

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Unitil Energy Systems, Inc.
Hampton, NH

Opinion

We have audited the financial statements of Unitil Energy Systems, Inc. (the "Company"), which comprise the balance sheet — regulatory basis as of December 31, 2022, and the related statements of income — regulatory basis, retained earnings — regulatory basis, and cash flows — regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of the Company as of December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter — Basis of Accounting

As discussed in Note 1 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Management is also responsible for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

March 21, 2023

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Unitil Energy Systems, Inc.

Year/Period of Report
End of: 2022/ Q4

FERC FORM NO. 1 (REV. 02-04)

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION**Purpose**

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- one million megawatt hours of total annual sales,
- 100 megawatt hours of annual sales for resale,
- 500 megawatt hours of annual power exchanges delivered, or
- 500 megawatt hours of annual wheeling for others (deliveries plus losses).

What and Where to Submit

Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.

The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426

For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q

file:///C:/Users/latraverseb/Downloads/wk-20221231.xm_98369.html

FERC Form

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW**Federal Power Act, 16 U.S.C. § 791a-825r**

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

'Person' means an individual or a corporation;

'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, utilizing, or distributing power;

"project" means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said

When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

FERC Form

unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

"To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

Every Licensee and every public utility shall file with the Commission such annual and other periodic or special" reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies".10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent Unitil Energy Systems, Inc.		02 Year/ Period of Report End of: 2022/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 6 Liberty Lane West, Hampton, NH 03842-1720		
05 Name of Contact Person Daniel J. Hurstak		06 Title of Contact Person Controller
07 Address of Contact Person (Street, City, State, Zip Code) 6 Liberty Lane West, Hampton, NH 03842-1720		
08 Telephone of Contact Person, Including Area Code (603) 772-0775	09 This Report is An Original / A Resubmission (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 03/22/2023
Annual Corporate Officer Certification		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Daniel J. Hurstak	03 Signature /s/ Daniel J. Hurstak	04 Date Signed (Mo, Da, Yr) 03/22/2023
02 Title Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	<u>Identification</u>	1	
	<u>List of Schedules</u>	2	
1	<u>General Information</u>	101	
2	<u>Control Over Respondent</u>	102	
3	<u>Corporations Controlled by Respondent</u>	103	N/A
4	<u>Officers</u>	104	N/A
5	<u>Directors</u>	105	
6	<u>Information on Formula Rates</u>	106	
7	<u>Important Changes During the Year</u>	108	
8	<u>Comparative Balance Sheet</u>	110	
9	<u>Statement of Income for the Year</u>	114	
10	<u>Statement of Retained Earnings for the Year</u>	118	
12	<u>Statement of Cash Flows</u>	120	
12	<u>Notes to Financial Statements</u>	122	
13	<u>Statement of Accum Other Comp Income, Comp Income, and Hedging Activities</u>	122a	
14	<u>Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep</u>	200	
15	<u>Nuclear Fuel Materials</u>	202	N/A
16	<u>Electric Plant in Service</u>	204	
17	<u>Electric Plant Leased to Others</u>	213	N/A
18	<u>Electric Plant Held for Future Use</u>	214	
19	<u>Construction Work in Progress-Electric</u>	216	
20	<u>Accumulated Provision for Depreciation of Electric Utility Plant</u>	219	
21	<u>Investment of Subsidiary Companies</u>	224	N/A
22	<u>Materials and Supplies</u>	227	
23	<u>Allowances</u>	228	N/A
24	<u>Extraordinary Property Losses</u>	230a	N/A
25	<u>Unrecovered Plant and Regulatory Study Costs</u>	230b	N/A
26	<u>Transmission Service and Generation Interconnection Study Costs</u>	231	
27	<u>Other Regulatory Assets</u>	232	

28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	N/A
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	N/A
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	N/A
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	N/A
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	N/A
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	N/A
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	N/A
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	N/A

64	Hydroelectric Generating Plant Statistics	406	N/A
65	Pumped Storage Generating Plant Statistics	408	N/A
66	Generating Plant Statistics Pages	410	N/A
0	Energy Storage Operations (Large Plants)	414	
67	Transmission Line Statistics Pages	422	N/A
68	Transmission Lines Added During Year	424	N/A
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	N/A
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Daniel J. Hurstak Controller 6 Liberty Lane West, Hampton, NH 03842-1720</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>State of Incorporation: NH Date of Incorporation: 1901-05-31 Incorporated Under Special Law:</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>(a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Retail Electric Distribution Service - New Hampshire</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
Control Over RespondentUnitil Corporation (Unitil or the Company) is a public utility holding company. Unitil Energy Systems, Inc. (UES) is a subsidiary of Unitil and is subject to regulation as a holding company system by the Federal Energy Regulatory Commission (FERC) under the Energy Policy Act of 2005.			

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
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Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
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Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.
 2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Winfield S. Brown	6 Liberty Lane West, Hampton, NH 03842		
2	Mark H. Collin	6 Liberty Lane West, Hampton, NH 03842		
3	Lisa Crutchfield	6 Liberty Lane West, Hampton, NH 03842		
4	Suzanne Foster	6 Liberty Lane West, Hampton, NH 03842		
5	Edward F. Godfrey	6 Liberty Lane West, Hampton, NH 03842		
6	Michael B. Green	6 Liberty Lane West, Hampton, NH 03842		
7	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842		
8	Eben S. Moulton	6 Liberty Lane West, Hampton, NH 03842		
9	Justine Vogel	6 Liberty Lane West, Hampton, NH 03842		
10	David A. Whiteley	6 Liberty Lane West, Hampton, NH 03842		
11	Neveen F. Awad	6 Liberty Lane West, Hampton, NH 03842		

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES

Does the respondent have formula rates?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
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Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Checked by default - Not explicitly defined)
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If yes, provide a listing of such filings as contained on the Commission's eLibrary website.

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1					
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Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1 None

2 None

3 None

4 None

5 None

6 None

7 None

8 None

9 Please refer to the discussion of regulatory matters in Note 8 to the Consolidated Financial Statements of the 2022 Unifit Corporation Form 10-K, as filed with the Securities and Exchange Commission.

10 None

12 None

13. At Unifit Corporation's 2022 Annual Meeting of Shareholders on April 27, 2022, Lisa Crutchfield did not stand for re-election to the Unifit Corporation Board of Directors. As a result, Ms. Crutchfield is also no longer a Director of Unifit Energy Systems, Inc., effective April 27, 2022. As announced on October 26, 2022, Unifit's Board of Directors has elected Neveen F. Awad, Ph.D. to the Board. Dr. Awad serves as a member of the Compensation Committee.

14 Not Applicable

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	443,928,341	426,634,475
3	Construction Work in Progress (107)	200	9,765,887	7,595,091
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		453,694,228	434,229,566
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	153,982,082	145,643,152
6	Net Utility Plant (Enter Total of line 4 less 5)		299,712,146	288,586,414
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		299,712,146	288,586,414
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		50,606	50,606
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224		
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)			
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)			
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		50,606	50,606

33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		170,935	244,096
36	Special Deposits (132-134)		1,739,779	2,447,371
37	Working Fund (135)		3,000	3,000
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		22,816,264	20,088,169
41	Other Accounts Receivable (143)		102,492	234,728
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		325,785	186,504
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		6,234,190	6,000,132
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	2,181,724	1,393,435
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	364,512	303,024
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		2,072,612	5,841,040
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		16,886,219	12,546,487
62	Miscellaneous Current and Accrued Assets (174)		118,676	122,008
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		52,364,618	49,036,985
68	DEFERRED DEBITS			

69	Unamortized Debt Expenses (181)		1,098,972	1,219,110
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	9,136,631	32,221,955
73	Prelim. Survey and Investigation Charges (Electric) (183)		124,397	154,494
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		709,583	613,154
77	Temporary Facilities (185)		8,438	9,267
78	Miscellaneous Deferred Debits (186)	233	457,677	378,170
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)			
82	Accumulated Deferred Income Taxes (190)	234	121,679	86,418
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		11,657,377	34,682,568
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		363,784,747	372,356,573

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: PlantMaterialsAndOperatingSupplies FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.
(b) Concept: StoresExpenseUndistributed FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.
(c) Concept: Prepayments FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	2,442,426	2,442,426
3	Preferred Stock Issued (204)	250	186,100	186,100
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)		1,005,875	1,005,875
7	Other Paid-In Capital (208-211)	253	62,778,170	62,778,170
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b	94,845	94,845
11	Retained Earnings (215, 215.1, 216)	118	54,841,337	48,744,147
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Required Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		
16	Total Proprietary Capital (lines 2 through 15)		121,159,063	115,061,873
17	LONG-TERM DEBT			
18	Bonds (221)	256	98,000,000	103,000,000
19	(Less) Required Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)		98,000,000	103,000,000
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)			
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			

32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	Total Other Noncurrent Liabilities (lines 26 through 34)			
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		37,564,354	28,064,350
39	Notes Payable to Associated Companies (233)		1,603,797	1,410,814
40	Accounts Payable to Associated Companies (234)		9,554,861	10,757,198
41	Customer Deposits (235)		297,485	321,516
42	Taxes Accrued (236)	262	636,042	(259,356)
43	Interest Accrued (237)		918,175	977,738
44	Dividends Declared (238)		1,362,410	1,171,379
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)			
48	Miscellaneous Current and Accrued Liabilities (242)		1,743,285	6,361,900
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		53,680,409	48,805,539
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		450,597	319,087
57	Accumulated Deferred Investment Tax Credits (255)	266		
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	26,043,191	57,244,812
60	Other Regulatory Liabilities (254)	278	22,985,196	16,601,346
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		45,436,708	43,262,088
64	Accum. Deferred Income Taxes-Other (283)		(3,970,417)	(11,938,171)
65	Total Deferred Credits (lines 56 through 64)		90,945,275	105,489,162
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		363,784,747	372,356,573

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

<p>(a) Concept: TaxesAccrued</p> <p>FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.</p>
<p>(b) Concept: AccumulatedDeferredIncomeTaxesOtherProperty</p> <p>FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant. Accumulated deferred tax formula is A/C 282 - A/C 182.3 - A/C 190 + A/C 253 - Fas 158 from accounting records.</p>

FERC FORM No. 1 (REV. 12-03)

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

Do not report fourth quarter data in columns (e) and (f)
 Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
 Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
 Use page 122 for important notes regarding the statement of income for any account thereof.
 Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
 Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	209,714,255	172,857,850	57,989,559		209,714,255	172,857,850				
3	Operating Expenses											
4	Operation Expenses (401)	320	159,118,037	123,658,446	46,228,724		159,118,037	123,658,446				
5	Maintenance Expenses (402)	320	7,237,662	6,818,083	1,827,185		7,237,662	6,818,083				
6	Depreciation Expense (403)	336	12,330,013	13,725,559	3,048,056		12,330,013	13,725,559				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336										
8	Amort. & Depl. of Utility Plant (404-405)	336	1,735,207	1,583,442	435,853		1,735,207	1,583,442				
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		1,673,204	1,525,599	202,755		1,673,204	1,525,599				
13	(Less) Regulatory Credits (407.4)											
14	Taxes Other Than Income Taxes (408.1)	262	8,234,351	7,420,625	1,824,144		8,234,351	7,420,625				
15	Income Taxes - Federal (409.1)	262	906,289	543,259	(3,060,469)		906,289	543,259				

16	Income Taxes - Other (409.1)	262	(129,498)	478,275	(1,494,525)	(129,498)	478,275				
17	Provision for Deferred Income Taxes (410.1)	234, 272	2,865,806	2,322,059	5,357,757	2,865,806	2,322,059				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	1,422,168		342,966	1,422,168					
19	Investment Tax Credit Adj. - Net (411.4)	266									
20	(Less) Gains from Disp. of Utility Plant (411.6)										
21	Losses from Disp. of Utility Plant (411.7)										
22	(Less) Gains from Disposition of Allowances (411.8)										
23	Losses from Disposition of Allowances (411.9)										
24	Accretion Expense (411.10)										
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		192,548,904	158,075,348	54,026,514	192,548,904	158,075,348				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		17,165,352	14,782,503	3,963,045	17,165,352	14,782,503				
28	Other Income and Deductions										
29	Other Income										
30	Nonutility Operating Income										
31	Revenues From Merchandising, Jobbing and Contract Work (415)										
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)										
33	Revenues From Nonutility Operations (417)										
34	(Less) Expenses of Nonutility Operations (417.1)										
35	Nonoperating Rental Income (418)										
36	Equity in Earnings of Subsidiary Companies (418.1)	119									
37	Interest and Dividend Income (419)		354,887	230,608	107,472						
38	Allowance for Other Funds Used During Construction (419.1)										
39	Miscellaneous Nonoperating Income (421)		(560)	15,578	25,243						
40	Gain on Disposition of Property (421.1)										
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		354,327	246,186	132,716						
42	Other Income Deductions										
43	Loss on Disposition of Property (421.2)										
44	Miscellaneous Amortization (425)										
45	Donations (426.1)		37,723	67,860	12,354						
46	Life Insurance (426.2)										
47	Penalties (426.3)										

48	Exp. for Certain Civic, Political & Related Activities (426.4)		28,688	30,355	4,791								
49	Other Deductions (426.5)		136,687	110,041	33,595								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		203,098	208,256	50,741								
51	Taxes Applic. to Other Income and Deductions												
52	Taxes Other Than Income Taxes (408.2)	262											
53	Income Taxes-Federal (409.2)	262	29,344	7,352	15,906								
54	Income Taxes-Other (409.2)	262	11,493	2,921	6,230								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272											
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272											
57	Investment Tax Credit Adj.-Net (411.5)												
58	(Less) Investment Tax Credits (420)												
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		40,838	10,272	22,137								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		110,391	27,657	59,838								
61	Interest Charges												
62	Interest on Long-Term Debt (427)		5,335,319	5,681,869	1,280,731								
63	Amort. of Debt Disc. and Expense (428)		120,137	99,992	45,143								
64	Amortization of Loss on Reaquired Debt (428.1)												
65	(Less) Amort. of Premium on Debt-Credit (429)												
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)												
67	Interest on Debt to Assoc. Companies (430)		20,301	34,116	1,021								
68	Other Interest Expense (431)		471,019	193,660	159,138								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		217,865	408,913	81,869								
70	Net Interest Charges (Total of lines 62 thru 69)		5,728,912	5,600,723	1,404,165								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		11,546,831	9,209,437	2,618,719								
72	Extraordinary Items												
73	Extraordinary Income (434)												
74	(Less) Extraordinary Deductions (435)												
75	Net Extraordinary Items (Total of line 73 less line 74)												
76	Income Taxes-Federal and Other (409.3)	262											
77	Extraordinary Items After Taxes (line 75 less line 76)												
78	Net Income (Total of line 71 and 77)		11,546,831	9,209,437	2,618,719								

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TaxesOtherThanIncomeTaxesUtilityOperatingIncome

FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.

(b) Concept: TaxesOtherThanIncomeTaxesUtilityOperatingIncome

FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.

FERC FORM No. 1 (REV. 02-04)

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		48,744,147	44,220,302
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		11,546,831	9,209,437
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1	Dividends Declared - Preferred Stock		(11,166)	11,244
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		(11,166)	11,244
30	Dividends Declared-Common Stock (Account 438)			
30.1	Dividends Declared - Common Stock		(5,438,475)	4,674,348
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(5,438,475)	4,674,348
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		54,841,337	48,744,147
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		54,841,337	48,744,147

	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF CASH FLOWS

1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	11,546,831	9,209,437
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	12,330,013	13,725,559
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Software	1,735,207	1,583,442
5.2	Regulatory Assets	1,673,204	1,525,599
5.3	Amortization of Debt Discount and Expense	120,137	99,992
8	Deferred Income Taxes (Net)	1,443,638	4,977,017
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	(2,690,637)	(1,331,252)
11	Net (Increase) Decrease in Inventory	(849,777)	(288,235)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(842,407)	9,519,041
14	Net (Increase) Decrease in Other Regulatory Assets	20,371,467	3,836,819
15	Net Increase (Decrease) in Other Regulatory Liabilities	11,587,079	2,623,107
16	(Less) Allowance for Other Funds Used During Construction	217,865	408,913
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Net (Increase) Decr in Misc Current & Accrued Assets	3,332	24,483
18.2	Net (Increase) / Decrease in Prepayments	3,768,428	171,518
18.3	Net (Increase) / Decrease in Accrued Utility Revenues	(4,339,732)	(303,786)
18.4	Other	(1,275,454)	
18.5	Net (Increase) Decrease in Deferred Debits	(145,008)	499,227
18.6	Net Increase (Decrease) in Deferred Credits	(22,538,145)	(7,876,557)
18.7	Net Increase (Decrease) in Customer Advances for Constr.	131,510	(235,130)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	31,811,821	37,351,368

24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(22,744,812)	(26,114,190)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	(217,865)	(408,913)
31	Other (provide details in footnote):		
31.1	Adjustments for Accrued Capital Expenditures		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(22,526,947)	(25,705,277)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(22,526,947)	(25,705,277)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Misc. Paid in Capital		4,000,000
66	Net Increase in Short-Term Debt (c)	192,983	
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	192,983	4,000,000

72	Payments for Retirement of:		
73	Long-term Debt (b)	(5,000,000)	(3,500,000)
74	Preferred Stock		(2,600)
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Bond Issuance Costs		(64,300)
78	Net Decrease in Short-Term Debt (c)		(6,765,554)
80	Dividends on Preferred Stock	(11,166)	(11,283)
81	Dividends on Common Stock	(5,247,444)	(5,218,459)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(10,065,627)	(11,562,196)
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(780,753)	83,895
88	Cash and Cash Equivalents at Beginning of Period	2,694,467	2,610,572
90	Cash and Cash Equivalents at End of Period	1,913,714	2,694,467

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

Note 1: Summary of Significant Accounting Policies

Nature of Operations - Until Energy Systems, Inc. (Until Energy or Company), a wholly-owned subsidiary of Unutil Corporation (Unutil), provides electric service in New Hampshire and is subject to regulation by the New Hampshire Public Utilities Commission (NHPUC) with respect to its rates and accounting practices.

Basis of Presentation - The accompanying Financial Statements were prepared in accordance with accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP).

The notes below are excerpts from the Company's GAAP financial statements for the year ended December 31, 2022. The following disclosures contain information in accordance with GAAP reporting requirements. As such, due to the differences between FERC and GAAP reporting requirements, certain amounts disclosed in the following notes may not agree to balances in the FERC financial statements. The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

Cost of removal obligations are included in the accumulated provision for depreciation in FERC in the FERC Form 1 and are reported as a regulatory liability in other general purpose financial statements prepared in accordance with GAAP.

Intercompany payables and receivable are reported on a gross basis in accordance with FERC and are reported on a net basis in accordance with GAAP.

Long-term debt is reported in aggregate in the FERC Form 1 and is segregated between current and long-term in other general purpose financial statements prepared in accordance with GAAP. In addition, unamortized debt expenses recorded in FERC as a long-term asset in the FERC Form 1 and are reported as a direct deduction from the carrying amount of long-term debt in other general purpose financial statements prepared in accordance with GAAP.

Certain items that are recorded in other income and deductions reported in the FERC Form 1 are reported in operating revenues or operating expenses in other general purpose financial statements prepared in accordance with GAAP.

The net periodic benefit costs associated with pension and other post-retirement benefit costs consist of service cost and other components. The service costs and other component costs are reported in Operation Expense in the FERC Form 1. For GAAP financial statements, the service cost is reported in Operating Expenses and the other component costs are reported in Other Expense (Income), Net. The capitalized portion of the other component costs are reported in Utility Plant in the FERC Form 1. For GAAP financial statements, the capitalized portion of the other component costs are reported in Regulatory Assets.

Transactions with Affiliates - In addition to its investment in Unutil Energy, Unutil Corporation has interests in two other distribution utility companies, one doing business in New Hampshire and Maine and one doing business in Massachusetts, an interstate natural gas transmission pipeline company, a service company (Unutil Service Corp.), a realty company, a power company, and a non-regulated company.

Transactions among Unutil Energy and other affiliated companies include professional and management services rendered by Unutil Service Corp. of approximately \$17.5 million and \$16.5 million in 2022 and 2021, respectively. The Company's transactions with affiliated companies are subject to review by the NHPUC and the Federal Energy Regulatory Commission (FERC).

In 2021, Unutil Energy received a capital contribution of \$4.0 million from Unutil. There were no capital contributions received by Unutil Energy in 2022.

Unutil Power Corp. (Unutil Power) formerly functioned as the full requirements wholesale power supply provider for Unutil Energy. In connection with the implementation of electric industry restructuring in New Hampshire, on May 1, 2003 Unutil Power ceased being the wholesale supplier of Unutil Energy and divested of its long-term power supply contracts through the sale of the entitlements to the electricity associated with various electric power supply contracts it had acquired to serve Unutil Energy's customers. In the period since, Unutil Power continued to flow revenues and expenses from remaining contracts to Unutil Energy under the Amended Unutil System Agreement. The last of those contracts expired October 31, 2020, and the Company no longer has material revenues or expenses associated with those contracts.

Use of Estimates - The preparation of financial statements in accordance with accounting requirements of the FERC 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 include:

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.

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 - Electric Operating Revenues consist of billed and unbilled revenue and revenue from rate adjustment mechanisms. Billed and unbilled revenue includes delivery revenue and pass-through revenue, recognized according to tariffs approved by the NHPUC which determines the amount of revenue the Company will record for these items. Revenue from rate adjustment mechanisms is recognized as accrued revenue and authorized by the NHPUC for recognition in the current period for future cash recoveries from, or credits to, customers.

Billed and unbilled revenue is recorded when service is rendered or energy is delivered to customers. However, 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 revenues are calculated. These unbilled revenues are estimated each month based on estimated customer usage by class and applicable customer rates, taking into account current and historical weather data, assumptions pertaining to metering patterns, billing cycle statistics, and other estimates and assumptions and are then reversed in the following month when billed to customers.

A majority of the Company's revenue from contracts with customers continues to be recognized on a monthly basis based on applicable tariffs and customer monthly consumption. Such revenue is recognized using the invoice practical expedient which allows an entity to recognize revenue in the amount that directly corresponds to the value transferred to the customer.

The Company's billed and unbilled revenue meets the definition of "revenues from contracts with customers" as defined in Accounting Standards Codification (ASC) 606. Revenue recognized in connection with rate adjustment mechanisms is consistent with the definition of alternative revenue programs in ASC 980-605-25-3, as the Company has the ability to adjust rates in the future as a result of past activities or completed events. The rate adjustment mechanisms meet the criteria within ASC 980-605-25-4. In cases where allowable costs are greater than operating revenues billed in the current period for the individual rate adjustment mechanism, additional operating revenue is recognized. In cases where allowable costs are less than operating revenues billed in the current period for the individual rate adjustment mechanism, operating revenue is reduced. ASC 606 requires the Company to disclose separately the amount of revenues from contracts with customers and from alternative revenue programs.

The following table presents revenue classified by the types of goods/services rendered and market/customer type.

Electric Operating Revenues (\$ millions):	Twelve Months Ended December 31,	
	2022	2021
Billed and Unbilled Revenue:		
Residential	\$ 113.9	\$ 94.1
C&I	78.7	73.3
Other	12.1	6.2
Total Billed and Unbilled Revenue	204.7	173.6
Rate Adjustment Mechanism Revenue	5	-0.7
Total Electric Operating Revenues	\$ 209.7	\$ 172.9

Revenue decoupling is the term given to the elimination of the dependency of a utility's distribution revenue on the volume of electricity sales. The difference between distribution revenue amounts billed to customers and the targeted revenue decoupling amounts is recognized as an increase or a decrease in Accrued Revenue, which forms the basis for resetting rates for future cash recoveries from, or credits to, customers. These revenue decoupling targets may be adjusted as a result of rate cases and other authorized adjustments that the Company files with the NHPUC. Unutil Energy is subject to revenue decoupling as of June 1, 2022.

Leases - In February 2016, the FASB issued ASU No. 2016-02, "Leases (Topic 842)". The new standard requires lessees to record assets and liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. On December 27, 2018, the FERC issued guidance, in Docket No. AI19-1-000, on the accounting and financial reporting for leases. In this guidance, the FERC indicated that its accounting regulations do not require operating leases to be capitalized on the balance sheet. Accordingly, the Company has elected to continue to follow the existing FERC accounting regulations and not adopt ASU No. 2016-02 for purposes of financial reporting to the FERC.

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. The settlement agreement approved by NHPUC order dated May 3, 2022 in the Utilit Energy base distribution rate proceeding initially filed on April 2, 2021 resulted in a lower composite depreciation rate which was reconciled back to June 1, 2021, the effective date of temporary rates. Provisions for depreciation were equivalent to the following composite rates, based on the average depreciable property balances at the beginning and end of each year: 2022 – 2.92% and 2021 - 3.41%. Depreciation expense for Utilit Energy was \$12.3 million and \$13.7 million for the years ended December 31, 2022 and 2021, respectively.

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 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 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 federal 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.

Utilit Corporation and its subsidiaries, including Utilit Energy, file consolidated federal income tax returns as well as combined or separate state income tax returns. Federal and state income taxes paid by Utilit Corporation are collected from, or refunded to, Utilit Corporation's subsidiaries based on a tax sharing agreement between Utilit Corporation and each of its affiliated subsidiaries. The tax sharing agreement apportions taxes paid among Utilit 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. Under the Independent System Operator – New England (ISO-NE) Financial Assurance Policy (Policy), the Company is required to provide assurance of its ability to satisfy its obligations to ISO-NE. Under this Policy, the Company provides cash deposits covering approximately 2.5 months of outstanding obligations. On December 31, 2022 and 2021, the Company had deposited \$1.7 million and \$2.4 million, respectively, to satisfy its ISO-NE Policy obligations. 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 that reflects the Company's estimate of expected credit losses for electric utility service accounts receivable. The allowance for doubtful accounts is calculated by applying a historical loss rate, which is adjusted for current conditions, customer trends, or other factors such as macroeconomic conditions, to customer account balances. The Company also calculates the amount of written-off receivables that are recoverable through regulatory rate reconciling mechanisms. The Company is authorized by the NHPUC to recover 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. The Company's experience has been that the assumptions used in evaluating the adequacy of the allowance for doubtful accounts have proven to be reasonably accurate.

Accrued Revenue - Accrued Revenue includes the current portion of Regulatory Assets (see "Regulatory Accounting") and unbilled revenues (see "Utility Revenue Recognition") Accrued Revenue was \$17.7 million and \$12.5 million at December 31, 2022 and 2021, respectively.

Materials and Supplies - Materials and Supplies consist of distribution line construction and repair materials. It also consists of distribution substation 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 \$2.5 million and \$1.7 million at December 31, 2022 and 2021, 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 interest rates applied to AFUDC were 4.51% and 2.88% in 2022 and 2021, 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, cost of removal amounts to provide for future negative salvage value. At December 31, 2022 and 2021, the cost of removal amounts were estimated to be \$26.8 million and \$24.8 million, respectively.

Regulatory Accounting - Utilit Energy's principal business is the distribution of electricity. The Company is subject to regulation by the NHPUC and the FERC. 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.

Generally, the Company receives a return on investment on its Regulatory Assets for which a cash outflow has been made. Regulatory commissions can reach different conclusions about the recovery of costs, which can have a material impact on the Company's Financial Statements. 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 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 enters into wholesale electric energy supply contracts to serve its customers.

The Company's policy is to review each contract and determine whether the contract meets the criteria for classification as a derivative. As of December 31, 2022, the Company determined that none of its wholesale electric energy supply contracts met the criteria for recognition as a derivative instrument as the contracts qualify for the normal purchase and sale scope exemption in accordance with the FASB Codification guidance for derivative instruments.

Energy Supply Obligations - The following discussion summarizes the nature of the items recorded as Energy Supply Obligations on the Company's Balance Sheets.

Power Supply Contract Divestitures - Utilit Energy's customers are entitled to purchase their electric supplies from third-party suppliers. In connection with the implementation of retail choice, Utilit Power, which formerly functioned as the wholesale power supply provider for Utilit Energy divested its long-term power supply contracts through the sale of the entitlements to the electricity sold under those contracts. Utilit Energy recovers in its rates all the costs associated with the divestiture of its power supply portfolio and has secured regulatory approval from the NHPUC for the recovery of power supply-related stranded costs. As of December 31, 2021, Utilit Energy had fully recovered its power supply-related stranded costs

Renewable Energy Portfolio Standards - Renewable Energy Portfolio Standards (RPS) require retail electricity suppliers, including public utilities, to demonstrate that required percentages of their sales are met with power generated from certain types of resources or technologies. Compliance is demonstrated by purchasing and retiring Renewable Energy Certificates (REC) generated by facilities approved by the state as qualifying for REC treatment. Utilit Energy purchases RECs in compliance with RPS legislation in New Hampshire for supply provided to default service customers. RPS compliance costs are a supply cost that is recovered in customer default service rates. Utilit Energy collects RPS compliance costs from customers throughout the year and demonstrates compliance for each calendar year on the following July 1. Due to timing differences between collection of revenue from customers and payment of REC costs to suppliers, Utilit Energy typically maintains accrued revenue for RPS compliance which is recorded in Accrued Revenue with a corresponding liability in Accounts Payable on the Company's Balance Sheets.

Retirement Benefit Obligations - The Company co-sponsors the Utilit Corporation Retirement Plan (Pension Plan), which is a defined benefit pension plan. The Pension Plan is closed to new non-union employees. The Pension Plan was closed to union employees covered under the collective bargaining agreement, entered into during 2012 between Utilit Energy and IBEW Local 1837, and hired subsequent to June 1, 2012. The Company also co-sponsors a non-qualified retirement plan, the Utilit 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 Utilit Employee Health and Welfare 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 electric rates.

Off-Balance Sheet Arrangements - As of December 31, 2022, 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.

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, 2022, 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.

Subsequent Events - The Company has evaluated all events or transactions through March 21, 2023, the date the Financial Statements were available to be issued. During this period, the Company 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

Substantially all property of the Company is subject to liens of indenture under which First Mortgage Bonds (FMB) have been issued. Certain of the Company's long-term debt agreements contain provisions, which, among other things, limit the incurrence of additional long-term debt. In order to issue new FMB securities, customary covenants of the existing Utilit Energy Indenture Agreement must be met, including that Utilit Energy has sufficient available net bondable plant to issue the securities and projected earnings available for interest charges are equal to at least two times the annual interest requirement. The Utilit Energy agreements further require that if Utilit Energy defaults on any Utilit Energy FMB securities, it would constitute a default for all Utilit Energy FMB securities. The Utilit Energy default provisions are not triggered by the actions or defaults of other companies owned by Utilit

Corporation. The Unitil Energy Indenture Agreement contains covenants restricting the ability of the Company to incur additional liens and to enter into sale and leaseback transactions, and restricting the ability of the Company to consolidate with, to merge with or into or to sell or otherwise dispose of all or substantially all of its assets.

Details of long-term debt at December 31, 2022 and 2021 are shown in the following table:

Long-term Debt (\$ millions)	December 31,	
	2022	2021
First Mortgage Bonds:		
8.49% Senior Secured Notes, Due October 14, 2024	\$ ---	\$ 1.5
6.96% Senior Secured Notes, Due September 1, 2028	12.0	14.0
8.00% Senior Secured Notes, Due May 1, 2031	13.5	15.0
6.32% Senior Secured Notes, Due September 15, 2036	15.0	15.0
3.58% Senior Secured Notes, Due September 15, 2040	27.5	27.5
4.18% Senior Secured Notes, Due November 30, 2048	30.0	30.0
Total Long-Term Debt	98.0	103.0
Less: Unamortized Debt Issuance Costs	1.1	1.2
Total Long-Term Debt, net of Unamortized Debt Issuance Costs	96.9	101.8
Less: Current Portion	3.4	4.9
Total Long-Term Debt, Less Current Portion	\$ 93.5	\$ 96.9

The aggregate amount of bond repayment requirements is \$3.5 million in each of 2023, 2024, 2025, 2026 and 2027; and \$80.5 million thereafter.

The fair value of the Company's long-term debt is estimated based on quoted market prices for the same or similar issues, or on 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, 2022 is estimated to be approximately \$89.0 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 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 quoted market prices for the same or similar issues, or on 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

Unitil Energy's short-term borrowings are presently provided under a cash pooling and loan agreement between Unitil Corporation 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, 2022, Unitil Corporation had unsecured committed bank lines of credit for short-term debt aggregating \$200 million, of which \$84.0 million was available as of December 31, 2022. The weighted average interest rates on all short-term borrowings were 3.3% and 1.2% during 2022 and 2021, respectively. Unitil Energy had short-term debt outstanding through bank borrowings of approximately \$1.6 million and \$1.4 million at December 31, 2022 and December 31, 2021, respectively.

Leases

The Company leases some of its vehicles, machinery and office equipment under operating lease arrangements. The following is a schedule of future operating lease payment obligations as of December 31, 2022:

Lease Payments (\$000's) Year Ending December 31	2023	2024	2025	2026	2027	2028-2032	Total
	\$ 525	390	234	168	128	104	
Total Future Operating Lease Payments	\$ 1,549						

Total rental expense charged to operations for the years ended December 31, 2022 and 2021 amounted to \$0.6 million and \$0.6 million, respectively.

Contractual Obligations

The following table lists the Company's contractual obligations for long-term debt as of December 31, 2022.

Long-Term Debt Contractual Obligations as of December 31, 2022 (millions)	Total	Payments Due by Period					2028 & Beyond
		2023	2024	2025	2026	2027	
Long-Term Debt	\$ 98.0	\$ 3.5	\$ 3.5	\$ 3.5	\$ 3.5	\$ 3.5	\$ 80.5
Interest on Long-Term Debt	69.3	5.0	4.7	4.5	4.2	4.0	46.9
Total	\$ 167.3	\$ 8.5	\$ 8.2	\$ 8.0	\$ 7.7	\$ 7.5	\$ 127.4

Note 3: RESTRICTION ON DIVIDENDS

Under the terms of the Indenture of Mortgage and Deed of Trust and the supplemental indentures thereto relating to Unitil Energy's First Mortgage Bonds, \$93.6 million was available for dividends and similar distributions at December 31, 2022. Common dividends declared by Unitil Energy are paid exclusively to Unitil Corporation.

Note 4: Non-Redeemable, Non-Cumulative PREFERRED STOCK

The 6% Non-Redeemable, Non-Cumulative Preferred Stock ranks senior to Common Stock and the holders thereof are entitled in liquidation to receive \$100 per share, plus accrued dividends. At December 31, 2022, the liquidation value of the Company's Preferred Stock was \$0.2 million.

Note 5: COMMITMENTS AND CONTINGENCIES

Regulatory Matters - Overview - Unitil Energy distributes electricity to approximately 77,800 customers in New Hampshire in the capital city of Concord as well as parts of 12 surrounding towns and all or part of 18 towns in the southeastern and seacoast regions of New Hampshire, at rates established under traditional cost of service regulation. Under this regulatory structure, Unitil Energy recovers the cost of providing distribution service to its customers based on a representative test year, in addition to earning a return on its capital investment in utility assets. The Company's customers have the opportunity to purchase their electric supplies from third-party suppliers.

Most small and medium-sized customers, however, continue to purchase such supplies through Unitil Energy as the provider of default service energy supply. Unitil Energy purchases electricity for default service from 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.

Unitil Energy provides electric distribution service to its customers pursuant to rates approved by the NHPUC. See "Base Rates" for a discussion of the Company's current rates. As the provider of last resort, Unitil Energy also provides its customers with electric power through Default Service at rates which reflect Unitil Energy's costs for wholesale supply with no profit or markup. Unitil Energy procures Default Service power for its larger commercial and industrial customers on a quarterly basis, and for its smaller commercial and residential customers through a portfolio of longer term contracts procured on a semi-annual basis. Unitil Energy recovers its costs for this service on a pass-through basis through reconciling rate mechanisms. As of June 1, 2022, Unitil Energy's sales are decoupled.

Base Rates - On May 3, 2022, the NHPUC issued an Order in the distribution base rate case filed with the NHPUC on April 2, 2021 by Unitil Energy. The Order approves, in part, a comprehensive Settlement Agreement between the Company, the New Hampshire Department of Energy, the Office of Consumer Advocate, the New Hampshire Department of Environmental Services (NH DES), Clean Energy New Hampshire, and ChargePoint, Inc. In addition to authorizing an increase to permanent distribution rates of \$6.3 million, effective June 1, 2022, the Order approves the following components of the Settlement Agreement: (1) a multi-year rate plan, (2) a revenue decoupling mechanism, (3) time-of-use rates, (4) resiliency programs to support the Company's commitment to reliability, and (5) other rate design and tariff changes. On May 10, 2022, the Company filed a request for clarification with the NHPUC to clarify that the authorized revenue requirement should exclude expenses related to the Company's proposed Arrearage Management Program (AMP), which was not approved in the Order. On May 12, 2022, the Commission issued an Order, which clarified that because the Company will not incur the expenses associated with the AMP, those costs should be removed from the revenue requirement, and that the adjusted increase of \$5.9 million will result in reasonable rates. The increase in permanent rates was reconciled back to June 1, 2021, the effective date of temporary rates previously approved in this docket. This distribution base rate case reflects the Company's operating costs and investments in utility plant for a test year ended December 31, 2020 as adjusted for known and measurable changes. The Order provides for a return on equity of 9.2% and a capital structure reflecting 52% equity and 48% long-term debt. On July 28, 2022, the NHPUC approved, subject to reconciliation, the Company's first step increase of approximately \$1.3 million of annual revenue to recover eligible 2021 capital investments, effective August 1, 2022.

Proposal to Construct Utility-Scale Solar Facility - On October 31, 2022, Unitil Energy submitted a petition to the NHPUC for review of Unitil Energy's proposal to construct, own, and operate a 4.99 MW utility-scale photovoltaic generating facility. The Company has requested a finding from the NHPUC within six months of the filing date that the project, as proposed, is in the public interest. This matter is subject to review by the NHPUC and remains pending.

FERC Transmission Formula Rate Proceedings - On December 13, 2022, RENEW Northeast, Inc., a non-profit entity that advocates for the business interests of renewable power generators in New England filed a complaint with FERC against ISO-NE and the Participating Transmission Owners' (PTOs) requesting a determination that certain open-access transmission tariff schedules are unjust and unreasonable to the extent they permit PTOs to directly assign to interconnection customers O&M costs associated with network upgrades. Unitil Energy is a PTOs, although Unitil Energy does not own transmission plant. The PTOs answered the complaint on January 23, 2023. This matter remains pending.

Reconciliation Filings - Unitil Energy has a number of regulatory reconciling accounts which require annual or semi-annual filings with the NHPUC to reconcile costs and revenues and seek approval of any rate changes. These filings include: annual electric reconciliation filings for a number of items, including default service, stranded cost charges and transmission charges; costs associated with energy efficiency programs in New Hampshire as directed by the NHPUC; recovery of the ongoing costs of storm repairs incurred by Unitil Energy; and the actual wholesale energy costs for electric power incurred by Unitil Energy. Unitil Energy has been, and remains in full compliance with all directives and orders regarding these filings. The Company considers these to be routine regulatory proceedings and there are no material issues outstanding.

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, 2022, has not identified any material losses reasonably likely to be incurred in excess of recorded amounts. However, the Company 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 financial position or results of operations.

Kensington Distribution Operations Center - Unitil Energy conducted a Phase I and II environmental site assessment (ESA) in the second quarter of 2021. The ESA results identified soil and groundwater contaminants in excess of state regulatory standards. In September 2021, the NH DES directed Unitil Energy to conduct a supplemental site investigation (SSI) and identify whether there is a need to conduct further investigation or remedial actions. Unitil Energy began the SSI in December 2021 with the NH DES extending the SSI scope in June 2022 to further delineate potential impacts. Unitil Energy completed the field portion of the SSI in September 2022 and anticipates submitting a report to the NH DES in the first quarter of 2023. The Company does not believe this investigation will have a material adverse effect on its financial condition, results of operations or cash flows.

The following table sets forth a summary of changes in the Company's liability for the Company's environmental obligations, which are included in Other Noncurrent Liabilities on the Company's Balance Sheets as of December 31, 2022 and 2021.

Environmental Obligations

	(millions)	
	2022	2021
Total Balance at Beginning of Period	\$0.6	\$ --
Additions	---	0.6
Less: Payments / Reductions	---	---
Total Balance at End of Period	\$0.6	\$0.6
Less: Current Portion	---	---
Noncurrent Balance at December 31,	\$0.6	\$0.6

Litigation - The Company is involved in 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 approved fuel costs in rates. Consequently, there is limited commodity price risk after consideration of the related rate-making. Additionally, the Company has divested its commodity-related contracts and therefore, has further reduced its exposure to commodity risk.

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, 2022 and 2021 are shown in the following table:

	(000's)	
	2022	2021
Current Income Tax Provision		
Federal	\$ 906	\$ 543
State	---	478
Total Current Income Taxes	906	1021
Deferred Income Tax Provision		
Federal	375	1853
State	1058	472
Total Deferred Income Taxes	1433	2325
Total Income Tax Expense	\$ 2339	\$ 3346

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 in the following table:

	2022	2021
Statutory Federal Income Tax Rate	21%	21%
Income Tax Effects of:		
State Income Taxes, net	6%	6%
Utility Plant Differences ⁽¹⁾	(10)%	---
Effective Income Tax Rate	17%	27%

(1) As a result of the NHPUC Order issued on May 3, 2022 in Until Energy's distribution base rate case (see Note 5 Commitments and Contingencies), the Company began flowing back excess accumulated deferred income taxes to customers in 2022.

Temporary differences which gave rise to deferred tax assets and liabilities in 2022 and 2021, are shown in the following table:

Temporary Differences (000's)	2022		2021	
Deferred Tax Assets				
Retirement Benefit Obligations	\$	7092	\$	14,224
Other, net		122		86
Total Deferred Tax Assets	\$	7214	\$	14,310
Deferred Tax Liabilities				
Utility Plant Differences	\$	44,747	\$	43,262
Regulatory Assets & Liabilities		3262		1,631
Other, net		549		655
Total Deferred Tax Liabilities		48,558		45,548
Net Deferred Tax Liabilities	\$	41,344	\$	31,238

In March 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act was signed into law. The CARES Act included several tax changes as part of its economic package. These changes principally related to expanded Net Operating Loss carryback periods, increases to interest deductibility limitations, and accelerated ~~Alternative Minimum Tax refunds. Additionally, the CARES Act enacted the Employee Retention Credit (ERC) to incentivize companies to retain employees. The ERC is a 50% credit on employee wages for employees that are retained and cannot perform their job duties at 100% capacity as a result of coronavirus pandemic restrictions.~~

In December 2020, the Consolidated Appropriations Act, 2021 (CAA) was signed into law. The CAA included additional funding through tax credits as part of its economic package for 2021. These changes include the temporary removal of deduction limitations on business meals through December 2022 and additional funding for the ERC ~~with expanded benefits extended through June 30, 2021. The expanded ERC is a 70% credit on employee wages for employees that are retained and cannot perform their job duties at 100% capacity as a result of coronavirus pandemic restrictions.~~

In March 2021, the American Rescue Plan Act of 2021 (ARPA) was signed into law. The ARPA included certain provisions that provide economic relief for the ongoing COVID-19 pandemic, such as extending the ERC through December 31, 2021, and other future governmental revenue producing provisions, such as expanding the scope for deduction limitations on executive compensation in future years.

~~In August 2022, the Inflation Reduction Act of 2022 (IRA) was signed into law. The IRA included new taxes on corporations, including the Corporate Alternative Minimum Tax (AMT) and the Excise Tax on Repurchase of Corporate Stock. The AMT is equal to 15% of a corporation's adjusted financial statement income (AFSI). The AMT applies to companies that have a 3 year average AFSI of greater than \$1 billion. The IRA also extended and modified certain renewable energy related credits.~~

The Company has evaluated each of the CARES, CAA, ARPA and IRA provisions and determined that they do not have a material effect on the Company's financial statements as of December 31, 2022.

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In December 2017, the Tax Cuts and Jobs Act (TCJA), which included a reduction to the corporate federal income tax rate to 21% effective January 1, 2018, was signed into law. In accordance with FASB Codification Topic 740, the Company revalued its Accumulated Deferred Income Taxes (ADIT) at the new 21% tax rate at which the ADIT will be reversed in future periods. The Company is currently flowing back excess ADIT to customers and, as of December 31, 2022 and December 31, 2021, the Company had a net Regulatory Liability of \$15.2 million and \$16.6 million, respectively.

Based on communications received by the Company from its state regulators in rate cases and other regulatory proceedings in the first quarter of 2018 and as prescribed in the TCJA, the recent FERC guidance noted above and IRS normalization rules; the benefit of these excess ADIT amounts will be subject to flow back to customers in future utility rates according to the Average Rate Assumption Method (ARAM). ARAM reconciles excess ADIT at the reversal rate of the underlying book/tax temporary timing differences. The remaining ARAM flow back period is seventeen years for protected and unprotected excess ADIT. As of December 31, 2022, the Company flowed back \$1.4 million to customers in its federal jurisdiction.

The Company evaluated its tax positions at December 31, 2022 in accordance with the FASB Codification guidance, and has concluded that no adjustment for recognition, derecognition, settlement, or foreseeable future events to any tax liabilities or assets as defined by the FASB Codification is required. The Company remains subject to examination by Federal and New Hampshire tax authorities for the tax periods ended December 31, 2021; December 31, 2020; and December 31, 2019. Income tax filings for the year ended December 31, 2021 have been filed with the New Hampshire Department of Revenue Administration.

In December 2017, The Company remeasured its deferred tax assets and liabilities to the new federal corporate income tax rate of 21%. The result of this remeasurement was a reduction in the net deferred tax liability of approximately \$17.1 million. Based on the Company's estimate of the amount of excess deferred income taxes that would be used to reduce future customer rates, the Company recorded an increase in regulatory liabilities of approximately \$23.5 million. The additional \$6.4 million in regulatory liabilities was required to reflect the future revenue reduction required to return \$17.1 million of previously collected income taxes to customers. The Company also recorded a \$6.4 million deferred tax asset related to the \$23.5 million regulatory liability. The accounts that increased and (decreased) in the 2017 remeasurement of deferred income taxes are reflected below (in thousands):

Jurisdiction	Account			
	254	190	282	283
FERC	\$ --	\$ --	\$ --	\$ --
State	17,110	---	(16,614)	(496)
Total	\$ 17,110	\$ --	(16,614)	(496)

In September 2018, the Company filed its 2017 tax return and recorded the 2017 return to accrual adjustment related to differences in year-end 2017 accounting estimates and year-end 2017 actuals reported on its 2017 federal tax return. The adjusted December 31, 2017 balances as of December 31, 2018 are shown below (in thousands):

Jurisdiction	Account			
	254	190	282	283
FERC	\$ --	\$ --	\$ --	\$ --
State	16,429	---	(16,553)	124
Total	\$ 16,429	\$ --	(16,553)	124

In 2019, the New Hampshire Department of Revenue reduced the Business Profits Tax and the Company remeasured its deferred tax assets and liabilities to the new state corporate income tax rate of 7.7%. The adjusted December 31, 2017 balances as of December 31, 2019 are shown below (in thousands):

Jurisdiction	Account			
	254	190	282	283
FERC	\$ --	\$ --	\$ --	\$ --
State	16,601	---	(16,743)	142
Total	\$ 16,601	\$ --	(16,743)	142

In June 2022, the New Hampshire Department of Revenue Administration announced the business profits tax rate will decrease from 7.6% to 7.5% for tax periods starting after December 31, 2022. This tax rate change did not have a significant effect on the Company's financial statements as of December 31, 2022.

As of December 31, 2022, the Company had received a regulatory order, effective in the second quarter of 2022, to flow back excess ADIT in base rates. The amount of excess deferred income taxes that is considered protected and unprotected as of December 31, 2022 and 2021 is reflected below (in thousands):

Jurisdiction: Name of Respondent: Unifil Energy Systems, Inc. Protected FERC	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 2022 03/22/2023 \$ --	Year/Period of Report: 2021 End of: 2022/ Q4 \$ --
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STATE	STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES	(16,743)
Unprotected Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. --- --- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. --- --- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 130 142 Report data on a year-to-date basis.		
Total		\$ (15,179) \$ (16,601)

Line No.	supplemental cash flow information Supplemental Cash Flow Information (millions): Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Swaps Interest Rate (f)	Other Cash Flow Hedges (Specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 516, Line --- 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								9,209,437	
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								11,546,831	
10	Balance of Account 219 at End of Current Quarter/Year									

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	433,940,456	433,940,456					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified	9,987,884	9,987,884					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	443,928,340	443,928,340					
9	Leased to Others							
10	Held for Future Use	1	1					
11	Construction Work in Progress	9,765,887	9,765,887					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	453,694,228	453,694,229					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	153,982,082	153,982,082					
15	Net Utility Plant (13 less 14)	299,712,146	299,712,146					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	142,116,913	142,116,913					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	11,865,169	11,865,169					
22	Total in Service (18 thru 21)	153,982,082	153,982,082					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							

28	Depreciation						
29	Amortization						
30	Total Held for Future Use (28 & 29)						
31	Abandonment of Leases (Natural Gas)						
32	Amortization of Plant Acquisition Adjustment						
33	Total Accum Prov (equals 14) (22,26,30,31,32)	153,982,082	153,982,082				

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
 2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	380					380
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	22,793,804	1,231,884				24,025,688
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	22,794,184	1,231,884				24,026,068
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						

24	(326) Asset Retirement Costs for Nuclear Production					
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)					
26	C. Hydraulic Production Plant					
27	(330) Land and Land Rights					
28	(331) Structures and Improvements					
29	(332) Reservoirs, Dams, and Waterways					
30	(333) Water Wheels, Turbines, and Generators					
31	(334) Accessory Electric Equipment					
32	(335) Misc. Power Plant Equipment					
33	(336) Roads, Railroads, and Bridges					
34	(337) Asset Retirement Costs for Hydraulic Production					
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)					
36	D. Other Production Plant					
37	(340) Land and Land Rights					
38	(341) Structures and Improvements					
39	(342) Fuel Holders, Products, and Accessories					
40	(343) Prime Movers	15,527				15,527
41	(344) Generators					
42	(345) Accessory Electric Equipment					
43	(346) Misc. Power Plant Equipment					
44	(347) Asset Retirement Costs for Other Production					
44.1	(348) Energy Storage Equipment - Production					
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	15,527				15,527
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	15,527				15,527
47	3. Transmission Plant					
48	(350) Land and Land Rights					
48.1	(351) Energy Storage Equipment - Transmission					
49	(352) Structures and Improvements					
50	(353) Station Equipment					
51	(354) Towers and Fixtures					
52	(355) Poles and Fixtures					
53	(356) Overhead Conductors and Devices					
54	(357) Underground Conduit					
55	(358) Underground Conductors and Devices					
56	(359) Roads and Trails					
57	(359.1) Asset Retirement Costs for Transmission Plant					

58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)					
59	4. Distribution Plant					
60	(360) Land and Land Rights	2,677,473	6,756			2,684,229
61	(361) Structures and Improvements	2,199,770	16,181			2,215,951
62	(362) Station Equipment	51,229,143	1,339,449	9,526		52,559,066
63	(363) Energy Storage Equipment – Distribution					
64	(364) Poles, Towers, and Fixtures	79,817,407	6,683,210	461,566		86,039,051
65	(365) Overhead Conductors and Devices	97,711,498	4,080,684	1,041,084		100,751,098
66	(366) Underground Conduit	2,804,110	214,807	3,154		3,015,763
67	(367) Underground Conductors and Devices	24,678,709	1,084,754	113,748		25,649,716
68	(368) Line Transformers	57,144,513	2,833,779	59,826		59,918,466
69	(369) Services	26,907,411	653,256	87,617		27,473,050
70	(370) Meters	18,540,290	331,357	95,535		18,776,112
71	(371) Installations on Customer Premises	2,279,125	370,374	184,201		2,465,298
72	(372) Leased Property on Customer Premises					
73	(373) Street Lighting and Signal Systems	3,572,925	106,805	45,186		3,634,544
74	(374) Asset Retirement Costs for Distribution Plant					
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	369,562,374	17,721,412	2,101,441		385,182,345
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT					
77	(380) Land and Land Rights					
78	(381) Structures and Improvements					
79	(382) Computer Hardware					
80	(383) Computer Software					
81	(384) Communication Equipment					
82	(385) Miscellaneous Regional Transmission and Market Operation Plant					
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper					
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)					
85	6. General Plant					
86	(389) Land and Land Rights	1,363,296				1,363,296
87	(390) Structures and Improvements	20,240,098	172,743			20,412,841
88	(391) Office Furniture and Equipment	1,418,790	4,784			1,423,574
89	(392) Transportation Equipment	1,064,856				1,064,856
90	(393) Stores Equipment	102,089				102,089
91	(394) Tools, Shop and Garage Equipment	2,674,934	156,969			2,831,903
92	(395) Laboratory Equipment	967,686	23,599			991,285

93	(396) Power Operated Equipment					
94	(397) Communication Equipment	6,327,697	276,013	192,097		6,411,613
95	(398) Miscellaneous Equipment	102,943				102,943
96	SUBTOTAL (Enter Total of lines 86 thru 95)	34,262,389	634,109	192,097		34,704,401
97	(399) Other Tangible Property					
98	(399.1) Asset Retirement Costs for General Plant					
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	34,262,389	634,109	192,097		34,704,401
100	TOTAL (Accounts 101 and 106)	426,634,474	19,587,405	2,293,538		443,928,341
101	(102) Electric Plant Purchased (See Instr. 8)					
102	(Less) (102) Electric Plant Sold (See Instr. 8)					
103	(103) Experimental Plant Unclassified					
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	426,634,474	19,587,405	2,293,538		443,928,341

Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

- (a) Concept: DistributionPlant

FERC Docket ER94-692 formula rate amount includes post base year cumulative plant additions, where the base year is 1995. Distribution excludes A/C 369-373. General plant amount multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.
- (b) Concept: GeneralPlant

FERC Docket ER94-692 formula rate amount includes post base year cumulative plant additions, where the base year is 1995. Distribution excludes A/C 369-373. General plant amount multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.
- (c) Concept: DistributionPlant

FERC Docket ER94-692 formula rate amount includes post base year cumulative plant additions, where the base year is 1995. Distribution excludes A/C 369-373. General plant amount multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.
- (d) Concept: GeneralPlant

FERC Docket ER94-692 formula rate amount includes post base year cumulative plant additions, where the base year is 1995. Distribution excludes A/C 369-373. General plant amount multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.

FERC FORM No. 1 (REV. 12-05)

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
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39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Two Acres, Plaistow, NH	04/01/1981		1
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
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44				
45				
46				
47	TOTAL			1

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	C-200185 Damage Assessment Mobile Platform	229,474.66
2	C-210197 Replace Direct Buried URD Cable	283,967.26
3	C-220130 West Portsmouth Street - Replace SC	111,901.16
4	C-220135 Capital Fire Alarm System	102,544.75
5	C-220148 Install Animal Guards - Various Locations	137,889.42
6	C-220161 Generate Interconnection Database	164,510.94
7	C-220162 enQuesta Ver. 6.0 Upgrade Year 1 & 2	574,336.49
8	C-220189 37 Line Relocation	146,021.40
9	E-191035 Acquisition of New DOC & Sale of Existing DOC	223,881.05
10	E-211029 Rebuild Mill Lane Tap	114,578.36
11	E-211054 Reconstruct the 3348/50 Sub-Transmission Lines	1,160,303.81
12	E-221013 Power Transformer Purchase	644,133.10
13	E-221016 2H1 Convert to 34.5kv and Transfer	383,970.41
14	E-221036 3342 & 3353 Sub-transmission Lines - Replace Crossarms, Hampton	420,478.11
15	E-221045 Guinea - Replace 3342 Breaker	124,522.60
16	Minor Projects (66)	4,943,373.80
43	Total	9,765,887

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	135,513,190	135,513,190		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	12,330,013	12,330,013		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):				
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	12,330,013	12,330,013		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(2,293,538)	(2,293,538)		
13	Cost of Removal	(2,281,078)	(2,281,078)		
14	Salvage (Credit)	29,764	29,764		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(4,544,852)	(4,544,852)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):				
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	143,298,351	143,298,351		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	2,059	2,059		
25	Transmission				

26	Distribution	133,816,480	133,816,480		
27	Regional Transmission and Market Operation				
28	General	9,479,813	9,479,813		
29	TOTAL (Enter Total of lines 20 thru 28)	143,298,351	143,298,351		

FOOTNOTE DATA

(a) Concept: AccumulatedDepreciationDistribution

FERC Docket ER94-692 formula rate amount includes post base year cumulative depreciation on additions, where the base year is 1995. Distribution excludes A/C 369-373. General plant cumulative depreciation multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.

(b) Concept: AccumulatedDepreciationGeneral

FERC Docket ER94-692 formula rate amount includes post base year cumulative depreciation on additions, where the base year is 1995. Distribution excludes A/C 369-373. General plant cumulative depreciation multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.

FERC FORM No. 1 (REV. 12-05)

Name of Respondent: Unilit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								

24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42	Total Cost of Account 123.1 \$		Total					

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	1,393,435	2,181,724	Distribution
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	1,393,435	2,181,724	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	303,024	364,512	
17				
18				
19				
20	TOTAL Materials and Supplies	1,696,459	2,546,236	

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: PlantMaterialsAndOperatingSupplies

FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.

(b) Concept: StoresExpenseUndistributed

FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.

FERC FORM No. 1 (REV. 12-05)

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													

24																
25																
26																
27																
28	Total															
29	Balance-End of Year															
30																
31	Sales:															
32	Net Sales Proceeds(Assoc. Co.)															
33	Net Sales Proceeds (Other)															
34	Gains															
35	Losses															
	Allowances Withheld (Acct 158.2)															
36	Balance-Beginning of Year															
37	Add: Withheld by EPA															
38	Deduct: Returned by EPA															
39	Cost of Sales															
40	Balance-End of Year															
41																
42	Sales															
43	Net Sales Proceeds (Assoc. Co.)															
44	Net Sales Proceeds (Other)															
45	Gains															
46	Losses															

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													

24															
25															
26															
27															
28	Total														
29	Balance-End of Year														
30															
31	Sales:														
32	Net Sales Proceeds(Assoc. Co.)														
33	Net Sales Proceeds (Other)														
34	Gains														
35	Losses														
	Allowances Withheld (Acct 158.2)														
36	Balance-Beginning of Year														
37	Add: Withheld by EPA														
38	Deduct: Returned by EPA														
39	Cost of Sales														
40	Balance-End of Year														
41															
42	Sales														
43	Net Sales Proceeds (Assoc. Co.)														
44	Net Sales Proceeds (Other)														
45	Gains														
46	Losses														

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr.)] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
20	TOTAL					

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Total				
21	Generation Studies				
22					
23					
24					
25					
26					
27					

28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Total				
40	Grand Total				

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Retirement Benefit Obligations	26,687,779		N/A	21,939,291	4,748,488
2	Non Distribution Bad Debt	60,067	117,720	449		177,787
3	Other	151,768		107 / 184	79,254	72,514
4	Remediation Costs	610,000	18,000	N/A		628,000
5	Major Storm Reserve Long Term (various)	2,340,452	1,534,209	407	800,000	3,074,661
6	Rate Case Costs	411,454	243,750	407	655,204	
7	AR Protected Accounts	1,477,676		142	1,477,676	
8	Deferred Property Taxes	482,759	514,353	165	561,931	435,181
44	TOTAL	32,221,955	2,428,032		25,513,356	9,136,631

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged

242/253/282

FERC FORM No. 1 (REV. 02-04)

Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Storm Accrual	73,160		407	73,160	
2	Prepaid Revolver	6,950	128,058	921	10,422	124,585
3	Gen Interconnection Studies	261,729	256,365	184/580	185,003	333,091
4	Property Tax Abatements - LT	36,331		143	36,331	
47	Miscellaneous Work in Progress					
48	Deferred Regulatorry Comm. Expenses (See pages 350 - 351)					
49	TOTAL	378,170				457,677

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid to Construction	86,418	121,679
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	86,418	121,679
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other (Specify)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	86,418	121,679

Notes

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant. Accumulated deferred tax formula is A/C 282 - A/C 182.3 - A/C 190 + A/C 253 - Fas 158 - Fas 109 Gross-up from accounting records.

FERC FORM NO. 1 (ED. 12-88)

Name of Respondent: Unilit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Total Common Stock	250,000			131,746	2,442,426				
6	Total	250,000			131,746	2,442,426				
7	Preferred Stock (Account 204)									
8	Preferred Stock - 6%	2,250	100.00		1,861	186,100				
13	Total	2,250			1,861	186,100				
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: Unilit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 2023-03-22	Year/Period of Report End of: 2022/ Q4
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Other Paid-in Capital

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
 Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
 Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
 Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	<u>Beginning Balance Amount</u>	
3.1	<u>Increases (Decreases) from Sales of Donations Received from Stockholders</u>	
4	<u>Ending Balance Amount</u>	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	<u>Beginning Balance Amount</u>	
7.1	<u>Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock</u>	
8	<u>Ending Balance Amount</u>	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	<u>Beginning Balance Amount</u>	
11.1	<u>Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock</u>	
12	<u>Ending Balance Amount</u>	
13	Miscellaneous Paid-In Capital (Account 211)	
14	<u>Beginning Balance Amount</u>	62,778,170
15.1	<u>Repayment of Short-Term Debt and General Corporate Purposes</u>	
16	<u>Ending Balance Amount</u>	
17	Historical Data - Other Paid in Capital	
18	<u>Beginning Balance Amount</u>	
19.1	<u>Increases (Decreases) in Other Paid-In Capital</u>	
20	<u>Ending Balance Amount</u>	62,778,170
40	Total	62,778,170

Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Expense in connection with Common Stock - 1926	539
2	Expense in connection with Common Stock - 1948	2,390
3	Expense in connection with Common Stock - 1950	776
4	Expense in connection with Common Stock - 1971	8,568
5	Expense in connection with Common Stock - 1973	48,472
6	Expense in connection with Common Stock - 1974	3,107
7	Expense in connection with Common Stock - 1975	30,993
22	TOTAL	94,845

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	First Mortgage Bond, Series I, 8.49%		6,000,000					10/14/1994	10/14/2024	10/14/1994	10/14/2022		40,328
3	First Mortgage Bond, Series J, 6.96%		10,000,000					09/02/1998	09/01/2028	09/02/1998	09/01/2028	6,000,000	464,000
4	First Mortgage Bond, Series K, 8.00%		7,500,000					05/01/2001	05/01/2031	05/01/2001	05/01/2031	6,750,000	560,000
5	First Mortgage Bond, Series L, 8.49%		9,000,000					10/14/1994	10/14/2024	10/14/1994	10/14/2022		60,491
6	First Mortgage Bond, Series M, 6.96%		10,000,000					09/01/1998	09/01/2028	09/01/1998	09/01/2028	6,000,000	464,000
7	First Mortgage Bond, Series N, 8.00%		7,500,000					05/01/2001	05/01/2031	05/01/2001	05/01/2031	6,750,000	560,000
8	First Mortgage Bond, Series O, 6.32%		15,000,000					09/15/2006	09/15/2036	09/15/2006	09/15/2036	15,000,000	948,000
9	First Mortgage Bond, Series Q, 4.18%		30,000,000					11/30/2018	11/30/2048	11/30/2018	11/30/2048	30,000,000	1,254,000
10	First Mortgage Bond, Series R, 3.58%		27,500,000					09/15/2020	09/15/2040	09/15/2020	09/15/2040	27,500,000	984,500
11	Subtotal		122,500,000									98,000,000	5,335,319
12	Reacquired Bonds (Account 222)												
13													
14													
15													
16	Subtotal												
17	Advances from Associated Companies (Account 223)												

18													
19													
20													
21	Subtotal												
22	Other Long Term Debt (Account 224)												
23													
24													
25													
26	Subtotal												
33	TOTAL			122,500,000								98,000,000	5,335,319

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	11,546,831
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Construction Advances	131,510
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax	(848,482)
11	Bad Debt Accrual	21,561
12	SFAS106 - OPEB	932,756
13	Other	
14	Income Recorded on Books Not Included in Return	
15	Accrued Revenue	(6,355,224)
19	Deductions on Return Not Charged Against Book Income	
20	Additional Tax Depreciation	(15,689,212)
21	Prepaid Property Tax	21,323
22	Tax Repair Expense	(4,970,838)
23	Deferred Indenture Costs	28,704
27	Federal Tax Net Income	2,730,097
28	Show Computation of Tax:	
29	Federal Income Tax (2,730,097 x .21 = 573,320)	573,320
30	Net Operating Loss - Federal	
31	Total Federal Income Tax	573,320

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED					
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)		
1	Federal Unemployment																
2	FICA	Federal Tax			0	0	173,676	479,055	305,378	0	0	173,676					
3	Subtotal Federal Tax				0	0	173,676	479,055	305,378	0	0	173,676	0		0		0
4	NH Surplus Tax	State Tax			0	0	16,181	16,181		0	0	16,181		0			0
5	Subtotal State Tax				0	0	16,181	16,181	0	0	0	16,181	0		0		0
6	NH Business Enterprise Tax	Local Tax			156,000	0	78,000			234,000	0	78,000					
7	NH Consumption Tax	Local Tax			(2,306)	0	(231)			(2,537)	0						
8	Subtotal Local Tax				153,694	0	77,769	0	0	231,463	0	78,000	0		0		0
9	State Other	Other Taxes															
10	Prepaid Local Property Taxes				0	1,713,252	7,960,509	8,323,805 ^(u)	337,041	0	1,739,507	7,960,509					
11	Taxes Capitalized																
12	Subtotal Property Tax				0	1,713,252	7,960,509	8,323,805	337,041	0	1,739,507	7,960,509	0		0		
13	Federal Unemployment	Unemployment Tax			0	0	3,709	3,709		0	0	3,709					
14	State Unemployment	Unemployment Tax			0	0	2,276	2,276		0	0	2,276					
15	Subtotal Unemployment Tax				0	0	5,985	5,985	0	0	0	5,985	0		0		
16	Income Taxes - Federal	Income Tax			(551,255)	0	935,633			384,379	0	906,289					29,344
17	Income Taxes - State	Income Tax			138,205	0	(118,005)			20,200	0	(129,498)					11,493
18	Subtotal Income Tax				(413,050)	0	817,629		0	404,579	0	776,791	0		0		40,837
40	TOTAL				(259,356)	1,713,252	9,051,749	8,825,025	642,419	636,042 ^(u)	1,739,507	9,011,142					40,837

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TaxesPaid
Excess Property Tax moved to Regulatory Asset for future recovery
(b) Concept: TaxesAccrued
FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant.

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%									
8	TOTAL Electric (Enter Total of lines 2 thru 7)									
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11										
12										
13										
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43										
44										
45										
46										
47										
47	OTHER TOTAL									
48	GRAND TOTAL									

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Escrow Account for Excess Cost	8,563	142		3,972	12,535
2	System Benefit Charge-LI-EAP	57,323	232			57,323
3	Accrued SFAS 106 Liability	12,284,174	232/234		932,756	13,216,930
4	FAS 158	44,284,752	282	32,262,096		12,022,656
5	Long Term ERC Liabilities	610,000	242		18,000	628,000
6	SFAS 109 STATE		410		105,748	105,748
47	TOTAL	57,244,812		32,262,096	1,060,476	26,043,191

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities										
5	Other										
5.1	Other (provide details in footnote):										
8	TOTAL Electric (Enter Total of lines 3 thru 7)										
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other										
16.2	Other										
17	TOTAL (Acct 281) (Total of 8, 15 and 16)										
18	Classification of TOTAL										
19	Federal Income Tax										
20	State Income Tax										
21	Local Income Tax										

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
1	Account 282											
2	Electric	43,262,088	2,279,445								(104,825)	45,436,708
3	Gas											
4	Other (Specify)											
5	Total (Total of lines 2 thru 4)	43,262,088	2,279,445								(104,825)	45,436,708
6												
7												
8												
9	TOTAL Account 282 (Total of Lines 5 thru 8)	43,262,088	2,279,445								(104,825)	45,436,708
10	Classification of TOTAL											
11	Federal Income Tax	31,768,810	1,346,071								27,865	33,142,746
12	State Income Tax	11,493,278	933,374								(132,690)	12,293,962
13	Local Income Tax											

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

FERC Docket ER94-692 formula rate amount multiplied by percentage of net plant to total net utility plant. Accumulated deferred tax formula is A/C 282 - A/C 182.3 - A/C 190 + A/C 253 - Fas 158 from accounting records.

FERC FORM NO. 1 (ED. 12-96)

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3		(11,938,171)	2,047,352			253/254	2,166,433	253/254	8,086,836	(3,970,417)	
9	TOTAL Electric (Total of lines 3 thru 8)	(11,938,171)	2,047,352				2,166,433		8,086,836	(3,970,417)	
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	(11,938,171)	2,047,352				2,166,433		8,086,836	(3,970,417)	
20	Classification of TOTAL										
21	Federal Income Tax	(8,544,021)	1,471,145			253/254	1,554,276	253/254	5,768,332	(2,858,820)	
22	State Income Tax	(3,394,150)	576,206			253/254	612,157	253/254	2,318,504	(1,111,597)	
23	Local Income Tax										

NOTES

Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	ASC 740	16,601,346	411	3,303,493	1,881,325	15,179,178
2	Energy Efficiency Programs				719,343	719,343
3	Renewable Portfolio Standard				2,500,014	2,500,014
4	Regional Greenhouse Gas Initiative				755,313	755,313
5	External Delivery Charge				3,824,499	3,824,499
6	Misc				6,849	6,849
41	TOTAL	16,601,346		3,303,493	9,687,343	22,985,196

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization through 2038 per ARAM Schedule.

FERC FORM NO. 1 (REV 02-04)

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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Electric Operating Revenues

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	117,768,458	93,067,912	461,299	475,108	67,998	67,643
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	52,148,973	43,842,074	166,064	165,218	10,999	10,928
5	Large (or Ind.) (See Instr. 4)	26,456,292	26,360,799	52,280	55,989	170	166
6	(444) Public Street and Highway Lighting	2,434,719	2,337,328	3,655	3,706	1,627	1,597
7	(445) Other Sales to Public Authorities	10,053	9,420			5	5
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	198,818,495	165,617,533	683,298	700,021	80,799	80,339
11	(447) Sales for Resale	7,633,932	4,730,349	93,750	99,827		
12	TOTAL Sales of Electricity	206,452,427	170,347,882	777,048	799,848	80,799	80,339
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	206,452,427	170,347,882	777,048	799,848	80,799	80,339
15	Other Operating Revenues						
16	(450) Forfeited Discounts	839,073	291,723				
17	(451) Miscellaneous Service Revenues	234,962	213,784				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	1,156,209	898,609				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	1,026,380	1,084,183				
22	(456.1) Revenues from Transmission of Electricity of Others	5,204	21,669				

23	<u>(457.1) Regional Control Service Revenues</u>						
24	<u>(457.2) Miscellaneous Revenues</u>						
25	<u>Other Miscellaneous Operating Revenues</u>						
26	<u>TOTAL Other Operating Revenues</u>	3,261,828	2,509,968				
27	<u>TOTAL Electric Operating Revenues</u>	209,714,255	172,857,850				

Line12, column (b) includes \$ of unbilled revenues.
 Line12, column (d) includes MWH relating to unbilled revenues

Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: MiscellaneousServiceRevenues

	<u>2022</u>	<u>2021</u>
DISC/RECON CHARGES	218,006	197,710
ENHANCED METER REVENUE - GEN.	—	826
INTERVAL DATA	16,956	15,248
	234,962	213,784

(b) Concept: OtherElectricRevenue

	<u>2022</u>	<u>2021</u>
10-20-08-00-4561000 REV FROM TRANS OF ELEC OF OTHERS	(3,177)	21,669
10-29-01-32-4561000 REV FROM TRANS OF ELEC OF OTHERS - EDC	8,381	—
10-20-08-00-4560000 OTHER ELEC REVENUES	93,380	109,502
10-29-02-21-4562100 OTHER ELECTRIC REVENUE-GRANT FUNDING - RLI	76,792	56,275
10-29-02-21-4562200 OTHER ELECTRIC REVENUE-GRANT FUNDING - CI	271,459	226,372
10-29-02-21-4568000 OTHER ELECTRIC REVENUE - ISO ODR	497,800	565,223
10-29-02-44-4560001 LOAN PAYBACK - RGGI - RES	32,779	28,930
10-29-02-44-4560201 LOAN PAYBACK - RGGI - CI	62,894	106,738
10-29-02-44-4560202 LOAN WRITEOFF- RGGI - CI	(8,723)	—
10-29-02-48-4560001 LOAN PAYBACK-EEBB-RES	—	314
10-29-02-48-4562000 EEBB - GRANT FUNDING_REIMBURSEMENT - CDFA	—	(9,171)
Less Rev from Transmission of Electricity of Others	5,204	(21,669)
	1,026,381	1,084,183

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTAL			

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	- Domestic	463,039	118,670,451	67,998	6,810	0.2563
2	- Employee					
41	TOTAL Billed Residential Sales	463,039	118,670,451	67,998	6,810	0.2563
42	TOTAL Unbilled Rev. (See Instr. 6)	(1,740)	(901,993)			0.5184
43	TOTAL	461,299	117,768,458	67,998	6,810	0.2553

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: MegawattHoursSoldResidentialSalesUnbilled

This amount is a negative value and subtracted from the total. Current XBRL filing restrictions do not allow for this to be entered as a negative value.

FERC FORM NO. 1 (ED. 12-95)

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	-					
41	TOTAL Billed Small or Commercial	166,661	52,646,685	10,999	15,152	0.3159
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(597)	(497,712)			0.8337
43	TOTAL Small or Commercial	166,064	52,148,973	10,999	15,098	0.3140

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	-					
41	TOTAL Billed Large (or Ind.) Sales	52,853	26,934,683	170	310,900	0.5096
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(573)	(478,391)			0.8349
43	TOTAL Large (or Ind.)	52,280	26,456,292	170	307,529	0.5060

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	-					
41	TOTAL Billed Commercial and Industrial Sales					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
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4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	- Public Street Lights					
2	- Private Street Lights	3,686	2,446,140	1,627	2,266	0.6636
41	TOTAL Billed Public Street and Highway Lighting	3,686	2,446,140	1,627	2,266	0.6636
42	TOTAL Unbilled Rev. (See Instr. 6)	/a(31)	(11,421)			0.3684
43	TOTAL	3,655	2,434,719	1,627	2,246	0.6661

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: MegawattHoursSoldPublicStreetAndHighwayLightingUnbilled

This amount is a negative value and subtracted from the total. Current XBRL filing restrictions do not allow for this to be entered as a negative value.

FERC FORM NO. 1 (ED. 12-95)

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Municipal - G2		10,053	5		0.0000
41	TOTAL Billed Other Sales to Public Authorities		10,053	5		0.0000
42	TOTAL Unbilled Rev. (See Instr. 6)	0	0			
43	TOTAL		10,053	5		0.0000

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	686,239	200,708,012	80,799	8,493	0.2925
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(2,941)	(1,889,517)			0.6425
43	TOTAL - All Accounts	683,298	198,818,495	80,799	8,493	0.2910

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

 OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

 AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	ISO New England Inc.	OS	FERC Electric Tariff Original Volume No. 3				93,750		7,633,932		7,633,932
15	Subtotal - RQ										
16	Subtotal-Non-RQ						93,750		7,633,932		7,633,932
17	Total						93,750		7,633,932		7,633,932

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: StatisticalClassificationCode
Unitil Energy Systems resells the output of a Qualifying Facility under the ISO New England Inc. Market Rule 1.

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	<u>Operation</u>		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	<u>Maintenance</u>		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)		
22	B. Nuclear Power Generation		
23	<u>Operation</u>		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		

30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		

65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	102,857,418	61,122,196
76.1	(555.1) Power Purchased for Storage Operations	0	
77	(556) System Control and Load Dispatching	15,000	13,750
78	(557) Other Expenses	298,712	294,754
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	103,171,130	61,430,700
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	103,171,130	61,430,700
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	432,830	487,243
89	(561.5) Reliability, Planning and Standards Development	3,575	4,225
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	170	1,675
93	(562) Station Expenses		
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	31,541,969	36,209,319
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		

99	TOTAL Operation (Enter Total of Lines 83 thru 98)	31,978,544	36,702,462
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment		
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines		
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)		
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	31,978,544	36,702,462
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	45,819	40,815
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	45,819	40,815
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	45,819	40,815
132	4. DISTRIBUTION EXPENSES		
133	Operation		

134	(580) Operation Supervision and Engineering	1,277,527	1,170,344
135	(581) Load Dispatching	131,739	131,855
136	(582) Station Expenses	195,436	180,845
137	(583) Overhead Line Expenses	440,046	452,783
138	(584) Underground Line Expenses	213,319	258,593
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	131,998	136,297
140	(586) Meter Expenses	598,287	656,217
141	(587) Customer Installations Expenses	26,790	17,161
142	(588) Miscellaneous Expenses	76,658	79,121
143	(589) Rents	2,450	1,950
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	3,094,249	3,085,165
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	201,658	152,407
147	(591) Maintenance of Structures	(200)	
148	(592) Maintenance of Station Equipment	227,643	241,092
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	6,604,096	6,296,868
150	(594) Maintenance of Underground Lines	1,954	
151	(595) Maintenance of Line Transformers	21,503	
152	(596) Maintenance of Street Lighting and Signal Systems	1,146	4,467
153	(597) Maintenance of Meters	7,734	3,671
154	(598) Maintenance of Miscellaneous Distribution Plant	11,910	7,174
155	TOTAL Maintenance (Total of Lines 146 thru 154)	7,077,445	6,705,678
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	10,171,694	9,790,843
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	108,529	93,362
161	(903) Customer Records and Collection Expenses	3,439,642	3,372,327
162	(904) Uncollectible Accounts	1,180,132	713,644
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	4,728,302	4,179,333
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		

168	(908) Customer Assistance Expenses	5,593,224	7,705,456
169	(909) Informational and Instructional Expenses	43,931	29,089
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	5,637,155	7,734,545
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses	60,812	70,533
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	60,812	70,533
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	34,788	27,299
182	(921) Office Supplies and Expenses	852,114	905,910
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	6,043,937	5,411,235
185	(924) Property Insurance	91,345	75,596
186	(925) Injuries and Damages	236,516	205,264
187	(926) Employee Pensions and Benefits	2,003,297	2,845,753
188	(927) Franchise Requirements	116	102
189	(928) Regulatory Commission Expenses	986,045	914,923
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	153,868	28,812
193	(931) Rents		
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	10,402,027	10,414,894
195	Maintenance		
196	(935) Maintenance of General Plant	160,217	112,405
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	10,562,244	10,527,298
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	166,355,700	130,476,529

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DistributionExpenses FERC Docket ER94-692 formula rate amount excludes A/C 585-587 and 596-597.
(b) Concept: AdministrativeAndGeneralExpenses FERC Docket ER94-692 formula rate amount multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.
(c) Concept: DistributionExpenses FERC Docket ER94-692 formula rate amount excludes A/C 585-587 and 596-597.
(d) Concept: AdministrativeAndGeneralExpenses FERC Docket ER94-692 formula rate amount multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.

FERC FORM NO. 1 (ED. 12-93)

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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PURCHASED POWER (Account 555)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	Unitil Power Corp. (Affiliated Co.)	OS	UPC Rate Sch. FERC No. 1				0							
2	ISO New England, Inc.	SF	FERC Electric Tariff No. 3				(2,028)				(68)	(11,237)	195,699	184,394
3	Net Metering	OS	See Footnote				(2,408)					1,397,373		1,397,373
4	Briar Hydro QF Purchases	OS	See Footnote				88,032					7,680,931		7,680,931
5	Constellation Energy Commodities Group	SF	FERC Electric Rate Schedule 1				1,013					76,117		76,117
6	Hydro Quebec US	SF	FERC Electric Rate Schedule 1				343,835					30,957,929		30,957,929

7	Direct Energy Business	SF	FERC Electric Rate Schedule 1				0							
8	Nextera Energy Power Marketing, LLC	SF	FERC Electric Rate Schedule 1				331,105					46,290,506	46,290,506	
9	Exelon Generation	SF	FERC Electric Rate Schedule 1				58,710					18,093,866	18,093,866	
10	Vitol Inc.	SF	FERC Electric Rate Schedule 1											
11	3DEGREES GROUP	OS	See Footnote									1,309,000	1,309,000	
12	ASHUELOT RIVER HYDRO INC	OS	See Footnote									159,200	159,200	
13	BURGESS BIOPOWER LLC	OS	See Footnote									1,081,990	1,081,990	
14	CONTOCOOK HYDRO LLC	OS	See Footnote									21,546	21,546	
15	DEPARTMENT OF ENERGY	OS	See Footnote									(5,526,606)	(5,526,606)	
16	GFINET INC	OS	See Footnote									1,750	1,750	
17	HYDRO MANAGEMENT GROUP LLC	OS	See Footnote									384,582	384,582	
18	KNOLLWOOD ENERGY OF MA LLC	OS	See Footnote									37,600	37,600	
19	NUGEN CAPITAL MANAGEMENT LLC	OS	See Footnote									95,945	95,945	
20	STX COMMODITIES LLC	OS	See Footnote									490,100	490,100	
21	TREASURER STATE OF NH	OS	See Footnote											
22	WES ENERGY & ENVIRONMENT LLC	OS	See Footnote									277,325	277,325	
23	RPS Accrual	OS	See Footnote									(156,130)	(156,130)	
15	TOTAL						818,261	0	0	0	(68)	104,485,485	(1,627,999)	102,857,418

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

<p>(a) Concept: StatisticalClassificationCode</p> <p>Effective May 1, 2003, the Unitil System Agreement between Unitil Energy Systems, Inc. and its affiliate, Unitil Power Corp., was amended. The purpose of this amendment was to restructure the Unitil Energy Systems, Inc. power supply in order to allow customer choice for its retail customers. The major provisions of this amendment were to end power sales from Unitil Power Corp. to Unitil Energy Systems, Inc. after April, 2003 and to provide for the payment of Unitil Power Corp.'s on-going expenses by Unitil Energy Systems, Inc.</p>
<p>(b) Concept: StatisticalClassificationCode</p> <p>Purchases through UES' Net Metering Tariff.</p>
<p>(c) Concept: StatisticalClassificationCode</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>
<p>(d) Concept: RateScheduleTariffNumber</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>
<p>(e) Concept: RateScheduleTariffNumber</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>
<p>(f) Concept: RateScheduleTariffNumber</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>
<p>(g) Concept: RateScheduleTariffNumber</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>
<p>(h) Concept: RateScheduleTariffNumber</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>
<p>(i) Concept: RateScheduleTariffNumber</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>
<p>(j) Concept: RateScheduleTariffNumber</p> <p>Purchase of Renewable Energy Certificates (RECs) to meet NH Renewable Portfolio Standard.</p>

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	^(a) Briar Hydro Associates(Rolfe)	Briar Hydro Associates(Rolfe)	Unitil Energy Systems, Inc.	OS	Wheeling Service Agreement	^(f) See Footnote	^(g) Garvins Falls		31	31	666			666
2	^(a) Briar Hydro Associates(PLF)	Briar Hydro Associates(PLF)	Unitil Energy Systems, Inc.	OS	Wheeling Service Agreement	^(f) See Footnote	^(g) Garvins Falls		10	10				
3	^(a) Briar Hydro Associates(PUF)	Briar Hydro Associates(PUF)	Unitil Energy Systems, Inc.	OS	Wheeling Service Agreement	^(f) See Footnote	^(g) Garvins Falls		19	19	326			326
35	TOTAL							0	60	60	992			992

Name of Respondent: Unutil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: PaymentByCompanyOrPublicAuthority
 Briar Hydro Associates no longer takes Wheeling Service effective October 1, 2022. (Now on Group Net Metering)

(b) Concept: PaymentByCompanyOrPublicAuthority
 Penacock Lower Falls no longer takes wheeling service effective June 1, 2022. (Now on Group Net Metering)

(c) Concept: PaymentByCompanyOrPublicAuthority
 Penacock Upper Falls takes wheeling service effective 1/01/2022 under Interim Wheeling Service Agreement filed with FERC 12/23/2021

(d) Concept: TransmissionPointOfReceipt
 The point of receipt is the point of attachment of the customer's 34.5 KV line at the respective project to Unutil Energy Systems, Inc.'s 34.5 KV distribution line.

(e) Concept: TransmissionPointOfReceipt
 The point of receipt is the point of attachment of the customer's 34.5 KV line at the respective project to Unutil Energy Systems, Inc.'s 34.5 KV distribution line.

(f) Concept: TransmissionPointOfReceipt
 The point of receipt is the point of attachment of the customer's 34.5 KV line at the respective project to Unutil Energy Systems, Inc.'s 34.5 KV distribution line.

(g) Concept: TransmissionPointOfDelivery
 Garvins Falls is a point of interconnection between Unutil Energy Systems, Inc. and Eversource Energy.

(h) Concept: TransmissionPointOfDelivery
 Garvins Falls is a point of interconnection between Unutil Energy Systems, Inc. and Eversource Energy.

(i) Concept: TransmissionPointOfDelivery
 Garvins Falls is a point of interconnection between Unutil Energy Systems, Inc. and Eversource Energy.

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
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12					
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47				
48				
49				
40	TOTAL			

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
 FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter ""TOTAL"" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Eversource	FNS	1,228,245	1,228,245	215,970			215,970
2	ISO New England Inc	FNS	0	0	28,380,681			28,380,681
3	Eversource	OLF	0	0	2,945,318			2,945,318
	TOTAL		1,228,245	1,228,245	31,541,969	0	0	31,541,969

FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode

Under Unittil Energy Systems, Inc.'s Service Agreement with Eversource, there is a provision for Distribution Delivery Service, which is designed to compensate Eversource for use of certain facilities, designated as distribution facilities under FERC accounting guidelines, but are required for delivery of power to Unittil Energy Systems, Inc.'s facilities.

(b) Concept: TransmissionOfElectricityByOthersEnergyReceived

Unittil Energy Systems, Inc. is a Regional Network Service Transmission Customer under the ISO New England Inc. OATT and a Network Integration Transmission Service Transmission Customer under Schedule 21-ES of the ISO New England Inc. OATT. The power wheeled under each of these tariffs is associated with Unittil Energy Systems, Inc.'s ultimate sales to its retail customers. These figures are listed in line 1. They are not listed in line 2, since this would artificially double the amount of power transmitted.

(c) Concept: TransmissionOfElectricityByOthersEnergyReceived

As discussed in the note to Line 2, reporting MWH delivered and received under the Distribution Delivery Service would artificially double the amount of power transmitted.

(d) Concept: TransmissionOfElectricityByOthersEnergyDelivered

Unittil Energy Systems, Inc. is a Regional Network Service Transmission Customer under the ISO New England Inc. OATT and a Network Integration Transmission Service Transmission Customer under Schedule 21-ES of the ISO New England Inc. OATT. The power wheeled under each of these tariffs is associated with Unittil Energy Systems, Inc.'s ultimate sales to its retail customers. These figures are listed in line 1. They are not listed in line 2, since this would artificially double the amount of power transmitted.

(e) Concept: TransmissionOfElectricityByOthersEnergyDelivered

As discussed in the note to Line 2, reporting MWH delivered and received under the Distribution Delivery Service would artificially double the amount of power transmitted.

FERC FORM NO. 1 (REV. 02-04)

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhdrs...expn servicing outstanding Securities	31,613
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Outreach and Education	33,622
7	Emergency Communication	500
8	Pandemic Costs	5,803
9	Miscellaneous Expense	82,330
46	<u>TOTAL</u>	153,868

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	4,134				4,134
7	Transmission Plant					
8	Distribution Plant	11,417,102				11,417,102
9	Regional Transmission and Market Operation					
10	General Plant	908,776		1,735,207		2,643,983
11	Common Plant-Electric					
12	TOTAL	12,330,013		1,735,207		14,065,219

B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	TRANSMISSION						
13	TOTAL TRANS						
14	343	16	15 years		6.67	S3	
15	361	2,216	52 years	(27.5)	2.45	L1.5	
16	362	52,559	51 years	(32.5)	2.6	S1.5	
17	364	86,039	41 years	(51.5)	3.7	S1	
18	365	100,751	39 years	(42)	3.64	L1	
19	366	3,016	56 years	(14.5)	2.04	R2.5	

20	367	25,650	52 years	(32.5)	2.55	R1.5
21	368	25,113	35 years	(5)	3	R3
22	368.1	19,443	35 years	(1)	2.89	R3
23	369	27,473	27 years	(53)	5.67	R3
24	370	9,960	20 years		5	S3
25	370.1	4,520	20 years		5	S3
26	371	2,465	17 years	(28.5)	7.56	S-.5
27	373	3,635	17 years	(32.5)	7.79	R1
28	TOTAL DISTR	362,856			4.33	Avg
29	390	20,413	43 years	10.5	2.08	R2.5
30	391.1	272	15 years	12.5	5.83	L2.0
31	391.3		5 years	6.5	18.7	SQ
32	393	102	29 years	2.5	3.36	R5.0
33	394	2,832	25 years	9	3.64	R2.0
34	395	991	25 years	2.5	3.9	SQ
35	397	6,412	15 years	1	6.6	S3.0
36	398	103	20 years	2.5	4.88	R4.0
37	TOTAL GENER'L	31,124			6.12	Avg

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments

FERC Docket ER94-692 formula rate amount includes post base year depreciation on additions, where the base year is 1995. Distribution excludes A/C 369 - 373. General depreciation multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.

(b) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments

FERC Docket ER94-692 formula rate amount includes post base year depreciation on additions, where the base year is 1995. Distribution excludes A/C 369 - 373. General depreciation multiplied by a ratio of Distribution Salaries and Wages to Total Salaries and Wages less A&G.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: Unitol Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	State of New Hampshire											
2	- Public Utility Tax Assessment	949,188		949,188		Electric	928	949,188				
3	Miscellaneous		4,812	4,812		Electric	928	4,812				
4	Legal		18,376	18,376		Electric	928	18,376				
5	Federal Energy Regulatory Commission	13,670		13,670		Electric	928	13,670				
46	TOTAL	962,858	23,187	986,045				986,045				

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:
 Classifications:

Electric R, D and D Performed Internally: Generation hydroelectric Recreation fish and wildlife Other hydroelectric Fossil-fuel steam Internal combustion or gas turbine Nuclear Unconventional generation Siting and heat rejection Transmission	Overhead Underground Distribution Regional Transmission and Market Operation Environment (other than equipment) Other (Classify and include items in excess of \$50,000.) Total Cost Incurred Electric, R, D and D Performed Externally: Research Support to the electrical Research Council or the Electric Power Research Institute Research Support to Edison Electric Institute Research Support to Nuclear Power Groups Research Support to Others (Classify) Total Cost Incurred
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3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""
7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1							
2							
3							
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Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	25,842		
5	Regional Market			
6	Distribution	912,273		
7	Customer Accounts	6,675		
8	Customer Service and Informational			
9	Sales			
10	Administrative and General	11,104		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	955,895		
12	Maintenance			
13	Production			
14	Transmission	28,400		
15	Regional Market			
16	Distribution	859,325		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	887,725		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	54,242		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	1,771,598		
24	Customer Accounts (Transcribe from line 7)	6,675		
25	Customer Service and Informational (Transcribe from line 8)			
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	11,104		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	1,843,620	153,713	1,997,333
29	Gas			

30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	1,843,620	153,713	1,997,333

66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant		3,221,034	895,335
69	Gas Plant			4,116,369
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)		3,221,034	895,335
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Temporary Services		15,597	15,597
80	Other		316,536	316,536
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts		332,133	332,133
96	TOTAL SALARIES AND WAGES		5,396,787	1,049,048

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	4,785	13,404	51,098	(559,986)
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	2,439,462	(4,079,140)	(6,330,726)	(7,188,436)
4	Transmission Rights	7	(8)	(7)	(7)
5	Ancillary Services	1,977	(2,704)	(4,453)	(5,161)
6	Other Items (list separately)				
7	GIS Costs	1,688	3,305	4,945	6,588
8	Forward Capacity Market Credit	(9,406)	(11,503)	(6,298)	(39,880)
46	TOTAL	(2,453,949)	(4,076,646)	(6,285,441)	(7,786,882)

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: IsoOrRtoSettlementsEnergyNetPurchasesPurchasedPower				
Real-Time Energy - (Account 555)	(\$4,785)	13,404	51,098	(559,986)
(b) Concept: IsoOrRtoSettlementsEnergyNetSales				
Day-Ahead Energy - (Account 447)	(\$2,406,365)	(\$3,952,533)	(\$6,227,658)	(\$7,365,106)
Real-Time Energy - (Account 447)	(\$33,096)	(\$126,607)	(\$103,068)	\$176,670
(c) Concept: IsoOrRtoSettlementsTransmissionRights				
ARR Long Term Off-Peak Alloc - (Account 555)	(\$2.0)	(\$2.0)	(\$2.0)	(\$2.0)
ARR Long Term On-Peak Alloc - (Account 555)	(\$2.0)	(\$2.0)	(\$2.0)	(\$2.0)
ARR Monthly Off-Peak Alloc - (Account 555)	(\$3.0)	(\$3.0)	(\$3.0)	(\$3.0)
ARR Monthly On-Peak Alloc - (Account 555)	(\$1.0)	(\$1.0)	(\$1.0)	(\$1.0)
(d) Concept: IsoOrRtoSettlementsAncillaryServices				
Regulation - (Account 555)	(\$13)	(\$18)	(\$18)	(\$17)
Real-Time NCPC - (Account 555)	(\$24)	\$153	\$54	(\$20)
Reserve Market - (Account 555)	(\$1,939)	(\$2,839)	(\$4,490)	(\$5,125)

FERC FORM NO. 1 (NEW. 12-05)

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	2,354	MW-Months	456,730			
2	Reactive Supply and Voltage	2,354	MW-Months	193,627			
3	Regulation and Frequency Response	0	MWH	(17)			
4	Energy Imbalance	102,129	MWH	674	102,098	MWH	675
5	Operating Reserve - Spinning	(16)	MWH	(51)			
6	Operating Reserve - Supplement	(16)	MWH	(5,256)			
7	Other	2354	MW-Months	411,338			
8	Total (Lines 1 thru 7)	109,159		1,057,045	102,098		675

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AncillaryServicesPurchasedAmount
Other charges include Black Start Charges (ISO New England Inc.'s OATT Schedule 16) of \$365,350, Energy Administration Service charges of \$45,669, and Reliability Administration Service charges of \$319. Black Start and Reliability Must-Run Charges are allocated on the basis of UES' Network Load...

FERC FORM NO. 1 (New 2-04)

Name of Respondent: Unifit Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January	208	11	17						
2	February	192	14	18						
3	March	176	1	9						
4	Total for Quarter 1				0	0	0			0
5	April	150	19	9						
6	May	196	22	17						
7	June	223	26	17						
8	Total for Quarter 2				0	0	0			0
9	July	280	21	15						
10	August	293	8	15						
11	September	201	12	15						
12	Total for Quarter 3				0	0	0			0
13	October	153	24	18						
14	November	173	21	17						
15	December	184	12	17						
16	Total for Quarter 4				0	0	0			0
17	Total				0	0	0	0	0	0

Name of Respondent: Unitol Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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Monthly ISO/RTO Transmission System Peak Load

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)	
	NAME OF SYSTEM: 0										
1	January										
2	February										
3	March										
4	Total for Quarter 1				0	0	0	0	0	0	
5	April										
6	May										
7	June										
8	Total for Quarter 2				0	0	0	0	0	0	
9	July										
10	August										
11	September										
12	Total for Quarter 3				0	0	0	0	0	0	
13	October										
14	November										
15	December										
16	Total for Quarter 4				0	0	0	0	0	0	
17	Total Year to Date/Year				0	0	0	0	0	0	

Name of Respondent: Unifil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 2023-03-22	Year/Period of Report End of: 2022/ Q4
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	683,298
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	93,750
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	1,228
7	Other		27	Total Energy Losses	39,985
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	818,261
10	Purchases (other than for Energy Storage)	818,261			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	818,261			

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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	79,791	7,606	208	11	17
30	February	66,954	7,447	192	14	18
31	March	68,966	9,783	176	1	9
32	April	57,470	7,610	150	19	9
33	May	56,483	1,388	196	22	17
34	June	68,251	9,673	223	26	17
35	July	85,144	8,211	280	21	15
36	August	87,685	5,793	293	8	15
37	September	58,494	9,533	201	12	15
38	October	57,735	8,269	153	24	18
39	November	60,110	8,762	173	21	17
40	December	71,178	9,674	184	12	17
41	Total	818,261	93,750			

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Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name:	Plant Name:
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - kWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Asset Retirement Costs		
17	Total cost (total 13 thru 20)		
18	Cost per KW of Installed Capacity (line 17/5) Including		
19	Production Expenses: Oper, Supv, & Engr		
20	Fuel		
21	Coolants and Water (Nuclear Plants Only)		
22	Steam Expenses		
23	Steam From Other Sources		

24	Steam Transferred (Cr)		
25	Electric Expenses		
26	Misc Steam (or Nuclear) Power Expenses		
27	Rents		
28	Allowances		
29	Maintenance Supervision and Engineering		
30	Maintenance of Structures		
31	Maintenance of Boiler (or reactor) Plant		
32	Maintenance of Electric Plant		
33	Maintenance of Misc Steam (or Nuclear) Plant		
34	Total Production Expenses		
35	Expenses per Net kWh		
35	Plant Name		
36	Fuel Kind		
37	Fuel Unit		
38	Quantity (Units) of Fuel Burned		
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)		
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year		
41	Average Cost of Fuel per Unit Burned		
42	Average Cost of Fuel Burned per Million BTU		
43	Average Cost of Fuel Burned per kWh Net Gen		
44	Average BTU per kWh Net Generation		

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Hydroelectric Generating Plant Statistics

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. Plant Name:	FERC Licensed Project No. Plant Name:	FERC Licensed Project No. Plant Name:	FERC Licensed Project No. Plant Name:	FERC Licensed Project No. Plant Name:
1	Kind of Plant (Run-of-River or Storage)					
2	Plant Construction type (Conventional or Outdoor)					
3	Year Originally Constructed					
4	Year Last Unit was Installed					
5	Total installed cap (Gen name plate Rating in MW)					
6	Net Peak Demand on Plant-Megawatts (60 minutes)					
7	Plant Hours Connect to Load					
8	Net Plant Capability (in megawatts)					
9	(a) Under Most Favorable Oper Conditions					
10	(b) Under the Most Adverse Oper Conditions					
11	Average Number of Employees					
12	Net Generation, Exclusive of Plant Use - kWh					
13	Cost of Plant					
14	Land and Land Rights					
15	Structures and Improvements					
16	Reservoirs, Dams, and Waterways					
17	Equipment Costs					
18	Roads, Railroads, and Bridges					
19	Asset Retirement Costs					
20	Total cost (total 13 thru 20)					
21	Cost per KW of Installed Capacity (line 20 / 5)					
22	Production Expenses					
23	Operation Supervision and Engineering					
24	Water for Power					
25	Hydraulic Expenses					
26	Electric Expenses					

27	Misc Hydraulic Power Generation Expenses					
28	Rents					
29	Maintenance Supervision and Engineering					
30	Maintenance of Structures					
31	Maintenance of Reservoirs, Dams, and Waterways					
32	Maintenance of Electric Plant					
33	Maintenance of Misc Hydraulic Plant					
34	Total Production Expenses (total 23 thru 33)					
35	Expenses per net kWh					

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Pumped Storage Generating Plant Statistics

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0
6	Plant Hours Connect to Load While Generating	0
7	Net Plant Capability (in megawatts)	0
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - kWh	0
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	0
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	0
15	Reservoirs, Dams, and Waterways	0
16	Water Wheels, Turbines, and Generators	0
17	Accessory Electric Equipment	0
18	Miscellaneous Powerplant Equipment	0
19	Roads, Railroads, and Bridges	0
20	Asset Retirement Costs	0
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	0

25	Water for Power	0
26	Pumped Storage Expenses	0
27	Electric Expenses	0
28	Misc Pumped Storage Power generation Expenses	0
29	Rents	0
30	Maintenance Supervision and Engineering	0
31	Maintenance of Structures	0
32	Maintenance of Reservoirs, Dams, and Waterways	0
33	Maintenance of Electric Plant	0
34	Maintenance of Misc Pumped Storage Plant	0
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	0

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
4. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l))	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
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ENERGY STORAGE OPERATIONS (Large Plants)

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services.
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In columns (n) and (o), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Project Costs included in (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)		(e)	(f)			(g)	(h)	(i)	(j)	(k)	(l)	(m)
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35																			
36	TOTAL						0	0	0										

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)		(d)	(e)	(f)	(g)	(h)	(i)	(j)		(l)	(m)	(n)	(o)	(p)	
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44	TOTAL		0		0		0		0								

Name of Respondent: Unitil Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
- Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVA)			Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	Boscawen - Boscawen, NH	Distribution	Unattended	34.50	13.80		12.3	2	0	None		
2	Bow Bog - Bow, NH	Distribution	Unattended	34.50	13.80		5.3	1	0	None		
3	Bow Junction - Concord, NH	Distribution	Unattended	34.50	13.80		10.5	1	0	None		
4	Bridge Street - Concord, NH	Distribution	Unattended	34.50	4.16		14.0	2	0	None		
5	Broken Ground - Concord NH	Distribution	Unattended	115.00	34.50		120.0	2	0	None		
6	Gulf Street - Concord, NH	Distribution	Unattended	34.50	4.16		5.3	1	0	None		
7	Gulf Street - Concord, NH-1	Distribution	Unattended	34.50	13.80		14.0	1	0	None		
8	Hazen Drive - Concord, NH	Distribution	Unattended	34.50	4.16		5.4	2	0	None		
9	Hollis - Concord, NH	Distribution	Unattended	34.50	4.16		3.2	1	0	None		
10	Iron Works Road - Concord, NH	Distribution	Unattended	34.50	13.80		10.5	1	0	None		
11	Langdon Street - Concord, NH	Distribution	Unattended	34.50	4.16		4.2	1	0	None		
12	Mobile Sub, Concord, NH	Distribution	Unattended	34.50	13.80	4.16	5.0	0	1	None		
13	Mobile Sub, Concord, NH-1	Distribution	Unattended	34.50	13.80	4.16	10.5	0	1	None		
14	Montgomery Street - Concord, NH	Distribution	Unattended	34.50	13.80		7.5	1	0	None		
15	Penacook - Concord, NH	Distribution	Unattended	34.50	13.80		10.5	1	0	None		
16	Pleasant Street - Concord, NH	Distribution	Unattended	34.50			0.0	0	0	None		
17	Storrs Street - Concord, NH	Distribution	Unattended	34.50	13.80		7.5	1	0	None		
18	Spare, System - Concord, NH			34.50	13.80	4.16	10.5	0	1	None		
19	Spare, System - Concord, NH-1			34.50	13.80	4.16	4.2	0	1	None		
20	Terrill Park - Concord, NH	Distribution	Unattended	34.50	4.16		5.3	1	0	None		
21	West Concord - Concord, NH	Distribution	Unattended	34.50	4.16		4.7	1	0	None		
22	West Portsmouth Street - Concord, NH	Distribution	Unattended	34.50	4.16		1.5	1	0	None		
23	West Portsmouth Street - Concord, NH-1	Distribution	Unattended	34.50	13.80		10.5	1	0	None		

24	Cemetery Lane - Seabrook, NH	Distribution	Unattended	34.50			0.0	0	0	None		
25	Dow's Hill - Exeter, NH	Distribution	Unattended	34.50	4.16		1.5	1	0	None		
26	East Kingston - East Kingston, NH	Distribution	Unattended	34.50	13.80		10.5	1	0	None		
27	Gilman Lane - Exeter, NH	Distribution	Unattended	34.50			0.0	0	0	None		
28	Exeter - Exeter, NH	Distribution	Unattended	34.50	4.16		7.3	2	0	None		
29	Guinea Station - Hampton, NH	Distribution	Unattended	34.50			0.0	0	0	None		
30	Hampton Beach - Hampton, NH	Distribution	Unattended	34.50	13.80		10.5	1	0	None		
31	Hampton - Hampton, NH	Distribution	Unattended	34.50	4.16		5.3	1	0	None		
32	High Street - Hampton, NH	Distribution	Unattended	34.50	13.80		10.5	1	0	None		
33	Kingston - Kingston, NH	Distribution	Unattended	115.00	34.50		120.0	2	0	None		
34	Plaistow - Plaistow, NH	Distribution	Unattended	34.50			0.0	0	0	None		
35	Portsmouth Ave. - Exeter, NH	Distribution	Unattended	34.50			0.0	0	0	None		
36	Seabrook - Seabrook, NH	Distribution	Unattended	34.50	13.80		5.3	1	0	None		
37	Spare, Kingston/Broken Ground - Kingston, NH			115.00	34.50		60.0	0	1	None		
38	Timberlane - Plaistow, NH	Distribution	Unattended	34.50	13.80		10.5	1	0	None		
39	Westville - Plaistow, NH	Distribution	Unattended	34.50	13.80		21.0	2	0	None		
40	TotalTransmissionSubstationMember											0
41	Total						544.8	35	5			0

Name of Respondent: Unital Energy Systems, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 03/22/2023	Year/Period of Report End of: 2022/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Administrative and Professional Services-1	Unital Service Corp	107	7,413
3	Administrative and Professional Services-2	Unital Service Corp	146	(12,997)
4	Administrative and Professional Services-3	Unital Service Corp	163	132,875
5	Administrative and Professional Services-4	Unital Service Corp	184	4,944,657
6	Administrative and Professional Services-5	Unital Service Corp	186	715,030
7	Administrative and Professional Services-6	Unital Service Corp	421	560
8	Administrative and Professional Services-7	Unital Service Corp	426	2,592
9	Administrative and Professional Services-8	Unital Service Corp	557	298,712
10	Administrative and Professional Services-9	Unital Service Corp	580	1,167,375
11	Administrative and Professional Services-10	Unital Service Corp	593	557,381
12	Administrative and Professional Services-11	Unital Service Corp	903	2,794,143
13	Administrative and Professional Services-12	Unital Service Corp	908	929,229
14	Administrative and Professional Services-13	Unital Service Corp	923	5,915,736
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20	Non-power Goods or Services Provided for Affiliated			
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FERC FORM NO. 1 ((NEW))

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