comprehensive Income/(Loss).

The Company has recorded on its Balance Sheets as a liability the underfunded status of its retirement benefit obligations based on the projected benefit obligation. The Company has recognized Regulatory Assets, net of tax, of \$14.1 million and \$10.4 million at December 31, 2016 and 2015, respectively, to recognize the future collection of these plan obligations in gas rates.

The Accumulated Benefit Obligation (ABO) is required to be disclosed for all plans where the ABO is in excess of plan assets. The difference between the PBO and the ABO is that the PBO includes projected compensation increases. The ABO for the Pension Plan was \$27.9 million and \$25.0 million as of December 31, 2016 and 2015, respectively. The ABO for the SERP was \$2.0 million and \$2.1 million as of December 31, 2016 and 2015, respectively. For the PBOP Plan, the ABO and PBO are the same.

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The Company expects to continue to make contributions to its Pension Plan in 2017 and future years at minimum required and discretionary funding levels consistent with the amounts recovered in rates for these Pension Plan costs.

The following table represents employer contributions, participant contributions and benefit payments (\$000's).

	Pension Plan			PBOP Plan			SERP		
	2016	2015	2014	2016	2015	2014	2016	2015	2014
Employer Contributions	\$ 1,722	\$ 1,308	\$ 1,408	\$ 1,434	\$ 1,534	\$ 1,422	\$ 14	\$ 15	\$ 22
Participant Contributions	\$ --	\$ --	\$ --	\$ 31	\$ 34	\$ 36	\$ --	\$ --	\$ --
Benefit Payments	\$ 1,130	\$ 743	\$ 1,008	\$ 375	\$ 399	\$ 357	\$ 14	\$ 15	\$ 22

The following table represents estimated future benefit payments (\$000's).

Estimated Future Benefit Payments			
	Pension	PBOP	SERP
2017	\$ 1,380	\$ 477	\$ 14
2018	1,255	553	13
2019	1,564	621	231
2020	1,706	735	227
2021	1,992	918	281
2022 - 2026	\$ 11,913	\$ 6,173	\$ 1,498

The Expected Long-Term Rate of Return on Pension Plan assets assumption used by the Company is developed based on input from actuaries and investment managers. The Company's Expected Long-Term Rate of Return on Pension Plan assets is based on target investment allocation of 47% in common stock equities, 37% in fixed income securities, 10% in real estate securities and 6% in a combined equity and debt fund. The Company's Expected Long-Term Rate of Return on PBOP Plan assets is based on target investment allocation of 55% in common stock equities and 45% in fixed income securities. The actual investment allocations are shown in the tables below.

Pension Plan	Target Allocation	Actual Allocation at December 31,		
	2017	2016	2015	2014
Equity Funds	47%	46%	46%	49%
Debt Funds	37%	37%	37%	36%
Real Estate Fund	10%	10%	11%	10%
Asset Allocation Fund ⁽¹⁾	6%	7%	6%	5%
Total		100%	100%	100%

(1) Represents investments in an asset allocation fund. This fund invests in both equity and debt securities.

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PBOP Plan	Target Allocation	Actual Allocation at December 31,		
	2017	2016	2015	2014
Equity Funds	55%	55%	53%	56%
Debt Funds	45%	43%	47%	44%
Other ⁽¹⁾	0%	2%	0%	0%
Total		100%	100%	100%

(1) Represents investments being held in cash equivalents as of December 31, 2016 pending transfer into debt and equity funds.

The combination of these target allocations and expected returns resulted in the overall assumed long-term rate of return of 8.00% for 2016. The Company evaluates the actuarial assumptions, including the expected rate of return, at least annually. The desired investment objective is a long-term rate of return on assets that is approximately 5 – 6% greater than the assumed rate of inflation as measured by the Consumer Price Index. The target rate of return for the Plans has been based upon an analysis of historical returns supplemented with an economic and structural review for each asset class.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015. Please also see Note 1 for a discussion of the Company's fair value accounting policy.

Equity, Fixed Income, Index and Asset Allocation Funds

These investments are valued based on quoted prices from active markets. These securities are categorized in Level 1 as they are actively traded and no valuation adjustments have been applied.

Cash Equivalents

These investments are valued at cost, which approximates fair value, and are categorized in Level 1.

Real Estate Fund

These investments are valued at net asset value (NAV) per unit based on a combination of market- and income-based models utilizing market discount rates, projected cash flows and the estimated value into perpetuity. In accordance with FASB Codification Topic 820, "Fair Value Measurement", these investments have not been classified in the fair value hierarchy. The fair value amounts presented in the tables below for the Real Estate Fund are intended to permit reconciliation of the fair value hierarchy to the "Plan Assets at End of Year" line item shown in the "Change in Plan Assets" table above.

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Assets measured at fair value on a recurring basis for the Pension Plan as of December 31, 2016 and 2015 are as follows (\$000's):

Fair Value Measurements at Reporting Date Using					
Description	Balance as of December 31,	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2016					
Pension Plan Assets:					
Equity Funds	\$ 8,890	\$ 8,890	\$ ---	\$ ---	
Fixed Income Funds	7,157	7,157	---	---	
Asset Allocation Fund	1,302	1,302	---	---	
Total Assets in the Fair Value Hierarchy	\$ 17,349	\$ 17,349	\$ ---	\$ ---	
Real Estate Fund – Measured at Net Asset Value	1,863				
Total Assets	\$ 19,212				
2015					
Pension Plan Assets:					
Equity Funds	\$ 8,231	\$ 8,231	\$ ---	\$ ---	
Fixed Income Funds	6,604	6,604	---	---	
Asset Allocation Fund	1,134	1,134	---	---	
Total Assets in the Fair Value Hierarchy	\$ 15,969	\$ 15,969	\$ ---	\$ ---	
Real Estate Fund – Measured at Net Asset Value	1,918				
Total Assets	\$ 17,887				

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Assets measured at fair value on a recurring basis for the PBOP Plan as of December 31, 2016 and 2015 are as follows (\$000's):

Fair Value Measurements at Reporting Date Using						
Description	Balance as of December 31,	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
2016						
PBOP Plan Assets:						
Mutual Funds:						
Fixed Income Funds	\$ 3,217	\$ 3,217	\$ ---	\$ ---		
Equity Funds	4,149	4,149	---			
Total Mutual Funds	7,366	7,366	---			
Cash Equivalents	182	182	---			
Total Assets	\$ 7,548	\$ 7,548	\$ ---	\$ ---		
2015						
PBOP Plan Assets:						
Mutual Funds:						
Fixed Income Funds	\$ 2,902	\$ 2,902	\$ ---	\$ ---		
Equity Funds	3,311	3,311	---			
Total Assets	\$ 6,213	\$ 6,213	\$ ---	\$ ---		

Employee 401(k) Tax Deferred Savings Plan --- The Company co-sponsors the Unitil Corporation Tax Deferred Savings and Investment Plan (the 401(k) Plan) under Section 401(k) of the Internal Revenue Code and covering substantially all of the Company's employees. Participants may elect to defer current compensation by contributing to the plan. Employees may direct, at their sole discretion, the investment of their savings plan balances (both the employer and employee portions) into a variety of investment options, including a Company common stock fund.

The Company's share of contributions to the 401(k) Plan was \$888,000, \$791,000 and \$688,000 for the years ended December 31, 2016, 2015 and 2014, respectively.

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NOTE 8: OPERATING REVENUES AND SALES MARGIN (unaudited)

Operating Revenues and Sales Margin – The following table details Operating Revenue and Sales Margin for the last three years:

Operating Revenues (\$ millions)

				Change			
	2016	2015	2014	2016 vs. 2015		2015 vs. 2014	
				\$	%	\$	%
Operating Revenue	\$ 150.1	\$ 169.9	\$ 164.1	\$ (19.8)	(11.7%)	\$ 5.8	3.5%
Cost of Gas Sales	73.7	93.7	91.4	(20.0)	(21.3%)	2.3	2.5%
Sales Margin	<u>\$ 76.4</u>	<u>\$ 76.2</u>	<u>\$ 72.7</u>	<u>\$ 0.2</u>	0.3%	<u>\$ 3.5</u>	4.8%

The Company analyzes operating results using Sales Margin, a non-GAAP measure. Sales Margin is calculated as Operating Revenues less Cost of Gas Sales. The Company believes Sales Margin is an important measure to analyze profitability because the approved cost of sales are tracked costs that are passed through directly to the customer resulting in an equal and offsetting amount reflected in Operating Revenues. Sales Margin can be reconciled to Operating Income, a GAAP measure, by including Operation and Maintenance, Depreciation and Amortization and Taxes Other Than Income Taxes.

Northern Utilities, Inc.
DG 17-707

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (14) A list of officers and directors of the utility and their full compensation for each of the last two years, detailing base compensation, bonuses and incentive plans.

Response:

Attachment 1 CONFIDENTIAL lists the officers of Northern Utilities, Inc. ("Northern"). These officers receive no direct compensation from Northern for their services. Rather, each officer of Northern is an employee of Unitil Service Corp. ("Unitil Service"), and their entire compensation for all job responsibilities is through Unitil Service. Accordingly, the annual compensation listed on Attachment 1 for each officer in 2015 and 2016 is the *total* amount received from Unitil Service.

All officers' compensation is allocated to Unitil Corporation's subsidiaries through the Unitil Service billing system. Accordingly, approximately 39.9% of the total compensation was allocated to Northern in 2015, and approximately 40.4% was allocated to Northern in 2016. The amount allocated to Northern is then further split between the New Hampshire and Maine divisions, with approximately 46.4% allocated to Northern-NH and 53.6% allocated to Northern-ME in 2015, and approximately 46.2% allocated to Northern-NH and 53.8% allocated to Northern-ME in 2016.

The compensation listed for officers Schoenberger, Black, Collin, and Meissner is reported in Unitil Corporation's 2017 Proxy Statement, filed with the federal Securities and Exchange Commission. The amounts listed for officers Brock, Chong, Eisfeller, Furino, Leblanc, Letourneau and Whitney is not reported, and is non-public, confidential information. A Motion for Confidential Treatment of this information, pursuant to Puc 203.08, is included with Northern's Petition.

Attachment 2 lists the members of the Board of Directors of Northern and the total annual compensation for each Board member in 2015 and 2016. As is the case with Northern's officers, Northern's Board of Directors receive no direct compensation from Northern. All Directors' compensation in 2015 and 2016 was allocated to Unitil Corporation's subsidiaries through the Unitil Service billing system, with amounts allocated to Northern, and then further split between Northern's New Hampshire and Maine divisions according to the same percentages as indicated above for the allocation of compensation for Northern's officers.

**Northern Utilities, Inc.
Officers Compensation**

Test Year		2015			2016		
Name	Title	Base Salary	Incentive Cash	Restricted Stock	Base Salary	Incentive Cash	Restricted Stock
Schoenberger	President	\$614,168.04	\$519,411.00	\$902,565.34	\$643,647.96	\$501,161.00	\$1,033,296.91
Black	Sr. VP	\$224,847.96	\$94,928.00	\$68,347.54	\$236,089.92	\$107,028.00	\$78,437.42
Collin	Sr. VP	\$309,999.96	\$149,016.00	\$207,533.09	\$324,879.96	\$189,720.00	\$210,824.62
Meissner	Sr. VP	\$309,999.96	\$149,016.00	\$120,372.12	\$324,879.96	\$189,720.00	\$147,318.10
Brock	VP and Controller						
Chong	Treasurer						
Eisfeller	VP						
Furino	VP						
LeBlanc	VP						
Letourneau	VP						
Whitney	Secretary						

Northern Utilities Inc.
Directors' Compensation

Test Year	2015			2016		
Name	Cash Retainer	Common Stock	Restricted Stock Units	Cash Retainer	Common Stock	Restricted Stock Units
Robert V. Antonucci	\$ 60,000	-	\$ 52,494	\$ 60,000	-	\$ 51,989
David P. Brownell	\$ 68,000	-	\$ 52,494	\$ 68,000	-	\$ 51,989
Lisa Crutchfield	\$ 62,000	-	\$ 52,494	\$ 62,000	-	\$ 51,989
Albert H. Elfner, III	\$ 71,000	-	\$ 52,494	\$ 71,000	-	\$ 51,989
Edward F. Godfrey	\$ 66,000	-	\$ 52,494	\$ 66,000	-	\$ 51,989
Michael B. Green	\$ 65,000	-	\$ 52,494	\$ 65,000	-	\$ 51,989
Eben S. Moulton	\$ 68,000	-	\$ 52,494	\$ 68,000	-	\$ 51,989
M. Brian O'Shaughnessy	\$ 63,000	-	\$ 52,494	\$ 63,000	-	\$ 51,989
Robert G. Schoenberger ¹	NA	NA	NA	NA	NA	NA
Sarah P. Voll	\$ 60,000	\$ 52,347	-	\$ 60,000	\$ 51,935	-
David A. Whiteley	\$ 63,000	-	\$ 52,494	\$ 63,000	-	\$ 51,989

¹ Employee directors are not compensated for board service.

Northern Utilities, Inc.
DG 17-707

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

(15) Copies of all officer and executive incentive plans.

Response:

Incentive plans in which officers and executives participate include the following:

Management Incentive Plan – Attachment 1

Unitil Corporation Second Amended and Restated 2003 Stock Plan – Attachment 2

UNITIL CORPORATION MANAGEMENT INCENTIVE PLAN
(amended and restated as of June 5, 2013)

The purpose of the Unitil Corporation Management Incentive Plan (the "Plan") is to provide key management employees of Unitil Corporation and its subsidiaries identified on Exhibit A attached hereto (collectively, the "Corporation") with significant incentives related to the performance of the Corporation and thereby to motivate them to maximize their efforts on the Corporation's behalf. The Plan is further intended to provide the Corporation's key management employees with competitive levels of total compensation when considered with their base salaries.

I. PARTICIPATION

Key management employees of the Corporation who are selected by the Compensation Committee (the "Committee") of the Corporation's Board of Directors (the "Board") for participation shall participate in the Plan (each such participating key management employee, a "Participant") for the applicable Performance Period(s) (as defined below). Each Participant in the Plan for a Performance Period shall be notified of such Participant's selection, such Participant's Target Incentive Award (as defined below) and the specific Performance Objectives and Performance Standards (each as defined below) upon which such Participant's Incentive Awards (as defined below), if any, shall be based. The Participants in the Plan for the applicable Performance Period shall be documented.

II. TARGET INCENTIVE AWARD

The Committee shall establish an individual targeted award (the "Target Incentive Award") under the Plan for each Participant for each Performance Period, expressed as a percentage of the Participant's base salary (prior to reduction under the Corporation's 401(k) retirement plan or cafeteria plan, "Base Salary") earned during the applicable Performance Period. The Target Incentive Awards for all Participants for the applicable Performance Period shall be documented.

III. PERFORMANCE PERIOD

The Performance Period is the period during which performance will be measured for determining the amounts of Participants' awards under the Plan ("Incentive Awards"). The Performance Period for the Plan shall be the calendar year.

IV. PERFORMANCE OBJECTIVES

Prior to the beginning of each Performance Period, or as soon thereafter as practicable, the Committee shall establish, based in part upon the recommendations of the Corporation's Chief Executive Officer (the "CEO"), objectives for the performance of the Corporation for the next following Performance Period, deemed necessary for the Corporation to achieve its strategic plans ("Performance Objectives"), the achievement of which or failure to achieve will result in the payment of Incentive Awards, as described in Section VIII, Determination of Incentive Awards. The Performance Objectives for the applicable Performance Period shall be documented.

V. PERCENTAGE WEIGHTING

Coincident with the establishment of the Performance Objectives for a particular Performance Period, the Committee shall, based in part upon the recommendations of the CEO, determine the relevant weights (the "Percentage Weightings") to be assigned to each of the Performance Objectives established for such Period, based on the relative impact of each Performance Objective on the Corporation's performance. The Percentage Weightings for the applicable Performance Period shall be documented.

VI. PERFORMANCE STANDARDS

Prior to the beginning of each Performance Period, or as soon thereafter as practicable, the Committee shall, based in part upon the recommendations of the CEO, establish the Performance Standards for each Performance Objective. The Performance Standards for the current Performance Period shall be documented. Performance Standards shall be set for the following three levels of achievement - "Threshold," "Target" and "Maximum."

- A. **Threshold:** The minimum level of performance required for an Incentive Award to be paid. No Incentive Award shall be paid for performance below this level. Achievement of the Threshold level shall result in a payment equal to 50% of the amount of the Target Incentive Award for the Performance Objective, as adjusted by the applicable Percentage Weighting.
- B. **Target:** The expected level of performance required, for which an Incentive Award in an amount equal to 100% of the Target Incentive Award shall be paid for the Performance Objective, as adjusted by the applicable Percentage Weighting.
- C. **Maximum:** The maximum level of performance, for which an Incentive Award in an amount equal to 150% of the amount of the Target Incentive Award shall be paid for the Performance Objective, as adjusted by the applicable Percentage Weighting. Achievement of a result greater than the Maximum level shall not increase the amount of the Incentive Award.

VII. CONTROLLING THRESHOLD(S)

The Committee may, based in part upon the recommendations of the CEO, establish minimum organization performance level(s) for each Performance Period ("Controlling Threshold(s)") that must be satisfied by the Corporation for Incentive Awards to be paid; provided, however, that a Controlling Threshold need not be established for any particular Performance Period. The Controlling Threshold(s) for the applicable Performance Period shall be documented.

VIII. DETERMINATION OF INCENTIVE AWARDS

As soon as practicable following the completion of a Performance Period, the Committee shall determine the degree of satisfaction of the Performance Objectives and the amounts of the Incentive Awards payable in accordance with the Plan, if any. The amount of the Incentive Award earned by each Participant shall depend upon the degree of achievement of the

Performance Standards for each Performance Objective and the Percentage Weighting assigned thereto. If an achievement level falls between the Threshold and Target levels or between the Target and Maximum levels, the Incentive Award shall be linearly extrapolated between the two levels. Award calculations will be applied to Base Salary earned during the applicable Performance Period. Subject to the payment limitations in paragraph X below and notwithstanding anything else to the contrary contained in the Plan, the Committee shall have absolute discretion with respect to the payment of Incentive Awards, including but not limited to the amount to be paid and whether or not payment will be made, on the basis of business conditions.

IX. PLAN ADMINISTRATION

The Plan shall be administered by the Committee. The Committee shall, in its sole discretion, interpret the Plan, prescribe, amend and rescind any rules and regulations necessary or appropriate for administration of the Plan and make such other determinations and take such other actions as it deems necessary or advisable for such purposes. Any interpretation, determination or other action made or taken by the Committee shall be final, binding, and conclusive. The Committee may rely upon the advice, counsel, and assistance of the CEO in performing its duties under the Plan.

X. PAYMENT OF INCENTIVE AWARDS

Payment of each Participant's Incentive Award shall be made as soon as practicable following the end of the applicable Performance Period, but not prior to January 1 or later than March 15 of the calendar year following the Performance Period (the "Incentive Award Payment Date"); provided, however, that notwithstanding anything to the contrary contained in the Plan, no Incentive Award shall be paid to any individual who is not employed by the Corporation on the applicable Incentive Award Payment Date, unless due to the individual's death, disability (entitlement to benefits under the Corporation's Long-Term Disability Plan, "Disability") or retirement at or after attaining age 55. Incentive Award payments made due to the Participant's death, Disability or retirement at or after attaining age 55 shall be made on the applicable Incentive Award Payment Date. All Incentive Awards shall be paid in a lump sum in cash, less any amounts required for federal, state and local income and payroll tax withholdings.

XI. DISCIPLINARY ACTION

Notwithstanding anything to the contrary contained in the Plan, a Participant whose performance rating for a Performance Period is "Does Not Meet Expectations" (pursuant to the Corporation's Salary Administration Policy) shall not receive an Incentive Award for such Performance Period.

XII. TERMINATION OF EMPLOYMENT

If a Participant ceases to be employed by the Corporation (a) by reason of his death, Disability or retirement at or after attaining age 55, the Participant's Incentive Award for the Performance Period in which his employment terminates shall be calculated using the Participant's Base Salary earned prior to his termination of employment, or (b) other than by reason of his death, Disability or retirement at or after attaining age 55, the Participant's Incentive Award for the Performance Period in which his employment terminates shall be forfeited.

XIII. FUNDING

No funds shall be set aside or reserved for payment of Incentive Awards under the Plan, and all obligations of the Corporation under the Plan shall be unfunded and shall be paid from the general assets of the Corporation.

XIV. NOT EXCLUSIVE METHOD OF INCENTIVE

The Plan shall not be deemed to be an exclusive method of providing incentive compensation for employees of the Corporation nor shall it preclude the Board from authorizing or approving other forms of incentive compensation therefor.

XV. NO RIGHT TO CONTINUED PARTICIPATION

Participation in the Plan by an employee in any Performance Period shall not be held or construed to confer upon such employee the right to participate in the Plan in any subsequent Performance Period.

XVI. NO RIGHT TO CONTINUED EMPLOYMENT

None of the establishment of the Plan, participation in the Plan by a Participant, the payment of any Incentive Award hereunder or any other action pursuant to the Plan shall be held or construed to confer upon any employee the right to continue in the employ of the Corporation or affect any right which the Corporation may have to terminate at will the employment thereof.

XVII. NONTRANSFERABILITY OF AWARDS

Except by operation of the laws of descent and distribution, no amount payable at any time under the Plan shall be subject to alienation by anticipation, sale, transfer, assignment, bankruptcy, pledge, attachment, charge or encumbrance of any kind nor in any manner be subject to the debts or liabilities of any person, and any attempt to so alienate or subject any such amount shall be void.

XVIII. AMENDMENT AND TERMINATION

The Board may amend or terminate the Plan at any time; provided, however, that no amendment or termination of the Plan shall adversely affect the entitlement of a Participant to payment of any Incentive Award which has been determined by the Committee prior to such amendment or termination, although the Board may amend or terminate the rights of any Participant under the Plan at any time prior to the determination of the amount of the Incentive Award to be paid thereto for a Performance Period.

XIX. EFFECTIVE DATE

The Plan shall be effective June 5, 2013 and shall continue in effect until terminated by the Board.

Exhibit A
Participating Subsidiaries

Unitil Energy Systems, Inc.

Fitchburg Gas and Electric Light Company

Unitil Service Corp.

Usource LLC

Northern Utilities, Inc.

Granite State Gas Transmission, Inc.

**Unitil Corporation
Second Amended and Restated
2003 Stock Plan**

Effective: April 19, 2012

000106

Unitil Corporation Second Amended and Restated 2003 Stock Plan

ARTICLE 1

Establishment, Objectives, and Duration

1.1 Establishment of the Plan. Unitil Corporation, a corporation organized and existing under New Hampshire law (the “Company”), hereby establishes an incentive compensation plan to be known as the “Unitil Corporation Second Amended and Restated 2003 Stock Plan” (hereinafter referred to as the “Plan”). The Plan permits the grant of Shares and Restricted Stock Units. The Plan first became effective on January 1, 2003 and was previously known as the “Unitil Corporation 2003 Restricted Stock Plan.” On March 24, 2011, the Plan was amended and restated to permit the granting of Restricted Stock Units, to change the name of the Plan to the “Unitil Corporation Amended and Restated 2003 Stock Plan,” and to make other non-material revisions. The Plan, as further amended, restated and renamed, will become effective on April 19, 2012 if approved by the Company's shareholders at the Company's 2012 Annual Meeting of Shareholders. The Plan shall remain in effect as provided in Section 1.3 hereof.

1.2 Objectives of the Plan. The objectives of the Plan are to optimize the profitability and growth of the Company through incentives which are consistent with the Company's goals and which link the personal interests of Participants to those of the Company's shareholders; to provide Participants with an incentive for excellence in individual performance; and to promote teamwork among Participants.

1.3 Duration of the Plan. The Plan shall remain in effect, subject to the right of the Board to amend or terminate the Plan at any time pursuant to Article 14 hereof, until all Shares subject to it shall have been purchased or acquired according to the Plan's provisions.

ARTICLE 2

Definitions

Whenever used in the Plan, the following terms shall have the meanings set forth below, and, when the meaning is intended, the initial letter of the word shall be capitalized:

2.1 “Affiliate” means any parent or subsidiary of the Company which meets the requirements of Section 424 of the Code.

2.2 “Award” means, individually or collectively, an award under this Plan of Shares or Restricted Stock Units.

2.3 “Award Agreement” means an agreement entered into by the Company and each Participant setting forth the terms and provisions applicable to Awards made under the Plan.

2.4 “Board” means the Board of Directors of the Company.

2.5 “Change in Control” means the satisfaction of any one or more of the following conditions (and the “Change in Control” shall be deemed to have occurred as of the first day that any one or more of the following conditions shall have been satisfied):

(a) the Company receives a report on Schedule 13D filed with the Securities and Exchange Commission pursuant to Rule 13(d) of the Exchange Act, disclosing that any person, group, corporation or other entity is the beneficial owner, directly or indirectly, of 25% or more of the outstanding Shares;

(b) any “person” (as such term is used in Section 13(d) of the Exchange Act), group, corporation or other entity other than the Company or a wholly-owned subsidiary of the Company, purchases Shares pursuant to a tender offer or exchange offer to acquire any Shares (or securities convertible into Shares) for cash, securities or any other consideration, provided that after consummation of the offer, the person, group, corporation or other entity in question is the “beneficial owner” (as such term is defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of 25% or more of the outstanding Shares (calculated as provided in paragraph (d) of Rule 13d-3 under the Exchange Act in the case of rights to acquire Shares);

(c) consummation of a transaction which involves (1) any consolidation or merger of the Company in which the Company is not the continuing or surviving corporation, or pursuant to which Shares of the Company would be converted into cash, securities or other property (except where the Company’s shareholders before such transaction will be the owners of more than 75% of all classes of voting securities of the surviving entity); or (2) any sale, lease, exchange or other transfer (in one transaction or a series of related transactions) of all or substantially all the assets of the Company.

(d) there shall have been a change in a majority of the members of the Board within a 25-month period, unless the election or nomination for election by the Company’s shareholders of each new director was approved by the vote of at least two-thirds of the directors then still in office who were in office at the beginning of the 25-month period.

2.6 “Code” means the Internal Revenue Code of 1986, as amended from time to time.

2.7 “Committee” means (i) the Compensation Committee of the Board, as specified in Article 3 herein, or (ii) such other Committee appointed by the Board to administer the Plan (or aspects thereof) with respect to grants of Awards except (a) as may be prohibited by applicable law, the Company’s Articles of Incorporation or the

Company's By-Laws or (b) as may conflict with the authority that the Board has delegated to another Committee appointed by the Board.

2.8 "Company" means Unitil Corporation, a corporation organized and existing under New Hampshire law, and any successor thereto as provided in Article 17 herein.

2.9 "Consultant" means an independent contractor who is performing consulting services for one or more entities in the Group and who is not an employee of any entity in the Group.

2.10 "Director" means a member of the Board or a member of the board of directors of an Affiliate.

2.11 "Director Participant" means a Participant who receives an Award for his or her services as a Director.

2.12 "Disability" shall have the meaning ascribed to such term in the long-term disability plan maintained by the Company, or if no such plan exists, at the discretion of the Committee.

2.13 "Dividend Equivalents" shall have the meaning ascribed to such term in Section 7.5 hereof.

2.14 "Employee" means any employee of the Group, including any employees who are also Directors.

2.15 "Exchange Act" means the Securities Exchange Act of 1934, as amended from time to time, or any successor act thereto.

2.16 "Fair Market Value" means as of any date, the closing price based upon composite transactions on a national stock exchange for one Share or, if no sales of Shares have taken place on such date, the closing price on the most recent date on which selling prices were quoted. In the event the Company's Shares are no longer traded on a national stock exchange, Fair Market Value shall be determined in good faith by the Committee.

2.17 "Group" means the Company and its Affiliates.

2.18 "Named Executive Officer" means a Participant who, as of the date of vesting of an Award, is one of the group of "covered employees," as defined in the regulations promulgated under Code Section 162(m), or any successor section.

2.19 "Nonemployee Director" shall have the meaning ascribed to such term in Rule 16b-3 of the Exchange Act.

2.20 "Outside Director" shall have the meaning ascribed to such term under the regulations promulgated with respect to Code Section 162(m).

2.21 “Participant” means a current or former Employee, Director, or Consultant who has outstanding an Award granted under the Plan.

2.22 “Performance-Based Exception” means the performance-based exception from the tax deductibility limitations of Code Section 162(m).

2.23 “Period(s) of Restriction” means the period (or periods) during which the transfer of Shares or Restricted Stock Units are limited in some way (based on the passage of time, the achievement of performance goals, or upon the occurrence of other events as determined by the Committee, at its discretion), and the Shares or Restricted Stock Units are subject to a substantial risk of forfeiture.

2.24 “Plan” shall have the meaning ascribed to such term in Section 1.1 hereof.

2.25 “Restricted Stock” or “Restricted Share” means an Award of Shares granted to a Participant pursuant to Article 6 herein subject to a Period(s) of Restriction.

2.26 “Restricted Stock Unit” means an Award granted to a Participant pursuant to Article 7 herein.

2.27 “RSU Election” shall have the meaning ascribed to such term in section 7.1 hereof.

2.28 “Shares” means the shares of common stock (no par value) of the Company.

2.29 “Termination of Service” means, (i) if an Employee, termination of employment with all entities in the Group, (ii) if a Director, termination of service on the Board and the board of directors of any Affiliate, as applicable, and (iii) if a Consultant, termination of the consulting relationship with all entities in the Group; provided, however, that if a Participant serves the Group in more than one of the above capacities, Termination of Service shall mean termination of service in all such capacities; provided, however, that with respect to any Restricted Stock Units that constitute deferred compensation for purposes of Code Section 409A, the term Termination of Service shall mean “separation from service,” as that term is used in Code Section 409A.

ARTICLE 3

Administration

3.1 The Committee. The Plan shall be administered by the Committee. To the extent the Company deems it to be necessary or desirable with respect to any Awards made hereunder, the members of the Committee may be limited to Nonemployee Directors or Outside Directors, who shall be appointed from time to time by, and shall serve at the discretion of, the Board.

3.2 Authority of the Committee. Except as limited by law or by the Articles of Incorporation or the By-laws of the Company, and subject to the provisions herein, the

Committee shall have full power to select the persons who shall participate in the Plan; determine the sizes of Awards; determine the terms and conditions of Awards in a manner consistent with the Plan; construe and interpret the Plan and any agreement or instrument entered into under the Plan as they apply to Participants; establish, amend, or waive rules and regulations for the Plan's administration as they apply to Participants; and (subject to the provisions of Article 14 herein) amend the terms and conditions of any outstanding Award to the extent such terms and conditions are within the discretion of the Committee as provided in the Plan. Further, the Committee shall make all other determinations which may be necessary or advisable for the administration of the Plan. As permitted by law, the Committee may delegate its authority as identified herein.

3.3 Decisions Binding. All determinations and decisions made by the Committee pursuant to the provisions of the Plan and all related orders and resolutions of the Board shall be final, conclusive and binding on all persons, including the Company, its shareholders, Affiliates, Participants, and their estates and beneficiaries.

ARTICLE 4

Shares Subject to the Plan and Maximum Awards

4.1 Number of Shares Available for Grants.

(a) Subject to adjustment as provided in Section 4.2, the maximum number of Shares available for Awards to Participants under the Plan shall be 677,500 Shares. The 677,500 Shares referred to in the immediately preceding sentence includes 177,500 Shares initially made available for Awards to Participants under the Plan and 500,000 Shares added to the Plan as of April 19, 2012. To the extent all or any portion of an Award expires before vesting, is forfeited, or is paid in cash, the Shares subject to such portion of the Award shall again be available for issuance under the Plan. For avoidance of doubt, if Shares are returned to the Company in satisfaction of taxes relating to a Restricted Stock Award, such issued Shares shall not become available again under the Plan.

(b) The maximum aggregate number of Shares or Restricted Stock Units that may be granted in any one calendar year to any one Participant shall be 20,000, subject to adjustment in accordance with Section 4.2.

4.2 Adjustments in Authorized Shares. In the event of an equity restructuring (within the meaning of Financial Accounting Standards Board Accounting Standards Codification Topic 718, Stock Compensation) affecting the Shares, such as a stock dividend, stock split, spin off, rights offering, or recapitalization through a large, nonrecurring cash dividend, the Committee shall authorize and make an equitable adjustment to the number and kind of Shares that may be delivered pursuant to Section 4.1 and, in addition, may authorize and make an equitable adjustment to the Award limit set forth in Section 4.1(b). In the event of any other change in corporate capitalization, such as a merger, consolidation, reorganization or partial or complete liquidation of the Company, the Committee may, in its sole discretion, authorize and make such proportionate adjustments, if any, as the Committee shall deem appropriate to prevent

dilution or enlargement of rights, including, without limitation, an adjustment in the maximum number and kind of Shares or Restricted Stock Units that may be delivered pursuant to Section 4.1 and in the Award limit set forth in Section 4.1(b). The number of Shares or Restricted Stock Units subject to any Award shall always be rounded to the nearest whole number, with one-half (1/2) of a share rounded up to the next higher number.

ARTICLE 5

Eligibility and Participation

5.1 Eligibility. Persons eligible to participate in this Plan include all Employees, Directors and Consultants of the Group.

5.2 Actual Participation. Subject to the provisions of the Plan, the Committee may, from time to time, select from all eligible Employees, Directors and Consultants those to whom Awards shall be made and shall determine the nature and amount of each Award.

ARTICLE 6

Stock Awards

6.1 Grant of Stock Awards. Subject to the terms and provisions of the Plan, the Committee, at any time and from time to time, may grant Shares to Participants in such amounts as the Committee shall determine and subject to any restrictions the Committee may deem appropriate.

6.2 Stock Award Agreement. Each grant of Shares shall be evidenced by an Award Agreement that shall specify the Period(s) of Restriction, if any, the number of Shares granted, and such other provisions as the Committee shall determine.

6.3 Transferability. Except as provided in this Article 6, the Shares granted herein may not be sold, transferred, pledged, assigned or otherwise alienated or hypothecated until the end of any applicable Period(s) of Restriction established by the Committee and specified in the Award Agreement.

6.4 Restrictions.

(a) Subject to the terms hereof, the Committee shall impose such conditions and/or restrictions on any Shares granted pursuant to the Plan as it may deem advisable and as are expressly set forth in the Award Agreement including, without limitation, a requirement that Participants pay a stipulated purchase price for each Share, restrictions based upon the achievement of specific performance goals (Company-wide, divisional, and/or individual), time-based restrictions, and/or restrictions under applicable federal or state securities laws. For purposes of Awards granted under this Article 6, the period(s) that the Shares are subject to such conditions and/or restrictions shall be referred to as the "Period(s) of Restriction."

(b) The Participant shall execute appropriate stock powers in blank and such other documents as the Committee shall prescribe.

(c) Subject to restrictions under applicable law or as may be imposed by the Company, Shares covered by each Award made under the Plan shall become freely transferable by the Participant after the last day of any applicable Period(s) of Restriction.

6.5 Voting Rights. During any Period(s) of Restriction, subject to any limitations imposed under the By-laws of the Company, Participants holding Shares granted hereunder may exercise full voting rights with respect to those Shares.

6.6 Dividends and Other Distributions. During any Period(s) of Restriction, Participants holding Shares granted hereunder may be credited with regular dividends paid with respect to the underlying Shares while they are so held. The Committee may apply any restrictions to the dividends that the Committee deems appropriate and as are expressly set forth in the Award Agreement. Without limiting the generality of the preceding sentence, if the grant or vesting of Shares granted to a Named Executive Officer is designed to comply with the requirements of the Performance-Based Exception, the Committee may apply any restrictions it deems appropriate to the payment of dividends declared with respect to such Shares, such that the dividends and/or the Shares maintain eligibility for the Performance-Based Exception.

ARTICLE 7

Restricted Stock Units

7.1 Grant of Restricted Stock Units. Subject to the terms and provisions of the Plan (a) the Committee, at any time and from time to time, may grant Restricted Stock Units to Participants in such amounts as the Committee shall determine and (b) to the extent permitted by the Committee, Director Participants may elect to receive Restricted Stock Units in lieu of Shares (an "RSU Election") that such Director Participant otherwise would receive for services on the Board. Each Restricted Stock Unit Award shall be evidenced by an Award Agreement that shall specify the Period(s) of Restriction/vesting schedule (if any), the number of Restricted Share Units granted, and such other provisions as the Committee shall determine. A Restricted Stock Unit is a notional unit of measurement denominated in Shares (*i.e.*, one Restricted Stock Unit is equivalent in value to one Share), which represents an unfunded, unsecured right to receive Shares or a cash amount equal to the Fair Market Value of the Shares that would have been received (as specified in the applicable RSU Agreement) on the terms and conditions set forth herein and in the applicable RSU Agreement.

7.2 RSU Elections. Any RSU Election will be made in the manner determined by the Committee. Notwithstanding the foregoing, an RSU Election shall only be effective if (a) the RSU Election was made in the calendar year prior to the calendar year in which the services to which the Shares and Restricted Stock Units relate are performed, (b) the RSU Election was made within 30 days of a Director Participant first becoming eligible to participate in the Plan and such RSU Election is limited to compensation

earned following the date of such election, or (c) the Committee determined the RSU Election otherwise constitutes a compliant deferral election under Code Section 409A. Once a Director Participant makes an RSU Election, such election shall remain in place until revoked or changed by the Director Participant in accordance with procedures determined by the Committee. Any such revocation or change will only be effective with respect to Shares and Restricted Stock Units relating to service in calendar years following such revocation or change, unless otherwise provided by the Committee.

7.3 Vesting. The Committee shall, in its discretion, determine any vesting requirements with respect to a Restricted Stock Unit Award, which shall be set forth in the Award Agreement. The requirements for vesting of a Restricted Stock Unit Award may be based on the continued service of the Participant for a specified time period (or periods) and/or on the attainment of a specified performance goal (or goals) established by the Committee in its discretion. A Restricted Stock Unit Award may also be granted on a fully vested basis, with a deferred payment date as may be determined by the Committee or elected by the Participant in accordance with the rules established by the Committee.

7.4 Settlement of Restricted Stock Units. Restricted Stock Units shall be settled (*i.e.*, paid out) at the time or times determined by the Committee and set forth in the Award Agreement, which may be upon or following the vesting of the Award. Restricted Stock Units that constitute deferred compensation for purposes of Code Section 409A shall only be settled on dates or events that comply with Code Section 409A. If Restricted Stock Units are settled in cash, the payment with respect to each Restricted Stock Unit shall be determined by reference to the Fair Market Value of one Share on the day immediately prior to the settlement date. Restricted Stock Unit Award Agreements may provide for payment to be made in cash or in Shares, or in a combination thereof.

7.5 Dividend Equivalents. Restricted Stock Units may be granted, at the discretion of the Committee, with or without the right to receive Dividend Equivalents with respect to the Restricted Stock Units. A Dividend Equivalent is an unfunded, unsecured right to receive (or be credited with) an amount equal to the regular cash dividend payments (if any) the Participant would have been entitled to had he or she held the number of Shares underlying the Restricted Stock Units on the record date of any regular cash dividend on the Shares. The Committee may apply any terms, restrictions or conditions on the Dividend Equivalents as it deems appropriate (including, without limitation, deferring payment of the Dividend Equivalents until the related Restricted Stock Units are settled or converting Dividend Equivalents to additional Restricted Stock Units). Any such terms, restrictions or conditions shall be set forth in the Restricted Stock Unit Award Agreement.

7.6 No Rights as Stockholder. The Participant shall not have any voting or other rights as a stockholder with respect to the Shares underlying Restricted Stock Units until such time as Shares may be delivered to the Participant pursuant to the terms of the Award.

ARTICLE 8

Termination of Service

Each Award Agreement shall set forth the effect that Termination of Service shall have upon that Award. Such provisions shall be determined in the sole discretion of the Committee, need not be uniform among all Awards issued pursuant to the Plan, and may reflect distinctions based on the reasons for Termination of Service; provided, however, that the following shall automatically apply to the extent different provisions are not expressly set forth in a Participant's Award Agreement:

(a) Upon a Termination of Service for any reason other than death, retirement or Disability, all unvested Restricted Shares shall be forfeited as of the termination date.

(b) Upon a Termination of Service as a result of the Participant's death, retirement or Disability, all unvested Restricted Shares shall vest as of the termination date.

ARTICLE 9

Restrictions on Shares

All Shares issued pursuant to Awards granted hereunder, and a Participant's right to receive Shares upon vesting or settlement of an Award, shall be subject to all applicable restrictions contained in the Company's By-laws, shareholders agreement or insider trading policy, and any other restrictions imposed by the Committee, including, without limitation, restrictions under applicable securities laws, under the requirements of any stock exchange or market upon which such Shares are then listed and/or traded, and restrictions under any blue sky or state securities laws applicable to such Shares.

ARTICLE 10

Performance Measures

If an Award is subject to Code Section 162(m) and the Committee determines that such Award should be designed to comply with the Performance-Based Exception, the performance measure(s), the attainment of which determine the degree of vesting, to be used for purposes of such Awards shall be chosen from among earnings per share, economic value added, market share (actual or targeted growth), net income (before or after taxes), operating income, return on assets (actual or targeted growth), return on capital (actual or targeted growth), return on equity (actual or targeted growth), return on investment (actual or targeted growth), revenue (actual or targeted growth), share price, stock price growth, total shareholder return, or such other performance measures as are duly approved by the Committee and the Company's shareholders.

ARTICLE 11

Beneficiary Designation

Subject to the terms and conditions of the Plan and the applicable Award Agreement, each Participant may, from time to time, name any beneficiary or beneficiaries (who may be named contingently or successively) to whom Shares under the Plan are to be transferred in the event of the Participant's death. Each such designation shall revoke all prior designations by the same Participant, shall be in a form prescribed by the Company, and will be effective only when filed by the Participant in writing during the Participant's lifetime with the party chosen by the Company, from time to time, to administer the Plan. In the absence of any such designation, Shares shall be paid to the Participant's estate following his death.

ARTICLE 12

Rights of Participants

12.1 Continued Service. Nothing in the Plan shall:

(a) interfere with or limit in any way the right of the Company to terminate any Participant's employment, service as a Director, or service as a Consultant with the Group at any time, or

(b) confer upon any Participant any right to continue in the service of any member of the Group as an Employee, Director or Consultant.

12.2 Participation. Participation is determined by the Committee. No person shall have the right to be selected to receive an Award under the Plan, or, having been so selected, to be selected to receive a future Award.

ARTICLE 13

Change in Control

Upon the occurrence of a Change in Control, unless otherwise specifically prohibited under applicable laws, or by the rules and regulations of any governing governmental agencies or national securities exchanges, any restrictions and transfer limitations imposed on Restricted Shares shall immediately lapse and any unvested Restricted Stock Units shall immediately become vested.

ARTICLE 14

Amendment or Termination

The Board may at any time and from time to time amend or terminate the Plan or any Award hereunder in whole or in part; provided, however, that no amendment which requires shareholder approval in order for the Plan to continue to comply with any applicable tax or securities laws or regulations, or the rules of any securities exchange

on which the securities of the Company are listed, shall be effective unless such amendment shall be approved by the requisite vote of shareholders of the Company entitled to vote thereon; provided further that no such amendment or termination shall adversely affect any Award hereunder without the consent of the Participant.

ARTICLE 15

Withholding

15.1 Tax Withholding. The Company shall have the right to deduct or withhold, or require a Participant to remit to the Company, an amount sufficient to satisfy any taxes required by federal, state, or local law or regulation to be withheld with respect to any taxable event arising in connection with an Award.

15.2 Share Withholding. Participants may elect, subject to the approval of the Committee, to satisfy all or part of such withholding requirement by having the Company withhold Shares having a Fair Market Value equal to the minimum statutory total tax which could be imposed on the transaction. All such elections shall be irrevocable, made in writing, signed by the Participant, and shall be subject to any restrictions or limitations that the Committee, in its sole discretion, deems appropriate.

ARTICLE 16

Indemnification

Each person who is or shall have been a member of the Committee, or of the Board, shall be indemnified and held harmless by the Company to the fullest extent permitted by applicable law against and from any loss, cost, liability, or expense that may be imposed upon or reasonably incurred by him or her in connection with or resulting from any claim, action, suit, or proceeding to which he or she may be a party or in which he or she may be involved by reason of any action taken or failure to act under the Plan and against and from any and all amounts paid by him or her in settlement thereof, with the Company's approval, or paid by him or her in satisfaction of any judgment in any such action, suit, or proceeding against him or her, provided he or she shall give the Company an opportunity, at its own expense, to handle and defend the same before he or she undertakes to handle and defend it on his or her own behalf. The foregoing right of indemnification is subject to the person having been successful in the legal proceedings or having acted in good faith and what is reasonably believed to be a lawful manner in the Company's best interests. The foregoing right of indemnification shall not be exclusive of any other rights of indemnification to which such persons may be entitled under the Company's Articles of Incorporation or Bylaws, as a matter of law, or otherwise, or any power that the Company may have to indemnify them or hold them harmless.

ARTICLE 17

Successors

All obligations of the Company under the Plan with respect to Awards granted hereunder shall be binding on any successor to the Company, whether the existence of such successor is the result of a direct or indirect purchase, merger, consolidation, or otherwise, of all or substantially all of the business and/or assets of the Company.

ARTICLE 18

Miscellaneous

18.1 Gender and Number. Except where otherwise indicated by the context, any masculine term used herein also shall include the feminine; the plural shall include the singular and the singular shall include the plural.

18.2 Severability. In the event any provision of the Plan shall be held illegal or invalid for any reason, the illegality or invalidity shall not affect the remaining parts of the Plan, and the Plan shall be construed and enforced as if the illegal or invalid provision had not been included.

18.3 Requirements of Law. The granting of Awards and the issuance of Shares under the Plan shall be subject to, and may be made contingent upon satisfaction of, all applicable laws, rules, and regulations, and to such approvals by any governmental agencies or national securities exchanges as may be required.

18.4 Governing Law. To the extent not preempted by federal law, the Plan, and all agreements hereunder, shall be construed in accordance with and governed by the laws of the state of New Hampshire.

18.5 Section 409A Compliance. To the extent applicable, it is intended that the Plan and all Awards of Restricted Stock Units comply with the requirements of Section 409A, and the Plan and the Restricted Stock Unit Award Agreements shall be interpreted accordingly.

(a) If it is determined that all or a portion of a Restricted Stock Unit Award constitutes deferred compensation for purposes of Code Section 409A, and if the Participant is a "specified employee" (as defined in Code Section 409A(a)(2)(B)(i)) at the time of the Participant's separation from service (as that term is used in Code Section 409A), then, to the extent required under Section 409A, any Shares or cash that would otherwise be paid upon the Grantee's separation from service in respect of the Restricted Stock Units (including any related Dividend Equivalents that constitute deferred compensation for purposes of Section 409A) shall instead be paid on the earlier of (i) the first business day of the sixth month following the date of the Participant's separation from service (as that term is used in Code Section 409A) or (ii) the Grantee's death.

(b) If it is determined that all or a portion of a Restricted Stock Unit Award constitutes deferred compensation for purposes of Code Section 409A, upon a Change in Control that does not constitute a “change in the ownership” or a “change in the effective control” of the Company or a “change in the ownership of a substantial portion of a corporation’s assets” (as those terms are used in Code Section 409A), the Restricted Stock Units shall vest at the time of the Change in Control to the extent so provided Article 13, but settlement of any Restricted Stock Units (and payment of any related Dividend Equivalents Payments) that constitute deferred compensation for purposes of Code Section 409A shall not be accelerated (*i.e.*, payment shall occur when it would have occurred absent the Change in Control).

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (16) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly.

Response:

For Northern Utilities, Inc. (Northern), the voting stock consists solely of common stock. All shares of common stock of Northern are owned by Unitil Corporation. Further, no director or officer, or spouse or minor child owns or controls any of the outstanding shares of common stock individually, directly or indirectly.

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
 - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000;
 - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
 - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

Response:

- a. N/A
- b. Please see PUC 1604.01(a) – 17 Attachment 1 for a list of all payment for contractual services over \$50,000.00
- c. N/A
- d. Please see PUC 1604.01(a) – 17 Attachment 1 for the total number of items compromising the expenditure.

Northern Utilities, Inc.

Company	Total Expenditure	Total Items for Expenditure	Description
ADECCO EMPLOYMENT SERVICES	\$ 406,616.57	75	Temporary help
AECOM	\$ 222,584.69	24	Professional Services
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE INC	\$ 250,626.60	39	Professional Services
APPLUS RTD	\$ 281,715.00	163	Professional Services
ARK ENGINEER & TECH SERVICES	\$ 136,048.02	4	Professional Services
BILL DODGE	\$ 58,779.29	155	Vehicle maintenance
CHARTER CONTRACTING COMPANY LLC	\$ 446,694.16	3	Construction
CIANBRO	\$ 104,593.49	3	Professional Services
COASTAL ROAD REPAIR	\$ 141,380.01	3	Construction
COLLINS PIPE	\$ 634,048.37	157	Materials
CONSOLIDATED PIPE & SUPPLY COMPANY	\$ 200,119.30	4	Materials
DIG SAFE SYSTEM INC	\$ 56,622.66	28	Construction
DRESSER INC-METERS	\$ 129,699.36	7	Materials
ELSTER AMERICAN METER	\$ 137,764.82	15	Materials
ELSTER PERFECTION CORPORATION	\$ 376,467.64	51	Materials
ENERGY FEDERATION INC	\$ 312,073.77	30	Professional Services
E-Z LINE PIPE SUPPORT CO LLC	\$ 55,366.00	1	Materials
FAIRPOINT COMMUNICATIONS	\$ 120,186.88	93	Communications
FOUR SEASONS FENCE	\$ 134,875.00	27	Materials
GEORG FISCHER CENTRAL	\$ 138,357.55	10	Materials
GRANITE GROUP, THE	\$ 80,464.49	99	Plumbing
HART PLUMBING & HEATING INC	\$ 71,921.59	175	Plumbing
HENNIKER DIRECTIONAL DRILLING LLC	\$ 405,470.00	3	Construction
INDEPENDENT PIPE & SUPPLY CO	\$ 54,597.43	80	Materials
ISCO INDUSTRIES	\$ 91,352.98	30	Materials
ITRON INC	\$ 50,906.42	9	Materials
JDH ENERGY SOLUTIONS LLC	\$ 209,306.39	135	Professional Services
K C AUTO REPAIR	\$ 182,247.89	322	Vehicle maintenance
KEELEY CRANE SERVICE	\$ 83,957.00	10	Professional Services
KUBRA DATA TRANSFER LTD	\$ 357,202.46	48	Communications
LIBERTY SALES AND DISTRIBUTION	\$ 50,060.97	15	Materials
MACKWORTH GROUP LLC	\$ 160,514.87	4	Professional Services
MSR UTILITY MAINTNEANCE CORP	\$ 227,165.73	34	Materials
MERCHANTS AUTOMOTIVE GROUP	\$ 386,633.48	48	Vehicle
MILLIKEN BROTHERS	\$ 53,673.81	8	Construction
MUELLER CO.	\$ 186,370.94	55	Materials
MULCARE PIPELINE SOLUTIONS	\$ 335,496.88	120	Materials
NEUCO	\$ 23,979,649.95	2014	Construction
NEW ENGLAND CONTROLS	\$ 78,990.06	13	Materials
NEW ENGLAND CP INC.	\$ 74,555.00	26	Professional Services
NEW ENGLAND TRAFFIC CONTROL	\$ 150,667.50	73	Construction
NORTHSTAR DEMOLITION AND REMEDIATION LP	\$ 495,404.10	1	Construction
OMARK CONSULTANTS INC	\$ 165,656.18	59	Construction
OUELLET ASSOCIATES	\$ 364,341.23	4	Construction
PAVEMENT TREATMENTS, INC.	\$ 285,609.87	22	Construction
PERKINS THOMPSON	\$ 139,771.39	16	Legal
PIERCE ATWOOD LLP	\$ 387,099.23	37	Legal
PL-ENERSERV LLC	\$ 288,638.10	9	Construction
PLCS INC	\$ 81,918.84	9	Materials
PORTSMOUTH CAR CLINIC	\$ 89,599.85	281	Vehicle maintenance
POWELL CONTROLS	\$ 322,411.65	51	Materials
PPI GAS DISTRIBUTION INC	\$ 243,172.17	90	Materials
PROCESS PIPELINE SERVICES	\$ 499,911.45	18	Construction
QUARTER TURN RESOURCES	\$ 271,068.06	6	Materials
R W LYALL & COMPANY INC	\$ 101,005.56	13	Materials
ROACH HEWITT RUPRECHT SANCHEZ & BISCHOFF PC	\$ 150,086.51	23	Legal
SCADA NETWORK SERVICES INC	\$ 88,620.00	9	Professional Services
SHAW BROTHERS CONSTRUCTION INC	\$ 75,412.79	16	Construction
SOUTHERN NH SERVICES	\$ 122,421.50	9	Professional Services
STEVENS BUSINESS SERVICE	\$ 55,958.65	33	Collections
SUSSEX ECONOMIC ADVISORS LLC	\$ 53,593.60	5	Professional Services
TRI MONT ENGINEERING CO	\$ 976,125.59	24	Professional Services
UNITED CONCRETE PRODUCTS	\$ 306,327.10	8	Materials
UPSCO INC	\$ 118,032.23	28	Materials
UTILITIES & INDUSTRIES	\$ 190,158.20	14	Materials
WEBBER SUPPLY	\$ 71,187.63	146	Materials
WESCO RECEIVABLES CORP	\$ 54,959.32	21	Materials

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations.

Response:

Per past rate-making treatment in New Hampshire, water heaters and conversion burners are included in the cost of service.

	<u>Amount</u>
Utility Plant in Service	\$ 1,544,069
Completed Construction Not Classified	<u>93,287</u>
Utility Plant in Service	1,637,356
Reserve for Depreciation	<u>775,908</u>
Net Utility Plant in Service	<u>\$ 861,449</u>

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission.

Response:

This information is provided in the response to Puc 1604.01(a) (1).

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (20) Quarterly income statements for the previous 2 years if not previously filed with the commission.

Response:

Please see PUC 1604.01(a) – 20 Attachment 1 for the Quarterly income statements.

	QTD March 2015	QTD June 2015	QTD September 2015	QTD December 2015	QTD March 2016	QTD June 2016	QTD September 2016	QTD December 2016
OPERATING REVENUES								
Sales:								
Residential (480)	\$17,863,705.09	\$5,838,447.35	\$2,434,984.78	\$5,513,407.27	\$11,395,146.15	\$5,486,994.65	\$2,521,673.37	\$6,680,825.24
General Service (481)	17,074,225.65	4,899,218.83	2,042,960.15	4,503,990.46	9,027,261.27	4,448,141.96	2,216,133.20	5,368,937.65
Firm Transport Revenues (484, 489)	3,012,815.35	1,752,948.79	1,344,177.64	2,068,289.38	2,976,691.86	1,854,238.78	1,346,024.60	2,234,741.90
Sales for Resale (483)	4,522,975.53	280,191.32	285,770.10	870,050.06	1,407,010.30	386,267.92	327,077.39	1,262,066.17
Other Sales (495)	(3,941,757.74)	(2,613,085.52)	1,668,160.89	6,284,274.17	1,475,464.69	(2,135,374.28)	1,352,305.62	4,440,776.98
Total Sales	38,531,963.88	10,157,720.77	7,776,053.56	19,240,011.34	26,281,574.27	10,040,269.03	7,763,214.18	19,987,347.94
Other Operating Revenues:								
Late Charge (487)	47,133.39	72,354.41	22,213.91	16,627.94	34,172.32	39,691.66	18,339.19	12,660.08
Misc. Service Revenues (488)	178,162.83	164,261.01	197,007.94	211,677.90	175,068.57	157,716.70	186,760.12	201,898.12
Rent from Property (493 & 457)	70,080.00	70,080.00	(116,125.00)	41,994.00	38,193.00	38,193.00	38,193.00	38,193.00
Other Revenues	(43,649.01)	(578,028.27)	81,959.17	418.21	(102,948.08)	(3,493.83)	(4,138.72)	6,437.68
Total Other Operating Revenues	251,727.21	(271,332.85)	185,056.02	270,718.05	144,485.81	232,107.53	239,153.59	259,188.88
TOTAL OPERATING REVENUES	38,783,691.09	9,886,387.92	7,961,109.58	19,510,729.39	26,426,060.08	10,272,376.56	8,002,367.77	20,246,536.82
OPERATING EXPENSES								
Operation & Maint. Expenses:								
Production (710-813)	25,538,062.27	3,487,993.72	2,211,064.79	8,972,402.24	14,684,843.24	3,334,287.92	2,267,581.56	9,249,672.78
Transmission (850-857)	95,427.14	91,166.01	92,706.25	93,090.40	112,125.19	96,944.08	94,160.56	91,494.29
Distribution (870-894) (586)	892,492.87	713,508.69	832,558.26	833,438.94	729,218.43	784,471.47	761,918.53	719,177.03
Cust. Accounting (901-905)	515,250.73	598,000.90	686,971.88	426,740.85	498,095.96	494,840.30	493,233.72	368,285.33
Cust. Service & Info (906-910)	222,287.65	186,228.92	217,023.13	719,816.64	185,495.27	236,944.64	287,477.75	639,087.57
Admin. & General (920-935)	1,658,161.66	1,580,000.15	1,363,961.91	1,784,497.65	1,580,212.91	1,558,536.68	1,513,539.27	1,707,361.50
Total O & M Expenses	28,921,682.32	6,656,898.39	5,404,286.22	12,829,986.72	17,789,991.00	6,506,025.09	5,417,911.39	12,775,078.50
Other Operating Expenses:								
Deprtn. & Amort. (403-407)	1,547,741.05	1,447,581.57	1,421,303.11	1,469,593.05	1,525,484.04	1,533,941.73	1,547,473.87	1,586,410.39
Taxes-Other Than Inc. (408)	851,283.24	609,703.05	857,376.13	921,803.00	959,555.45	932,830.33	905,871.39	965,673.08
Federal Income Tax (409)	6,634.39	2,397,753.91	(2,229,449.89)	(401,588.41)	3,317.88	3,935.38	35,039.52	3,184,844.50
State Franchise Tax (409)	1,812.67	664,742.59	468,910.23	(172,871.94)	230,359.69	(172,934.72)	(869,267.44)	542,669.96
Def. Income Taxes (410,411)	2,487,830.30	(3,080,324.91)	1,410,341.60	1,842,238.23	1,754,589.35	198,825.56	431,649.84	(2,380,365.99)
Total Other Operating Expenses	4,895,301.65	2,039,456.21	1,928,481.18	3,659,173.93	4,473,306.41	2,496,598.28	2,050,767.18	3,899,231.94
TOTAL OPERATING EXPENSES	33,816,983.97	8,696,354.60	7,332,767.40	16,489,160.65	22,263,297.41	9,002,623.37	7,468,678.57	16,674,310.44
NET UTILITY OPERATING INCOME	4,966,707.12	1,190,033.32	628,342.18	3,021,568.74	4,162,762.67	1,269,753.19	533,689.20	3,572,226.38
OTHER INCOME & DEDUCTIONS								
Other Income:								
AFUDC - Other Funds (41901)	0.00	(17.24)	70.85	(4.25)	0.00	114.53	74.46	0.00
Other (415- 421)	40,463.75	43,277.86	111,427.43	86,114.63	117,909.76	58,578.84	(2,724.19)	49,671.70
Other Income Deduc. (425, 426)	63,265.42	73,013.56	57,984.10	93,382.06	128,639.84	71,701.78	110,356.14	97,204.36
Taxes Other than Income Taxes:								
Income Tax, Other Inc & Ded	(8,447.06)	(11,379.34)	21,735.54	(2,353.03)	(4,224.41)	(4,934.42)	(44,245.09)	(18,451.49)
Net Other Income (Deductions)	(14,354.61)	(18,373.60)	31,778.64	(4,918.65)	(6,505.67)	(8,073.99)	(68,760.78)	(29,081.17)
GROSS INCOME	4,952,352.51	1,171,659.72	660,120.82	3,016,650.09	4,156,257.00	1,261,679.20	464,928.42	3,543,145.21
Interest Charges (427 - 432)	1,139,403.88	1,196,998.69	1,144,153.69	1,068,438.11	1,180,162.38	1,171,806.89	1,157,715.41	1,137,848.43
NET INCOME	3,812,948.63	(25,338.97)	(484,032.87)	1,948,211.98	2,976,094.62	89,872.31	(692,786.99)	2,405,296.78

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission.

Response:

Please see PUC 1604.01(a) – 21 Attachment 1 for the Quarterly itemized sales volume.

Northern Utilities, Inc.
Quarterly Sales Volumes (Therms)
New Hampshire

	Therms Qtr 1 2016	Therms Qtr 2 2016	Therms Qtr 3 2016	Therms Qtr 4 2016	Therms YTD 2016
Residential:					
R-6	82,435	55,738	41,109	52,275	231,556
R-11	185	202	178	75	641
R-5	7,701,791	3,032,453	939,273	3,954,417	15,627,934
R-10	322,711	153,045	37,472	110,606	623,834
Total Residential	8,107,122	3,241,439	1,018,033	4,117,372	16,483,966
Commercial:					
G-40	4,586,692	1,557,852	332,929	2,285,563	8,763,036
G-50	493,703	394,804	383,474	389,423	1,661,405
G-41	6,060,757	2,394,550	711,561	3,127,705	12,294,572
G-51	1,372,786	1,043,461	843,122	1,076,703	4,336,072
Total Commercial	12,513,938	5,390,667	2,271,085	6,879,395	27,055,085
Industrial					
G-42	2,734,059	1,271,567	647,113	1,806,914	6,459,653
G-52	4,826,122	3,929,603	3,789,874	4,226,295	16,771,894
Special Contract	3,058,509	2,980,993	2,822,678	2,943,472	11,805,653
Accured Consumption - Industrial					-
Total Industrial	10,618,691	8,182,163	7,259,665	8,976,681	35,037,199
Grand Total	31,239,751	16,814,269	10,548,783	19,973,448	78,576,250
	Therms Qtr 1 2015	Therms Qtr 2 2015	Therms Qtr 3 2015	Therms Qtr 4 2015	Therms YTD 2015
Residential:					
R-6	127,382	69,295	46,293	54,304	297,275
R-11	121	181	154	367	824
R-5	9,804,247	3,266,113	966,261	3,407,792	17,444,415
R-10	458,019	176,945	42,637	131,123	808,725
Total Residential	10,389,770	3,512,534	1,055,346	3,593,587	18,551,237
Commercial:					
G-40	6,252,755	1,749,066	340,915	1,746,024	10,088,759
G-50	624,960	440,431	401,662	372,258	1,839,312
G-41	7,554,805	2,439,322	658,737	2,790,222	13,443,086
G-51	1,673,444	1,118,484	877,053	1,066,725	4,735,707
Total Commercial	16,105,964	5,747,304	2,278,367	5,975,229	30,106,864
Industrial					
G-42	3,259,792	1,090,707	618,046	1,649,561	6,618,105
G-52	4,799,274	3,917,266	3,963,052	4,541,057	17,220,650
Special Contract	2,467,489	2,804,188	2,776,786	2,761,073	10,809,536
Accured Consumption - Industrial	-	-	-	-	-
Total Industrial	10,526,555	7,812,161	7,357,883	8,951,692	34,648,291
Grand Total	37,022,290	17,071,998	10,691,597	18,520,508	83,306,392

Northern Utilities, Inc
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year.

Response:

Northern reviews and analyzes its long-term financing requirements in light of its long-term objective to maintain investment grade capitalization ratios. Principally due to the size of Northern's capital expenditures, Northern has a financing cycle that requires it to seek external long-term capital (either long-term debt or equity) periodically, approximately every two to three years. This time frame gives Northern flexibility in determining the market timing of its financings and allows for sufficient "build up" of short-term debt levels and corresponding plant investment prior to going to the market for long-term financing.

Northern has currently priced \$50 million of long-term debt in 2017 for final funding and closing November 1, 2017. See Docket DG 17-019. Beyond 2017, Northern will continue to monitor its need for long-term external capital and will request approval from the Commission to issue long-term debt securities if a long-term financing is deemed necessary.

For short-term debt financing, Northern participates in Unitil Corporation's Cash Pool to fund construction expenditures and working capital requirements up to the Commission's authorized limit which is subject to annual adjustment.

Northern Utilities, Inc
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with Puc 1604.01(a), please provide:

- (23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year.

Response:

Please see PUC 1604.01. (a) 23 - Attachment 1 - for the projected uses of funds for calendar years 2017 and 2018.

The projected uses of funds will be met with internally generated sources of funds from Net Income, Depreciation and Amortization, Deferred Income Taxes and Changes in Working Capital supplemented with external financings from Short-Term Debt, Long-Term Debt and Equity.

Northern Utilities, Inc.
New Hampshire & Maine Divisions
Uses of Funds for Years 2017 and 2018
Including the Projected Construction Budgets
\$'s in Millions

	2017	2018
	Budget	Forecast
<u>Uses:</u>		
Capex		
Distribution:Gas	\$ 30.9	\$ 38.9
Blankets:Gas	9.7	9.4
Blankets:Water Heater	0.4	0.4
Production: Gas	-	0.3
Structures:General	0.2	0.1
Tools, Shop, Garage:Gas	0.1	0.1
Other	0.2	0.3
Total Capex	\$ 41.5	\$ 49.5
Dividends	9.0	10.0
Total Uses	\$ 50.5	\$ 59.5

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (24) The amount of outstanding short-term debt, on a monthly basis during the test year, for each short-term indebtedness.

Response:

Please refer to the attached schedule showing Northern's end of month balance and average daily balance of short-term debt outstanding for each month during the test year.

Northern Utilities, Inc.
Short-Term Debt Outstanding
12 Months Ended December 31, 2016

Line No.	Month	Month-End Amount Outstanding	Average Daily Borrowings
1	January 2016	\$ 23,139,112	\$ 20,259,745
2	February 2016	24,017,936	21,242,483
3	March 2016	21,903,664	21,721,629
4	April 2016	24,718,368	22,294,538
5	May 2016	22,583,562	22,232,158
6	June 2016	28,909,816	25,805,444
7	July 2016	34,814,539	31,615,398
8	August 2016	9,688,340	27,824,097
9	September 2016	14,933,016	11,916,313
10	October 2016	21,524,718	18,237,562
11	November 2016	25,490,682	23,345,246
12	December 2016	36,977,214	35,428,174

Northern Utilities, Inc.
DE 17-070

Supplementary Filing Requirements
Pursuant to PUC 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

(25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service.

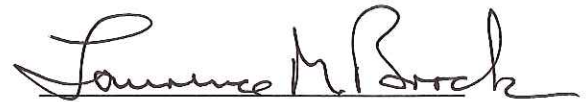
Response:

Please see PUC 1604.01(a) – Attachment 1 for the Certificate.

Northern Utilities, Inc.

Pursuant to the New Hampshire Code of Administrative Rules, Part 1604.01(a)(25), Northern Utilities, Inc. hereby certifies the following:

No expense for the parent company (Unitil Corporation) is included in the cost of service for Northern Utilities, Inc., as filed in this case.



Laurence M. Brock
Controller
Northern Utilities, Inc.

State of New Hampshire
County of Rockingham, ss.

Signed and sworn this
23rd day of February, 2017



Notary Public
ROBERT A. LaBELLE
Notary Public - New Hampshire
My Commission Expires April 22, 2020

Northern Utilities, Inc.
DG 17-070

Supplementary Filing Requirements
Pursuant to Puc 1604.01(a)

In accordance with PUC 1604.01(a), please provide:

- (26) Support for figures appearing on written testimony and in accompanying exhibits.

Response:

Please refer to the schedules and workpapers accompanying the testimonies presented in this filing.