Unitil
Unitil Service Corp.

REDACTED

VIA OVERNIGHT MAIL

March 15, 2006

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications and Energy
One South Station
Boston, MA 02110

RE: Fitchburg Gas and Electric Light Company
Form II - Cost of Gas Adjustment and Local Distribution Adjustment Clause
May 2006 through October 2006
D.T.E. 06-GAF-O4

Dear Secretary Cottrell:

Fitchburg Gas and Electric Light Company d/b/a Unitil ("Unitil") is filing with the Department its Seasonal Cost of Gas Adjustment Clause ("CGAC") Filing and Local Distribution Adjustment Clause ("LDAC") Filing, Form II, proposed to become effective for service rendered on and after May 1, 2006. An original redacted copy of the filing is provided herein. Also enclosed is a Motion for Confidential Treatment of certain proprietary information contained in the filing. As instructed in the Procedural Notice issued on March 7, 2006, one unredacted copy of the filing containing the materials for which confidential treatment is sought is being submitted, in a sealed envelope, directly to the Hearing Officer.

As shown on Page 1 of 1, CGAC Form II, the proposed Low Winter Use Class CGAC is $1.0253 per therm and the proposed High Winter Use Class CGAC is $1.0258 per therm. This is a decrease of ($0.2456) per therm for the Low Winter Use Class and a decrease of ($0.2662) per therm for the High Winter Use Class from current rates. As shown on Page 1 of 1, LDAC Form II, the proposed LDAC is $0.0303 per therm for all classes. This is an increase of $0.0054 per therm from the current rate of $0.0249 per therm for all classes.

A typical residential heating customer using 41 therms per month in the summer will see a decrease of $10.69 or 13.6% from current rates. Similar impacts will be seen for other rate classes. The net decrease is primarily due to lower projected gas commodity costs. Compared to last summer, a typical residential heating customer using 41 therms per month in the summer will see an increase of $4.79 or 7.6%. Similar impacts will be seen for other rate classes. Typical bill impacts comparing the proposed rates to the current rates and summer 2005 have been included as Attachments A and B, respectively.

Included with this filing is a proposed bill message and a disk containing the filed information. A copy of the bill message is also being filed today with the Department's Consumer Division under separate cover.

Gary Epler
Senior Counsel

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Hampton, NH
03842-1720

Phone: 603-773-6440
Fax: 603-773-6640

Please call me if you have any questions regarding this filing.

Sincerely,

Gary Epler
Attorney for Fitchburg Gas and Electric Light Company

Enclosures

cc: George Yiankos, Director, Gas Division (3 redacted copies)
Carol Pieper, Hearing Officer (1 confidential copy, 2 redacted copies)
Joseph Rogers, Assistant Attorney General (1 confidential copy, 1 redacted copy)
Robert Sydney, General Counsel,
Division of Energy Resources (1 confidential copy, 1 redacted copy)
David McKeehan, President, No. Central Massachusetts Chamber of Commerce (1 redacted copy)

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Petition of Fitchburg Gas and Electric Light Company d/b/a Unitil for Review and Approval by the Department of Telecommunications and Energy of its Cost of Gas Adjustment Clause	)	**D.T.E. 06-GAF-04**

MOTION OF FITCHBURG GAS AND ELECTRIC LIGHT COMPANY FOR PROTECTIVE TREATMENT

NOW COMES Fitchburg Gas and Electric Light Company d/b/a Unitil ("Unitil") and respectfully requests that the Department of Telecommunications and Energy ("Department") grant it protection from public disclosure for certain confidential and competitively sensitive information provided in its filing in the above-captioned docket, in accordance with G.L. c. 25, § 5D. In support of this Motion, Unitil states:

1. Unitil requests protection from public disclosure of the following information:

a. In Schedule VII of Unitil's Local Distribution Adjustment Clause ("LDAC") Filing, which provides a summary of Interruptible Transportation ("IT") Activity, the identity of the IT customer, and the identity of the gas supplier, if other than Unitil; and

b. In Schedule 1, Worksheet 1, on pages 5, 6 and 7 of the Cost of Gas Adjustment Clause ("CGAC") filing, the estimated total volumes (therms) and per unit costs of each supplier.

2. G.L. c. 25, § 5D is specifically designed to protect against disclosure of competitively sensitive information. That provision, in part, provides:

> [T]he [D]epartment may protect from public disclosure, trade secrets, confidential, competitively sensitive or other proprietary information provided in the course of proceedings conducted pursuant to this chapter. There shall be a presumption that the information for which protection is sought is public information and the burden shall be upon the proponent of such protection to prove the need for such protection. Where such a need has been found to exist, the [D]epartment shall protect only so much of the information as is necessary to meet such need.

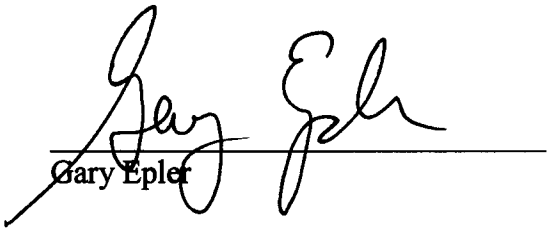
3. Unitil submits that the provisions of this filing described above should be protected from public disclosure because this information is competitively sensitive information concerning Unitil's customers and suppliers. This information is normally not disclosed by Unitil, and Unitil takes steps to protect this information from public disclosure. The information described in 1.a reveals the identity of Unitil's interruptible customers and their third party suppliers and may give such customers' competitors an unfair competitive advantage, or harm such customers' ability to secure third party supplies.

The information described in 1.b reveals commercial detail of Unitil's contract with its supplier, which if revealed, may impair Unitil's ability to contract with suppliers in the future, thereby harming both Unitil and its customers. Such information tells the world how the supplier or portfolio manager views the competitive marketplace and how its competitors may successfully compete against it. The obligation to keep this information confidential was part of the understanding implicit in the consummation of these contracts. Unitil submits that this information is well within the scope of "confidential, competitively sensitive or other proprietary information" contemplated by G.L. c. 25, § 5D, and accordingly, should be protected from public disclosure.

4. Proposed "Sunset Provision": Unitil requests that the confidential information described in 1.b, above, be protected from public disclosure until November, 2007, the termination date of the contract. Unitil requests that the protection of the customer and customer third party supplier information in 1.a, above, not have a sunset requirement.

WHEREFORE, for all the reasons set forth in this Motion, Unitil respectfully requests that the Department issue an Order granting protective treatment to the provisions of the filing described above.

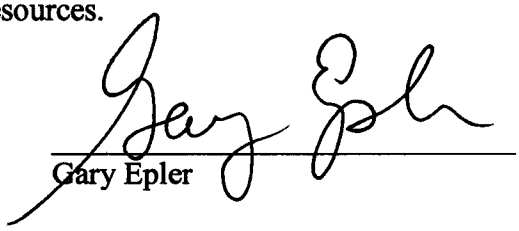
Respectfully submitted,



Gary Epler

Certificate

I certify that a copy of this Motion for Protective Treatment has been served this 15th day of March, 2006, via overnight express mail, upon the Massachusetts Office of the Attorney General and the Division of Energy Resources.



Gary Epler

FORM II

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

COST OF GAS ADJUSTMENT FILING

COVERING May 1, 2006 Through October 31, 2006

Filing Date: March 16, 2006

Prepared By: Karen M. Asbury, Director of Regulatory Services, Karen M. Asbury

Fitchburg Gas and Electric Light Company d/b/a Unitil
Seasonal Cost of Gas Adjustment Filing
Description of Supporting Schedules

Introduction

Attached are schedules supporting the Cost of Gas Adjustment Clause ("CGAC") calculation for the period May 1, 2006 through October 31, 2006 for Fitchburg Gas and Electric Light Company d/b/a Unitil ("Unitil"). The calculation is based on Unitil's annual reconciliation of actual costs (August 2004 through October 2005) and forecasted costs for the period May 2006 through October 2006. The Off Peak CGAC is comprised of the Gas Adjustment factors, dispatch, acquisition and FERC proceedings cost ("DAFP"), production related overhead costs ("PRO"), gas suppliers credit, and bad debt. The Gas Adjustment factor ("GAF") schedules include detailed information on sendout and sales, the allocation of gas supply costs, gas working capital, interruptible sales and capacity release margins. The only component of the CGAC to change for this period is the GAF. The remaining components (DAFP, PRO, and bad debt) change annually effective November 1 and are reconciled as of October 31 of each year, consistent with Unitil's CGAC tariff, MDTE No. 123, Section 6.08. The gas suppliers refund remains unchanged from a rate of $0.0000/therm as no new refund is available for credit. Schedules that have not changed from Unitil's previous Form II filing are so noted and have not been included herein.

As shown on Page 1 of the filing, Unitil's proposed CGA for the summer period is $1.0253 per therm for low winter use (high load factor) customers and $1.0258 per therm for high winter use (low load factor) customers. As noted, the high load factor customers are in rate classes, R1, R2, G51, G52, and G53. The low load factor customers are in rate classes R3, R4, G41, G42, and G43.

Summary of Forecast Assumptions for Gas Supply Costs

Unitil arrived at its cost forecast through a dispatch of its firm contracts to meet sendout in an economical manner, while giving consideration to the flexibility of individual contracts and meeting storage withdrawal and injection guidelines. Key assumptions that Unitil used in its forecast are:

- The NYMEX futures strip from the Wall Street Journal on February 27, 2006, was used for the basis of citygate deliveries and storage injections through the summer period.

- Transportation costs are based on Tennessee Gas Pipeline rates in the FERC Gas Tariff Fifth, revised Volume No. 1. Reservation Rates are based on the Fourteenth Revised Sheet, No. 23B, effective July 1, 2004 issued May 28th 2004. Commodity rates are from the Seventeenth Revised Sheet, No. 23A effective October 1, 2005, issued August 31st 2005.

- Storage injections over the summer period are forecast to meet design winter conditions.

Summary of Gas Supply Contracts Information

Unitil has contracted with Hess to be Unitil's Asset Manager. Asset management means Unitil would release TGP storage and transport contracts (less what is released to third party suppliers) to Hess. Hess will be notified on a daily basis on how much to deliver to Unitil's city gate up to all available volumes of the released transportation contracts. Unitil will reimburse Hess for the Demand charges associated with transportation and storage contracts. The price of supply commodity is indexed to the NYMEX natural gas contract plus variable transportation charges and fuel losses to city gate. Unitil has exercised its right to fix prices on a portion of the deliveries under the Hess contract.

Unitil's Distrigas of Massachusetts contract is for LNG, and is capped at a maximum annual volume of 27,500 dkth. Unitil has a limited amount of local LNG storage capacity, therefore the monthly delivery of LNG must be maintained to meet operational needs. Unitil also has a winter only vapor delivery contract with Distrigas of Massachusetts that ends March 31, 2006 with a daily volume of 400Dths per day.

Unitil's Duke Energy and Trading contract had a firm delivery of LPG in the month of January of 2 trucks per workday and an option contract of 675,000 gallons of LPG.

Unitil has an underground storage contract with Tennessee Gas Pipeline. Under this contract, Fitchburg has 323,703 dkths of firm storage space with a maximum daily withdrawal capability of 4,807 dkths.

Summary of Gas Supply Cost Allocation Methodology to High and Low Load Factor Rate Classes

Below is a brief description of the methodology used in this filing to allocate gas supply costs to high and low load factor customers. This method was approved by the Department in its Order in D.T.E. 02-24/25 dated December 2, 2002. The methodology uses the results of Unitil's least cost gas dispatch to determine load factor rates for High and Low Load Factor classes.

1. Sum normal sendout volumes for sales customers by rate class into High Load Factor (HLF) and Low Load Factor (LLF) categories, as shown on Schedule I, Worksheet 1, Page 1 of 17. (Sendout volumes by rate class assumed to be same percentage as sales volumes by class.)

2. Calculate daily baseload for HLF and LLF as the Average daily normal year sendout volume for July and August, as shown on Schedule I, Worksheet 1, Page 2 of 17.

3. Calculate a monthly baseload for HLF and LLF by multiplying the average daily baseload by the number of days in each month, as shown on Schedule I, Worksheet 1, Page 2 of 17.

4. Calculate remaining monthly volumes for HLF and LLF as total monthly sendout volumes minus baseload monthly volumes, as shown on Schedule I, Worksheet 1, Page 2 of 17.

5. Repeat Step 2 - 4 for sales volumes, as shown on Schedule I, Worksheet 1, Pages 3 and 4 of 17.

6. Calculate and Allocate Base Commodity Costs, as shown on Schedule I, Worksheet 1, Pages 5, 6, and 7 of 17.

A. Calculate the average price of pipeline supply by summing total pipeline supply variable costs and dividing by the sum of the total pipeline variable supply.

B. For each month, multiply the average price of pipeline supply by the monthly base volume, as established in Step 3, to determine the monthly base commodity cost.

C. Allocate the monthly base commodity costs between HLF and LLF based on the percentage of normal monthly baseload volume for each class, as shown on Schedule I, Worksheet 1, Page 11 of 17.

7. Calculate and Allocate Base Demand Costs, as shown on Schedule I, Worksheet 1, Pages 8 and 9 of 17.

A. Calculate the base demand level by dividing the Average daily normal year sendout volume for July and August from Step 2 by the peak day requirement for pipeline supplies, as shown on Schedule I, Worksheet 4.

B. Multiply resulting base demand level percentage by the total demand costs for pipeline supplies to yield the annual base demand costs.

C. Determine the monthly base demand cost by dividing the annual base demand costs by 12.

D. Allocate the monthly base demand costs between HLF and LLF based on the percentage of normal monthly baseload sendout volume for each class, as shown on Schedule I, Worksheet 1, Page 11 of 17.

8. Calculate and Allocate Remaining Demand Costs, as shown on Schedule I, Worksheet 1, Page 10 of 17.

A. Calculate Remaining Annual Demand Costs by subtracting from Total Annual Demand Costs, Base Annual Demand Costs (sum of the monthly base demand costs calculated above), shared interruptible sales margins and capacity release revenues.

B. Allocate the Annual Remaining Demand Costs to classes using a design day allocation.

i. Calculate Remaining Design Day Load by subtracting Base Use on Design Day, as provided on Schedule I, Worksheet 1, Page 2 of 17, from total Class Design Day Load. Total Class Design Day Load is determined using the same design day calculation that Unitil uses to update its capacity allocators, based on firm sales customer data only, as shown on Schedule I, Worksheet 4.

ii. The ratio of each class' Remaining Design Day Load to total Remaining Design Day Load is multiplied by the Annual Remaining Demand Costs to determine Class Allocated Remaining Demand costs.

C. Allocate the Annual Remaining Demand Costs by class to each month using a proportional responsibility allocator, similar to that used for rate cases. Remaining Demand Costs by class and month are summarized on Schedule I, Worksheet 1, Page 13 of 17.

9. Calculate and Allocate Remaining Commodity Costs, as shown on Schedule I, Worksheet 1, Page 10 of 17.

A. Calculate Remaining Monthly Commodity Costs by subtracting from Total Monthly Commodity Costs as shown on Schedule I, Worksheet 1, Page 5 of 17, Base Monthly Commodity Costs as calculated above and provided for on Schedule I, Worksheet 1, Page 7 of 17.

B. Allocate the monthly Remaining Commodity Costs to classes based on the percent of monthly normal remaining sendout volumes for each class, as shown on Schedule I, Worksheet 1, Page 13 of 17.

10. Sum all costs by season (peak and off-peak) for HLF and LLF classes and divide by the corresponding sales volume to compute rates, as shown on Schedule I, Worksheet 1, Pages 15, 16, and 17 of 17.

Description of Supporting Schedules

Schedule I, Gas Adjustment Factors

Schedule 1, Page 1 of 1:
Page 1 of 1 summarizes the Gas Adjustment Factor Calculations for high load factor and low load factor customers by demand and commodity components, for the off peak season as outlined in Unitil's CGA tariff. Worksheet 1, Pages 1 through 17, discussed below, provide the detailed supporting workpapers for calculating a load factor based Gas Adjustment Factor in accordance with the methodology described above.

Worksheet 1:

Pages 1 - 4 show the monthly firm gas sales and sendout forecast by class for the period May 2006 through October 2006. Base and remaining sendout and sales are calculated in accordance with the method outlined above.

The forecast of gas sales and sendout is based on historical data since 1983. Statistical modeling is used to arrive at weather normalized firm sendout. Adjustments to the model results may also be made to reflect short-term economic projections for the service territory as well as other information available on Unitil's customers. These forecasts represent Unitil's forecast of gas sales; and hence, exclude projected volumes for transportation customers.

Pages 5 - 7 show commodity costs for firm and interruptible sales customers on a monthly basis by supplier, as well as the development of base commodity costs. Base commodity cost is considered to be the average daily sendout necessary to fulfill firm gas supply needs in the months of July and August times the average cost of pipeline supply.

Page 8 provides a summary of total demand costs to be recovered.

Page 9 provides the demand costs necessary to fulfill base firm gas supply needs.

Page 10 displays the calculation of remaining demand costs through the use of a design day allocator to assign remaining demand costs to each rate class and a proportional responsibility allocator to distribute class costs to each month, as well as the calculation of remaining commodity costs.

Pages 11 - 14 develop base and remaining demand and commodity costs by rate class and load factor.

Pages 15-17 develop the gas adjustment based on load factor.

Worksheet 2: This worksheet shows the calculation of working capital associated with the gas supply function. The number of days lag, cost of debt, and cost of equity are based on Unitil's Gas Rate Case, D.T.E. 02-24/25.

Worksheet 3: This worksheet shows the forecasted interruptible and capacity release sales, cost, revenues, and margin sharing for November 1, 2005 through October 31, 2006.

Page 1 shows interruptible sales and supply volumes and costs based on the marginal source of supply. Also included are projected margins.

Page 2 shows the calculation of expected interrruptible sales and capacity release margin threshold. Unitil's sales and capacity release margin of 25% above threshold is estimated to be $23,476.

Worksheet 4: This worksheet shows the calculation of MDQ of pipeline demand and total class design day load for use in determining base demand costs and individual class remaining demand costs. Unitil utilized the same underlying methodology for both its annual capacity allocators as well as for determining base demand costs and individual class remaining demand costs in the CGAC, in compliance with the Department's Order in DTE 02-24/25 dated December 2, 2002.

Page 1 shows the calculation of total pipeline capacity and total class design day load based on firm sales customer data only. As the CGA is based on firm sales customer data only, this calculation provides the proper pipeline capacity and design day load to use in determining base demand costs and individual class remaining demand costs. This is the same methodolgy used by Unitil in its last peak-period CGA filing dated September 16, 2005.

Schedule II, LPLNG Cost Factor

LPLNG Cost Factor is not a component of the Off Peak CGAC.

Schedule III, Dispatch, Acquisition and FERC Proceeding Cost Factor (No Change)

See Form II, filed September 16, 2005. Schedule III shows the calculation of the dispatch, acquisition and FERC proceeding cost factor for effect November 1, 2005 through October 31, 2006.

Schedule IV, Production Related Overhead Cost Factor (No Change)

See Form II, filed September 16, 2005. Schedule IV shows the calculation of the production related overhead cost factor for effect November 1, 2005 through October 31, 2006.

Schedule V, Gas Suppliers Credit (No Change)
See Form II, filed September 16, 2002. The gas suppliers refund remains unchanged from a rate of $0.0000/therm as no new refund is available for credit.

Schedule VI, Bad Debt Cost Factor (No Change)
See Form II, filed September 16, 2005. Schedule VI shows the calculation of the bad debt cost factor for effect November 1, 2005 through October 31, 2006.

Schedule VII, Inventory Finance Charge Factor
Inventory Finance Charge Factor is not a component of the Off Peak CGAC.

Schedule VIII, Company Gas Allowance (No Change)
See Form II, filed September 16, 2005. Schedule VIII shows the calculation of Unitil gas allowance.

Schedule IX, Peaking Service Demand Charge (No Change)
Peaking Service Demand Charges are recovered over the six months of the Peak Season, in accordance with Section 16.3.1 of Unitil's Terms and Conditions for Distribution Service, M.D.T.E. No. 121.

Schedule X, Peaking Service Commodity Charge and Off-System Weighted Average Cost of Inventories
Schedule X shows the calculation for Unitil's Peaking Service Commodity Charge as the weighted average cost of Unitil's peaking supply inventories plus fuel retention and carrying charges. Unitil has included data showing July 2004 through January 2006. The resulting rates would become effective after a two month lag. This charge is being calculated in accordance with the methodology stated in Section 16.3.2 of Unitil's Terms and Conditions for Distribution Service.

In addition, included in this Schedule is Unitil's off-system weighted average cost of inventory, as defined in Section 13.8.2 and 13.8.4 in M.D.T.E. No. 121.

Form II
COST OF GAS ADJUSTMENT FACTOR CALCULATIONS

OFF-PEAK SEASON (May 1, 2006 - October 31, 2006)

CGAC = GAF + DAFP + PRO + R1d + R2d + BD

HLF	LLF		
$0.9926	$0.9931	**GAF**	Gas Adjustment Factor: See Schedule I.
$0.0055	$0.0055	**DAFP**	Dispatch, Acquisition, and FERC Proceedings Cost: See Schedule III. (NO CHANGE)
$0.0104	$0.0104	**PRO**	Production Related Overhead: See Schedule IV. (NO CHANGE)
$0.0000	$0.0000	**R1d**	Gas Supplier Refund #1: See Schedule V. (NO CHANGE)
$0.0000	$0.0000	**R2d**	Gas Supplier Refund #2: See Schedule V. (NO CHANGE)
$0.0168	$0.0168	**BD**	Bad Debt Expenses: See Schedule VI. (NO CHANGE)
$1.0253	$1.0258		

HLF (High Load Factor) Customer classes: R-1, R-2, G-51, G-52, G-53 (Low Winter Use)
LLF (Low Load Factor) Customer classes: R-3, R-4, G-41, G-42, G-43 (High Winter Use)

Fitchburg Gas and Electric Light Company

GAS ADJUSTMENT FACTOR CALCULATIONS (GAF)

		HLF	LLF	Total	
Off-Peak Demand Factor ($DFop^x$)					
1.) $BLDop^x$	Base Demand	$48,321	$76,995	$125,316	See Worksheet 1, pages 15 and 16
2.) $RD^x * PR$	Remaining Demand	$7,156	$93,144	$100,300	See Worksheet 1, pages 15 and 16
3.) WCopd	Working Capital associated with Demand Charges (1)	$498	$1,524	$2,022	See Worksheet 2
4.) Ropd	Reconciliation	$44,602	$102,397	$146,999	See Note (2) below
5.)	Total	$100,577	$274,061	$374,638	Sum L. 1 - L. 4
6.) Op:Sales	Sales in Therms	1,307,793	3,002,424	4,310,216	See Worksheet 1, page 3
	Rate / Therm	$0.0769	$0.0913		L. 5 / L. 6

		HLF	LLF		
Off-Peak Commodity Factor ($CFop^x$)					
1.) $BLCop^x$	Base Commodity	$923,308	$1,471,437	$2,394,745	See Worksheet 1, pages 15 and 16
2.) $RCop^x$	Remaining Commodity	$263,108	$1,210,044	$1,473,152	See Worksheet 1, pages 15 and 16
3.) WCopc	Working Capital associated with Commodity Charges (1)	$11,116	$26,041	$37,156	See Worksheet 2
4.)	Total	$1,197,533	$2,707,521	$3,905,054	Sum L. 1 - L. 3
5.) Op:Sales	Sales in Therms	1,307,793	3,002,424	4,310,216	See Worksheet 1, page 3
	Rate / Therm	$0.9157	$0.9018		L. 4 / L. 5
OFF-PEAK SEASON TOTAL (GAF_{Op})		**$0.9926**	**$0.9931**		

(1) See Schedule 1, Worksheet 2 for Details
(2) Reconciliation is actual October 31, 2005 GAF balance and allocated on an equal $/therm basis.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Sendout of GAF

ESTIMATED SENDOUT BY CLASS (1)
Therms

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	492,063	283,150	187,889	223,069	283,185	694,472	2,163,828
RATE R-1, R-2	49,568	44,005	40,379	43,786	51,259	76,680	305,677
RATE G-41	69,254	35,303	15,279	18,575	25,426	76,808	240,646
RATE G-51	38,437	28,308	32,129	40,758	38,729	65,077	243,437
RATE G-42	126,413	76,242	136,818	34,299	61,521	196,700	631,992
RATE G-52	53,048	51,491	50,774	63,987	70,252	109,261	398,813
RATE G-43	39,191	12,172	4,545	17,332	27,787	140,534	241,561
RATE G-53	60,822	50,766	49,560	72,575	98,930	160,662	493,316
TOTAL	928,797	581,436	517,372	514,381	657,089	1,520,195	4,719,270
HLF CLASS (2)	201,875	174,569	172,842	221,106	259,170	411,680	1,441,243
LLF CLASS (2)	726,921	406,867	344,531	293,275	397,919	1,108,514	3,278,027

(1) Sendout by Class estimated based on ratio of forecast sales on Page 3 of 17.
(2) HLF Class = R-1, R-2 + G-51 + G-52 + G-53
LLF Class = R-3, R-4 + G-41 + G-42 + G-43

All volumes in Therms.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Sendout of GAF

ESTIMATED BASE SENDOUT BY CLASS - Therms (1)

July Aug Daily Average	16,641							
Days per Month	31	30	31	31	30	31	184	Base Use On
	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK	Design Day
RATE R-3, R-4	205,479	198,851	187,889	205,479	198,851	205,479	1,202,028	6,628
RATE R-1, R-2	42,082	40,725	40,379	42,082	40,725	42,082	248,074	1,357
RATE G-41	16,927	16,381	15,279	16,927	16,381	16,927	98,820	546
RATE G-51	36,444	28,308	32,129	36,444	35,268	36,444	205,037	1,176
RATE G-42	85,558	76,242	85,558	34,299	61,521	85,558	428,737	2,760
RATE G-52	53,048	51,491	50,774	57,380	55,529	57,380	325,603	1,851
RATE G-43	10,938	10,586	4,545	10,938	10,586	10,938	58,532	353
RATE G-53	60,822	50,766	49,560	61,068	59,098	61,068	342,382	1,970
TOTAL	511,299	473,348	466,113	464,617	477,958	515,877	2,909,212	16,641
HLF CLASS	192,397	171,290	172,842	196,974	190,620	196,974	1,121,096	6,354
LLF CLASS	318,903	302,059	293,271	267,643	287,338	318,903	1,788,117	10,287

ESTIMATED REMAINING SENDOUT BY CLASS - Therms (2)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	286,584	84,299	0	17,590	84,334	488,993	961,800
RATE R-1, R-2	7,486	3,280	0	1,703	10,535	34,598	57,602
RATE G-41	52,328	18,922	0	1,648	9,046	59,882	141,826
RATE G-51	1,993	0	0	4,315	3,460	28,633	38,400
RATE G-42	40,854	0	51,260	0	0	111,141	203,255
RATE G-52	0	0	0	6,607	14,723	51,881	73,210
RATE G-43	28,253	1,586	0	6,393	17,201	129,595	183,029
RATE G-53	0	0	0	11,508	39,832	99,594	150,934
TOTAL	417,497	108,088	51,260	49,764	179,131	1,004,318	1,810,057
HLF CLASS	9,479	3,280	0	24,132	68,550	214,706	320,147
LLF CLASS	408,019	104,808	51,260	25,632	110,581	789,612	1,489,911

(1) Daily Average Baseload x number of days in each month
(2) Total Sendout - Base Sendout

All volumes in Therms.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Sales of GAF

ESTIMATED SALES BY CLASS
Therms

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	579,369	345,952	201,626	200,138	242,586	423,318	1,992,989
RATE R-1, R-2	58,363	53,765	43,331	39,285	43,911	46,741	285,394
RATE G-41	81,542	43,133	16,396	16,665	21,781	46,819	226,336
RATE G-51	45,256	34,586	34,478	36,569	33,176	39,668	223,733
RATE G-42	148,842	93,152	146,821	30,773	52,701	119,899	592,188
RATE G-52	62,460	62,912	54,486	57,409	60,180	66,601	364,048
RATE G-43	46,145	14,872	4,877	15,550	23,803	85,663	190,910
RATE G-53	71,614	62,026	53,183	65,115	84,747	97,932	434,617
TOTAL	1,093,592	710,397	555,197	461,504	562,885	926,640	4,310,216
HLF CLASS	237,694	213,288	185,478	198,377	222,014	250,941	1,307,793
LLF CLASS	855,898	497,109	369,719	263,127	340,871	675,699	3,002,424

All volumes in Therms.

SALES BY CLASS

Fitchburg Gas and Electric Light Company
Workpapers Supporting Sales of GAF

Schedule I
Worksheet 1

ESTIMATED BASE SALES BY CLASS - Therms (1)

July Aug Daily Average	16,398						
Days per Month	31	30	31	31	30	31	184
	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	200,882	194,402	200,882	200,138	194,402	200,882	1,191,588
RATE R-1, R-2	41,308	39,975	41,308	39,285	39,975	41,308	243,158
RATE G-41	16,530	15,997	16,396	16,530	15,997	16,530	97,982
RATE G-51	35,523	34,377	34,478	35,523	33,176	35,523	208,602
RATE G-42	88,797	85,932	88,797	30,773	52,701	88,797	435,797
RATE G-52	55,948	54,143	54,486	55,948	54,143	55,948	330,614
RATE G-43	10,214	9,884	4,877	10,214	9,884	10,214	55,287
RATE G-53	59,149	57,241	53,183	59,149	57,241	59,149	345,113
TOTAL	508,351	491,952	494,407	447,560	457,520	508,351	2,908,141
HLF CLASS	191,928	185,736	183,455	189,905	184,535	191,928	1,127,487
LLF CLASS	316,423	306,216	310,952	257,656	272,985	316,423	1,780,654

ESTIMATED REMAINING SALES BY CLASS - Therms (2)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	378,487	151,550	744	0	48,184	222,436	801,401
RATE R-1, R-2	17,055	13,790	2,023	0	3,935	5,433	42,236
RATE G-41	65,012	27,136	0	135	5,784	30,288	128,355
RATE G-51	9,733	209	0	1,045	0	4,144	15,131
RATE G-42	60,045	7,219	58,024	0	0	31,102	156,390
RATE G-52	6,513	8,769	0	1,462	6,038	10,653	33,434
RATE G-43	35,931	4,988	0	5,336	13,919	75,449	135,623
RATE G-53	12,465	4,785	0	5,966	27,506	38,783	89,504
TOTAL	585,241	218,444	60,791	13,944	105,366	418,290	1,402,075
HLF CLASS	45,766	27,552	2,023	8,473	37,479	59,013	180,306
LLF CLASS	539,475	190,893	58,767	5,471	67,887	359,276	1,221,769

(1) Daily Average Baseload x number of days in each month
(2) Total sales - Base sales

All volumes in Therms.

ESTIMATED COMMODITY COSTS

Therms

Fitchburg Gas and Electric Light Company
Workpapers Supporting Commodity Costs of GAF

Estimated Supply Volumes - Therms

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
Hess							
UG Storage							
Spot Gas	52,700	51,000	52,700	52,700	51,000	52,700	312,800
LNG							
Propane	0	0	0	0	0	0	0
OBA (Operating Balance)	0	0	0	0	0	0	0
less Interruptible (2)	(52,700)	(51,000)	(52,700)	(52,700)	(51,000)	(52,700)	(312,800)
Total Firm	928,797	581,436	517,372	514,381	657,089	1,520,195	4,719,270
Total Pipeline Supplies (3)	919,422	572,364	507,998	505,007	648,017	1,490,280	4,643,088

Variable Costs (1)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
Hess	$726,054	$468,550	$423,686	$423,536	$540,012	$1,232,878	$3,814,717
UG Storage	$0	$0	$0	$0	$0	$0	$0
Spot Gas	$40,415	$39,943	$42,231	$42,829	$41,916	$43,910	$251,245
LNG	$6,710	$6,385	$6,534	$6,500	$6,280	$20,772	$53,181
Propane	$0	$0	$0	$0	$0	$0	$0
OBA (Operating Balance)	$0	$0	$0	$0	$0	$0	$0
less Interruptible (2)	($40,415)	($39,943)	($42,231)	($42,829)	($41,916)	($43,910)	($251,245)
Total Firm	$732,764	$474,935	$430,220	$430,036	$546,291	$1,253,650	$3,867,898
Total Pipeline Supplies (3)	$726,054	$468,550	$423,686	$423,536	$540,012	$1,232,878	$3,814,717

(1) Includes Commodity costs and Variable Transportation Costs shown on Page 6 of 17
(2) See Worksheet 3, page 1
(3) Hess.

All volumes in Therms.

REDACTED

ESTIMATED COMMODITY COSTS

Fitchburg Gas and Electric Light Company
Workpapers Supporting Commodity Costs of GAF

Commodity Costs

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
Hess	$726,054	$468,550	$423,686	$423,536	$540,012	$1,232,878	$3,814,717
UG Storage	$0	$0	$0	$0	$0	$0	$0
Spot Gas	$40,415	$39,943	$42,231	$42,829	$41,916	$43,910	$251,245
LNG	$6,710	$6,385	$6,534	$6,500	$6,280	$20,772	$53,181
Propane	$0	$0	$0	$0	$0	$0	$0
OBA (Operating Balance)	$0	$0	$0	$0	$0	$0	$0
less Interruptible (1)	($40,415)	($39,943)	($42,231)	($42,829)	($41,916)	($43,910)	($251,245)
Total Firm	$732,764	$474,935	$430,220	$430,036	$546,291	$1,253,650	$3,867,898

Variable Transportation Costs

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
Hess	$0	$0	$0	$0	$0	$0	$0
UG Storage	$0	$0	$0	$0	$0	$0	$0
Spot Gas	$0	$0	$0	$0	$0	$0	$0
LNG	$0	$0	$0	$0	$0	$0	$0
Propane	$0	$0	$0	$0	$0	$0	$0
OBA (Operating Balance)	$0	$0	$0	$0	$0	$0	$0
Total Firm	$0	$0	$0	$0	$0	$0	$0

(1) See Worksheet 3, page 1

REDACTED

ESTIMATED COMMODITY COSTS

Fitchburg Gas and Electric Light Company
Workpapers Supporting Commodity Costs of GAF

Supply Cost/Therm (1)	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
Hess							
UG Storage							
Spot Gas	$0.767	$0.783	$0.801	$0.813	$0.822	$0.833	$0.803
LNG							
Propane	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000
OBA (Operating Balance)	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000
Total	$0.789	$0.817	$0.832	$0.836	$0.831	$0.825	$0.822

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
Total Pipeline Variable Costs (4)	$726,054	$468,550	$423,686	$423,536	$540,012	$1,232,878	$3,814,717
Total Pipeline Variable Supply (4)	919,422	572,364	507,998	505,007	648,017	1,490,280	4,643,088
Average Cost of Pipeline Supply	$0.7897	$0.8186	$0.8340	$0.8387	$0.8333	$0.8273	
Base Use Sendout, Total							
Base Use, Therms (2)	511,299	473,348	466,113	464,617	477,958	515,877	2,909,212
Base Commodity Costs (3)	$403,765	$387,494	$388,753	$389,662	$398,297	$426,774	$2,394,745

(1) Variable Costs / Supply Volumes. See page 5 of 17.
(2) Sendout required to serve base load. (Total Base Use, page 2 of 17)
(3) (Supply Cost/Therm) x Base Sendout.
(4) Hess. See page 5 of 17.

All volumes in Therms.

REDACTED

DEMAND COSTS

Fitchburg Gas and Electric Light Company
Workpapers Supporting Demand Costs of GAF

	MDQ	Costs	
Pipeline Transportation			
TGP (Transportation)	13,099	$1,298,117	
Demand		$24,124	
Subtotal		$1,322,241	
less Variable Cost commodity		$34,226	(Included in Commodity factors)
TOTAL	13,099	$1,288,015	
Storage			
TGP (Transportation)	13,099	$379,394	
Storage Demand		$120,015	
TOTAL	13,099	$499,409	
LNG			
STORAGE		$102,500	
GRAND TOTAL		$1,889,924	

All volumes in Therms.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Demand Costs of GAF

Computation of Base Demand Costs

Long Lines Supplies		
Supply Demand Charges		$24,124
Pipeline Demand Charges		$1,298,117
less Variable Cost commodity		$34,226
Total		$1,288,015
MDQ of Pipeline Demands	85,520	
Base Demand Level (1)	16,641	19%
Annual Base Demand (2)		$250,633

BASE DEMAND COSTS (3)	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	TOTAL
TOTAL	$20,886	$20,886	$20,886	$20,886	$20,886	$20,886	$20,886	$20,886	$20,886	$20,886	$20,886	$20,886	$250,633

(1) See Page 2 of 17.
(2) (Base Demand Level / MDQ of Pipeline Demands) * Total Long Lines Supply Demand Charges
(3) Annual Base Demand / 12

All volumes in Therms.

REMAINING DEMAND COSTS

TOTAL DEMAND COSTS		
TRANSPORTATION	$1,288,015	--See Page 8 of 17
STORAGE and OTHER	$499,409	--See Page 8 of 17
LNG	$102,500	--See Page 8 of 17
TOTAL	$1,889,924	
Less Inter. Margins and Capacity Release	($23,476)	--See Schedule I, Worksheet 3
Demand Costs to be Recovered	$1,913,399	
Less BASE DEMAND COSTS	$250,633	
REMAINING DEMAND COSTS	$1,662,767	

Design Day Allocation to Rate Classes

	Class Design Day Load, Therms	less Base Use on Design Day	Remaining Design Day Load	% of Total	Allocated Remaining Demand
RATE R-3, R-4	116,829	6,628	110,201	54.838%	$911,825
RATE R-1, R-2	5,926	1,357	4,568	2.273%	$37,799
RATE G-41	25,254	546	24,708	12.295%	$204,440
RATE G-51	3,700	1,176	2,524	1.256%	$20,884
RATE G-42	40,476	2,760	37,716	18.768%	$312,071
RATE G-52	5,761	1,851	3,910	1.946%	$32,354
RATE G-43	14,349	353	13,996	6.965%	$115,805
RATE G-53	5,304	1,970	3,334	1.659%	$27,589
TOTAL	217,599	16,641	200,958	100.000%	$1,662,767
ALL HLF CLASSES	20,691	6,354	14,337	7.134%	$118,626
ALL LLF CLASSES	196,908	10,287	186,621	92.866%	$1,544,141

Proportional Responsibility (PR) Allocator

	Col. 1 (Rem. Sendout)	Col. (2) Rank	Col. (3) % Peak	Col. (4) PR	Col. (5) CumPR
NOV	1,332,684	5	36.97%	1.822%	5.526%
DEC	2,532,752	2	70.26%	1.361%	15.538%
JAN	3,604,635	1	100.00%	29.736%	45.275%
FEB	2,434,644	3	67.54%	4.035%	14.178%
MAR	1,998,280	4	55.44%	4.616%	10.142%
APR	918,710	7	25.49%	1.986%	3.308%
MAY	417,497	8	11.58%	0.827%	1.322%
JUN	108,088	10	3.00%	0.158%	0.276%
JUL	51,260	11	1.42%	0.004%	0.119%
AUG	49,764	12	1.38%	0.115%	0.115%
SEP	179,131	9	4.97%	0.219%	0.495%
OCT	1,004,318	6	27.86%	0.396%	3.704%
TOTAL	14,631,762			45.275%	100.000%

Col. (2) Ranks Months from largest to smallest sendout
Col. (3) Monthly Sendout / Month of Peak Sendout
Col. (4) Uses Col (3) Figures and ranks as follows: Month of Rank 1 = (Rank 1 - Rank 2) / Rank 1, Month of Rank 2 = (Rank 2 - Rank 3) / Rank 2, etc...
Col. (5) Uses Col (4) Figures as follows: Month of Rank 12 = 12, Month of Rank 11 = Rank 11 + Rank 12, Month of Rank 10 = Rank 10 + Rank 11 + Rank 12, etc...

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	TOTAL	PEAK	OFF-PEAK
MONTHLY DEMAND %	5.526%	15.538%	45.275%	14.178%	10.142%	3.308%	1.322%	0.276%	0.119%	0.115%	0.495%	3.704%	100.000%	93.968%	6.032%
REMAINING DEMAND	$ 91,887	$ 258,369	$ 752,813	$ 235,741	$ 168,645	$ 55,012	$ 21,983	$ 4,597	$ 1,976	$ 1,913	$ 8,238	$ 61,593	$ 1,662,767	$ 1,562,467	$ 100,300

REMAINING COMMODITY COSTS

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
TOTAL VARIABLE (1)	$732,764	$474,935	$430,220	$430,036	$546,291	$1,253,650	$3,867,898
INJECTION COSTS (2)	$0	$0	$0	$0	$0	$0	$0
NET VARIABLE	$732,764	$474,935	$430,220	$430,036	$546,291	$1,253,650	$3,867,898
WITHDRAWAL COSTS (2)	$0	$0	$0	$0	$0	$0	$0
BASE COMMODITY (3)	$403,765	$387,494	$388,753	$389,662	$398,297	$426,774	$2,394,745
COMMODITY REMAINING (4)	$328,999	$87,442	$41,467	$40,374	$147,994	$826,876	$1,473,152

(Note: Negative figures indicate that interruptible profits were greater than remaining commodity costs)

(1) See Page 5 of 17.
(2) Withdrawal Costs are part of Commodity Costs. Injection Costs not included in total variable costs.
(3) See Page 11 of 17.
(4) Net Variable - Base Commodity

Fitchburg Gas and Electric Light Company
Workpapers Supporting Base Costs in GAF

BASE DEMAND COSTS BY CLASS (1)

	May-06 (31)	Jun-06 (30)	Jul-06 (31)	Aug-06 (31)	Sep-06 (30)	Oct-06 (31)	OFF-PEAK (184)
RATE R-3, R-4	$ 8,394	$ 8,774	$ 8,419	$ 9,237	$ 8,689	$ 8,319	$ 51,832
RATE R-1, R-2	$ 1,719	$ 1,797	$ 1,809	$ 1,892	$ 1,780	$ 1,704	$ 10,700
RATE G-41	$ 691	$ 723	$ 685	$ 761	$ 716	$ 685	$ 4,261
RATE G-51	$ 1,489	$ 1,249	$ 1,440	$ 1,638	$ 1,541	$ 1,475	$ 8,832
RATE G-42	$ 3,495	$ 3,364	$ 3,834	$ 1,542	$ 2,688	$ 3,464	$ 18,387
RATE G-52	$ 2,167	$ 2,272	$ 2,275	$ 2,579	$ 2,427	$ 2,323	$ 14,043
RATE G-43	$ 447	$ 467	$ 204	$ 492	$ 463	$ 443	$ 2,515
RATE G-53	$ 2,485	$ 2,240	$ 2,221	$ 2,745	$ 2,582	$ 2,472	$ 14,745
HLF CLASS	$ 7,859	$ 7,558	$ 7,745	$ 8,855	$ 8,330	$ 7,975	$ 48,321
LLF CLASS	$ 13,027	$ 13,328	$ 13,141	$ 12,031	$ 12,556	$ 12,911	$ 76,995
TOTAL	$ 20,886	$ 20,886	$ 20,886	$ 20,886	$ 20,886	$ 20,886	$ 125,316

BASE COMMODITY COSTS BY CLASS (2)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	$ 162,264	$ 162,784	$ 156,705	$ 172,330	$ 165,708	$ 169,989	$ 989,780
RATE R-1, R-2	$ 33,232	$ 33,338	$ 33,677	$ 35,293	$ 33,937	$ 34,814	$ 204,291
RATE G-41	$ 13,367	$ 13,410	$ 12,743	$ 14,196	$ 13,651	$ 14,003	$ 81,369
RATE G-51	$ 28,779	$ 23,173	$ 26,797	$ 30,564	$ 29,390	$ 30,149	$ 168,853
RATE G-42	$ 67,564	$ 62,413	$ 71,358	$ 28,766	$ 51,267	$ 70,781	$ 352,150
RATE G-52	$ 41,891	$ 42,152	$ 42,347	$ 48,123	$ 46,274	$ 47,470	$ 268,257
RATE G-43	$ 8,638	$ 8,666	$ 3,791	$ 9,174	$ 8,821	$ 9,049	$ 48,139
RATE G-53	$ 48,031	$ 41,558	$ 41,335	$ 51,216	$ 49,248	$ 50,520	$ 281,907
HLF CLASS	$ 151,933	$ 140,221	$ 144,155	$ 165,197	$ 158,849	$ 162,953	$ 923,308
LLF CLASS	$ 251,833	$ 247,272	$ 244,597	$ 224,465	$ 239,448	$ 263,822	$ 1,471,437
TOTAL	$ 403,765	$ 387,494	$ 388,753	$ 389,662	$ 398,297	$ 426,774	$ 2,394,745

All volumes in Therms.

(1) (Class Sendout / Total Sendout) x Total Base Demand Costs. See Page 2 and Page 9 of 17.
(2) (Class Sendout / Total Sendout) x Total Base Commodity Costs. See Page 2 and Page 7 of 17.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Base Costs in GAF

BASE TOTAL COSTS BY CLASS (1)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	$ 170,657	$ 171,558	$ 165,124	$ 181,567	$ 174,398	$ 178,308	$ 1,041,612
RATE R-1, R-2	$ 34,951	$ 35,135	$ 35,486	$ 37,185	$ 35,717	$ 36,517	$ 214,991
RATE G-41	$ 14,058	$ 14,132	$ 13,428	$ 14,957	$ 14,366	$ 14,688	$ 85,630
RATE G-51	$ 30,268	$ 24,422	$ 28,236	$ 32,203	$ 30,931	$ 31,625	$ 177,685
RATE G-42	$ 71,059	$ 65,777	$ 75,192	$ 30,307	$ 53,956	$ 74,245	$ 370,537
RATE G-52	$ 44,058	$ 44,424	$ 44,622	$ 50,703	$ 48,701	$ 49,793	$ 282,300
RATE G-43	$ 9,085	$ 9,133	$ 3,994	$ 9,666	$ 9,284	$ 9,492	$ 50,653
RATE G-53	$ 50,515	$ 43,798	$ 43,555	$ 53,961	$ 51,830	$ 52,993	$ 296,653
HLF CLASS	$ 159,792	$ 147,779	$ 151,900	$ 174,052	$ 167,179	$ 170,927	$ 971,630
LLF CLASS	$ 264,860	$ 260,600	$ 257,739	$ 236,497	$ 252,004	$ 276,733	$ 1,548,432
TOTAL	$ 424,651	$ 408,380	$ 409,639	$ 410,548	$ 419,183	$ 447,660	$ 2,520,061

(1) Sum of Base Demand and Remaining Commodity Costs. See Page 11 of 17.

All volumes in Therms.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Remaining Costs of GAF

REMAINING DEMAND COSTS BY CLASS (1)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	$ 12,055	$ 2,521	$ 1,083	$ 1,049	$ 4,518	$ 33,776	$ 55,002
RATE R-1, R-2	$ 500	$ 105	$ 45	$ 43	$ 187	$ 1,400	$ 2,280
RATE G-41	$ 2,703	$ 565	$ 243	$ 235	$ 1,013	$ 7,573	$ 12,332
RATE G-51	$ 276	$ 58	$ 25	$ 24	$ 103	$ 774	$ 1,260
RATE G-42	$ 4,126	$ 863	$ 371	$ 359	$ 1,546	$ 11,560	$ 18,824
RATE G-52	$ 428	$ 89	$ 38	$ 37	$ 160	$ 1,198	$ 1,952
RATE G-43	$ 1,531	$ 320	$ 138	$ 133	$ 574	$ 4,290	$ 6,985
RATE G-53	$ 365	$ 76	$ 33	$ 32	$ 137	$ 1,022	$ 1,664
HLF CLASS	$ 1,568	$ 328	$ 141	$ 136	$ 588	$ 4,394	$ 7,156
LLF CLASS	$ 20,414	$ 4,269	$ 1,835	$ 1,776	$ 7,651	$ 57,199	$ 93,144
TOTAL	$ 21,983	$ 4,597	$ 1,976	$ 1,913	$ 8,238	$ 61,593	$ 100,300

REMAINING COMMODITY COSTS BY CLASS (2)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	$ 225,836	$ 68,197	$ -	$ 14,271	$ 69,675	$ 402,598	$ 780,577
RATE R-1, R-2	$ 5,899	$ 2,653	$ -	$ 1,382	$ 8,704	$ 28,485	$ 47,124
RATE G-41	$ 41,236	$ 15,308	$ -	$ 1,337	$ 7,473	$ 49,302	$ 114,656
RATE G-51	$ 1,570	$ -	$ -	$ 3,500	$ 2,859	$ 23,574	$ 31,504
RATE G-42	$ 32,194	$ -	$ 41,467	$ -	$ -	$ 91,505	$ 165,166
RATE G-52	$ -	$ -	$ -	$ 5,360	$ 12,164	$ 42,715	$ 60,238
RATE G-43	$ 22,264	$ 1,283	$ -	$ 5,187	$ 14,211	$ 106,699	$ 149,644
RATE G-53	$ -	$ -	$ -	$ 9,336	$ 32,909	$ 81,998	$ 124,243
HLF CLASS	$ 7,469	$ 2,653	$ -	$ 19,579	$ 56,635	$ 176,772	$ 263,108
LLF CLASS	$ 321,530	$ 84,788	$ 41,467	$ 20,795	$ 91,360	$ 650,104	$ 1,210,044
TOTAL	$ 328,999	$ 87,442	$ 41,467	$ 40,374	$ 147,994	$ 826,876	$ 1,473,152

(1) (Class Sendout / Total Sendout) x Total Remaining Demand Costs. See Page 2 and Page 10 of 17.
(2) (Class Sendout / Total Sendout) x Total Remaining Commodity Costs. See Page 2 and Page 10 of 17.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Remaining Costs of GAF

REMAINING TOTAL COSTS BY CLASS (1)

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
RATE R-3, R-4	$ 237,891	$ 70,718	$ 1,083	$ 15,320	$ 74,193	$ 436,375	$ 835,580
RATE R-1, R-2	$ 6,399	$ 2,758	$ 45	$ 1,426	$ 8,891	$ 29,886	$ 49,404
RATE G-41	$ 43,938	$ 15,873	$ 243	$ 1,572	$ 8,486	$ 56,875	$ 126,988
RATE G-51	$ 1,846	$ 58	$ 25	$ 3,524	$ 2,962	$ 24,348	$ 32,763
RATE G-42	$ 36,320	$ 863	$ 41,838	$ 359	$ 1,546	$ 103,065	$ 183,991
RATE G-52	$ 428	$ 89	$ 38	$ 5,397	$ 12,324	$ 43,913	$ 62,190
RATE G-43	$ 23,795	$ 1,604	$ 138	$ 5,320	$ 14,785	$ 110,988	$ 156,630
RATE G-53	$ 365	$ 76	$ 33	$ 9,368	$ 33,045	$ 83,020	$ 125,907
HLF CLASS	$ 9,038	$ 2,981	$ 141	$ 19,715	$ 57,222	$ 181,166	$ 270,264
LLF CLASS	$ 341,944	$ 89,058	$ 43,302	$ 22,572	$ 99,010	$ 707,303	$ 1,303,188
TOTAL	$ 350,982	$ 92,039	$ 43,443	$ 42,287	$ 156,233	$ 888,469	$ 1,573,452

(1) Sum of Remaining Demand and Remaining Commodity Costs. See Page 13 of 17.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Load Factor Costs of GAF

HLF ALLOCATED COSTS

Demand	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
HLF BASE (1)	$7,859	$7,558	$7,745	$8,855	$8,330	$7,975	$48,321
HLF REMAINING (2)	$1,568	$328	$141	$136	$588	$4,394	$7,156
HLF TOTAL	$9,427	$7,886	$7,886	$8,991	$8,918	$12,369	$55,477
HLF Working Capital	$85	$71	$71	$81	$80	$110	$498
HLF DEMAND/UNIT	$0.0397	$0.0370	$0.0425	$0.0453	$0.0402	$0.0493	$0.0424
Commodity							
HLF BASE (1)	$151,933	$140,221	$144,155	$165,197	$158,849	$162,953	$923,308
HLF REMAINING (2)	$7,469	$2,653	$0	$19,579	$56,635	$176,772	$263,108
HLF TOTAL	$159,402	$142,875	$144,155	$184,776	$215,484	$339,725	$1,186,417
HLF Working Capital	$1,504	$1,355	$1,370	$1,737	$2,013	$3,137	$11,116
HLF CMMDTY/UNIT	$0.6706	$0.6699	$0.7772	$0.9314	$0.9706	$1.3538	$0.9072
Total							
HLF BASE	$159,792	$147,779	$151,900	$174,052	$167,179	$170,927	$971,630
HLF REMAINING	$9,038	$2,981	$141	$19,715	$57,222	$181,166	$270,264
HLF TOTAL	$168,830	$150,761	$152,041	$193,767	$224,402	$352,094	$1,241,894
HLF COST/UNIT	$0.7103	$0.7068	$0.8197	$0.9768	$1.0108	$1.4031	$0.9496

(1) See Page 11 of 17.
(2) See Page 13 of 17

All volumes in Therms.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Load Factor Costs of GAF

LLF ALLOCATED COSTS

Demand	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
LLF BASE (1)	$13,027	$13,328	$13,141	$12,031	$12,556	$12,911	$76,995
LLF REMAINING (2)	$20,414	$4,269	$1,835	$1,776	$7,651	$57,199	$93,144
LLF TOTAL	$33,441	$17,597	$14,976	$13,808	$20,207	$70,110	$170,139
LLF Working Capital	$299	$158	$135	$124	$181	$626	$1,524
LLF DEMAND/UNIT	$0.0391	$0.0354	$0.0405	$0.0525	$0.0593	$0.1038	$0.0567
Commodity							
LLF BASE (1)	$251,833	$247,272	$244,597	$224,465	$239,448	$263,822	$1,471,437
LLF REMAINING (2)	$321,530	$84,788	$41,467	$20,795	$91,360	$650,104	$1,210,044
LLF TOTAL	$573,362	$332,061	$286,065	$245,260	$330,807	$913,926	$2,681,481
LLF Working Capital	$5,470	$3,290	$2,892	$2,528	$3,293	$8,568	$26,041
LLF CMMDTY/UNIT	$0.6699	$0.6680	$0.7737	$0.9321	$0.9705	$1.3526	$0.8931
Total							
LLF BASE	$264,860	$260,600	$257,739	$236,497	$252,004	$276,733	$1,548,432
LLF REMAINING	$341,944	$89,058	$43,302	$22,572	$99,010	$707,303	$1,303,188
LLF TOTAL	$606,804	$349,658	$301,040	$259,068	$351,014	$984,036	$2,851,620
LLF COST/UNIT	$0.7090	$0.7034	$0.8142	$0.9846	$1.0298	$1.4563	$0.9498

(1) See Page 11 of 17.
(2) See Page 13 of 17

All volumes in Therms.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Load Factor Costs of GAF

RATE CLASS	OFF PEAK Gas Cost	SALES VOLUMES OFF PEAK	DEMAND COSTS OFF PEAK	COMMODITY COSTS OFF PEAK	TOTAL COSTS OFF PEAK
HLF (1)	$0.9496	1,307,793	55,477	1,186,417	1,241,894
LLF (1)	$0.9498	3,002,424	170,139	2,681,481	2,851,620
TOTAL		4,310,216	225,616	3,867,898	4,093,514
WACOG	$0.9497				

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	OFF-PEAK
HLF SUMMARY (2)(3)							
HLF TOTAL COSTS	$168,830	$150,761	$152,041	$193,767	$224,402	$352,094	$1,241,894
HLF TOTAL VOLUMES	237,694	213,288	185,478	198,377	222,014	250,941	1,307,793
HLF COST/UNIT	$0.7103	$0.7068	$0.8197	$0.9768	$1.0108	$1.4031	$0.9496
LLF SUMMARY (2)(3)							
LLF TOTAL COSTS	$606,804	$349,658	$301,040	$259,068	$351,014	$984,036	$2,851,620
LLF TOTAL VOLUMES	855,898	497,109	369,719	263,127	340,871	675,699	3,002,424
LLF COST/UNIT	$0.7090	$0.7034	$0.8142	$0.9846	$1.0298	$1.4563	$0.9498
Total							
TOTAL COSTS	$775,633	$500,419	$453,082	$452,835	$575,416	$1,336,129	$4,093,514
TOTAL VOLUMES	1,093,592	710,397	555,197	461,504	562,885	926,640	4,310,216
COST/UNIT	$0.7093	$0.7044	$0.8161	$0.9812	$1.0223	$1.4419	$0.9497

(1) These rates do not include working capital and reconciliation.
(2) See Page 15 and 16 of 17
(3) Volumes are in Therms and can be found on Page 3 of 17

All volumes in Therms.

WORKING CAPITAL CALCULATIONS

Off-Peak Demand

	HLF	LLF	
1.) Off-Peak Demand Charges Allowable (Dop) (1)	$55,218	$168,982	See Worksheet 1 p. 15 - 16 and Worksheet 3 p. 1
2.) Number of Days of Lag / 365 (29.64/365)	8.121%	8.121%	DTE 02-24/25, December 2, 2002 Order, Page 51
3.) Off-Peak Demand Working Capital Requirement (WCAopd)	$4,484	$13,722	L. 1 * L. 2
4.) Cost of Equity	4.250%	4.250%	DTE 02-24/25, December 2, 2002 Order, Page 294 Schedule 5 Gas
5.) Cost of Debt	4.250%	4.250%	DTE 02-24/25, December 2, 2002 Order, Page 294 Schedule 5 Gas
6.) Effective Tax Rate	38.03%	38.03%	2005 Federal & State Combined
7.) Tax Adjusted Cost of Capital	11.11%	11.11%	L. 5 + (L. 4/(1- L. 6))
8.) Off-Peak Demand Cost of Working Capital	$498	$1,524	L. 3 * L. 7

Off-Peak Commodity

	HLF	LLF	
1.) Off-Peak Demand Charges Allowable (Cop) (2)	$1,232,290	$2,886,853	See Worksheet 1 p. 15 - 16 and Worksheet 3 p. 1
2.) Number of Days of Lag / 365 (29.64/365)	8.121%	8.121%	DTE 02-24/25, December 2, 2002 Order, Page 51
3.) Off-Peak Commodity Working Capital Requirement (WCAopc)	$100,069	$234,428	L. 1 * L. 2
4.) Cost of Equity	4.250%	4.250%	DTE 02-24/25, December 2, 2002 Order, Page 294 Schedule 5 Gas
5.) Cost of Debt	4.250%	4.250%	DTE 02-24/25, December 2, 2002 Order, Page 294 Schedule 5 Gas
6.) Effective Tax Rate	38.03%	38.03%	2005 Federal & State Combined
7.) Tax Adjusted Cost of Capital	11.11%	11.11%	L. 5 + (L. 4/(1- L. 6))
8.) Off-Peak Commodity Cost of Working Capital	$11,116	$26,041	L. 3 * L. 7

(1) Includes Interruptible Sales and Capacity Release margins.
(2) Includes Interruptible Sales and Capacity Release costs.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Interruptible Sales and Capacity Release of GAF

	Est. Nov-05	Est. Dec-05	Est. Jan-06	Est. Feb-06	Est. Mar-06	Est. Apr-06	Est. May-06	Est. Jun-06	Est. Jul-06	Est. Aug-06	Est. Sep-06	Est. Oct-06	Total
Interruptible Sales (Therms)	0	0	0	0	0	0	0	0	0	0	0	0	0
Interruptible Revenues ($)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Gas Costs ($)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Interruptible Margin ($)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capacity Release ($)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Interruptible Supply (Therms)	55,200	0	0	5,600	0	51,000	52,700	51,000	52,700	52,700	51,000	52,700	424,600
Interruptible Revenues ($)	$80,283	$0	$0	$4,866	$0	$38,175	$40,415	$39,943	$42,231	$42,829	$41,916	$43,910	$374,569
Gas Costs ($)	$80,283	$0	$0	$4,866	$0	$38,175	$40,415	$39,943	$42,231	$42,829	$41,916	$43,910	$374,569
Total Interruptible Margin ($)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Interruptible Sales & Supply (Therms)	55,200	0	0	5,600	0	51,000	52,700	51,000	52,700	52,700	51,000	52,700	424,600
Total Margin ($)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Less Margin Sharing (See Sch. I, Wsh. 3, Page 2 of 2)							$23,476						$23,476
Total Margin to be returned to firm sales customers ($)	$0	$0	$0	$0	$0	$0	($23,476)	$0	$0	$0	$0	$0	($23,476)
Total Gas Cost used in Schedule I, Worksheet 1, Page 5(1)	$80,283	$0	$0	$4,866	$0	$38,175	$40,415	$39,943	$42,231	$42,829	$41,916	$43,910	$374,569

(1) Interruptible Sales Gas Costs plus Interruptible Supply Gas Costs above.

Fitchburg Gas and Electric Light Company
Workpapers Supporting Interuptible Sales and Capacity Release of GAF

Margin Threshold
Interruptible Sales Piece

For the Year Ending April 2005 (a)			*For the Year Ending April 2006(1) (b)*			*Amount Above Threshold (b) - (a)*	*Company Margin At 25%*
	Actual Therms	Actual Margin		Therms	Margin		
May-04	4,156	$201	May-05	5,851	$26		
Jun-04	0	$0	Jun-05	5,643	$0		
Jul-04	0	$0	Jul-05	20,595	$0		
Aug-04	0	$0	Aug-05	47,251	$445		
Sep-04	13,898	$0	Sep-05	14,930	$0		
Oct-04	32,447	($4)	Oct-05	4,658	$233		
Nov-04	7,901	$889	Nov-05	11,804	$3,073		
Dec-04	2,909	$314	Dec-05	1,501	$0		
Jan-05	0	$0	Jan-06	0	$0		
Feb-05	6,164	$308	Feb-06	5,600	$0		
Mar-05	1,714	$0	Mar-06	0	$0		
Apr-05	5,292	$0	Apr-06	51,000	$0		
Total	74,481	$1,708	Total	168,833	$3,777	$2,069	**$517**

(1) Actuals through January 2006

Margin Threshold
Capacity Release Piece

For the Year Ending April 2005 (a)		*For the Year Ending April 2006(1) (b)*		*Amount Above Threshold (b) - (a)*	*Company Margin At 25%*
	Actual Margin		Margin		
May-04	$0	May-05	$3,963	$3,963	
Jun-04	$0	Jun-05	$4,011	$4,011	
Jul-04	$0	Jul-05	$6,086	$6,086	
Aug-04	$0	Aug-05	$22,738	$22,738	
Sep-04	$0	Sep-05	$6,810	$6,810	
Oct-04	$0	Oct-05	$0	$0	
Nov-04	$0	Nov-05	$0	$0	
Dec-04	$0	Dec-05	$50,000	$50,000	
Jan-05	$0	Jan-06	$0	$0	
Feb-05	$0	Feb-06	$0	$0	
Mar-05	$0	Mar-06	$0	$0	
Apr-05	$1,774	Apr-06	$0	($1,774)	
Total	$1,774	Total	$93,608	$91,834	**$22,959**

(1) Actuals through January 2006

Fitchburg Gas and Electric Light Company
Design Day Load Calculation

Customer Class	Total FS (1) Sendout (estimated, in therms) Jan-06(2)	Base FS Sendout (estimated, in therms) Jan-06	Heating (Remaining) FS Sendout (estimated, in therms) Jan-06
Res LLF	2,185,446	205,479	1,979,967
Res HLF	124,087	42,082	82,004
G41-LLF	460,882	16,927	443,955
G51-HLF	81,030	36,444	44,586
G42-LLF	761,964	85,558	676,405
G52-HLF	127,503	57,380	70,122
G43-LLF	262,316	10,938	251,378
G53-HLF	117,285	61,068	56,217
Subtotal HLF	449,904	196,974	252,930
Subtotal LLF	3,670,608	318,903	3,351,705
Grand Total	4,120,512	515,877	3,604,635

(1) FS = Firm sales; does not include firm transport.
(2) Total FS sendout equals January 2006 total.

DESIGN DAY LOAD (January)

Customer Class	(a) Normal HDDays	(b) Use/HDD	(c) Design HDDays	(d) Design Day Heating Use	(e) Base Use	(f) Design Day Total Use	(g) Scaled Design Day Total Use
Res LLF	1,257	1,573.57	70	110,150	6,679	116,829	112,476
Res HLF	1,257	65.31	70	4,572	1,354	5,926	5,705
G41-LLF	1,257	352.78	70	24,695	560	25,254	24,313
G51-HLF	1,257	36.88	70	2,581	1,118	3,700	3,562
G42-LLF	1,257	539.91	70	37,794	2,683	40,476	38,968
G52-HLF	1,257	55.98	70	3,918	1,843	5,761	5,546
G43-LLF	1,257	199.94	70	13,996	353	14,349	13,814
G53-HLF	1,257	51.65	70	3,616	1,689	5,304	5,107
Subtotal HLF	1,257	210	280	14,687	6,003	20,691	19,920
Subtotal LLF	1,257	2,666	280	186,634	10,274	196,908	189,570
Grand Total	1,257	2,876	560	201,321	16,278	217,599	209,490

(a) Heating degree days for January.
(b) Heating load per degree day; Equals class heating loads / col (a).
(c) Heating degree days that will use all of pipeline, storage, and peaking.
(d) Design day heating use; Equals col (b) * col (c).
(e) Daily base use; Equals base class sendout / # days in January.
(f) Design day total use; Equals col (d) + col (e).
(g) Adjusted design day total use to fill actual capacity.

Fitchburg Gas and Electric Light Company
Peaking Service Commodity Charge and Off-System Weighted Average Cost of Inventory
In Accordance with M.D.T.E. No. 109, Section 13.8.2, 13.8.4 and 16.3.2

Natural Gas Inventory (1)	CNG Cost ($/Dth)	Tennessee Cost ($/Dth)
July 2004	0.00	6.14
August 2004	0.00	6.21
September 2004	0.00	6.23
October 2004	0.00	6.23
November 2004	0.00	6.31
December 2004	0.00	6.33
January 2005	0.00	6.34
February 2005	0.00	6.40
March 2005	0.00	6.44
April 2005	0.00	7.14
May 2005	0.00	7.13
June 2005	0.00	7.11
July 2005	0.00	7.16
August 2005	0.00	7.24
September 2005	0.00	7.28
October 2005	0.00	7.39
November 2005	0.00	7.68
December 2005	0.00	8.29
January 2006	0.00	8.72

Peaking Supplies (1)	Propane Cost ($/Dth)	LNG Cost ($/Dth)	Other LNG Cost ($/Dth)	Propane Dth	LNG Dth	Other LNG Dth	Propane %	LNG %	Other LNG %	Weighted Avg. ($/Dkth) (2)	Interest Rate	Carrying Charge Charge/Dth	Final Weighted Average
July 2004	$10.61	$7.42	$0.00	28,290	3,098	0	0.90	0.10	0.00	$10.29	1.79%	0.016	$10.31
August 2004	$10.32	$7.39	$0.00	28,290	3,384	0	0.89	0.11	0.00	$10.01	1.98%	0.017	$10.03
September 2004	$10.32	$6.96	$0.00	28,290	3,896	0	0.88	0.12	0.00	$9.92	2.13%	0.017	$9.93
October 2004	$10.32	$6.53	$0.00	28,290	3,978	0	0.88	0.12	0.00	$9.86	2.31%	0.019	$9.88
November 2004	$10.32	$7.01	$0.00	27,525	3,384	0	0.89	0.11	0.00	$9.96	2.49%	0.020	$9.98
December 2004	$9.76	$7.28	$0.00	27,406	4,093	0	0.87	0.13	0.00	$9.44	2.70%	0.022	$9.46
January 2005	$10.21	$7.06	$0.00	22,032	4,178	0	0.84	0.16	0.00	$9.71	2.94%	0.024	$9.74
February 2005	$10.21	$8.04	$0.00	12,258	3,600	0	0.77	0.23	0.00	$9.72	3.06%	0.023	$9.74
March 2005	$8.93	$7.20	$0.00	10,494	4,508	0	0.70	0.30	0.00	$8.41	3.39%	0.024	$8.44
April 2005	$8.93	$7.60	$0.00	10,494	3,594	0	0.74	0.26	0.00	$8.59	3.36%	0.024	$8.62
May 2005	$8.80	$8.34	$0.00	10,655	3,632	0	0.75	0.25	0.00	$8.68	3.57%	0.026	$8.71
June 2005	$9.93	$7.93	$0.00	27,618	4,040	0	0.87	0.13	0.00	$9.67	3.60%	0.029	$9.70
July 2005	$9.93	$7.60	$0.00	27,618	4,207	0	0.87	0.13	0.00	$9.62	3.82%	0.031	$9.65
August 2005	$9.93	$7.83	$0.00	27,618	3,405	0	0.89	0.11	0.00	$9.70	4.00%	0.033	$9.73
September 2005	$9.93	$9.25	$0.00	27,618	3,356	0	0.89	0.11	0.00	$9.85	4.33%	0.035	$9.89
October 2005	$9.92	$10.36	$0.00	28,977	3,779	0	0.88	0.12	0.00	$9.97	4.42%	0.037	$10.01
November 2005	$9.92	$11.17	$0.00	28,977	3,280	0	0.90	0.10	0.00	$10.05	4.70%	0.039	$10.09
December 2005	$9.92	$11.36	$0.00	26,598	3,609	0	0.88	0.12	0.00	$10.10	4.81%	0.041	$10.14
January 2006	$12.63	$11.55	$0.00	23,748	3,990	0	0.86	0.14	0.00	$12.47	4.99%	0.052	$12.53

(1) Costs based on actual monthly data. Rates are effective two months after.
(2) Includes Fuel Retention.

FORM II

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE FILING

COVERING May 1, 2006 Through October 31, 2006

Filing Date: March 16, 2006

Prepared By: Karen M. Asbury, Director of Regulatory Services, Karen M. Asbury

Fitchburg Gas and Electric Light Company d/b/a Unitil
Local Distribution Adjustment Filing
Description of Supporting Schedules

Introduction

Attached are schedules supporting Fitchburg Gas and Electric Light Company's d/b/a Unitil ("Unitil" or "Company") Local Distribution Adjustment Factor ("LDAF") calculation for the period May 1, 2006 through October 31, 2006. The LDAF filing is comprised of the energy efficiency charge, the remediation adjustment clause calculation, the balancing penalty credit factor, the interruptible transportation margin credit, unbundling cost factor, pension/PBOP adjustment factor, residential assistance adjustment clause, and interruptible transportation activity. As shown on Page 1 of the filing, Unitil's proposed LDAF is $0.0303 per therm for all classes. The only components of the LDAF to change for this period are the Energy Efficiency Charge ("EEC") and the Remediation Adjustment Factor ("RAF"). Consistent with the Company's LDAF tariff, MDTE No. 122, Section 6.0, the EEC and RAF will become effective May 1 of each year. All other components typically become effective November 1. Schedules that have not changed from the Company's previous Form II filing are so noted and have not been included herein.

Schedule I, Energy Efficiency Charge

On August 10, 2005 Unitil filed for approval with the Department the Company's Gas Energy Efficiency Program Plan 2005-2009 Settlement Agreement in D.T.E. 05-53 (the "Settlement"). The Department approved the Settlement on November 16, 2005. Section F of the Settlement provided the calculation methodolgy for the Energy Efficiency Charge ("EEC") for the period May 1, 2006 through April 30, 2009. The Settlement also included an estimated EEC for effect May 1, 2006 of $0.0131 per therm. As shown on Schedule I, based on current period estimated ending balances and revised program budgets, Unitil is proposing an EEC of $0.0153 per therm. In accordance with Section G of the Settlement, Unitil will be filing the budgets included herein with the Department, Division of Energy Resources, and other settling parties in D.T.E. 05-53, no later than July 1, 2006. In this filing, Unitil is seeking approval of this rate, subject to any modifications required by the Department in the subsequent Energy Efficiency budget filing.

Schedule II, Remediation Adjustment Clause Factor

Schedule II shows the calculation of the remediation adjustment clause factor effective May 1, 2006 through April 30, 2007. As shown on Line 1, Unitil included Environmental Remediation Costs of $276,411 from its 1/31/06 Form IV filing.

Schedule III, Transition Cost Factor (No Schedule)

As approved on October 31, 2003 in Unitil's Form II LDAC filed September 17, 2003, the balance in the Transition Cost Factor ("TCF") was transferred into the Balancing Penalty Credit Factor. Unitil proposes a rate of $0.0000 per therm for the TCF as it does not expect to incur Transition Costs.

Schedule IV, Balancing Penalty Credit Factor (No Change)
See Form II, filed September 16, 2005. Schedule IV shows the calculation of the balancing penalty credit factor for effect November 1, 2005 through October 31, 2006.

Schedule V, Interruptible Transportation Margin Credit (No Change)
See Form II, filed September 16, 2005. Schedule V shows the calculation of the interruptible transportation margin credit for effect November 1, 2005 through October 31, 2006.

Schedule VI, Unbundling Cost Factor (No Schedule)
As approved on November 1, 2004 in Unitil's Form II LDAC filed October 29, 2004, the balance in the Unbundling Cost Factor ("UCF") was transferred into the Balancing Penalty Credit Factor. Unitil proposes a rate of $0.0000 per therm for the UCF as it does not expect to incur Unbundling Costs.

Schedule VII, Interruptible Transportation Activity
In response to the Department's letter dated April 8, 1997 regarding IT contract review, the Company submits its semi-annual report with its LDAF filing on its IT activities. Schedule VIII shows monthly interruptible transportation activity including, the names of IT customers, the associated volumes, the rate applicable to each contract, and the name of the gas supplier. Unitil currently has three contracts for interruptible transportation of gas through January 2006. These contracts have been executed in conformance with the Standard Offer Contract for Interruptible Transportation of gas, approved by the Department on July 2, 1997 in GC 97-13.

Schedule VIII, Pension/PBOP Adjustment Factor (No Change)
See Form II, filed September 16, 2005. Schedule VIII shows the calculation of the pension/PBOP adjustment factor for effect November 1, 2005 through October 31, 2006.

Residential Assistance Adjustment Factor (No Change)
The Residential Assistance Adjustment Factor ("RAAF") was filed as part of Unitil's compliance filing in D.T.E. 01-106-C on October 26, 2005. The Department approved the RAAF of $0.0016 per therm as part of that docket as well as in D.T.E. 05-GAF-P4, Unitil's 2005-06 peak Form II CGAC and LDAC filing. On February 28, 2006, the Department issued an order in D.T.E. 05-86 expanding the RAAF to include incremental costs related to the Company's Arrearage Management Program. Unitil filed its compliance tariff on March 8, 2006. Unitil is not proposing to change the rate at this time, however, since the RAAF was established to change annually on November 1.

Form II

LOCAL DISTRIBUTION ADJUSTMENT FACTOR CALCULATIONS - LDAF

LDAF = EEC + RAF + TCF - BPCF - ITMC + UCF + PAF[1] + RAAF[2]

All Classes

$0.0153	EEC	Energy Efficiency Charge: See Schedule I.	
$0.0038	RAF	Remediation Adjustment Clause Factor: See Schedule II.	
$0.0000	TCF	Transition Cost Factor	**(No Change)**
$0.0004	BPCF	Balancing Penalty Credit Factor: See Schedule IV.	**(No Change)**
$0.0128	ITMC	Interruptible Transportation Margin Credit: See Schedule V.	**(No Change)**
$0.0000	UCF	Unbundling Cost Factor	**(No Change)**
$0.0228	PAF	Pension/PBOP Adjustment Factor: See Schedule VIII	**(No Change)**
$0.0016	RAAF	Residential Assistance Adjustment Factor	**(No Change)**
$0.0303	LDAF	Local Distribution Adjustment Factor	

(1) Per FG&E's Pension/PBOP Adjustment Factor Tariff, M.D.T.E. No. 119A, the PAF is included in the LDAF for billing purposes.
(2) Per FG&E's Residential Assistance Adjustment Clause Tariff, M.D.T.E. No. 120, the RAAF is included in the LDAF for billing purposes.

Fitchburg Gas and Electric Light Company
Calculation of the Energy Efficiency Charge ($/Therm) - EEC
Rate Classes: R-1, R-2, R-3, R-4, G-41, G-51, G-42, G-52, G-43, G-53
Effective May 1, 2006 - April 30, 2009

1. Estimated Prior Period (Over)/Under-Recovery as of April 30, 2006:			
a. Residential	$	62,908	See Worksheet II
b. Low-Income	$	6,545	See Worksheet I
c. Commercial & Industrial	$	58,877	See Worksheets III
d. Total	$	128,330	
2. Program Costs - May 1, 2006 - April 30, 2009:			
a. Residential	$	193,260	See Worksheet II
b. Low-Income	$	270,207	See Worksheet I
c. Commercial & Industrial	$	213,226	See Worksheets III
d. Total	$	676,693	
3. Lost Base Revenues - May 1, 2006 - April 30, 2009:			
a. Residential	$	88,613	See Worksheet II
b. Low-Income	$	24,495	See Worksheet I
c. Commercial & Industrial	$	112,167	See Worksheets III
d. Total	$	225,274	
4. Performance Incentive - May 1, 2006 - April 30, 2009:			
a. Residential	$	11,441	See Worksheet II
b. Low-Income	$	15,996	See Worksheet I
c. Commercial & Industrial	$	12,623	See Worksheets III
d. Total	$	40,060	
5. Interest - May 1, 2006 - April 30, 2009:			
a. Residential	$	10,623	See Worksheet II
b. Low-Income	$	5,495	See Worksheet I
c. Commercial & Industrial	$	10,835	See Worksheets III
d. Total	$	26,954	
6. Total Costs for Recovery (L.1d + L.2d + L.3d + L.4d + L.5d)	$	1,097,311	
7. Total Company Estimated Therms - May 1, 2006 - April 30, 2009:		71,720,854	
8. Calculated Energy Efficiency Charge (1.6 ÷ 1.7)	$	0.0153	/Therm

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: Residential Low-Income R-2 and R-4
November 2005 - April 2007

	Nov-05 Act.	Dec-05 Act.	Jan-06 Act.	Feb-06 Est.	Mar-06 Est.	Apr-06 Est.	May-06 Est.	Jun-06 Est.	Jul-06 Est.	Aug-06 Est.	Sep-06 Est.	Oct-06 Est.	Nov-06 Est.	Dec-06 Est.	Jan-07 Est.	Feb-07 Est.	Mar-07 Est.	Apr-07 Est.	May-06 to Apr-07 Total
Unbilled EEC - Beginning	$121,454	$118,492	$111,138	$35,013 (3)	$13,320	$4,821	$6,545	$3,859	$14,754	$26,544	$38,855	$45,296	$49,091	$43,807	$33,698	$21,288	$19,124	$8,579.48	
PROGRAM EXPENSES																			
Low-Income Gas Program	$1,555	$1,453	$1,741	$13,557	$2,711	$9,038	$1,801	$13,510	$13,510	$13,510	$8,106	$7,206	$901	$1,801	$4,503	$13,510	$2,702	$9,007	$90,069
Total Class Program Cost	$1,555	$1,453	$1,741	$13,557	$2,711	$9,038	$1,801	$13,510	$13,510	$13,510	$8,106	$7,206	$901	$1,801	$4,503	$13,510	$2,702	$9,007	$90,069
PROGRAM SAVINGS																			
Total Cumulative Reduction - Therms	3,746	3,746	3,746	3,764	3,783	3,802	3,806	3,810	3,813	3,817	3,821	3,825	3,829	3,833	3,836	3,836	3,836	3,798	
Average Base Rate ($/Therm)	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	
Total Lost Base Revenue	$891	$891	$891	$895	$899	$904	$905	$906	$907	$908	$908	$909	$910	$911	$912	$912	$912	$903	$10,904
Performance Incentive	$190	$190	$190	$190	$190	$190	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$5,332
Total Costs	$2,636	$2,534	$2,821	$14,641	$3,800	$10,131	$3,151	$14,860	$14,861	$14,862	$9,459	$8,559	$2,255	$3,157	$5,860	$14,867	$4,059	$10,354	$106,305
REVENUES:																			
Therms - Residential R1, R2, R3, & R4	1,620,208	2,718,374	3,322,422	3,725,872	3,184,337	2,175,377	1,304,237	893,470	710,761	611,498	726,409	1,123,194	1,736,773	3,001,056	4,097,459	3,809,472	3,264,113	2,208,236	23,486,676
Low-Income EEC ($/Therm)	$0.00388	$0.00388	$0.00388	$0.00388	$0.00388	$0.00388	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	
Energy Efficiency Revenues - Total	$6,286	$10,582 (1)	$12,891	$14,456	$12,355	$8,440	$5,869	$4,021	$3,198	$2,752	$3,269	$5,054	$7,815	$13,505	$18,439	$17,143	$14,689	$9,937	$105,690
(OVER)/UNDER RECOVERY:																			
(Over)/under Recovery - Beginning of Month	$121,454	$118,492	$111,138	$35,012.72	$13,319.74	$4,820.64	$6,545.35	$3,858.83	$14,754.05	$26,543.93	$38,855.47	$45,295.99	$49,090.97	$43,807.16	$33,697.55	$21,287.89	$19,124.31	$8,579.48	
(Over)/under Recovery - Current Month	($3,650)	($8,049)	($10,070)	$184.92	($8,554.85)	$1,690.90	($2,718.49)	$10,839.85	$11,662.95	$12,110.54	$6,190.20	$3,504.88	($5,560.15)	($10,347.83)	($12,578.65)	($2,275.80)	($10,629.98)	$417.18	
Unbilled EEC - Ending (exc. interest)	$117,804	$110,443	$101,067	$35,197.64	$4,764.89	$6,511.54	$3,826.86	$14,698.68	$26,417.00	$38,654.46	$45,045.67	$48,800.87	$43,530.82	$33,459.33	$21,118.89	$19,012.09	$8,494.33	$8,996.66	
Average Monthly Balance	$119,629	$114,467	$106,103	$35,105.18	$9,042.31	$5,666.09	$5,186.10	$9,278.76	$20,585.52	$32,599.19	$41,950.57	$47,048.43	$46,310.90	$38,633.25	$27,408.22	$20,149.99	$13,809.32	$8,788.07	
Interest Rate	7.00%	7.15%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	
Computed Interest	$688	$695 (2)	$654	($21,878)(4)	$56	$34	$32	$55	$127	$201	$250	$290	$276	$238	$169	$112	$85	$52	$1,889
Unbilled EEC - Ending	$118,492	$111,138	$101,722	$13,320	$4,821	$6,545	$3,859	$14,754	$26,544	$38,855	$45,296	$49,091	$43,807	$33,698	$21,288	$19,124	$8,579	$9,049	
Number of Days / Month (Interest Calc.)	30	31	31	28	31	30	31	30	31	31	30	31	30	31	31	28	31	30	

(1) Includes $34.92 to correct October 2005 Energy Efficiency Revenues.
(2) Includes ($0.42) to correct October 2005 interest.
(3) In November 2000, the Low-Income class gas energy efficiency beginning balance was redistributed between the Low-Income, Residential and Commercial & Industrial classes. In accordance with the approved Settlement in DTE 05-53, FG&E's Gas Energy Efficiency Program Plan 2005-2009 (approved November 16, 2005), that original redistribution needs to be reversed. February 2006 includes an adjustment to the Low-Income, Residential and C&I class balances. The Low-Income class adjustment is ($66,708,94).
(4) February 2006 includes an estimated interest adjustment of ($22,073.41) for the period November 2000-January 2006 relating to balance adjustment (see note 3).

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: Residential Low-Income R-2 and R-4
May 2007 - April 2008

	May-07 Est.	Jun-07 Est.	Jul-07 Est.	Aug-07 Est.	Sep-07 Est.	Oct-07 Est.	Nov-07 Est.	Dec-07 Est.	Jan-08 Est.	Feb-08 Est.	Mar-08 Est.	Apr-08 Est.	May-07 to Apr-08 Total	May-06 to Apr-08 Total
Unbilled EEC - Beginning	$9,049	$6,274	$17,087	$28,776	$40,965	$47,227	$50,765	$45,134	$34,524	$21,449	$18,611	$7,393		
PROGRAM EXPENSES														
Low-Income Gas Program	$1,801	$13,510	$13,510	$13,510	$8,106	$7,206	$901	$1,801	$4,503	$13,510	$2,702	$9,007	$90,069	$180,138
Total Class Program Cost	$1,801	$13,510	$13,510	$13,510	$8,106	$7,206	$901	$1,801	$4,503	$13,510	$2,702	$9,007	$90,069	$180,138
PROGRAM SAVINGS														
Total Cumulative Reduction - Therms	3,722	3,648	3,575	3,396	3,226	3,065	2,912	2,708	2,518	2,342	2,178	2,026		
Average Base Rate ($/Therm)	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775		
Total Lost Base Revenue	$885	$867	$850	$807	$767	$729	$692	$644	$599	$557	$518	$482	$8,396	$19,300
Performance Incentive	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$5,332	$10,664
Total Costs	$3,131	$14,822	$14,805	$14,762	$9,318	$8,379	$2,037	$2,890	$5,547	$14,512	$3,664	$9,933	$103,797	$210,102
REVENUES:														
Therms - Residential R1, R2, R3, & R4	1,322,826	906,309	723,660	619,604	737,312	1,142,548	1,767,514	3,054,198	4,176,319	3,880,808	3,324,975	2,248,547	23,904,618	47,391,294
Low-Income EEC ($/Therm)	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450		
Energy Efficiency Revenues - Total	$5,953	$4,078	$3,256	$2,788	$3,318	$5,141	$7,954	$13,744	$18,793	$17,464	$14,962	$10,118	$107,571	$213,261
(OVER)/UNDER RECOVERY:														
(Over)/under Recovery - Beginning of Month	$9,049	$6,274	$17,087	$28,776	$40,965	$47,227	$50,765	$45,134	$34,524	$21,449	$18,611	$7,393		
(Over)/under Recovery - Current Month	($2,822)	$10,744	$11,548	$11,974	$6,000	$3,237	($5,917)	($10,854)	($13,247)	($2,952)	($11,298)	($186)		
Unbilled EEC - Ending (exc. interest)	$6,227	$17,018	$28,635	$40,750	$46,964	$50,464	$44,848	$34,279	$21,277	$18,496	$7,313	$7,207		
Average Monthly Balance	$7,638	$11,646	$22,861	$34,763	$43,964	$48,845	$47,807	$39,706	$27,901	$19,973	$12,962	$7,300		
Interest Rate	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%		
Computed Interest	$47	$69	$141	$214	$262	$301	$285	$245	$172	$115	$80	$43	$1,975	$3,864
Unbilled EEC - Ending	$6,274	$17,087	$28,776	$40,965	$47,227	$50,765	$45,134	$34,524	$21,449	$18,611	$7,393	$7,251		
Number of Days / Month (Interest Calc.)	31	30	31	31	30	31	30	31	31	29	31	30		

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: Residential Low-Income R-2 and R-4
May 2008 - April 2009

	May-08 Est.	Jun-08 Est.	Jul-08 Est.	Aug-08 Est.	Sep-08 Est.	Oct-08 Est.	Nov-08 Est.	Dec-08 Est.	Jan-09 Est.	Feb-09 Est.	Mar-09 Est.	Apr-09 Est.	May-08 to Apr-09 Total	May-06 to Apr-09 Total
Unbilled EEC - Beginning	$7,251	$3,935	$14,241	$25,430	$37,170	$43,010	$46,123	$40,051	$28,944	$15,325	$12,013	$401		
PROGRAM EXPENSES														
Low-Income Gas Program	$1,801	$13,510	$13,510	$13,510	$8,106	$7,206	$901	$1,801	$4,503	$13,510	$2,702	$9,007	$90,069	$270,207
Total Class Program Cost	$1,801	$13,510	$13,510	$13,510	$8,106	$7,206	$901	$1,801	$4,503	$13,510	$2,702	$9,007	$90,069	$270,207
PROGRAM SAVINGS														
Total Cumulative Reduction - Therms	1,945	1,867	1,829	1,793	1,793	1,793	1,795	1,796	1,802	1,807	1,813	1,818		
Average Base Rate ($/Therm)	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775	$0.23775		
Total Lost Base Revenue	$462	$444	$435	$426	$426	$426	$427	$427	$428	$430	$431	$432	$5,195	$24,495
Performance Incentive	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$444	$5,332	$15,996
Total Costs	$2,708	$14,399	$14,390	$14,381	$8,977	$8,076	$1,772	$2,673	$5,376	$14,384	$3,577	$9,884	$100,596	$310,698
REVENUES:														
Therms - Residential R1, R2, R3, & R4	1,346,350	921,318	738,240	629,563	749,867	1,163,673	1,799,916	3,109,053	4,251,555	3,949,233	3,383,877	2,286,916	24,329,560	71,720,854
Low-Income EEC ($/Therm)	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450	$0.00450		
Energy Efficiency Revenues - Total	$6,059	$4,146	$3,322	$2,833	$3,374	$5,237	$8,100	$13,991	$19,132	$17,772	$15,227	$10,291	$109,483	$322,744
(OVER)/UNDER RECOVERY:														
(Over)/under Recovery - Beginning of Month	$7,251	$3,935	$14,241	$25,430	$37,170	$43,010	$46,123	$40,051	$28,944	$15,325	$12,013	$401		
(Over)/under Recovery - Current Month	($3,351)	$10,253	$11,068	$11,548	$5,602	$2,840	($6,328)	($11,318)	($13,756)	($3,387)	($11,650)	($408)		
Unbilled EEC - Ending (exc. interest)	$3,900	$14,187	$25,309	$36,978	$42,772	$45,850	$39,795	$28,733	$15,189	$11,937	$363	($6)		
Average Monthly Balance	$5,576	$9,061	$19,775	$31,204	$39,971	$44,430	$42,959	$34,392	$22,067	$13,631	$6,188	$198		
Interest Rate	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%		
Computed Interest	$34	$54	$122	$192	$238	$273	$256	$211	$136.06	$75.92	$38.16	$1.18	$1,631	$5,495
Unbilled EEC - Ending	$3,935	$14,241	$25,430	$37,170	$43,010	$46,123	$40,051	$28,944	$15,325	$12,013	$401	($5)		
Number of Days / Month (Interest Calc.)	31	30	31	31	30	31	30	31	31	28	31	30		

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: Residential R-1, R-2, R-3 and R-4
November 2005 - April 2007

	Nov-05 Act.	Dec-05 Act.	Jan-06 Act.	Feb-06 Est.	Mar-06 Est.	Apr-06 Est.	May-06 Est.	Jun-06 Est.	Jul-06 Est.	Aug-06 Est.	Sep-06 Est.	Oct-06 Est.	Nov-06 Est.	Dec-06 Est.	Jan-07 Est.	Feb-07 Est.	Mar-07 Est.	Apr-07 Est.	May-06 to Apr-07 Total
Unbilled EEC - Beginning	$33,888	$36,185	$34,253	$58,520 (1)	$67,578	$61,882	$62,908	$60,147	$67,771	$77,142	$86,642	$92,074	$94,978	$90,307	$79,501	$63,327	$54,484	$42,353	
PROGRAM EXPENSES																			
Residential GasNetworks	$3,451	$2,014	$2,116	$4,500	$900	$3,000	$600	$4,500	$4,500	$4,500	$2,700	$2,400	$300	$600	$1,500	$4,500	$900	$3,000	$30,000
Residential Weatherization	$1,413	$2,422	$660	$4,500	$900	$3,000	$600	$4,500	$4,500	$4,500	$2,700	$2,400	$300	$600	$1,500	$4,500	$900	$3,000	$30,000
Total Class Program Expenses	$4,864	$4,436	$2,776	$9,000	$1,800	$6,000	$1,200	$9,000	$9,000	$9,000	$5,400	$4,800	$600	$1,200	$3,000	$9,000	$1,800	$6,000	$60,000
PROGRAM SAVINGS																			
Total Cumulative Reduction - Therms	5,423	5,838	5,822	5,851	5,880	5,909	5,939	5,969	5,998	6,028	6,058	6,089	6,119	6,150	6,181	6,211	6,243	6,274	
Average Base Rate ($/Therm)	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	
Total Lost Base Revenue	$2,057.02	$2,214.51	$2,208	$2,219	$2,230	$2,242	$2,253	$2,264	$2,275	$2,287	$2,298	$2,310	$2,321	$2,333	$2,344	$2,356	$2,368	$2,380	$27,789
Performance Incentive	$126	$126	$126	$126	$126	$126	$296	$296	$296	$296	$296	$296	$296	$296	$296	$296	$296	$296	$3,552
Total Costs	$7,047	$6,777	$5,110	$11,346	$4,157	$8,368	$3,749	$11,560	$11,571	$11,583	$7,994	$7,406	$3,217	$3,829	$5,640	$11,652	$4,464	$8,676	$91,341
REVENUES:																			
Therms - Residential R1, R2, R3, & R4	747,597	1,347,795	1,712,277	1,908,666	1,548,555	1,165,113	637,732	399,716	244,956	239,423	286,497	470,059	781,350	1,403,453	2,060,474	1,927,945	1,564,208	1,177,343	11,193,157
Energy Efficiency Charge ($/Therm)	$0.0105	$0.0105	$0.0105	$0.0105	$0.0105	$0.0105	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	
Energy Efficiency Revenues	$7,851	$14,151	$17,978.76	$20,041	$16,260	$12,234	$9,757	$6,116	$3,748	$3,663	$4,383	$7,192	$11,955	$21,473	$31,525	$29,498	$23,932	$18,013	$171,255
Class Contribution to LI Program Funding																			
EEC-Low Income ($/Therm)	($0.00388)	($0.00388)	($0.00388)	($0.00388)	($0.00388)	($0.00388)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	
Low Income Funding	($2,901)	($5,229)	($6,643.63)	($7,406)	($6,008)	($4,521)	($2,870)	($1,799)	($1,102)	($1,077)	($1,289)	($2,115)	($3,516)	($6,316)	($9,272)	($8,676)	($7,039)	($5,298)	($50,369)
Net E.E. Revenues	$4,951	$8,922	$11,335.13	$12,635	$10,251	$7,713	$6,888	$4,317	$2,646	$2,586	$3,094	$5,077	$8,439	$15,157	$22,253	$20,822	$16,893	$12,715	$120,886
(OVER)/UNDER RECOVERY:																			
(Over)/under Recovery - Beginning of Month	$33,888	$36,185	$34,253.24	$58,520	$67,578	$61,882	$62,908	$60,147	$67,771	$77,142	$86,642	$92,074	$94,978	$90,307	$79,501	$63,327	$54,484	$42,353	
(Over)/under Recovery - Current Month	$2,096	($2,145)	($6,225.06)	($1,290)	($6,095)	$655	($3,139)	$7,243	$8,926	$8,997	$4,900	$2,329	($5,221)	($11,329)	($16,613)	($9,170)	($12,430)	($4,040)	
Unbilled EEC - Ending (exc. interest)	$35,984	$34,040	$28,028.18	$57,230	$61,484	$62,536	$59,769	$67,390	$76,696	$86,139	$91,542	$94,403	$89,756	$78,979	$62,888	$54,157	$42,055	$38,313	
Average Monthly Balance	$34,936	$35,112	$31,140.71	$57,875	$64,531	$62,209	$61,338	$63,769	$72,234	$81,640	$89,092	$93,238	$92,367	$84,643	$71,194	$58,742	$48,270	$40,333	
Interest Rate	7.00%	7.15%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	
Computed Interest	$201	$213	$192	$10,348 (2)	$398	$371	$378	$381	$445	$503	$532	$575	$551	$522	$439	$327	$298	$241	$5,192
Unbilled EEC - Ending	$36,185	$34,253	$28,220	$67,578	$61,882	$62,908	$60,147	$67,771	$77,142	$86,642	$92,074	$94,978	$90,307	$79,501	$63,327	$54,484	$42,353	$38,554	
Number of Days / Month (Interest Calc.)	30	31	31	28	31	30	31	30	31	31	30	31	30	31	31	28	31	30	

(1) In November 2000, the Low-Income class gas energy efficiency beginning balance was redistributed between the Low-Income, Residential and Commercial & Industrial classes. In accordance with the approved Settlement in DTE 05-53, FG&E's Gas Energy Efficiency Program Plan 2005-2009 (approved November 16, 2005), that original redistribution needs to be reversed. February 2006 includes an adjustment to the Low-Income, Residential and C&I class balances. The Residential class adjustment is $30,299.48.
(2) February 2006 includes an estimated interest adjustment of $10,025.84 for the period November 2000-January 2006 relating to balance adjustment (see note 1).

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: Residential R-1, R-2, R-3 and R-4
May 2007 - April 2008

	May-07 Est.	Jun-07 Est.	Jul-07 Est.	Aug-07 Est.	Sep-07 Est.	Oct-07 Est.	Nov-07 Est.	Dec-07 Est.	Jan-08 Est.	Feb-08 Est.	Mar-08 Est.	Apr-08 Est.	May-07 to Apr-08 Total	May-06 to Apr-08 Total
Unbilled EEC - Beginning	$38,554	$35,709	$43,279	$52,611	$62,071	$67,460	$70,293	$65,529	$54,575	$38,109	$29,019	$16,668		
PROGRAM EXPENSES														
Residential GasNetworks	$600	$4,500	$4,500	$4,500	$2,700	$2,400	$300	$600	$1,500	$4,500	$900	$3,000	$30,000	$60,000
Residential Weatherization	$600	$4,500	$4,500	$4,500	$2,700	$2,400	$300	$600	$1,500	$4,500	$900	$3,000	$30,000	$60,000
Total Class Program Expenses	$1,200	$9,000	$9,000	$9,000	$5,400	$4,800	$600	$1,200	$3,000	$9,000	$1,800	$6,000	$60,000	$120,000
PROGRAM SAVINGS														
Total Cumulative Reduction - Therms	6,305	6,337	6,368	6,400	6,432	6,464	6,497	6,529	6,562	6,595	6,628	6,661		
Average Base Rate ($/Therm)	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932		
Total Lost Base Revenue	$2,392	$2,404	$2,416	$2,428	$2,440	$2,452	$2,464	$2,477	$2,489	$2,501	$2,514	$2,527	$29,502	$57,291
Performance Incentive	$296	$296	$296	$296	$296	$296	$296	$296	$296	$296	$296	$296	$3,552	$7,104
Total Costs	$3,888	$11,700	$11,712	$11,724	$8,136	$7,548	$3,360	$3,973	$5,785	$11,797	$4,610	$8,823	$93,054	$184,395
REVENUES:														
Therms - Residential R1, R2, R3, & R4	644,468	404,189	247,599	242,270	289,952	475,851	789,615	1,416,245	2,086,622	1,951,820	1,583,438	1,192,269	11,324,338	22,517,495
Energy Efficiency Charge ($/Therm)	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153		
Energy Efficiency Revenues	$9,860	$6,184	$3,788	$3,707	$4,436	$7,281	$12,081	$21,669	$31,925	$29,863	$24,227	$18,242	$173,262	$344,518
Class Contribution to LI Program Funding														
EEC-Low Income ($/Therm)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)		
Low Income Funding	($2,900)	($1,819)	($1,114)	($1,090)	($1,305)	($2,141)	($3,553)	($6,373)	($9,390)	($8,783)	($7,125)	($5,365)	($50,960)	($101,329)
Net E.E. Revenues	$6,960	$4,365	$2,674	$2,617	$3,131	$5,139	$8,528	$15,295	$22,536	$21,080	$17,101	$12,877	$122,303	$243,189
(OVER)/UNDER RECOVERY:														
(Over)/under Recovery - Beginning of Month	$38,554	$35,709	$43,279	$52,611	$62,071	$67,460	$70,293	$65,529	$54,575	$38,109	$29,019	$16,668		
(Over)/under Recovery - Current Month	($3,073)	$7,334	$9,038	$9,107	$5,004	$2,409	($5,168)	($11,323)	($16,751)	($9,282)	($12,491)	($4,054)		
Unbilled EEC - Ending (exc. interest)	$35,481	$43,044	$52,316	$61,718	$67,075	$69,869	$65,125	$54,206	$37,825	$28,827	$16,528	$12,614		
Average Monthly Balance	$37,017	$39,377	$47,797	$57,165	$64,573	$68,665	$67,709	$59,868	$46,200	$33,468	$22,774	$14,641		
Interest Rate	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%		
Computed Interest	$228	$235	$295	$352	$385	$423	$404	$369	$284	$193	$140	$87	$3,396	$8,588
Unbilled EEC - Ending	$35,709	$43,279	$52,611	$62,071	$67,460	$70,293	$65,529	$54,575	$38,109	$29,019	$16,668	$12,701		
Number of Days / Month (Interest Calc.)	31	30	31	31	30	31	30	31	31	29	31	30		

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: Residential R-1, R-2, R-3 and R-4
May 2008 - April 2009

	May-08 Est.	Jun-08 Est.	Jul-08 Est.	Aug-08 Est.	Sep-08 Est.	Oct-08 Est.	Nov-08 Est.	Dec-08 Est.	Jan-09 Est.	Feb-09 Est.	Mar-09 Est.	Apr-09 Est.	May-08 to Apr-09 Total	May-06 to Apr-09 Total
Unbilled EEC - Beginning	$12,701	$10,088	$19,667	$31,034	$42,536	$49,180	$53,111	$48,495	$37,764	$21,835	$14,636	$2,634		
PROGRAM EXPENSES														
Residential GasNetworks	$800	$6,000	$6,000	$6,000	$3,600	$3,200	$400	$800	$2,000	$6,000	$1,200	$4,000	$40,000	$100,000
Residential Weatherization	$665	$4,989	$4,989	$4,989	$2,993	$2,661	$333	$665	$1,663	$4,989	$998	$3,326	$33,260	$93,260
Total Class Program Expenses	$1,465	$10,989	$10,989	$10,989	$6,593	$5,861	$733	$1,465	$3,663	$10,989	$2,198	$7,326	$73,260	$193,260
PROGRAM SAVINGS														
Total Cumulative Reduction - Therms	6,694	6,727	6,761	6,795	6,829	6,863	6,897	6,932	6,967	7,001	7,036	7,072		
Average Base Rate ($/Therm)	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932	$0.37932		
Total Lost Base Revenue	$2,539	$2,552	$2,565	$2,577	$2,590	$2,603	$2,616	$2,629	$2,643	$2,656	$2,669	$2,682	$31,322	$88,613
Performance Incentive	$361	$361	$361	$361	$361	$361	$361	$361	$361	$361	$361	$361	$4,337	$11,441
Total Costs	$4,366	$13,902	$13,915	$13,928	$9,545	$8,825	$3,710	$4,456	$6,667	$14,006	$5,228	$10,370	$108,919	$293,314
REVENUES:														
Therms - Residential R1, R2, R3, & R4	652,677	408,486	250,300	245,540	293,769	482,217	798,826	1,430,750	2,109,146	1,972,784	1,600,329	1,205,459	11,450,282	33,967,777
Energy Efficiency Charge ($/Therm)	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153		
Energy Efficiency Revenues	$9,986	$6,250	$3,830	$3,757	$4,495	$7,378	$12,222	$21,890	$32,270	$30,184	$24,485	$18,444	$175,189	$519,707
Class Contribution to LI Program Funding														
EEC-Low Income ($/Therm)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)		
Low Income Funding	($2,937)	($1,838)	($1,126)	($1,105)	($1,322)	($2,170)	($3,595)	($6,438)	($9,491)	($8,878)	($7,201)	($5,425)	($51,526)	($152,855)
Net E.E. Revenues	$7,049	$4,412	$2,703	$2,652	$3,173	$5,208	$8,627	$15,452	$22,779	$21,306	$17,284	$13,019	$123,663	$366,852
(OVER)/UNDER RECOVERY:														
(Over)/under Recovery - Beginning of Month	$12,701	$10,088	$19,667	$31,034	$42,536	$49,180	$53,111	$48,495	$37,764	$21,835	$14,636	$2,634		
(Over)/under Recovery - Current Month	($2,683)	$9,491	$11,212	$11,276	$6,372	$3,618	($4,917)	($10,996)	($16,112)	($7,300)	($12,055)	($2,649)		
Unbilled EEC - Ending (exc. interest)	$10,018	$19,579	$30,879	$42,310	$48,908	$52,798	$48,194	$37,499	$21,652	$14,535	$2,581	($15)		
Average Monthly Balance	$11,360	$14,833	$25,273	$36,672	$45,722	$50,989	$50,653	$42,997	$29,708	$18,185	$8,609	$1,310		
Interest Rate	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%		
Computed Interest	$70	$88	$155	$226	$272	$314	$301	$264	$183	$101	$53	$8	$2,036	$10,623
Unbilled EEC - Ending	$10,088	$19,667	$31,034	$42,536	$49,180	$53,111	$48,495	$37,764	$21,835	$14,636	$2,634	($7)		
Number of Days / Month (Interest Calc.)	31	30	31	31	30	31	30	31	31	28	31	30		

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: G-41, G-51, G-42, G-52, G43, G-53
November 2005 - October 2006

	Nov-05 Act.	Dec-05 Act.	Jan-06 Act.	Feb-06 Est.	Mar-06 Est.	Apr-06 Est.	May-06 Est.	Jun-06 Est.	Jul-06 Est.	Aug-06 Est.	Sep-06 Est.	Oct-06 Est.	Nov-06 Est.	Dec-06 Est.	Jan-07 Est.	Feb-07 Est.	Mar-07 Est.	Apr-07 Est.	May-06 to Apr-07 Total
Unbilled EEC - Beginning	$16,819	$20,518	$19,556	$54,859 (1)	$61,989	$58,360	$58,877	$56,463	$65,202	$74,350	$84,611	$89,931	$92,301	$86,405	$74,251	$59,417	$53,313	$40,626	
PROGRAM EXPENSES																			
Sm / Med C&I High Efficiency Heating	$3,630	$2,453	$4,372	$2,000	$2,000	$2,000	$600	$4,500	$4,500	$4,500	$2,700	$2,400	$300	$600	$1,500	$4,500	$900	$3,000	$30,000
Lg C&I Custom Installation	$2,955	$2,754	$2,280	$2,000	$2,000	$2,000	$822	$6,161	$6,161	$6,161	$3,697	$3,286	$411	$822	$2,054	$6,161	$1,232	$4,108	$41,075
Total Class Program Expenses	$6,585	$5,207	$6,652	$4,000	$4,000	$4,000	$1,422	$10,661	$10,661	$10,661	$6,397	$5,686	$711	$1,422	$3,554	$10,661	$2,132	$7,108	$71,075
PROGRAM SAVINGS (3)																			
Total Cumulative Reduction, G-41 & G-51 - Therms	429	429	429																
Average Base Rate ($/Therm)	$0.34653	$0.34653	$0.34653																
Total Lost Base Revenue	$149	$149	$149																
Total Cumulative Reduction, G-42 & G-52 - Therms	5,624	5,624	5,624																
Average Base Rate ($/Therm)	$0.27906	$0.27906	$0.27906																
Total Lost Base Revenue	$1,569	$1,569	$1,569																
Total Cumulative Reduction, G-43 & G-53 - Therms	3,571	3,571	3,571																
Average Base Rate ($/Therm)	$0.24122	$0.24122	$0.24122																
Total Lost Base Revenue	$861	$861	$861																
Total Cumulative Reduction, G-41,51,42,52,43,53 - Therms				9,370	9,399	9,493	9,512	9,654	9,799	9,946	10,036	10,116	10,126	10,146	10,197	10,350	10,381	10,485	
Average Base Rate ($/Therm)				$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	
Total Lost Base Revenue, G-41, 51, 42, 52, 43, 53	$2,580	$2,580	$2,580	$2,618	$2,626	$2,652	$2,658	$2,698	$2,738	$2,779	$2,804	$2,827	$2,829	$2,835	$2,849	$2,892	$2,901	$2,930	$33,740
Performance Incentive	$204	$204	$204	$204	$204	$204	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$4,208
Total Costs	$9,368	$7,990	$9,435	$6,822	$6,830	$6,856	$4,430	$13,710	$13,750	$13,791	$9,552	$8,863	$3,891	$4,607	$6,754	$13,904	$5,384	$10,388	$109,023
REVENUES:																			
Therms - G-41, G-51, G-42, G-52, G-43, G-53	872,611	1,370,579	1,610,146	1,817,206	1,635,781	1,010,264	666,505	493,753	465,804	372,075	439,912	653,135	955,422	1,597,603	2,036,984	1,881,527	1,699,905	1,030,893	12,293,519
Energy Efficiency Charge ($/Therm)	$0.0105	$0.0105	$0.0105	$0.0105	$0.0105	$0.0105	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	
Energy Efficiency Revenues	$9,163	$14,391	$16,907	$19,081	$17,176	$10,608	$10,198	$7,554	$7,127	$5,693	$6,731	$9,993	$14,618	$24,443	$31,166	$28,787	$26,009	$15,773	$188,091
Class Contribution to LI Program Funding																			
EEC-Low Income ($/Therm)	($0.00388)	($0.00388)	($0.00388)	($0.00388)	($0.00388)	($0.00388)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	
Low Income Funding	($3,386)	($5,318)	($6,247.37)	($7,051)	($6,347)	($3,920)	($2,999)	($2,222)	($2,096)	($1,674)	($1,980)	($2,939)	($4,299)	($7,189)	($9,166)	($8,467)	($7,650)	($4,639)	
Net E.E. Revenues	$5,777	$9,073	$10,659	$12,030	$10,829	$6,688	$7,198	$5,333	$5,031	$4,018	$4,751	$7,054	$10,319	$17,254	$21,999	$20,320	$18,359	$11,134	
(OVER)/UNDER RECOVERY:																			
(Over)/under Recovery - Beginning of Month	$16,819	$20,518	$19,556	$54,859	$61,989	$58,360	$58,877	$56,463	$65,202	$74,350	$84,611	$89,931	$92,301	$86,405	$74,251	$59,417	$53,313	$40,626	
(Over)/under Recovery - Current Month	$3,592	($1,083)	($1,224)	($5,208)	($3,999)	$168	($2,768)	$8,377	$8,719	$9,773	$4,801	$1,809	($6,428)	($12,647)	($15,246)	($6,417)	($12,975)	($746)	
Unbilled EEC - Ending (exc. interest)	$20,411	$19,435	$18,333	$49,651	$57,990	$58,528	$56,108	$64,840	$73,921	$84,123	$89,412	$91,741	$85,873	$73,758	$59,006	$53,000	$40,338	$39,881	
Average Monthly Balance	$18,615	$19,977	$18,945	$52,255	$59,990	$58,444	$57,493	$60,651	$69,562	$79,237	$87,012	$90,836	$89,087	$80,081	$66,629	$56,208	$46,825	$40,253	
Interest Rate	7.00%	7.15%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	
Computed Interest	$107	$121	$117	$12,339 (2)	$370	$349	$355	$362	$429	$489	$519	$560	$532	$494	$411	$313	$289	$240	$4,991
Unbilled EEC - Ending	$20,518	$19,556	$18,449	$61,989	$58,360	$58,877	$56,463	$65,202	$74,350	$84,611	$89,931	$92,301	$86,405	$74,251	$59,417	$53,313	$40,626	$40,121	
Number of Days / Month (Interest Calc.)	30	31	31	28	31	30	31	30	31	31	30	31	30	31	31	28	31	30	

(1) In November 2000, the Low-Income class gas energy efficiency beginning balance was redistributed between the Low-Income, Residential and Commercial & Industrial classes. In accordance with the approved Settlement in DTE 05-53, FG&E's Gas Energy Efficiency Program Plan 2005-2009 (approved November 16, 2005), that original redistribution needs to be reversed. February 2006 includes an adjustment to the Low-Income, Residential and C&I class balances. The C&I class adjustment is $36,409.46.
(2) February 2006 includes an estimated interest adjustment of $12,047.58 for the period November 2000-January 2006 relating to balance adjustment (see note 1).
(3) For purposes of calculating a budget, Lost Base Revenues were determined based on total Commercial & Industrial class therm savings, using a total class Average Base Rate. In actuals, Lost Base Revenues will be calculated for each Commercial & Industrial class: small (G-41 and G-51), medium (G-42 and G-52), and large (G-43 and G-53), using each class' individual Average Base Rate, consistent with the current practice.

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: G-41, G-51, G-42, G-52, G43, G-53
November 2005 - October 2006

	May-07 Est.	Jun-07 Est.	Jul-07 Est.	Aug-07 Est.	Sep-07 Est.	Oct-07 Est.	Nov-07 Est.	Dec-07 Est.	Jan-08 Est.	Feb-08 Est.	Mar-08 Est.	Apr-08 Est.	May-07 to Apr-08 Total	May-06 to Apr-08 Total
Unbilled EEC - Beginning	$40,121	$37,742	$46,561	$55,770	$66,151	$71,574	$73,980	$68,028	$55,621	$40,398	$33,985	$21,032		
PROGRAM EXPENSES														
Sm / Med C&I High Efficiency Heating	$600	$4,500	$4,500	$4,500	$2,700	$2,400	$300	$600	$1,500	$4,500	$900	$3,000	$30,000	$60,000
Lg C&I Custom Installation	$822	$6,161	$6,161	$6,161	$3,697	$3,286	$411	$822	$2,054	$6,161	$1,232	$4,108	$41,075	$82,151
Total Class Program Expenses	$1,422	$10,661	$10,661	$10,661	$6,397	$5,686	$711	$1,422	$3,554	$10,661	$2,132	$7,108	$71,075	$142,151
PROGRAM SAVINGS (1)														
Total Cumulative Reduction, G-41,51,42,52,43,53 - Therms	10,506	10,663	10,823	10,986	11,084	11,173	11,184	11,207	11,263	11,432	11,466	11,581		
Average Base Rate ($/Therm)	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942		
Total Lost Base Revenue, G-41, 51, 42, 52, 43, 53	$2,936	$2,980	$3,024	$3,070	$3,097	$3,122	$3,125	$3,131	$3,147	$3,194	$3,204	$3,236	$37,266	$71,006
Performance Incentive	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$4,208	$8,415
Total Costs	$4,708	$13,992	$14,036	$14,082	$9,845	$9,159	$4,187	$4,904	$7,051	$14,206	$5,687	$10,694	$112,549	$221,572
REVENUES:														
Therms - G-41, G-51, G-42, G-52, G-43, G-53	678,358	502,120	476,061	377,335	447,360	666,697	977,899	1,637,953	2,089,697	1,928,988	1,741,538	1,056,277	12,580,281	24,873,800
Energy Efficiency Charge ($/Therm)	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153		
Energy Efficiency Revenues	$10,379	$7,682	$7,284	$5,773	$6,845	$10,200	$14,962	$25,061	$31,972	$29,514	$26,646	$16,161	$192,478	$380,569
Class Contribution to LI Program Funding														
EEC-Low Income ($/Therm)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)		
Low Income Funding	($3,053)	($2,260)	($2,142)	($1,698)	($2,013)	($3,000)	($4,401)	($7,371)	($9,404)	($8,680)	($7,837)	($4,753)		
Net E.E. Revenues	$7,326	$5,423	$5,141	$4,075	$4,831	$7,200	$10,561	$17,690	$22,569	$20,833	$18,809	$11,408		
(OVER)/UNDER RECOVERY:														
(Over)/under Recovery - Beginning of Month	$40,121	$37,742	$46,561	$55,770	$66,151	$71,574	$73,980	$68,028	$55,621	$40,398	$33,985	$21,032		
(Over)/under Recovery - Current Month	($2,619)	$8,569	$8,895	$10,006	$5,013	$1,958	($6,375)	($12,786)	($15,517)	($6,627)	($13,122)	($714)		
Unbilled EEC - Ending (exc. interest)	$37,502	$46,310	$55,456	$65,777	$71,164	$73,533	$67,605	$55,241	$40,104	$33,772	$20,863	$20,318		
Average Monthly Balance	$38,811	$42,026	$51,008	$60,773	$68,658	$72,553	$70,793	$61,634	$47,863	$37,085	$27,424	$20,675		
Interest Rate	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%		
Computed Interest	$239	$251	$315	$375	$410	$447	$422	$380	$294	$213	$169	$123	$3,638	$8,630
Unbilled EEC - Ending	$37,742	$46,561	$55,770	$66,151	$71,574	$73,980	$68,028	$55,621	$40,398	$33,985	$21,032	$20,441		
Number of Days / Month (Interest Calc.)	31	30	31	31	30	31	30	31	31	29	31	30		

(1) For purposes of calculating a budget, Lost Base Revenues were determined based on total Commercial & Industrial class therm savings, using a total class Average Base Rate. In actuals, Lost Base Revenues will be calculated for each Commercial & Industrial class: small (G-41 and G-51), medium (G-42 and G-52), and large (G-43 and G-53), using each class' individual Average Base Rate, consistent with the current practice.

Fitchburg Gas and Electric Light Company
Estimated Recovery of the Energy Efficiency Charge
Rate Classes: G-41, G-51, G-42, G-52, G43, G-53
November 2005 - October 2006

	May-08 Est.	Jun-08 Est.	Jul-08 Est.	Aug-08 Est.	Sep-08 Est.	Oct-08 Est.	Nov-08 Est.	Dec-08 Est.	Jan-09 Est.	Feb-09 Est.	Mar-09 Est.	Apr-09 Est.	May-08 to Apr-09 Total	May-06 to Apr-09 Total
Unbilled EEC - Beginning	$20,441	$18,082	$26,980	$36,256	$46,766	$52,302	$54,756	$48,764	$36,130	$20,546	$13,836	$640		
PROGRAM EXPENSES														
Sm / Med C&I High Efficiency Heating	$600	$4,500	$4,500	$4,500	$2,700	$2,400	$300	$600	$1,500	$4,500	$900	$3,000	$30,000	$90,000
Lg C&I Custom Installation	$822	$6,161	$6,161	$6,161	$3,697	$3,286	$411	$822	$2,054	$6,161	$1,232	$4,108	$41,075	$123,226
Total Class Program Expenses	$1,422	$10,661	$10,661	$10,661	$6,397	$5,686	$711	$1,422	$3,554	$10,661	$2,132	$7,108	$71,075	$213,226
PROGRAM SAVINGS (1)														
Total Cumulative Reduction, G-41,51,42,52,43,53 - Therms	11,604	11,778	11,954	12,134	12,243	12,341	12,353	12,378	12,440	12,626	12,664	12,791		
Average Base Rate ($/Therm)	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942	$0.27942		
Total Lost Base Revenue, G-41, 51, 42, 52, 43, 53	$3,242	$3,291	$3,340	$3,390	$3,421	$3,448	$3,452	$3,459	$3,476	$3,528	$3,539	$3,574	$41,161	$112,167
Performance Incentive	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$351	$4,208	$12,623
Total Costs	$5,015	$14,303	$14,352	$14,402	$10,168	$9,485	$4,513	$5,231	$7,380	$14,540	$6,022	$11,032	$116,444	$338,016
REVENUES:														
Therms - G-41, G-51, G-42, G-52, G-43, G-53	693,674	512,832	487,940	384,023	456,098	681,456	1,001,090	1,678,303	2,142,409	1,976,449	1,783,548	1,081,457	12,879,278	37,753,078
Energy Efficiency Charge ($/Therm)	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153	$0.0153		
Energy Efficiency Revenues	$10,613	$7,846	$7,465	$5,876	$6,978	$10,426	$15,317	$25,678	$32,779	$30,240	$27,288	$16,546	$197,053	$577,622
Class Contribution to LI Program Funding														
EEC-Low Income ($/Therm)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)	($0.00450)		
Low Income Funding	($3,122)	($2,308)	($2,196)	($1,728)	($2,052)	($3,067)	($4,505)	($7,552)	($9,641)	($8,894)	($8,026)	($4,867)		
Net E.E. Revenues	$7,492	$5,539	$5,270	$4,147	$4,926	$7,360	$10,812	$18,126	$23,138	$21,346	$19,262	$11,680		
(OVER)/UNDER RECOVERY:														
(Over)/under Recovery - Beginning of Month	$20,441	$18,082	$26,980	$36,256	$46,766	$52,302	$54,756	$48,764	$36,130	$20,546	$13,836	$640		
(Over)/under Recovery - Current Month	($2,477)	$8,764	$9,083	$10,255	$5,243	$2,125	($6,299)	($12,895)	($15,758)	($6,806)	($13,241)	($647)		
Unbilled EEC - Ending (exc. interest)	$17,964	$26,846	$36,062	$46,511	$52,008	$54,427	$48,457	$35,869	$20,372	$13,741	$595	($8)		
Average Monthly Balance	$19,202	$22,464	$31,521	$41,384	$49,387	$53,365	$51,606	$42,317	$28,251	$17,143	$7,216	$316		
Interest Rate	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%		
Computed Interest	$118	$134	$194	$254	$294	$328	$307	$260	$174	$95	$44	$2	$2,205	$10,835
Unbilled EEC - Ending	$18,082	$26,980	$36,256	$46,766	$52,302	$54,756	$48,764	$36,130	$20,546	$13,836	$640	($6)		
Number of Days / Month (Interest Calc.)	31	30	31	31	30	31	30	31	31	28	31	30		

(1) For purposes of calculating a budget, Lost Base Revenues were determined based on total Commercial & Industrial class therm savings, using a total class Average Base Rate. In actuals, Lost Base Revenues will be calculated for each Commercial & Industrial class: small (G-41 and G-51), medium (G-42 and G-52), and large (G-43 and G-53), using each class' individual Average Base Rate, consistent with the current practice.

Fitchburg Gas and Electric Light Company

Schedule II

Remediation Adjustment Clause Calculation
March 16, 2006

Line No.		2005
1.)	Environmental Response Costs (ERC-05): (per Form IV, Schedule 1)	$276,411
2.)	ERC - 05 Costs to be recovered: (per Form IV, Schedule 1)	$97,859
3.)	Unamortized Environmental Response Costs (UERC): (per Form IV, Schedule 1)	$495,857
4.)	Combined Tax Rate	38.03%
5.)	Deferred Tax: (line 3 * line 4)	$188,574
6.)	Cost of Capital (CC): (line 7 + line 8)	8.50%
7.)	Weighted Cost of Debt (CD): per MDTE 02-24/25 dated December 2, 2002	4.25%
8.)	Weighted Cost of Equity (CE): per MDTE 02-24/25 dated December 2, 2002	4.25%
9.)	1 - Combined Tax Rate	61.97%
10.)	Tax Adjustment: (line 8 / line 9)	6.86%
11.)	Tax Adjusted Cost of Capital: (line 7 + line 10)	11.11%
12.)	Deferred Tax Benefit: (line 5 * line 11)	$20,947
13.)	One Half of Insurance Recovery Expense (IE) (per Form IV, Schedule 1)	$0
14.)	One Half of Insurance Recoveries (IR) (per Form IV, Schedule 1)	$0
15.)	Net (Recoveries) Expense: (line 13 - line 14)	$0
16.)	RAC Reconciliation Adjustment: (per Form V)	$11,331
17.)	Net Recoverable Environmental Response Costs: (line 2 - line 12 + line 15 + line 16)	$88,242
18.)	Forecast Annual Firm Sales and Transportation Volume (therms): (May 2006 to April 2007)	23,486,676
19.)	Net Recoverable Environmental Response Costs per Unit: (line 17 / line 18)	**$0.0038**

Fitchburg Gas and Electric Light Company
Interruptible Transportation Activity

REDACTED

Month	IT Customer	Associated Volumes (Dkth)	Applicable Rate ($/Dkth)	Gas Supplier
Mar-05	Customer A	171	$1.79	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer C	174	$1.85	Supplier 1
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.
Apr-05	Customer A	529	$3.38	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer C	40,104	$1.85	Supplier 1
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.
May-05	Customer A	585	$2.68	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer C	62,134	$1.77	Supplier 1
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.
Jun-05	Customer A	564	$4.56	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer C	63,067	$1.75	Supplier 1
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.
Jul-05	Customer A	426	$3.75	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer C	51,229	$1.10	Supplier 1
	Customer D	1,634	$1.75	Fitchburg Gas and Electric Light Co.
Aug-05	Customer A	556	$2.64	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer C	43,852	$0.99	Supplier 1
	Customer D	3,730	$1.75	Fitchburg Gas and Electric Light Co.
Sep-05	Customer A	394	$2.41	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer D	1,099	$1.75	Fitchburg Gas and Electric Light Co.
Oct-05	Customer A	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.
Nov-05	Customer A	539	$0.10	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.
Dec-05	Customer A	150	$0.10	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.
Jan-06	Customer A	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer B	0	$0.00	Fitchburg Gas and Electric Light Co.
	Customer D	0	$0.00	Fitchburg Gas and Electric Light Co.

FORM V

Fitchburg Gas and Electric Light Company

Remediation Adjustment Clause Reconciliation Filing

Covering May 2006 Through April 2007

Filing Date: March 16, 2006

Form V

Fitchburg Gas and Electric Light Company

Remediation Adjustment Clause Reconciliation Calculation

Line No.				
1.)	2004 Environmental Response Costs Allowable Per RAC Filed on 1/28/05		$78,641	
2.)	Less: Deferred Tax Benefit Per Form II of CGAC March 15, 2005 Off-Peak Filing		$12,592	
3.)	Add: One Half of 2004 Insurance Recovery Expenses		$0	
4.)	Less: One Half of 2004 Insurance Recoveries		$0	
5.)	Add: RAC Reconciliation Adjustment (actuals as of April 2005)		$14,556	
6.)	Net Recoverable Environmental Response Costs			$80,605
7.)	Ten (10) Months Actual Firm Sales and Transportation (dkth) (5/05 - 2/06)	1,628,863		
8.)	Two (2) Months Estimated Firm Sales and Transportation (dkth) (3/06 - 4/06)	535,971		
9.)	Twelve (12) Months Estimated Firm Sales and Transportation (dkth) (5/05 - 4/06)		2,164,834	
10.)	RAC Per DKTH From Form II of CGAC Off-Peak Filing (March 15, 2005)		$0.0320	
11.)	RAC Estimated Collections (Line 9 Times Line 10)			$69,275
12.)	Estimated RAC Reconciliation Adjustment - (Over)/Undercollection as of April 2006			$11,331

Fitchburg Gas and Electric Light Company
Residential Non-Heating Customer - R1
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$8.63	$8.63	$0.00	0.0%
5	$17.50	$16.30	($1.20)	-6.9%
10	$26.38	$23.98	($2.40)	-9.1%
15	$35.25	$31.65	($3.60)	-10.2%
20	$44.13	$39.32	($4.80)	-10.9%
25	$53.00	$47.00	($6.00)	-11.3%
30	$61.87	$54.67	($7.21)	-11.6%
40	$79.62	$70.01	($9.61)	-12.1%
50	$97.37	$85.36	($12.01)	-12.3%
60	$115.12	$100.71	($14.41)	-12.5%
70	$132.87	$116.05	($16.81)	-12.7%
80	$150.61	$131.40	($19.22)	-12.8%
90	$168.36	$146.74	($21.62)	-12.8%
100	$186.11	$162.09	($24.02)	-12.9%
200	$363.59	$315.55	($48.04)	-13.2%
300	$541.07	$469.01	($72.06)	-13.3%
400	$718.55	$622.47	($96.08)	-13.4%
500	$896.03	$775.93	($120.10)	-13.4%
750	$1,339.73	$1,159.58	($180.15)	-13.4%
1000	$1,783.43	$1,543.23	($240.20)	-13.5%

January 2006 Rates

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.4790
CGA ($/therm)	$1.2709
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.4790
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
Residential Low-Income Non-Heating Customer - R2
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$5.23	$5.23	$0.00	0.0%
5	$13.15	$11.95	($1.20)	-9.1%
10	$21.06	$18.66	($2.40)	-11.4%
15	$28.98	$25.38	($3.60)	-12.4%
20	$36.89	$32.09	($4.80)	-13.0%
25	$44.81	$38.81	($6.01)	-13.4%
30	$52.73	$45.52	($7.21)	-13.7%
40	$68.56	$58.95	($9.61)	-14.0%
50	$84.39	$72.38	($12.01)	-14.2%
60	$100.22	$85.81	($14.41)	-14.4%
70	$116.05	$99.24	($16.81)	-14.5%
80	$131.89	$112.67	($19.22)	-14.6%
90	$147.72	$126.10	($21.62)	-14.6%
100	$163.55	$139.53	($24.02)	-14.7%
200	$321.87	$273.83	($48.04)	-14.9%
300	$480.19	$408.13	($72.06)	-15.0%
400	$638.51	$542.43	($96.08)	-15.0%
500	$796.83	$676.73	($120.10)	-15.1%
750	$1,192.63	$1,012.48	($180.15)	-15.1%
1000	$1,588.43	$1,348.23	($240.20)	-15.1%

January 2006 Rates

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2874
CGA ($/therm)	$1.2709
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2874
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
Residential Heating Customer - R3
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$8.63	$8.63	$0.00	0.0%
10	$25.72	$23.11	($2.61)	-10.1%
25	$51.36	$44.84	($6.52)	-12.7%
50	$94.08	$81.04	($13.04)	-13.9%
75	$136.81	$117.25	($19.56)	-14.3%
100	$179.53	$153.45	($26.08)	-14.5%
125	$222.26	$189.66	($32.60)	-14.7%
150	$264.98	$225.86	($39.12)	-14.8%
175	$307.71	$262.07	($45.64)	-14.8%
200	$350.43	$298.27	($52.16)	-14.9%
225	$393.16	$334.48	($58.68)	-14.9%
250	$435.88	$370.68	($65.20)	-15.0%
275	$478.61	$406.89	($71.72)	-15.0%
300	$521.33	$443.09	($78.24)	-15.0%
350	$606.78	$515.50	($91.28)	-15.0%
400	$692.23	$587.91	($104.32)	-15.1%
500	$863.13	$732.73	($130.40)	-15.1%
750	$1,290.38	$1,094.78	($195.60)	-15.2%
1000	$1,717.63	$1,456.83	($260.80)	-15.2%
2000	$3,426.63	$2,905.03	($521.60)	-15.2%

January 2006 Rates

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.3921
CGA ($/therm)	$1.2920
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.3921
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
Residential Low-Income Heating Customer - R4
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$5.23	$5.23	$0.00	0.0%
10	$20.75	$18.14	($2.61)	-12.6%
25	$44.04	$37.52	($6.52)	-14.8%
50	$82.84	$69.80	($13.04)	-15.7%
75	$121.65	$102.09	($19.56)	-16.1%
100	$160.45	$134.37	($26.08)	-16.3%
125	$199.26	$166.66	($32.60)	-16.4%
150	$238.06	$198.94	($39.12)	-16.4%
175	$276.87	$231.23	($45.64)	-16.5%
200	$315.67	$263.51	($52.16)	-16.5%
225	$354.48	$295.80	($58.68)	-16.6%
250	$393.28	$328.08	($65.20)	-16.6%
275	$432.09	$360.37	($71.72)	-16.6%
300	$470.89	$392.65	($78.24)	-16.6%
350	$548.50	$457.22	($91.28)	-16.6%
400	$626.11	$521.79	($104.32)	-16.7%
500	$781.33	$650.93	($130.40)	-16.7%
750	$1,169.38	$973.78	($195.60)	-16.7%
1000	$1,557.43	$1,296.63	($260.80)	-16.7%
2000	$3,109.63	$2,588.03	($521.60)	-16.8%

January 2006 Rates

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2353
CGA ($/therm)	$1.2920
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2353
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Small, High Winter Use - G41
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$24.13	$24.13	$0.00	0.0%
10	$40.91	$38.30	($2.61)	-6.4%
25	$66.09	$59.57	($6.52)	-9.9%
50	$108.04	$95.00	($13.04)	-12.1%
75	$150.00	$130.44	($19.56)	-13.0%
100	$191.95	$165.87	($26.08)	-13.6%
150	$275.86	$236.74	($39.12)	-14.2%
200	$359.77	$307.61	($52.16)	-14.5%
250	$443.68	$378.48	($65.20)	-14.7%
300	$527.59	$449.35	($78.24)	-14.8%
350	$611.50	$520.22	($91.28)	-14.9%
400	$695.41	$591.09	($104.32)	-15.0%
500	$863.23	$732.83	($130.40)	-15.1%
750	$1,282.78	$1,087.18	($195.60)	-15.2%
1000	$1,702.33	$1,441.53	($260.80)	-15.3%
1500	$2,541.43	$2,150.23	($391.20)	-15.4%
2000	$3,380.53	$2,858.93	($521.60)	-15.4%
3000	$5,058.73	$4,276.33	($782.40)	-15.5%
4000	$6,736.93	$5,693.73	($1,043.20)	-15.5%
5000	$8,415.13	$7,111.13	($1,304.00)	-15.5%

January 2006 Rates

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.3613
CGA ($/therm)	$1.2920
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.3613
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Small, Low Winter Use - G51
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$24.13	$24.13	$0.00	0.0%
10	$40.02	$37.61	($2.40)	-6.0%
25	$63.84	$57.84	($6.00)	-9.4%
50	$103.56	$91.55	($12.01)	-11.6%
75	$143.27	$125.25	($18.02)	-12.6%
100	$182.98	$158.96	($24.02)	-13.1%
150	$262.41	$226.38	($36.03)	-13.7%
200	$341.83	$293.79	($48.04)	-14.1%
250	$421.26	$361.21	($60.05)	-14.3%
300	$500.68	$428.62	($72.06)	-14.4%
350	$580.11	$496.04	($84.07)	-14.5%
400	$659.53	$563.45	($96.08)	-14.6%
500	$818.38	$698.28	($120.10)	-14.7%
750	$1,215.51	$1,035.36	($180.15)	-14.8%
1000	$1,612.63	$1,372.43	($240.20)	-14.9%
1500	$2,406.88	$2,046.58	($360.30)	-15.0%
2000	$3,201.13	$2,720.73	($480.40)	-15.0%
3000	$4,789.63	$4,069.03	($720.60)	-15.0%
4000	$6,378.13	$5,417.33	($960.80)	-15.1%
5000	$7,966.63	$6,765.63	($1,201.00)	-15.1%

January 2006 Rates

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.2927
CGA ($/therm)	$1.2709
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.2927
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Medium, High Winter Use - G42
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$120.13	$120.13	$0.00	0.0%
250	$520.18	$454.98	($65.20)	-12.5%
500	$920.23	$789.83	($130.40)	-14.2%
750	$1,320.28	$1,124.68	($195.60)	-14.8%
1,000	$1,720.33	$1,459.53	($260.80)	-15.2%
1,250	$2,120.38	$1,794.38	($326.00)	-15.4%
1,500	$2,520.43	$2,129.23	($391.20)	-15.5%
2,000	$3,320.53	$2,798.93	($521.60)	-15.7%
2,500	$4,120.63	$3,468.63	($652.00)	-15.8%
3,000	$4,920.73	$4,138.33	($782.40)	-15.9%
3,500	$5,720.83	$4,808.03	($912.80)	-16.0%
4,000	$6,520.93	$5,477.73	($1,043.20)	-16.0%
4,500	$7,321.03	$6,147.43	($1,173.60)	-16.0%
5,000	$8,121.13	$6,817.13	($1,304.00)	-16.1%
5,500	$8,921.23	$7,486.83	($1,434.40)	-16.1%
6,000	$9,721.33	$8,156.53	($1,564.80)	-16.1%
7,500	$12,121.63	$10,165.63	($1,956.00)	-16.1%
10,000	$16,122.13	$13,514.13	($2,608.00)	-16.2%
15,000	$24,123.13	$20,211.13	($3,912.00)	-16.2%
20,000	$32,124.13	$26,908.13	($5,216.00)	-16.2%

January 2006 Rates

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2833
CGA ($/therm)	$1.2920
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2833
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Medium, Low Winter Use - G52
January 2006 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$120.13	$120.13	$0.00	0.0%
250	$510.21	$450.16	($60.05)	-11.8%
500	$900.28	$780.18	($120.10)	-13.3%
750	$1,290.36	$1,110.21	($180.15)	-14.0%
1,000	$1,680.43	$1,440.23	($240.20)	-14.3%
1,250	$2,070.51	$1,770.26	($300.25)	-14.5%
1,500	$2,460.58	$2,100.28	($360.30)	-14.6%
2,000	$3,240.73	$2,760.33	($480.40)	-14.8%
2,500	$4,020.88	$3,420.38	($600.50)	-14.9%
3,000	$4,801.03	$4,080.43	($720.60)	-15.0%
3,500	$5,581.18	$4,740.48	($840.70)	-15.1%
4,000	$6,361.33	$5,400.53	($960.80)	-15.1%
4,500	$7,141.48	$6,060.58	($1,080.90)	-15.1%
5,000	$7,921.63	$6,720.63	($1,201.00)	-15.2%
5,500	$8,701.78	$7,380.68	($1,321.10)	-15.2%
6,000	$9,481.93	$8,040.73	($1,441.20)	-15.2%
7,500	$11,822.38	$10,020.88	($1,801.50)	-15.2%
10,000	$15,723.13	$13,321.13	($2,402.00)	-15.3%
15,000	$23,524.63	$19,921.63	($3,603.00)	-15.3%
20,000	$31,326.13	$26,522.13	($4,804.00)	-15.3%

January 2006 Rates

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2645
CGA ($/therm)	$1.2709
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13

Proposed May 2006 Rates

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2645
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Large, High Winter Use - G43
January 2006 vs. May 2006

Load Factor	Monthly Usage (Therms)	Demand (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
40.00%	0		$620.13	$620.13	$0.00	0.00%
40.00%	5,000	411	$8,451.31	$7,147.31	($1,304.00)	-15.4%
40.00%	10,000	822	$16,282.49	$13,674.49	($2,608.00)	-16.0%
40.00%	20,000	1,645	$31,946.23	$26,730.23	($5,216.00)	-16.3%
40.00%	40,000	3,289	$63,270.95	$52,838.95	($10,432.00)	-16.5%
40.00%	100,000	8,224	$157,249.25	$131,169.25	($26,080.00)	-16.6%
60.00%	0		$620.13	$620.13	$0.00	0.00%
60.00%	5,000	274	$8,262.25	$6,958.25	($1,304.00)	-15.8%
60.00%	10,000	548	$15,904.37	$13,296.37	($2,608.00)	-16.4%
60.00%	20,000	1,096	$31,188.61	$25,972.61	($5,216.00)	-16.7%
60.00%	40,000	2,193	$61,758.47	$51,326.47	($10,432.00)	-16.9%
60.00%	100,000	5,482	$153,465.29	$127,385.29	($26,080.00)	-17.0%
80.00%	0		$620.13	$620.13	$0.00	0.00%
80.00%	5,000	206	$8,168.41	$6,864.41	($1,304.00)	-16.0%
80.00%	10,000	411	$15,715.31	$13,107.31	($2,608.00)	-16.6%
80.00%	20,000	822	$30,810.49	$25,594.49	($5,216.00)	-16.9%
80.00%	40,000	1,645	$61,002.23	$50,570.23	($10,432.00)	-17.1%
80.00%	100,000	4,112	$151,574.69	$125,494.69	($26,080.00)	-17.2%

January 2006 Rates

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1359
CGA ($/therm)	$1.2920
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13
Demand ($/therm)	$1.38

Proposed May 2006 Rates

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1359
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13
Demand ($/therm)	$1.38

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Large, Low Winter Use - G53
January 2006 vs. May 2006

Load Factor	Usage (Therms)	Demand (Therms)	Monthly Bills @ January 2006 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
50.00%	0	0	$620.13	$620.13	$0.00	0.00%
50.00%	5,000	329	$8,250.59	$7,049.59	($1,201.00)	-14.6%
50.00%	10,000	658	$15,881.05	$13,479.05	($2,402.00)	-15.1%
50.00%	20,000	1,316	$31,141.97	$26,337.97	($4,804.00)	-15.4%
50.00%	40,000	2,632	$61,663.81	$52,055.81	($9,608.00)	-15.6%
50.00%	100,000	6,579	$153,227.59	$129,207.59	($24,020.00)	-15.7%
70.00%	0	0	$620.13	$620.13	$0.00	0.00%
70.00%	5,000	235	$8,087.03	$6,886.03	($1,201.00)	-14.9%
70.00%	10,000	470	$15,553.93	$13,151.93	($2,402.00)	-15.4%
70.00%	20,000	940	$30,487.73	$25,683.73	($4,804.00)	-15.8%
70.00%	40,000	1,880	$60,355.33	$50,747.33	($9,608.00)	-15.9%
70.00%	100,000	4,699	$149,956.39	$125,936.39	($24,020.00)	-16.0%
90.00%	0	0	$620.13	$620.13	$0.00	0.00%
90.00%	5,000	183	$7,996.55	$6,795.55	($1,201.00)	-15.0%
90.00%	10,000	365	$15,371.23	$12,969.23	($2,402.00)	-15.6%
90.00%	20,000	731	$30,124.07	$25,320.07	($4,804.00)	-15.9%
90.00%	40,000	1,462	$59,628.01	$50,020.01	($9,608.00)	-16.1%
90.00%	100,000	3,655	$148,139.83	$124,119.83	($24,020.00)	-16.2%

January 2006 Rates

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1158
CGA ($/therm)	$1.2709
LDAC ($/therm)	$0.0249
ECS ($/customer)	$0.13
Demand ($/therm)	$1.74

Proposed May 2006 Rates

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1158
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13
Demand ($/therm)	$1.74

indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
Residential Non-Heating Customer - R1
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$8.59	$8.63	$0.04	0.5%
5	$15.57	$16.30	$0.73	4.7%
10	$22.55	$23.98	$1.42	6.3%
15	$29.54	$31.65	$2.11	7.1%
20	$36.52	$39.32	$2.80	7.7%
25	$43.50	$47.00	$3.49	8.0%
30	$50.48	$54.67	$4.18	8.3%
40	$64.45	$70.01	$5.56	8.6%
50	$78.41	$85.36	$6.95	8.9%
60	$92.38	$100.71	$8.33	9.0%
70	$106.34	$116.05	$9.71	9.1%
80	$120.31	$131.40	$11.09	9.2%
90	$134.27	$146.74	$12.47	9.3%
100	$148.24	$162.09	$13.85	9.3%
200	$287.89	$315.55	$27.66	9.6%
300	$427.54	$469.01	$41.48	9.7%
400	$567.18	$622.47	$55.29	9.7%
500	$706.83	$775.93	$69.10	9.8%
750	$1,055.95	$1,159.58	$103.63	9.8%
1000	$1,405.07	$1,543.23	$138.16	9.8%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.4790
CGA ($/therm)	$0.9164
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.4790
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
Residential Low-Income Non-Heating Customer - R2
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$5.19	$5.23	$0.04	0.8%
5	$11.21	$11.95	$0.73	6.5%
10	$17.24	$18.66	$1.42	8.2%
15	$23.26	$25.38	$2.11	9.1%
20	$29.29	$32.09	$2.80	9.6%
25	$35.31	$38.81	$3.49	9.9%
30	$41.34	$45.52	$4.18	10.1%
40	$53.39	$58.95	$5.56	10.4%
50	$65.43	$72.38	$6.95	10.6%
60	$77.48	$85.81	$8.33	10.7%
70	$89.53	$99.24	$9.71	10.8%
80	$101.58	$112.67	$11.09	10.9%
90	$113.63	$126.10	$12.47	11.0%
100	$125.68	$139.53	$13.85	11.0%
200	$246.17	$273.83	$27.66	11.2%
300	$366.66	$408.13	$41.48	11.3%
400	$487.14	$542.43	$55.29	11.3%
500	$607.63	$676.73	$69.10	11.4%
750	$908.85	$1,012.48	$103.63	11.4%
1000	$1,210.07	$1,348.23	$138.16	11.4%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2874
CGA ($/therm)	$0.9164
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2874
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
Residential Heating Customer - R3
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$8.59	$8.63	$0.04	0.5%
10	$21.91	$23.11	$1.20	5.5%
25	$41.90	$44.84	$2.94	7.0%
41	$63.22	$68.01	$4.79	7.6%
75	$108.52	$117.25	$8.73	8.0%
100	$141.83	$153.45	$11.62	8.2%
125	$175.14	$189.66	$14.52	8.3%
150	$208.45	$225.86	$17.41	8.4%
175	$241.76	$262.07	$20.31	8.4%
200	$275.07	$298.27	$23.20	8.4%
225	$308.38	$334.48	$26.10	8.5%
250	$341.69	$370.68	$28.99	8.5%
275	$375.00	$406.89	$31.89	8.5%
300	$408.31	$443.09	$34.79	8.5%
350	$474.92	$515.50	$40.58	8.5%
400	$541.54	$587.91	$46.37	8.6%
500	$674.78	$732.73	$57.95	8.6%
750	$1,007.88	$1,094.78	$86.90	8.6%
1000	$1,340.97	$1,456.83	$115.86	8.6%
2000	$2,673.36	$2,905.03	$231.67	8.7%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.3921
CGA ($/therm)	$0.9392
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$8.50
Distribution Charge ($/therm)	$0.3921
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
Residential Low-Income Heating Customer - R4
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$5.19	$5.23	$0.04	0.8%
10	$16.95	$18.14	$1.20	7.1%
25	$34.58	$37.52	$2.94	8.5%
50	$63.97	$69.80	$5.83	9.1%
75	$93.36	$102.09	$8.73	9.3%
100	$122.75	$134.37	$11.62	9.5%
125	$152.14	$166.66	$14.52	9.5%
150	$181.53	$198.94	$17.41	9.6%
175	$210.92	$231.23	$20.31	9.6%
200	$240.31	$263.51	$23.20	9.7%
225	$269.70	$295.80	$26.10	9.7%
250	$299.09	$328.08	$28.99	9.7%
275	$328.48	$360.37	$31.89	9.7%
300	$357.87	$392.65	$34.79	9.7%
350	$416.64	$457.22	$40.58	9.7%
400	$475.42	$521.79	$46.37	9.8%
500	$592.98	$650.93	$57.95	9.8%
750	$886.88	$973.78	$86.90	9.8%
1000	$1,180.77	$1,296.63	$115.86	9.8%
2000	$2,356.36	$2,588.03	$231.67	9.8%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2353
CGA ($/therm)	$0.9392
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$5.10
Distribution Charge ($/therm)	$0.2353
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Small, High Winter Use - G41
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$24.09	$24.13	$0.04	0.2%
10	$37.11	$38.30	$1.20	3.2%
25	$56.63	$59.57	$2.94	5.2%
50	$89.17	$95.00	$5.83	6.5%
75	$121.71	$130.44	$8.73	7.2%
100	$154.25	$165.87	$11.62	7.5%
150	$219.33	$236.74	$17.41	7.9%
200	$284.41	$307.61	$23.20	8.2%
250	$349.49	$378.48	$28.99	8.3%
300	$414.57	$449.35	$34.79	8.4%
350	$479.64	$520.22	$40.58	8.5%
400	$544.72	$591.09	$46.37	8.5%
500	$674.88	$732.83	$57.95	8.6%
750	$1,000.28	$1,087.18	$86.90	8.7%
1000	$1,325.67	$1,441.53	$115.86	8.7%
1500	$1,976.47	$2,150.23	$173.77	8.8%
2000	$2,627.26	$2,858.93	$231.67	8.8%
3000	$3,928.84	$4,276.33	$347.49	8.8%
4000	$5,230.42	$5,693.73	$463.31	8.9%
5000	$6,532.01	$7,111.13	$579.12	8.9%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.3613
CGA ($/therm)	$0.9392
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.3613
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Small, Low Winter Use - G51
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$24.09	$24.13	$0.04	0.2%
10	$36.19	$37.61	$1.42	3.9%
25	$54.34	$57.84	$3.49	6.4%
50	$84.60	$91.55	$6.95	8.2%
75	$114.85	$125.25	$10.40	9.1%
100	$145.11	$158.96	$13.85	9.5%
150	$205.62	$226.38	$20.76	10.1%
200	$266.13	$293.79	$27.66	10.4%
250	$326.64	$361.21	$34.57	10.6%
300	$387.15	$428.62	$41.48	10.7%
350	$447.65	$496.04	$48.38	10.8%
400	$508.16	$563.45	$55.29	10.9%
500	$629.18	$698.28	$69.10	11.0%
750	$931.73	$1,035.36	$103.63	11.1%
1000	$1,234.27	$1,372.43	$138.16	11.2%
1500	$1,839.37	$2,046.58	$207.22	11.3%
2000	$2,444.46	$2,720.73	$276.27	11.3%
3000	$3,654.64	$4,069.03	$414.39	11.3%
4000	$4,864.82	$5,417.33	$552.51	11.4%
5000	$6,075.01	$6,765.63	$690.62	11.4%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.2927
CGA ($/therm)	$0.9164
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$24.00
Distribution Charge ($/therm)	$0.2927
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Medium, High Winter Use - G42
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$120.09	$120.13	$0.04	0.0%
250	$425.99	$454.98	$28.99	6.8%
500	$731.88	$789.83	$57.95	7.9%
750	$1,037.78	$1,124.68	$86.90	8.4%
1,000	$1,343.67	$1,459.53	$115.86	8.6%
1,250	$1,649.57	$1,794.38	$144.81	8.8%
1,500	$1,955.47	$2,129.23	$173.77	8.9%
2,000	$2,567.26	$2,798.93	$231.67	9.0%
2,500	$3,179.05	$3,468.63	$289.58	9.1%
3,000	$3,790.84	$4,138.33	$347.49	9.2%
3,500	$4,402.63	$4,808.03	$405.40	9.2%
4,000	$5,014.42	$5,477.73	$463.31	9.2%
4,500	$5,626.22	$6,147.43	$521.21	9.3%
5,000	$6,238.01	$6,817.13	$579.12	9.3%
5,500	$6,849.80	$7,486.83	$637.03	9.3%
6,000	$7,461.59	$8,156.53	$694.94	9.3%
7,500	$9,296.97	$10,165.63	$868.66	9.3%
10,000	$12,355.92	$13,514.13	$1,158.21	9.4%
15,000	$18,473.84	$20,211.13	$1,737.29	9.4%
20,000	$24,591.76	$26,908.13	$2,316.37	9.4%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2833
CGA ($/therm)	$0.9392
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2833
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Medium, Low Winter Use - G52
Summer 2005 vs. May 2006

Monthly Usage (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
0	$120.09	$120.13	$0.04	0.0%
250	$415.59	$450.16	$34.57	8.3%
500	$711.08	$780.18	$69.10	9.7%
750	$1,006.58	$1,110.21	$103.63	10.3%
1,000	$1,302.07	$1,440.23	$138.16	10.6%
1,250	$1,597.57	$1,770.26	$172.69	10.8%
1,500	$1,893.07	$2,100.28	$207.22	10.9%
2,000	$2,484.06	$2,760.33	$276.27	11.1%
2,500	$3,075.05	$3,420.38	$345.33	11.2%
3,000	$3,666.04	$4,080.43	$414.39	11.3%
3,500	$4,257.03	$4,740.48	$483.45	11.4%
4,000	$4,848.02	$5,400.53	$552.51	11.4%
4,500	$5,439.02	$6,060.58	$621.56	11.4%
5,000	$6,030.01	$6,720.63	$690.62	11.5%
5,500	$6,621.00	$7,380.68	$759.68	11.5%
6,000	$7,211.99	$8,040.73	$828.74	11.5%
7,500	$8,984.97	$10,020.88	$1,035.92	11.5%
10,000	$11,939.92	$13,321.13	$1,381.21	11.6%
15,000	$17,849.84	$19,921.63	$2,071.79	11.6%
20,000	$23,759.76	$26,522.13	$2,762.37	11.6%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2645
CGA ($/therm)	$0.9164
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09

Proposed May 2006 Rates

Customer Charge ($/customer)	$120.00
Distribution Charge ($/therm)	$0.2645
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Large, High Winter Use - G43
Summer 2005 vs. May 2006

Load Factor	Monthly Usage (Therms)	Demand (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
40.00%	0		$620.09	$620.13	$0.04	0.01%
40.00%	5,000	411	$6,568.19	$7,147.31	$579.12	8.8%
40.00%	10,000	822	$12,516.28	$13,674.49	$1,158.21	9.3%
40.00%	20,000	1,645	$24,413.86	$26,730.23	$2,316.37	9.5%
40.00%	40,000	3,289	$48,206.24	$52,838.95	$4,632.71	9.6%
40.00%	100,000	8,224	$119,587.54	$131,169.25	$11,581.71	9.7%
60.00%	0		$620.09	$620.13	$0.04	0.01%
60.00%	5,000	274	$6,379.13	$6,958.25	$579.12	9.1%
60.00%	10,000	548	$12,138.16	$13,296.37	$1,158.21	9.5%
60.00%	20,000	1,096	$23,656.24	$25,972.61	$2,316.37	9.8%
60.00%	40,000	2,193	$46,693.76	$51,326.47	$4,632.71	9.9%
60.00%	100,000	5,482	$115,803.58	$127,385.29	$11,581.71	10.0%
80.00%	0		$620.09	$620.13	$0.04	0.01%
80.00%	5,000	206	$6,285.29	$6,864.41	$579.12	9.2%
80.00%	10,000	411	$11,949.10	$13,107.31	$1,158.21	9.7%
80.00%	20,000	822	$23,278.12	$25,594.49	$2,316.37	10.0%
80.00%	40,000	1,645	$45,937.52	$50,570.23	$4,632.71	10.1%
80.00%	100,000	4,112	$113,912.98	$125,494.69	$11,581.71	10.2%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1359
CGA ($/therm)	$0.9392
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09
Demand ($/therm)	$1.38

Proposed May 2006 Rates

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1359
CGA ($/therm)	$1.0258
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13
Demand ($/therm)	$1.38

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

Fitchburg Gas and Electric Light Company
General Service - Large, Low Winter Use - G53
Summer 2005 vs. May 2006

Load Factor	Usage (Therms)	Demand (Therms)	Monthly Bills @ Summer 2005 Rates	Monthly Bills @ May 2006 Rates	$ Difference	% Difference
50.00%	0	0	$620.09	$620.13	$0.04	0.01%
50.00%	5,000	329	$6,358.97	$7,049.59	$690.62	10.9%
50.00%	10,000	658	$12,097.84	$13,479.05	$1,381.21	11.4%
50.00%	20,000	1,316	$23,575.60	$26,337.97	$2,762.37	11.7%
50.00%	40,000	2,632	$46,531.10	$52,055.81	$5,524.71	11.9%
50.00%	100,000	6,579	$115,395.88	$129,207.59	$13,811.71	12.0%
70.00%	0	0	$620.09	$620.13	$0.04	0.01%
70.00%	5,000	235	$6,195.41	$6,886.03	$690.62	11.1%
70.00%	10,000	470	$11,770.72	$13,151.93	$1,381.21	11.7%
70.00%	20,000	940	$22,921.36	$25,683.73	$2,762.37	12.1%
70.00%	40,000	1,880	$45,222.62	$50,747.33	$5,524.71	12.2%
70.00%	100,000	4,699	$112,124.68	$125,936.39	$13,811.71	12.3%
90.00%	0	0	$620.09	$620.13	$0.04	0.01%
90.00%	5,000	183	$6,104.93	$6,795.55	$690.62	11.3%
90.00%	10,000	365	$11,588.02	$12,969.23	$1,381.21	11.9%
90.00%	20,000	731	$22,557.70	$25,320.07	$2,762.37	12.2%
90.00%	40,000	1,462	$44,495.30	$50,020.01	$5,524.71	12.4%
90.00%	100,000	3,655	$110,308.12	$124,119.83	$13,811.71	12.5%

Summer 2005 Rates(1)

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1158
CGA ($/therm)	$0.9164
LDAC ($/therm)	$0.0011
ECS ($/customer)	$0.09
Demand ($/therm)	$1.74

Proposed May 2006 Rates

Customer Charge ($/customer)	$620.00
Distribution Charge ($/therm)	$0.1158
CGA ($/therm)	$1.0253
LDAC ($/therm)	$0.0303
ECS ($/customer)	$0.13
Demand ($/therm)	$1.74

(1) CGA for Summer 2005 is a monthly average of CGA effective May 1, 2005 and October 1, 2005.
indicates approximate average monthly use

FG&E Bill Message

For rate classes R1, R2, G51, G52, G53:
For gas consumption from May 1, 2006 to October 31, 2006, the Gas Adjustment Factor (GAF) for default service will decrease from $1.2709 per therm to $1.0253 per therm. The Distribution Adjustment Charge will increase from $0.0249 per therm to $0.0303 per therm. The net decrease in rates is primarily due to lower projected gas commodity costs.

For rate classes R3, R4, G41, G42 and G43:
For gas consumption from May 1, 2006 to October 31, 2006, the Gas Adjustment Factor (GAF) for default service will decrease from $1.2920 per therm to $1.0258 per therm. The Distribution Adjustment Charge will increase from $0.0249 per therm to $0.0303 per therm. The net decrease in rates is primarily due to lower projected gas commodity costs.