The Commonwealth of Massachusetts

RETURN

OF THE

Fitchburg Gas and Electric Light Company d/b/a Unitil

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31, 2015

Name of officer to whom correspondence should be addressed regarding this report:	Daniel V. Main
Official Title:	Assistant Controller
Office address:	6 Liberty Lane West, Hampton, NH 03842

Table of Contents

Designate in column (c) by the terms "none" or "not applicable", as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
General Information	4 - 7	
Comparative Balance Sheet	8 - 9	
Statement of Income for the Year	10 - 11	
Statement of Earned Surplus	12	
Summary of Utility Plant and Reserves for Depreciation and Amortization	13	
Utility Plant - Gas	17 - 18	
Nonutility Property	19	
Investments	20	
Special Funds	21	None
Special Deposits	21	
Notes Receivable	22	None
Accounts Receivable	22	
Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	26	
Extraordinary Property Losses	27	None
Miscellaneous Deferred Debits	27	
Discount on Capital Stock	28	None
Capital Stock Expense	28	
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	None
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
Other Deferred Credits	33	
Reserve for Depreciation of Utility Plant in Service	34	
Method of Determination of Depreciation Charges	34	
Dividends Declared During Year	34	
Operating Reserves	35	None
Reserves for Deferred Federal Income Taxes	36	
Contributions in Aid of Construction	36	

Table of Contents (Continued)

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
Gas Operating Revenues	43	
Sales of Gas to Ultimate Consumers	44	
Gas Operation and Maintenance Expenses	45 - 47	
Summary of Gas Operation and Maintenance Expenses	47	
Sales for Resale - Gas	48	
Sale of Residuals - Gas	48	
Purchased Gas	48	
Taxes Charged During Year	49	
Other Utility Operating Income	50	None
Income from Merchandising, Jobbing and Contract Work	51	
Record of Sendout for the Year in MCF	72 - 73	
Gas Generating Plant	74	
Boilers	75	
Scrubbers, Condensers and Exhausters	75	None
Purifiers	76	None
Holders	76	None
Transmission and Distribution Mains	77	
Gas Distribution Services, House Governors and Meters	78	
Rate Schedule Information	79	
Expenditures for Certain Civic, Political and Related Activities	80A	
Advertising Expenses	80B	None
Deposits and Collateral	80C	
Signature Page	81	

Fitchburg Gas and Electric Light Company | Dec. 31, 2015

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salary[1]
President	Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	$54,736
Sr. Vice President	Todd R. Black	6 Liberty Lane West, Hampton, NH 03842	$19,622
Sr. Vice President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	$34,410
Sr. Vice President	Mark H. Collin	6 Liberty Lane West, Hampton, NH 03842	$27,955
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	$14,559
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	$21,858
Vice President	Christopher Leblanc	6 Liberty Lane West, Hampton, NH 03842	$36,750
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	$18,370
Controller	Laurence M. Brock	6 Liberty Lane West, Hampton, NH 03842	$19,432
Treasurer	David Chong	6 Liberty Lane West, Hampton, NH 03842	$14,142
Clerk	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	$9,541

DIRECTORS*

Names	Addresses	Fees Paid During Year[2]
Dr. Robert V. Antonucci	93 Ambleside Drive, Falmouth, MA 02540	$11,380
David P. Brownell	20 Patriots Road, Stratham, NH 03885	$12,189
Lisa Crutchfield	2 Hudson Way, Garnet Valley, PA 19060	$11,582
Albert H. Elfner III	53 Chestnut Street, Boston, MA 02108	$12,492
Edward F. Godfrey	305 Old Farm Lane, Warren, VT 05674	$11,987
Michael B. Green	123 Old Henniker Road, Hopkinton, NH 03229	$11,885
Eben S. Moulton	55 Ferncroft Road, Danvers, MA 01923	$12,189
M. Brian O' Shaughnessy	One Revere Park, Rome, NY 13444	$11,683
Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	$0
Dr. Sarah P. Voll	4000 Cathedral Ave, NW, Apt 652B, Washington, DC 20016	$11,365
David A. Whiteley	12000 Heatherdane Drive, St. Louis, MO 63131	$11,683

[1] Represents direct labor charged from Unitil Service Corp. to Fitchburg Gas and Electric Light Company - Gas Division

[2] Represents allocated amounts from Unitil Service Corp. to Fitchburg Gas and Electric Light Company - Gas Division

*By General Laws, Chapter 164. Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77 the department is required to include in its annual report "the name and addresses of the principal officers and of the directors."

GENERAL INFORMATION - Continued

1. Corporate name of company making this report,
   Fitchburg Gas and Electric Light Company

2. Date of organization,
   February 4, 1853

3. Date of incorporation,
   May 13, 1852 (under the name Fitchburg Gas Company)

4. Give location (including street and number) of principal business office:
   285 John Fitch Highway, Fitchburg, MA 01420-8207

5. Total number of stockholders,
   Common: 1 Preferred: 0

6. Number of stockholders in Massachusetts, 0

7. Amount of stock held in Massachusetts, No. of Common shares, 0 $0

8. Capital stock issued prior to June 5, 1894, No. of shares 3,000 $150,000

9. Capital stock issued with approval of Board of Gas and Electric
   Light Commissioners or Department of Public Utilities since June 5, 1894,

   Number of shares: Common 1,244,629 $12,444,400

   Total 1,244,629 shares, par value $10.00, Common outstanding December 31 of the fiscal year 2015 $12,444,400

10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

    N/A

11. Management Fees and Expenses during the Year.

    List all individuals, corporations or concerns with whom the company has any contract or agreement covering the management or supervision of its affairs, such as accounting, financing, engineering, construction, purchasing, operation, etc., and show the total amount paid to each for the year.

    In 2015, Fitchburg Gas and Electric Light Company paid $13,628,465 to Unitil Service under the Service Agreement.

GENERAL INFORMATION - Continued

1. Describe briefly, all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

   In electric property:

   None

   In gas property:

   None

Fitchburg Gas and Electric Light Company			Year ended December 31, 2015
GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place	
City or Town	Number of Customers' Meters 12/31/2015	City or Town	Number of Customers' Meters
Fitchburg	11,806		
Lunenburg	310		
Townsend	1,780		
Ashby	146		
Gardner	1,494		
Westminster	447		
Total	15,983	Total	0

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT				
2	Utility Plant (101-107, 114)	13	$264,833,675	$280,572,694	$15,739,019
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	5,057	4,025	(1,032)
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		19,444	18,412	(1,032)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		576,880	208,702	(368,178)
11	Special Deposits (132-134)	21	1,625,330	172,272	(1,453,058)
12	Working Funds (135)		1,500	1,500	0
13	Temporary Cash Investments (136)	20	0	0	0
14	Notes and Accounts Receivable (141, 142, 143)	22	19,607,820	17,853,085	(1,754,735)
15	Accounts Receivable from Assoc. Companies (145, 146)	23	3,229,798	6,796,574	3,566,776
16	Materials and Supplies (151-159, 163)	24	2,125,123	2,184,653	59,530
17	Prepayments (165)		6,731,758	5,896,459	(835,299)
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		15,445,194	15,120,736	(324,458)
21	Miscellaneous Current and Accrued Assets (174)		83,993	79,040	(4,953)
22	TOTAL Current and Accrued Assets		49,427,396	48,313,021	(1,114,375)
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	567,262	524,382	(42,880)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		77,622	604,193	526,571
27	Clearing Accounts (184)		678,161	617,437	(60,724)
28	Temporary Facilities (185)		(1,942)	(1,897)	45
29	Miscellaneous Deferred Debits (186)	27	52,083,997	46,926,554	(5,157,443)
30	TOTAL Deferred Debits		53,405,100	48,670,669	(4,734,431)
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28	0	0	0
33	Capital Stock Expense (192)	28	1,507,083	1,507,083	0
34	TOTAL Capital Stock Discount and Expense		1,507,083	1,507,083	0
35	REACQUIRED SECURITIES				
36	Reacquired Capital Stock (196)		0	0	0
37	Reacquired Bonds (197)		0	0	0
38	TOTAL Reacquired Securities		0	0	0
39	TOTAL Assets and Other Debits		$369,192,698	$379,081,879	$9,889,181

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL				
2	CAPITAL STOCK				
3	Common Stock Issued (201)	29	$12,444,400	$12,444,400	$0
4	Preferred Stock Issued (204)	29	0	0	0
5	Capital Stock Subscribed (202, 205)		0	0	0
6	Premium on Capital Stock (207)	29	10,182,857	10,182,857	0
7	TOTAL		22,627,257	22,627,257	0
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	31,000,000	36,000,000	5,000,000
10	Earned Surplus (215, 216)	12	13,021,089	14,046,328	1,025,239
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		44,021,089	50,046,328	6,025,239
13	TOTAL Proprietary Capital		66,648,346	72,673,585	6,025,239
14	LONG-TERM DEBT				
15	Bonds (221)/Unamortized Debt Discount (226)	26	0	0	0
16	Advances from Associated Companies (223)	31	0	0	0
17	Other Long-Term Debt (224)	31	66,200,000	62,400,000	(3,800,000)
18	TOTAL Long-Term Debt		66,200,000	62,400,000	(3,800,000)
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		10,317,864	9,168,267	(1,149,597)
22	Payables to Associated Companies (233, 234)	32	30,078,081	26,605,620	(3,472,461)
23	Customer Deposits (235)		489,205	450,725	(38,480)
24	Taxes Accrued (236)		269,375	108,641	(160,734)
25	Interest Accrued (237)		775,212	760,645	(14,567)
26	Dividends Declared (238)		0	622,315	622,315
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		107,624	70,724	(36,900)
30	Miscellaneous Current and Accrued Liabilities (242)	33	6,186,431	3,904,192	(2,282,239)
31	TOTAL Current and Accrued Liabilities		48,223,792	41,691,129	(6,532,663)
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		218,518	182,475	(36,043)
35	Other Deferred Credits (253)	33	59,528,749	59,405,786	(122,963)
36	TOTAL Deferred Credits		59,747,267	59,588,261	(159,006)
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	96,564,085	104,799,604	8,235,519
39	Reserves for Amortization (257-259)	13	4,353,076	4,765,396	412,320
40	Reserve for Uncollectible Accounts (260)		521,817	274,449	(247,368)
41	Operating Reserves (261-265)	35	0	0	0
42	Reserve for Depreciation and Amortization of Nonutility Property (266)		0	0	0
43	Reserves for Deferred Federal Income Taxes (267, 268)	36	27,020,150	32,961,132	5,940,982
44	TOTAL Reserves		128,459,128	142,800,581	14,341,453
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(85,835)	(71,677)	14,158
47	TOTAL Liabilities and Other Credits		$369,192,698	$379,081,879	$9,889,181

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Ref. Page No.	TOTAL Current Year (b)	TOTAL Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME			
2	Operating Revenues (400)	37, 43	$94,122,047	($9,330,605)
3	Operating Expenses			
4	Operation Expenses (401)	42, 47	60,844,031	(11,950,811)
5	Maintenance Expenses (402)	42, 47	3,295,833	(383,504)
6	Depreciation Expense (403)	34	11,496,149	834,358
7	Amortization of Utility Plant (404-405)		412,321	26,025
8	Amortization of Property Losses (407.1)		3,943,083	995,994
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-
10	Taxes Other Than Income Taxes (408)	49	3,446,049	144,369
11	Income Taxes (409)	49	(50,843)	(7,618,280)
12	Provision for Deferred Income Taxes (410)	36	2,136,801	7,858,872
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	-	-
14	TOTAL Operating Expenses		85,523,424	(10,092,977)
15	Net Operating Revenues		8,598,623	762,372
16	Income from Utility Plant Leased to Others (412)		-	-
17	Other Utility Operating Income (414)	50	-	-
18	TOTAL Utility Operating Income		8,598,623	762,372
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	(48)	(4,077)
21	Income from Nonutility Operations (417)		-	-
22	Nonoperating Rental Income (418)		(23,026)	8,286
23	Interest and Dividend Income (419)		77,780	(3,446)
24	Miscellaneous Nonoperating Income (421)		(5,509)	(5,509)
25	TOTAL Other Income		49,197	(4,746)
26	TOTAL Income		8,647,820	757,626
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)		-	-
29	Other Income Deductions (426)		238,644	94,386
30	TOTAL Income Deductions		238,644	94,386
31	Income Before Interest Charges		8,409,176	663,240
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427)	31	4,570,225	(256,500)
34	Amortization of Debt Disc. and Expense (428)	26	42,880	1
35	Amortization of Premium on Debt - Credit (429)	26	-	-
36	Interest on Debt to Associated Companies (430)	31, 32	235,367	126,618
37	Other Interest Expense (431)		217,293	5,219
38	Interest Charged to Construction-Credit (432)		(59,069)	4,822
39	TOTAL Interest Charges		5,006,696	(119,840)
40	Net Income		3,402,480	783,080
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)		13,021,089	217,266
43	Balance Transferred from Income (433)		3,402,480	783,080
44	Miscellaneous Credits to Surplus (434)		-	-
45	Miscellaneous Debits to Surplus (435)		-	-
46	Appropriations of Surplus (436)		-	-
47	Net Additions to Earned Surplus		3,402,480	783,080
48	Dividends Declared - Preferred Stock (437)		-	-
49	Dividends Declared - Common Stock (438)		(2,377,241)	24,893
50	Unappropriated Earned Surplus (at end of period) (216)		$14,046,328	$1,025,239

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

STATEMENT OF INCOME FOR THE YEAR (Continued)

Electric		Gas		Other		
Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Line No.
						1
$63,114,870	$4,468,599	$31,007,177	$4,862,006	$0	$0	2
						3
43,670,045	6,330,543	17,173,986	5,620,268	-	-	4
2,614,447	143,833	681,386	239,671	-	-	5
5,896,840	(210,793)	5,599,309	(623,565)	-	-	6
203,554	(4,277)	208,767	(21,748)	-	-	7
3,792,479	(947,564)	150,604	(48,430)	-	-	8
-	-	-	-	-	-	9
1,767,827	(39,770)	1,678,222	(104,599)	-	-	10
2,032,949	(2,843,408)	(1,725,624)	10,103,520	-	-	11
(828,870)	2,221,333	2,965,671	(10,080,205)	-	-	12
-	-	-	-	-	-	13
59,149,271	4,649,897	26,732,321	5,084,912	-	-	14
3,965,599	(181,298)	4,274,856	(222,906)	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
$3,965,599	($181,298)	$4,274,856	($222,906)	$0	$0	18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
						49
						50

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.

2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.

3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of year		$13,021,089
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		3,402,480
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	$1.91 per share (438)	238	2,377,241
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of year		14,046,328
28			
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting		
30	entries for any applications of appropriated earned surplus during the year.		
31			
32	NONE		
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	$270,389,066	$132,315,433	$128,570,146			$9,503,487
4	106 Completed Construction not Classified	5,723,538	3,308,767	2,407,149			7,622
5	TOTAL P. 16, 18	276,112,604	135,624,200	130,977,295	0	0	9,511,109
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,698	0				35,698
8	107 Construction Work in Progress	4,424,392	1,795,132	1,664,314			964,946
9	114 Electric Plant Acquistion Adjustment	0	0				
10	TOTAL Utility Plant	280,572,694	137,419,332	132,641,609	0	0	10,511,753
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	104,799,604	56,525,684	48,273,920			0
14	257 Amortization	4,765,397	2,646,042	2,119,355			
15	TOTAL, in Service	109,565,001	59,171,726	50,393,275	0	0	0
16	Leased to Others:						
17	255 Depreciation	0					
18	258 Amortization	0					
19	TOTAL, Leased to Others	0	0	0	0	0	0
20	Held for Future Use:						
21	256 Depreciation	0					
22	259 Amortization	0	0	0			
23	TOTAL, Held for Future Use	0	0	0	0	0	0
24	TOTAL Reserves for Depreciation and Amortization	109,565,001	59,171,726	50,393,275	0	0	0

Next Page is 17

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

UTILITY PLANT - GAS

1. Report below the cost of utility plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization	$36,387					$36,387
3	303 Miscellaneous Intangible Plant	795,433	115,252		0		$910,685
4	Total Intangible Plant	831,820	115,252	0	0	0	947,072
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243					183,243
8	305 Structures and Improvements	1,058,377	112,262	86,250	(3,593)		1,080,796
9	306 Boiler Plant Equipment	0					0
10	307 Other Power Equipment	0					0
11	310 Water Gas Generating Equipment	0					0
12	311 Liquefied Petroleum Gas Equipment	2,482,226	54,669	6,870			2,530,025
13	312 Oil Gas Generating Equipment	0					0
14	313 Generating Equipment - Other Processes	0					0
15	315 Catalytic Cracking Equipment	0					0
16	316 Other Reforming Equipment	0					0
17	317 Purification Equipment	0					0
18	318 Residual Refining Equipment	0					0
19	319 Gas Mixing Equipment	0					0
20	320 Other Equipment	802,117	52,314	3,200	93,388		944,619
21	Total Manufactured Gas Production Plant	4,525,963	219,245	96,320	89,795	0	4,738,683
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					0
24	361 Structures and Improvements	0					0
25	362 Gas Holders	0					0
26	363 Other Equipment	0					0
27	Total Storage Plant	0	0	0	0	0	0

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (g)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION & DISTRIBUTION PLANT						
2	365.10 Land Rights, Other Dist	0					0
3	365.20 Rights of Way	0					0
4	366 Structures and Improvements	0					0
5	369 Measuring & Regulating Station Equipment	0					0
6	374.40 Land Rights, Other Dist.	6,958					6,958
7	374.50 Rights of Way	15,636					15,636
8	367.00 Mains	0					0
9	376.20 Mains, Coated/Wrapped	7,540,402	126,583	13,768			7,653,217
10	376.30 Mains, Bare Steel	29,639	0	0			29,639
11	376.40 Mains, Plastic	36,650,591	5,598,434	43,663			42,205,362
12	376.50, Mains, Joint Seals	361,901		0			361,901
13	376.60 Mains, Cathodic Protection	1,961,960	1,314	0			1,963,274
14	376.70 Mains	86,750	0	0			86,750
15	376.80 Mains, Cast Iron	2,752,158	0	46,244			2,705,914
16	378.20 Measuring & Regulation	2,236,386	25,092	0	3,593		2,265,071
17	380 Services	40,668,579	5,035,962	108,441			45,596,100
18	381 Meters	3,696,409	341,806	8,647			4,029,568
19	382 Meter Installations	9,871,152	2,483,257	11,263			12,343,146
20	383 House Regulators	173,441	4,128	14			177,555
21	386 Other Property on Cust's Prem.	0		0			0
22	386.10 Conversion Burners	1,357,574	103,769	0			1,461,343
23	386.20 Water Heaters	2,495,139	260,875	139,343			2,616,671
24	387 Other Equipment	0					0
25	Total Transmission & Distribution Plant	109,904,675	13,981,220	371,383	3,593	0	123,518,105
26	5. GENERAL PLANT						
27	389 Land and Land Rights	0					0
28	390 Structures and Improvements	0					0
29	391 Office Furniture and Equipment	0					0
30	392 Transportation Equipment	208,384					208,384
31	393 Stores Equipment	0					0
32	394 Tools, Shop and Garage Equipment	560,178	44,752				604,930
33	395 Laboratory Equipment	97,845					97,845
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	680,966	12,748	2,228			691,486
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	0					0
38	Total General Plant	1,718,163	57,500	2,228	0	0	1,773,435
39	Total Gas Plant in Service	116,980,621	14,373,217	469,931	93,388	0	130,977,295
40	104 Utility Plant Leased to Others	0					0
41	105 Property Held for Future Use	0					0
42	107 Construction Work in Progress	5,541,361	(3,877,047)	0			1,664,314
43	Total Utility Plant - Gas	122,521,982	10,496,171	469,931	93,388	0	132,641,610

NOTE:
Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amounts of respondent's plant actually in service at end of year.

Fitchburg Gas and Electric Light Company
Account Distribution of Tentative Classifications in Column (c)
Year ended December 31, 2015

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
301			0
303			0
304			0
305			0
311			0
320	0	45,966	(45,966)
376.2	0	114,881	(114,881)
376.3			0
376.4	(1,649,587)	15,047	(1,664,634)
376.5			0
376.6			0
376.8	0	20,586	(20,586)
378.2			0
380	(831,312)	434,716	(1,266,028)
381	531,532	143,042	388,490
382	959,680	1,279,909	(320,229)
383			0
386.1	236,399		236,399
386.2	37,105	178,988	(141,883)
391			0
392			0
394	5,626	38,491	(32,865)
395			0
396			0
397			0
398			0
399			0
Totals	(710,557)	2,271,626	(2,982,183)

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

NONUTILITY PROPERTY (ACCOUNT 121)

Give particulars of all investments of the respondent in physical property not devoted to utility operation.

Line No.	Description and Location (a)	Book Value at End of year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2	Land on Franklin Road, Fitchburg, MA	14,387			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53	TOTALS	14,387	0	0	0

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

INVESTMENTS (Accounts 123, 124, 136)

Give particulars of investments in stocks, bonds, notes, etc., held by the respondent at end of year.
Provide a subheading for each account and list thereunder the information called for.

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2	Account 123	
3	Fitchburg Energy Development Company	$4,025
4		
5		
6		4,025
7		
8		
9		
10		
11		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

SPECIAL FUNDS (Accounts 125, 126, 127, 128)
(Sinking Funds, Depreciation Fund, Amortization Fund - Federal, Other Special Funds)

Report below the balance at end of year of each special fund maintained during year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.

Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)
1		
2	NONE	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	0

SPECIAL DEPOSITS (Accounts 132, 133, 134)

1. Report below the amount of special deposits by classes at end of year.
2. If any deposit consists of assets other than cash, give a brief description of such assets.
3. If any deposit is held by an associated company, give name of company.

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	172,272
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	172,272

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

NOTES RECEIVABLE (Account 141)

1. Give the particulars called for below concerning notes receivable at end of year.
2. Give particulars of any note pledged or discounted.
3. Minor items may be grouped by classes, showing number of such items.
4. Designate any note the maker of which is a director, officer or other employee.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20				TOTAL	0

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at end of year.
2. Designate any account included in Account 143 in excess of $5,000.

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Gas and Electric (Includes $0 Unbilled Revenue)	17,722,782
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	127,160
26		
27	Receivables from Employees (PC Purchases)	3,143
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	17,853,085

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year Rate (c)	Interest for Year Amount (d)
1	Accounts Receivable from Associated Companies (146)			
3	Unitil Service Corp.	3,639,556		
5	Unitil Corp.	3,157,018		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	6,796,574		0

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

MATERIALS AND SUPPLIES (Accounts 151 - 159, 163)

Summary Per Balance Sheet

Line No.	Account (a)	Amount End of Year Electric (b)	Amount End of Year Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)		1,071,465
2	Fuel Stock Expenses (Account 152)	0	0
3	Residuals (Account 153)	0	0
4	Plant Materials and Operating Supplies (Account 154)	550,771	368,194
5	Merchandise (Account 155)	0	0
6	Other Materials and Supplies (Account 156)	0	0
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)	0	0
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)	0	0
9	Nuclear Byproduct Materials (Account 159)	0	0
10	Stores Expense (Account 163)	95,266	98,957
11	Total per Balance Sheet	646,037	1,538,616

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)
(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf. whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately be specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil: Propane Quantity (e)	Propane Cost (f)	Natural Gas Storage at Tennessee Gas Quantity (j)	Natural Gas Storage at Tennessee Gas Cost (k)
1	On Hand Beginning of Year	$1,109,009	14,025	$205,525	191,754	$869,094
2	Received During Year	1,175,613	21,982	168,470	193,726	$591,225
3	TOTAL	2,284,622	36,007	373,995	385,480	1,460,319
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6		0				
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	1,213,157	7,966	109,844	162,426	683,568
12	TOTAL DISPOSED OF	1,213,157	7,966	109,844	162,426	683,568
13	BALANCE END OF YEAR	$1,071,465	28,041	$264,151	223,054	$776,751

Line No.	Item (g)	Kinds of Fuel and Oil: LNG Inventory at Westminster Quantity (m)	LNG Inventory at Westminster Cost (n)	Dominion (formerly CNG) Quantity (h)	Dominion (formerly CNG) Cost (l)
14	On Hand Beginning of Year	3,340	$34,390	0	$0
15	Received During Year	40,203	415,918	0	0
16	TOTAL	43,543	450,308	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	40,143	419,745	0	0
25	TOTAL DISPOSED OF	40,143	419,745	0	0
26	BALANCE END OF YEAR	3,400	$30,563	0	0

Line No.	Item (l)	Kinds of Fuel and Oil			
27	On Hand Beginning of Year				
28	Received During Year				
29	TOTAL				
30	Used During Year (Note A)				
31					
32					
33					
34					
35					
36					
37	Sold or Transferred				
38	TOTAL DISPOSED OF	0	0	0	0
39	BALANCE END OF YEAR	0	0	0	0

Line No.	Item (q)	Kinds of Fuel and Oil: Quantity (r)	Cost (s)	Quantity (t)	Cost (u)
40	On Hand Beginning of Year	0	$0	0	$0
41	Received During Year	0	0	0	0
42	TOTAL	0	0	0	0
43	Used During Year (Note A)				
44					
45					
46					
47					
48					
49					
50	Sold or Transferred	0	0	0	0
51	TOTAL DISPOSED OF	0	0	0	0
52	BALANCE END OF YEAR	0	0	0	0

Note A - Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 251)

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which Discount & Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount & Expense or Net Premium (Omit Cents) (c)	Amortization Period From (d)	Amortization Period To (e)	Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
1	30 year notes	12,000,000	98,028	01/15/99	01/15/29	45,911	0	3,279	42,632
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	11,400,000	296,792	11/30/93	11/30/23	95,155	0	10,672	84,483
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,187	07/01/01	07/01/31	194,646	0	11,857	182,789
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	11/01/25	84,395	0	7,851	76,544
11	6.79% Due 10/15/25								
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	147,155	0	9,221	137,934
14	5.9% Due 12/15/30								
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	TOTALS	62,400,000	1,124,460			567,262	0	42,880	524,382

EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written Off During Year Account Charged (d)	Written Off During Year Amount (e)	Balance End of Year (f)
1						0
2	None					
3						
4						
5						
6						
7						
8						
9						
10	TOTALS	0	0		0	0

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance End of Year (f)
11						
12	Def Environmental Costs (7 yr rolling amortization)	3,959,294	632,461	735	702,725	3,889,030
13	Minor Items	41,062	5,444	426	1,061	45,445
14	Purchase of Receivables	36,492		n/a		36,492
15	Gas and Electric Rate Cases (amortization thru 2015)	1,446,988	717,648	923	432,518	1,732,118
16	Remediation Adjustment Clause	1,900,000	300,000	n/a	1,000,000	1,200,000
17	Hurricane Sandy (amortization thru May, 2017)	393,960		n/a	278,090	115,870
18	Regulatory Asset - PBOP	8,578,955	32,368,836	253	34,024,552	6,923,239
19	Regulatory Asset - Pension	16,082,454	62,165,342	253	62,079,301	16,168,495
20	SERP	697,615	7,921,696	253	7,866,411	752,900
21	Recoverable Bad Debt	131,783	275,044	449-495	277,589	129,238
22	SFAS 109 Gas (20 yr amortization thru 2022)	2,566,223		407	211,188	2,355,035
23	PBOP GAS	1,190,958	513,890	926	422,144	1,282,704
24	Pension Gas	1,634,577	701,039	926	579,383	1,756,233
25	SFAS 109 Elec (20 yr amortization thru 2022)	3,912,232		407	368,288	3,543,944
26	PBOP ELEC	611,240	296,196	926	220,227	687,209
27	Pension Electric	1,544,356	632,920	926	555,583	1,621,693
28	Emergency Storm Restoration (7 yr amortization thru 2018)	4,208,725		407	1,629,184	2,579,541
29	Reg Asset Hurricane Irene (3 yr amortization thru 2017)	660,607		n/a	466,311	194,296
30	Reg Asset October Snow Storm (3 yr amortization thru 2017)	1,311,994		407	926,113	385,881
31	Reg Asset - Active Hardship Protected Accts (5 yr amort thru May, 2015)	592,851	307,794	904	213,971	686,674
32	LT Portion of Prepaid Revolver	83,686	107,001	165	84,281	106,406
33	Misc. Plant and M&S Accruals	75,972	1,418,139	var	1,350,830	143,281
34	Storm Costs	360,815	366,675	407	598,544	128,946
35	Insurance Recovery	61,158	412,026	131/242	11,300	461,884
36						0
37						0
38						0
39						0
40						0
41	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					
42						0
43						0
44						
45						
46	TOTALS	52,083,997	109,142,151		114,299,594	46,926,554

DISCOUNT ON CAPITAL STOCK (Account 191)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1		
2	NONE	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	0

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22		
23	Common Stock	1,507,083
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	TOTAL	1,507,083
37		
38		
39		
40		
41		
42		
43		

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

CAPITAL STOCK AND PREMIUM (Accounts 201, 204 and 207)

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the Department.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet * (e)	Outstanding per Balance Sheet * (f)	Premium at End of Year (g)
1							
2							
3	Common Stock (Not Listed)	2,000,000	$10	$20,000,000	1,244,629	$12,444,400	$10,182,857
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTALS	2,000,000		$20,000,000	1,244,629	$12,444,400	$10,182,857

* Total amount outstanding without reduction for amounts held by respondent.

OTHER PAID-IN CAPITAL (Accounts 208 - 211)

1. Report below balance at end of year and the information specified in the instructions below for the respective other paid-in capital accounts. Provide a conspicuous subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.
2. *Donations Received from Stockholders (Account 208)* -
   State amounts and give brief explanation of the origin and purpose of each donation.
3. *Reduction in Par Value of Capital Stock (Account 209)* -
   State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
4. *Gain on Cancellation of Reacquired Capital Stock (Account 210)* -
   Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.
5. *Miscellaneous Paid-In Capital (Account 211)* -
   Classify amounts included in this account at end of year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2		
3	Miscellaneous Paid-in Capital (211)	$36,000,000
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34	TOTAL	36,000,000

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

LONG - TERM DEBT (Accounts 221, 223 - 224)

Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
						Rate per Cent (f)	Dates Due (g)		
1									
2	30 year senior notes *	11/30/93	11/30/23	19,000,000	11,400,000	6.75	5/31, 11/30	1,004,625	1,026,000
3									
4	30 year senior notes	01/26/99	01/15/29	12,000,000	12,000,000	7.37	1/15, 7/15	884,400	884,400
5									
6	30 year senior notes	06/01/01	06/01/31	14,000,000	14,000,000	7.98	6/01, 12/01	1,117,200	1,117,200
7									
8	22 year senior notes	10/28/03	10/15/25	10,000,000	10,000,000	6.79	4/15,10/15	679,000	679,000
9									
10	25 year senior notes	12/21/05	12/15/30	15,000,000	15,000,000	5.90	6/15,12/15	885,000	885,000
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS			70,000,000	62,400,000			4,570,225	4,591,600

For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and DTE #.

* Sinking fund payments totaling $3,800,000 were made in November, 2015.

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

NOTES PAYABLE (Account 231)

Report the particulars indicated concerning notes payable at end of year.

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			TOTAL	0	0

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

Report the particulars of notes and accounts payable to associated companies at end of year.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year Rate (c)	Interest for Year Amount (d)
22				
23	UNITIL Corporation - Cash Pool	25,092,239	1.55%	235,367
24				
25	Accounts Payable to UNITIL Service Corp.	1,513,381		
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	December average interest rate is shown on line 23, column (c)			
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTALS	26,605,620		235,367

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Amount (b)
1	Compensation Accrual	134,248
2	Legal Fees	85,004
3	Audit Fees	51,870
4	Insurance Claims	149,215
5	Vacation Accrual	79,040
6	Regulatory	98,298
7	A/P Accrual	240,600
8	Postage	22,000
9	Regulatory Liabilities	2,371,761
10	Misc	298,638
11	Remediation Adjustment Clause liability	200,000
12	AHPA Liability -Electric - Current Portion	173,518
13		
14		
15	TOTAL	3,904,192

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credit being amortized show period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits Account Credited (c)	Debits Amount (d)	Credits (e)	Balance End of Year (f)
16	Regulatory Liability - SFAS 109 - Gas	488,024	407	61,645		426,379
17	Regulatory Liability - SFAS 109 - Electric	769,520	407	107,375		662,145
18	MGP Remediation	0	182		1,000,000	1,000,000
19	Gift Certificates	715	N/A			715
20	FAS 158 Adjustments - PBOP	17,381,313	182,283	97,416,539	94,861,339	14,826,113
21	FAS 158 Adjustments - Pension	27,070,483	182,283	111,546,889	111,924,408	27,448,002
22	Accrued SFAS 106 Liability	10,572,227	926,234	1,004,356	2,080,176	11,648,047
23	FAS 158 Adjustments - SERP	2,813,802	182,283	33,161,504	33,461,145	3,113,443
24	Reserve for Storm Costs	128,946	144			128,946
25	Active Hardship Protected Accounts (5 yr amortization through May, 2019)	303,719	144	3,135,799	2,984,076	151,996
26						
27						
28						
29						
30						
31	TOTALS	59,528,749		246,434,107	246,311,144	59,405,786

RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254)

Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the end of the year.

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year	$51,802,560	$44,761,525	$96,564,085
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	5,896,840	5,599,309	11,496,149
4	Other Accounts (Building Overheads)	0	0	0
5	Transportation Depreciation to Clearing Acct. 184	0	0	0
6				
7	TOTAL CREDITS DURING YEAR	5,896,840	5,599,309	11,496,149
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	702,865	525,007	1,227,872
10	Cost of Removal	490,840	1,575,640	2,066,480
11	Salvage (Credit)	(19,989)	(13,733)	(33,722)
12	Other Debit or Credit Items (Describe, detail in footnote)	0	0	0
13	NET CHARGES DURING YEAR	1,173,716	2,086,914	3,260,630
14	Balance December 31	56,525,684	48,273,920	104,799,604

NOTES: Line 1 - Prior to December 31, 2012, the cost of removal amounts had been recorded in Reserves for Depreciation on the Company's Balance Sheets. The prior period amounts have been reclassified to Other Deferred Credits on the Company's Balance Sheets to conform to current year presentation.

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

Give in detail the rule and rates, by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.

15
16 See page 34A
17
18
19
20
21

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

Give particulars of dividends declared on each class of stock during the year, and charged to Earned Surplus. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.

Line No.	Name of Security on Which Dividend was Declared (a)	Rate per Cent Regular (b)	Rate per Cent Extra (c)	Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date Declared (f)	Date Payable (g)
22	Common Stock	0.47		1,244,629	$584,976	1/26/2015	4/15/2015
23		0.48		1,244,629	$597,422	4/22/2015	7/15/2015
24		0.46		1,244,629	$572,529	7/22/2015	10/15/2015
25		0.50		1,244,629	$622,315	10/21/2015	1/15/2016
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				$2,377,241		
38	Dividend rates on Common Stock and Premium			%			
39	Dividend rates on Common Stock, Premium and Surplus			%			

OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)

1. Report below an analysis of the changes during the year for each of the above-named reserves.
2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1			
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			

RESERVES FOR DEFERRED FEDERAL INCOME TAXES (Accounts 267, 268)

1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.
2. In the space provided furnish significant explanations, including the following:
   (a) Accelerated Amortization - State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts.
   (b) Liberalized Depreciation - State the general method or methods of liberalized depreciation being used (sum-of-years digits, declining balance, etc.), estimated useful lives and classes of plant to which each method is being applied. Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferral, the total debits thereto which have been accounted for as credits to Account 411, Federal Income Taxes Deferred in Prior Years-Credit or comparable account of the previous system of accounts.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year: Amounts Debited Account 410 (1) (c)	Changes During Year: Amounts Credited Account 411 (2) (d)	Balance End of Year (e)
1	Accelerated Amortization				
2	(Account 267)				
3	Electric				
4	Gas				
5	Other (Specify)				
6	Totals				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric			See Pages 36A, 36C through 36F.	
11	Gas				
12	Other (Specify)				
13	Totals				
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas				
18	Other (Specify)				
19	Totals				
20					
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years-Credit				

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

Report below the amount of contributions in aid of construction applicable to each utility department.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits: Account Credited (c)	Debits: Amount (d)	Credits (e)	Balance End of Year (f)
23						
24	See Page 36B					
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	TOTALS					

Next Page is Page 36A

Fitchburg Gas and Electric Light Company
Basis for Deferred Tax Accounting
Plant Constructed After December 31, 1953

Gas

1962 Guideline Class	Life	Rates	ADR Life	ADR Rates DDB	SYD	ACRS Life	ACRS Rates	MACRS Life	MACRS Rates
Land	--	None	None	--	--	None	--	None	--
Rights of Way	48.00	2.08	None	--	--	None	--	None	--
Structures	42.50	2.35	None	--	--	15.00		31.50	
Production	30.00	3.33	24.00	4.17	See	15.00	See	20.00	See
Distribution	35.00	2.86	28.00	3.57		15.00		20.00	
Automobiles	3.00	33.33	3.00	33.33	Note	3.00	Note	5.00	Note
Light Trucks	4.00	25.00	3.00	33.33		5.00		5.00	
General Equipment	10.00	10.00	8.00	12.50	B	5.00	C	7.00	D
Office Equipment	10.00	10.00	8.00	12.50		5.00		7.00	
Data Handling	10.00	--	5.00	20.00		5.00		5.00	

Electric

1962 Guideline Class	Life	Rates	ADR Life	ADR Rates DDB	SYD	ACRS Life	ACRS Rates	MACRS Life	MACRS Rates
Land	--	None	None	--	--	None	--	None	--
Rights of Way	54.00	1.85	None	--	--	None	--	None	--
Structures (1987-93)	42.50	2.35	None	--	--	15.00		31.50	
Structures 1994	42.50	2.35	None	--	--	--	--	39.00	See
Production	28.00	3.57	22.50	4.44	See	15.00	See	15.00	
Trans & Dist	24.00	4.17	24.00	4.17		15.00		20.00	
Automobiles	3.00	33.33	3.00	33.33	Note	3.00	Note	5.00	Note
Light Trucks	4.00	25.00	3.00	33.33		5.00		5.00	
Heavy Trucks	10.00	10.00	5.00	20.00	B	5.00	C	5.00	D
General Equipment	10.00	10.00	8.00	12.50		5.00		7.00	
Office Equipment	10.00	10.00	8.00	12.50		5.00		7.00	
Data Handling	10.00	--	5.00	20.00		5.00		5.00	

Guideline class depreciation under the Revenue Act of 1962 is computed on the Double Declining Balance Method. All other ADR depreciation is computed under the Sum of the Year's Digits Method from 1970 - 1980

Note A: A change in the method of calculating deferred taxes occurred in 1975 for Electric and in 1976 for Gas in accordance with Rate Case treatment.

Note B: ADR SYD rates are applied to vintage years 1970 through 1980.

Note C: Statutory ACRS rates are utilized.

Note D: Statutory MACRS rates are utilized.

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

ACCUMULATED DEFERRED INCOME TAXES (Account 271)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid to Construction	(77,377)	(63,219)
3	Other Deferred Tax Assets		
4	Retail Rate Mechanism		
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	(77,377)	(63,219)
9	Gas		
10	Contributions in Aid to Construction	(8,458)	(8,458)
11	Other Deferred Tax Assets		
12	Retail Rate Mechanism		
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	(8,458)	(8,458)
17	Other (Specify)		
18	TOTAL (Account 271) (total of lines 8, 16 & 17)	(85,835)	(71,677)

NOTES

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	18,453,716	674,800	
3	Gas	19,983,647	2,908,000	
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	38,437,363	3,582,800	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	38,437,363	3,582,800	0
10	Classification of TOTAL			
11	Federal Income Tax	31,785,497	3,184,134	
12	State Income Tax	6,651,866	398,666	
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
		253/283			985,633	20,114,149	2
				253/283/410	1,938,773	24,830,420	3
						0	4
			0		2,924,406	44,944,569	5
							6
						0	7
							8
			0		2,924,406	44,944,569	9
							10
					2,158,372	37,128,003	11
					766,034	7,816,566	12
							13

NOTES (Continued)

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2				
3	Electric	(3,845,656)	251,239	
4	Retail Rate Mechanism	721,522		
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	(3,124,134)	251,239	0
10				
11	Gas	(8,878,877)	387,948	
12	Retail Rate Mechanism	585,798	144,152	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(8,293,079)	532,100	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	(11,417,213)	783,339	0
20	Classification of TOTAL			
21	Federal Income Tax (1) (3)	(8,668,780)	623,799	
22	State Income Tax (2) (3)	(2,748,433)	159,540	
23	Local Income Tax			

NOTES

		Beginning Balance	Ending Balance
(1)	Federal Income Taxes	(9,709,841)	(10,475,633)
	FIT - Retail Rate Mechanism	1,041,061	1,320,103
	Total Federal Deferred Taxes	(8,668,780)	(9,155,530)
		0	0
(2)	State Income Taxes	(3,014,690)	(3,166,781)
	SIT - Retail Rate Mechanism	266,257	338,873
	Total State Deferred Taxes	(2,748,433)	(2,827,908)
		0	0

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
		253/283/410	2,140,306	253/283/410	504,634	(5,230,089)	3
		253/283/410	5,300	253/283/410	133,910	850,132	4
							5
							6
							7
							8
			2,145,606		638,544	(4,379,957)	9
							10
		253/283/410	670,240	253/283/410	748,844	(8,412,325)	11
		253/283/410	0	253/283/410	78,894	808,844	12
							13
							14
							15
							16
			670,240		827,738	(7,603,481)	17
							18
			2,815,846		1,466,282	(11,983,438)	19
							20
			2,274,924		1,164,375	(9,155,530)	21
			540,925		301,910	(2,827,908)	22
			0				23

NOTES (Continued)

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

GAS OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.
4. Unmetered sales should be included below. The details of such sales should be given in a footnote.
5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

Line No.	Account (a)	OPERATING REVENUES Amount for Year (b)	OPERATING REVENUES Increase or (Decrease) from Preceding year (c)	DEKATHERMS SOLD Amount for Year (d)	DEKATHERMS SOLD Increase or (Decrease) from Preceding year (e)	AVERAGE NUMBER OF CUSTOMERS PER MONTH Number for Year (f)	AVERAGE NUMBER OF CUSTOMERS PER MONTH Increase or (Decrease) from Preceding year (g)
1	SALES OF GAS						
2	480 Residential Sales	$15,956,320	($2,824,944)	1,064,254	2,798	14,011	64
3	481 Commercial and Industrial Sales						0
4	Small (or Commercial) see instr. 5	7,531,222	(1,940,849)	572,507	(7,128)	1,604	5
5	Large (or Industrial) see instr. 5	1,829,359	(368,207)	172,972	(9,408)	32	1
6	482 Municipal Sales		0		0		0
7	483 Other Sales		0		0		0
8	485 Miscellaneous Gas Sales		0		0		0
9	Total Sales to Ultimate Customers	25,316,901	(5,134,000)	1,809,733	(13,738)	15,647	70
10	Sales for Resale	313,805	19,470	(4,500)	(7,500)		0
11	Total Sales of Gas*	25,630,706	(5,114,530)	1,805,233	(21,238)	15,647	70
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts		0				
14	488 Miscellaneous Service Revenues	423,210	(25,591)				
15	489 Revenues from Trans. of Gas of Others	5,111,972	(23,081)				
16	490 Sales of Products Extracted from Nat. Gas		0				
17	491 Rev. from Nat. Gas Processed by Others		0				
18	493 Rent from Gas Property		0				
19	494 Interdepartmental Rents		0				
20	495 Other Gas Revenues	(158,712)	301,195				
21	Total Other Operating Revenues	5,376,470	252,523				
22	Total Gas Operating Revenues	31,007,177	(4,862,006)				

	Purchased Price Adjustment Clauses	Fuel Clauses
* Includes revenues from application of	88,930	
Total Dekatherms to which Applied	1,805,233	

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the dekatherms sold, the amount derived and the number of customers under each filed schedule or contract. Municipal sales, contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	Dekatherms (b)	Revenue (c)	Average Revenue per Dth (d)	Number of Customers (Per Bills Rendered) *see Note A* 7/31/2015 (e)	12/31/2015 (f)
1							
2	480	Residential	1,067,646	15,812,101	14.8102	13,950	14,069
3							
4	480	Unbilled Residential	(3,392)	144,219	-42.5174		
5							
6	481	Commercial	574,624	7,455,314	12.9742	1,572	1,632
7							
8	481	Unbilled Commercial	(2,117)	75,908	-35.8564		
9							
10	481	Industrial and Special Contract	173,376	1,818,601	10.4893	31	30
11							
12	481	Unbilled Industrial	(404)	10,758	-26.6287		
13							
14							
15							
16							
17							
28							
29							
30							
31							
32							
33							
34	Note A: Fitchburg Gas and Elecitric Light Company does not track the number of bills rendered. As						
35	such, the average customer counts are shown in columns (d) and (e).						
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL SALES TO ULTIMATE CUST. (Page 43		1,809,733	25,316,901		15,553	15,731

GAS OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If the Increases and decreases are not derived from previously reported figures explain in footnote.

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering	0	0
6	701 Operation labor	0	0
7	702 Boiler fuel	0	0
8	703 Miscellaneous steam expenses	0	0
9	704 Steam transferred - Cr.	0	0
10	Total operation	0	0
11	Maintenance:		
12	705 Maintenance supervision and engineering	0	0
13	706 Maintenance of structures and improvements	0	0
14	707 Maintenance of boiler plant equipment	0	0
15	708 Maintenance of other steam production plant	0	0
16	Total maintenance	0	0
17	Total steam production	0	0
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering	33,085	2,350
21	Production labor and expenses:	0	0
22	711 Steam expenses	0	0
23	712 Other power expenses	0	0
24	715 Water gas generating expenses	0	0
25	716 Oil gas generating expenses	0	0
26	717 Liquefied petroleum gas expenses	78,609	24,444
27	718 Other process production expenses	0	0
28	Gas fuels:	0	
29	721 Water gas generator fuel	0	0
30	722 Fuel for oil gas	0	0
31	723 Fuel for liquefied petroleum gas process	2,745	(1,188)
32	724 Other gas fuels	0	0
33	Gas raw materials:	0	
34	726 Oil for water gas	0	0
35	727 Oil for oil gas	0	0
36	728 Liquefied petroleum gas	526,843	(587,435)
37	729 Raw materials for other gas processes	0	0
38	730 Residuals expenses	0	0
39	731 Residuals produced - Cr.	0	0
40	732 Purification expenses	0	0
41	733 Gas mixing expenses	0	0
42	734 Duplicate charges - Cr.	0	0
43	735 Miscellaneous production expenses	579,401	381,590
44	736 Rents	0	0
45	Total operation	1,220,683	(180,238)
46	Maintenance:		
47	740 Maintenance supervision and engineering	26,644	1,825
48	741 Maintenance of structures and improvements	6,913	(2,293)
49	742 Maintenance of production equipment	61,936	9,189
50	Total maintenance	95,493	8,722
51	Total manufactured gas production	1,316,176	(171,516)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases	6,672,630	(4,550,550)
4	805 Other gas purchases	0	0
5	806 Exchange gas	0	0
6	807 Purchased gas expenses	0	0
7	810 Gas used for compressor station fuel - Cr.	0	0
8	811 Gas used for products extraction - Cr.	0	0
9	812 Gas used for other utility operations - Cr.	0	0
10	813 Other gas supply expenses	236,208	(16,535)
11	Total other gas supply expenses	6,908,838	(4,567,085)
12	Total production expenses	8,225,014	(4,738,601)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering	0	0
16	841 Operation labor and expenses	0	0
17	842 Rents	0	0
18	Total operation	0	0
19	Maintenance:		
20	843 Maintenance supervision and engineering	0	0
21	844 Maintenance of structures and improvements	0	0
22	845 Maintenance of gas holders	0	0
23	846 Maintenance of other equipment	0	0
24	Total maintenance	0	0
25	Total storage expenses	0	0
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering	0	0
29	851 System control and load dispatching	210,289	24,248
30	852 Communication system expenses	0	0
31	853 Compressor station labor and expenses	0	0
32	855 Fuel and power for compressor stations	0	0
33	857 Measuring and regulating station expenses	0	0
34	858 Transmission and compression of gas by others	0	0
35	870 Distribution operation supervision	23,821	394
36	871 Communication system expense	52,235	325
37	874 Mains and services expenses	532,805	152,389
38	878 Meter and house regulator expenses	419,712	(13,388)
39	879 Customer installations expenses	31,704	2,947
40	880 Other expenses	233,428	12,409
41	881 Rents	0	0
42	Total operation	1,503,994	179,323
43	Maintenance:		
44	885 Maintenance supervision and engineering	99,052	19,585
45	886 Maintenance of structures and improvements	8,465	1,238
46	887 Maintenance of mains	267,266	(293,812)
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station eq	35,790	148
49	892 Maintenance of services	57,850	5,680
50	893 Maintenance of meters and house regulators	80,118	13,520
51	894 Maintenance of other equipment	17,396	(812)
52	Total maintenance	565,937	(254,453)
53	Total transmission and distribution expenses	2,069,930	(75,131)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 Supervision	0	(15)
4	902 Meter reading expenses	61,222	2,946
5	903 Customer records and collection expenses	753,193	5,871
6	904 Uncollectible accounts	1,303,395	(230,597)
7	905 Miscellaneous customer accounts expenses	1,676,468	(647,635)
8	Total customer accounts expenses	3,794,278	(869,429)
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	0	0
14	916 Miscellaneous sales expenses	266	(3,959)
15	Total sales expenses	266	(3,959)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	23,068	1,137
19	921 Office supplies and expenses	183,253	(17,115)
20	922 Administrative expenses transferred - Cr.	0	0
21	923 Outside services employed	1,677,422	(90,639)
22	924 Property insurance	34,833	672
23	925 Injuries and damages	136,726	32,629
24	926 Employees pensions and benefits	1,403,451	(103,859)
25	928 Regulatory commission expenses	110,060	(33,583)
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	177,116	31,879
28	931 Rents	0	0
29	Total operation	3,745,930	(178,879)
30	Maintenance:		
31	932 Maintenance of general plant	19,955	6,060
32	Total administrative and general expenses	3,765,885	(172,819)
33	Total gas operation and maintenance expenses	17,855,373	(5,859,938)

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production	0	0	0
35	Manufactured gas production	1,220,683	95,493	1,316,176
36	Other gas supply expenses	6,908,838	0	6,908,838
37	Total production expenses	8,129,521	95,493	8,225,014
38	Local storage expenses	0	0	0
39	Transmission and distribution expenses	1,503,994	565,937	2,069,931
40	Customer accounts expenses	3,794,278	0	3,794,278
41	Sales expenses	266	0	266
42	Administrative and general expenses	3,745,930	19,955	3,765,885
43	Total gas operation and maintenance expenses	17,173,989	681,385	17,855,374

44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (P. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407)	77.00%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.	$2,431,836
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)	33

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

If gas is purchased or sold at two or more different rates, the amounts at each rate should be shown in the following tables.

SALES FOR RESALE (Account 483)

Line No.	Name of Companies to Which Gas is Sold (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
1					
2	BP Energy	Fitchburg City Gate Meter, Fitchburg, MA	(4,500)		313,805
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS	(4,500)		313,805

SALE OR RESIDUALS (Accounts 730, 731)

State the revenues and expenses of the respondent resulting from the sale of residuals.

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16							
17	NONE						
18							
19							
20	TOTALS						

PURCHASED GAS (Accounts 804 - 806)

Line No.	Name of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
21	Coral Spot	Fitchburg City Gate Meter, Fitchburg, MA	4,000	20.27	81,065
22	Distrigas	"	48,400	33.48	1,620,649
23	OBA	"	(19,930)	5.92	(118,015)
24	Tennesee Gas Pipeline	"	0	0.00	2,839,715
26	External Monthly Supplier Cashout	"	0	0.00	441,080
27	BP Commodity	"	1,334,734	4.26	5,679,491
28	Repsol / AMA	"	158,570	(20.77)	(3,293,621)
29	Commodity Estimates	"	(26,988)	20.26	(546,833)
30	Other	"	0	0.00	(30,901)
31					
32					
33					
34					
35					
36					
37					
38		TOTALS	1,498,786	4.45	6,672,630

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State", and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.
4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the of the appropriate balance sheet plant account or subaccount.
5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged) Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Federal:									
2	Unemployment	2,850	1,398	1,452						
3	FICA	425,851	208,880	216,971						
4	Payroll Taxes Capitalized	(219,422)	(107,627)	(111,795)						
5										
6	State:									
7	Massachusetts Unemployment Tax	13,003	6,378	6,625						
8	Massachusetts Health Insurance	3,458	1,696	1,762						
9	Massachusetts Property Tax	3,208,898	1,651,299	1,557,599						
10	State Tax	11,411	5,803	5,608						
11										
12										
13	Federal:									
14	Income Tax Current	(398,951)	1,210,712	(1,609,663)						
15	Income Tax Prior	0	0	0						
16	State:									
17	Massachusetts Franchise Tax Current	348,108	505,963	(157,855)						
18	Massachusetts Franchise Tax Prior	0	0	0						
19	Maine Franchise Tax Current	0	0	0						
20	Maine Franchise Tax Prior	0	0	0						
21	Gas Inventory Income Tax	0	0	0						
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42	TOTALS	3,395,206	3,484,502	(89,296)	0	0	0	0	0	0

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS	0	0	0	0

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)

Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing, and contract work during year.

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances, returns				
4	*and installations*	0	1,700		1,700
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	3,406		3,406
9					
10	Total Revenues	0	5,106	0	5,106
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	5,154		5,154
17	INSTALLATION		0		0
18					
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL COSTS AND EXPENSES	0	5,154	0	5,154
44	Net Profit (or Loss)	0	(48)	0	(48)

Next page is page 72

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

FGE

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS

Line No.	ITEM		TOTAL	JAN	FEB	MAR	APR	MAY
1	**Gas Made**							
2		LPG Gas	7,767	123	7,635	-	-	-
3								
4								
5		LNG Gas	39,138	13,332	14,998	2,484	760	809
6	TOTAL		46,905	13,455	22,633	2,484	760	809
7								
8	**Gas Purchased**							
9	Natural		2,997,391	482,455	487,692	381,510	243,082	145,212
10	Other		0					
11	TOTAL		2,997,391	482,455	487,692	381,510	243,082	145,212
12	TOTAL MADE AND PURCHASED		3,044,296	495,910	510,325	383,994	243,842	146,021
13								
14	Net Change in Storage Gas*		162,426	37,515	17,817	59,000	13,878	-
15	TOTAL SENDOUT		3,206,722	533,425	528,142	442,994	257,720	146,021
16								
17								
18								
19	Gas Sold & Transported		3,207,794	470,891	523,691	518,085	324,331	174,472
20	Gas Used by Company		9,145	1,457	2,138	1,507	862	421
21	Gas Accounted for		3,216,938	472,349	525,828	519,592	325,193	174,893
22	Gas Unaccounted for		(10,216)	61,076	2,314	(76,598)	(67,473)	(28,872)
23	% Unaccounted for (0.00%)		-0.32%	11.45%	0.44%	-17.29%	-26.18%	-19.77%
24								
25								
26				Jan	Feb	Mar	Apr	May
27	Sendout in 24 hours in dekatherms							
28	Maximum dekatherms			23,314	22,040	18,813	13,583	7,118
29	Maximum date			1/7/2015	2/15/2015	3/5/2015	4/9/2015	5/1/2015
30	Minimum dekatherms			12,607	15,017	10,877	6,336	3,200
31	Minimum date			1/4/2015	2/22/2015	3/26/2015	4/29/2015	5/3/2015
32								
33								
34	Supplemental Data: IFT Sendout on max and min days.*							
35	Sendout in 24 hours in dekatherms							
36	Maximum dekatherms			7,379	7,464	6,660	5,326	4,054
37	Maximum date			1/7/2015	2/2/2015	3/5/2015	4/1/2015	5/13/2015
38	Minimum dekatherms			4,073	4,657	4,481	2,660	1,248
39	Minimum date			1/4/2015	2/10/2015	3/29/2015	4/4/2015	5/4/2015
40								

41 * Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.

42
43
44
45
46
47 B.T.U. Content of Gas Delivered to Customers not less than 1,000 BTU's per Cubic Foot

*Add Decreases in Storage Gas, Deduct Increases.

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

JUN	JUL	AUG	SEP	OCT	NOV	DEC
-	-	-	-	-	9	-
1,263	883	724	1,508	898	779	700
1,263	883	724	1,508	898	788	700
125,343	121,641	123,133	125,317	206,200	259,462	296,344
125,343	121,641	123,133	125,317	206,200	259,462	296,344
126,606	122,524	123,857	126,825	207,098	260,250	297,044
-	-	-	-	6,488	14,520	13,208
126,606	122,524	123,857	126,825	213,586	274,770	310,252
133,571	121,693	121,362	123,437	165,882	228,560	301,819
311	194	175	218	375	654	832
133,882	121,887	121,537	123,655	166,258	229,213	302,651
(7,276)	637	2,320	3,170	47,328	45,557	7,601
-5.75%	0.52%	1.87%	2.50%	22.16%	16.58%	2.45%
Jun	Jul	Aug	Sep	Oct	Nov	Dec
5,043	4,797	4,664	5,198	10,403	14,316	15,206
6/9/2015	7/9/2015	8/12/2015	9/22/2015	10/18/2015	11/30/2015	12/29/2015
2,253	2,029	3,414	3,295	4,687	5,633	4,764
6/20/2015	7/25/2015	8/22/2015	9/6/2015	10/1/2015	11/6/2015	12/24/2015
3,493	3,363	3,299	3,616	5,008	5,426	6,010
6/18/2015	7/1/2015	8/5/2015	9/22/2015	10/27/2015	11/30/2015	12/8/2015
938	768	2,208	2,337	2,954	1,851	1,274
6/21/2015	7/25/2015	8/9/2015	9/6/2015	10/9/2015	11/26/2015	12/24/2015

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

GAS GENERATING PLANT

Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap (MCF)
1			
2	Propane Air Peak Shaving Plant, Lunenburg, MA * MCf	1	8,083
3	Propane Air Peak Shaving Plant, Lunenburg, MA * Dth		10,573
4			
5			
6	LNG Vaporization Facility, Westminster, MA *MCf	1	7,200
7	LNG Vaporization Facility, Westminster, MA * Dth		7,488
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
51			
52			
53			
54			
55			
56		TOTAL	33,344

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

BOILERS

Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam per Hour
1	Propane Plant	Natural Gas	Max Press. 125psi		S/N L-85161	15,517,150
2	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69603	10,460,899
3	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69604	10,460,899
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)

Line No.		Kind of Gas				Total Capacity
29						
30		NONE				
31	Scrubbers					
32						
33						
34						
35						
36	Condensers					
37						
38						
39						
40						
41						
42	Exhausters					
43						
44						
45						
46						
47						
48						

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

PURIFIERS

Line No.	Location	Kind of Gas Purified	Kind of Purifying Material	Estimated 24 Hour Capacity
1				
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

HOLDERS (Including Relief Holders). Indicate Relief Holders by the letters R. H.

Line No.	Location	Type of Tank	Dimensions		No. of Lifts	Number	Working Capacity
			Diameter	Height			
23							
24	NONE						
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							

Fitchburg Gas and Electric Light Company — Year ended December 31, 2015

TRANSMISSION AND DISTRIBUTION MAINS

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains. Sub-totals should be shown for each type.

Line No.	Diameter	Total Length in Feet at Beginning of Year **	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	Cast Iron					
2	2"	1,435			670	765
3	3"	12,582			2,203	10,379
4	4"	229,122			17,061	212,061
5	6"	42,314			941	41,373
6	8"	23,410			22	23,388
7	10"	1,242				1,242
8	12"	844			96	748
9	16"	1,351				1,351
10	20"	2,034				2,034
11	24"	4,329				4,329
12	Subtotal	318,663	0	0	20,993	297,670
13						
14	Ductile				SEE NOTE BELOW	
15	4"	5,990			(905)	6,895
16	6"	1,019			(480)	1,499
	8"	1,131				1,131
17	Subtotal	8,140	0	0	(1,385)	9,525
18						
19	Steel					
20	2" or less	237,674	1,275			238,949
21	3"	33,231			289	32,942
22	4"	221,228	244		4,401	217,071
23	6"	118,164			615	117,549
24	8"	76,787			1,242	75,545
25	10"	31				31
26	12"	3,444				3,444
27	Subtotal	690,559	1,519	0	6,547	685,531
28						
29	Wrought Iron					
30	2"	1,541			692	849
31	4"	994				994
32	Subtotal	2,535	0	0	692	1,843
33						
34	Plastic					
35	1"	3,099	121			3,220
36	1 1/4"	2,299				2,299
37	2"	148,650	23,426		406	171,670
38	3"	19			3	16
39	4"	150,624	1,789			152,413
40	6"	26,694	120			26,814
41	8"	100,291	300			100,591
42	12"	969				969
43	Subtotal	432,645	25,756	0	409	457,992
44						
45	Unknown Mains					
46	1"	0				0
47	1.5"	0				0
48	2"	0				0
49	3"	0				0
50	4"	0				0
51	6"	0				0
52	8"	0				0
53	12"	0				0
54	16"	0				0
55	unknown	0				0
56	Subtotal	0	0	0	0	0
57	TOTALS	1,452,542	27,275	0	27,256	1,452,561

NOTE The increase in length of ductile iron pipe represents a reconciliation of GIS data and no actual pipe was added.

Normal Operating Pressure - Mains and Lines - Maximum <100 PSIG * Minimum 5" WC *

Normal Operating Pressure - Services - Maximum <100 PSIG * Minimum 5" WC *

* Company has both high pressure (<100 PSIG) and low pressure (5"IWC) mains and services.

** In prior years, the historical additions and removals for pipe length had been used. For the current year, the beginning balances have been updated to the amounts as tracked in the GIS systetm for a more accurate representation of the total footage.

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Report below the information called for concerning Distribution Services, House Governors and Meters.

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	10,942	5,105	19,455
2	Additions during year:			
3	Purchased			1,390
4	Installed	99	465	296
5	Associated with Plant acquired			
6	Total Additions	99	465	1,686
7	Reductions during year			
8	Retirements	70	38	1,173
8a	Correction to prior year services			
9	Associated with Plant sold			
10	Total Reductions	70	38	1,173
11	Number at End of Year	10,971	5,532	19,968
12	In Stock			3,980
13	On Customers' Premises - Inactive			288
14	On Customers' Premises - Active			15,695
15	In Company Use			5
16	Number at End of Year			19,968
17	Number of Meters Tested by State Inspectors During Year			2,270

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers
2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenue predicated on the previous year's operations.

Date Effective	M.D.P.U Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		See 79 A, B, C, D, E, F, G, H, I, J, K, L, M, N, O		

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service
Approved for effect November 1, 2014

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge[4]	Local Distribution Adjustment Clause (LDAC)[3]	Total Delivery = Total Distribution + LDAC	Default Service (DS) [1][3]	Total Including DS
Residential NonHeat R-1	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 10 therms		$0.8091	($0.0464)	**$0.7627**	$0.2497	**$1.0124**	$0.5771	**$1.5895**
	Excess 10 therms		$0.9218	($0.0464)	**$0.8754**	$0.2497	**$1.1251**	$0.5771	**$1.7022**
Residential Low Income NonHeat R-2	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 10 therms		$0.8091	($0.0464)	**$0.7627**	$0.2497	**$1.0124**	$0.5771	**$1.5895**
	Excess 10 therms		$0.9218	($0.0464)	**$0.8754**	$0.2497	**$1.1251**	$0.5771	**$1.7022**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 10 therms				**($0.1907)**	($0.0624)	**($0.2531)**	($0.1443)	**($0.3974)**
	Excess 10 therms				**($0.2189)**	($0.0624)	**($0.2813)**	($0.1443)	**($0.4256)**
Residential Heat R-3	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 20 therms		$0.5736	($0.0464)	**$0.5272**	$0.2497	**$0.7769**	$0.5526	**$1.3295**
	Excess 20 therms		$0.7127	($0.0464)	**$0.6663**	$0.2497	**$0.9160**	$0.5526	**$1.4686**
Residential Low Income Heat R-4	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 20 therms		$0.5736	($0.0464)	**$0.5272**	$0.2497	**$0.7769**	$0.5526	**$1.3295**
	Excess 20 therms		$0.7127	($0.0464)	**$0.6663**	$0.2497	**$0.9160**	$0.5526	**$1.4686**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 20 therms				**($0.1318)**	($0.0624)	**($0.1942)**	($0.1382)	**($0.3324)**
	Excess 20 therms				**($0.1666)**	($0.0624)	**($0.2290)**	($0.1382)	**($0.3672)**
General Service Small, High Winter Use [2] G-41	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
	First 40 therms		$0.4433	($0.0410)	**$0.4023**	$0.2263	**$0.6286**	$0.5526	**$1.1812**
	Excess 40 therms		$0.6765	($0.0410)	**$0.6355**	$0.2263	**$0.8618**	$0.5526	**$1.4144**
Less than or equal to 8,000 Therms/Yr.									
General Service Small, Low Winter Use [2] G-51	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
	First 40 therms		$0.3966	($0.0410)	**$0.3556**	$0.2263	**$0.5819**	$0.5771	**$1.1590**
	Excess 40 therms		$0.5757	($0.0410)	**$0.5347**	$0.2263	**$0.7610**	$0.5771	**$1.3381**
Less than or equal to 8,000 Therms/Yr.									
General Service Medium, High Winter Use [2] G-42	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
	First 500 therms		$0.3579	($0.0276)	**$0.3303**	$0.1618	**$0.4921**	$0.5526	**$1.0447**
	Excess 500 therms		$0.4525	($0.0276)	**$0.4249**	$0.1618	**$0.5867**	$0.5526	**$1.1393**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Medium, Low Winter Use [2] G-52	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
	First 500 therms		$0.3867	($0.0276)	**$0.3591**	$0.1618	**$0.5209**	$0.5771	**$1.0980**
	Excess 500 therms		$0.4376	($0.0276)	**$0.4100**	$0.1618	**$0.5718**	$0.5771	**$1.1489**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Large, High Winter Use[2] G-43	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
	All Therms		$0.2749	($0.0206)	**$0.2543**	$0.1287	**$0.3830**	$0.5526	**$0.9356**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.56		**$1.56**		**$1.56**		**$1.56**
General Service Large, Low Winter Use[2] G-53	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
	All Therms		$0.2429	($0.0206)	**$0.2223**	$0.1287	**$0.3510**	$0.5771	**$0.9281**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.97		**$1.97**		**$1.97**		**$1.97**

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
(3) The LDAC and the DS (CGA) are broken out into individual rate components.
(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service

Approved for effect February 1, 2015

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	**Total Distribution Charge[4]**	Local Distribution Adjustment Clause (LDAC)[3]	**Total Delivery = Total Distribution + LDAC**	Default Service (DS) [1][3]	**Total Including DS**
Residential NonHeat R-1	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 10 therms		$0.8091	($0.0464)	**$0.7627**	$0.2497	**$1.0124**	$0.4590	**$1.4714**
	Excess 10 therms		$0.9218	($0.0464)	**$0.8754**	$0.2497	**$1.1251**	$0.4590	**$1.5841**
Residential Low Income NonHeat R-2	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 10 therms		$0.8091	($0.0464)	**$0.7627**	$0.2497	**$1.0124**	$0.4590	**$1.4714**
	Excess 10 therms		$0.9218	($0.0464)	**$0.8754**	$0.2497	**$1.1251**	$0.4590	**$1.5841**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 10 therms				**($0.1907)**	($0.0624)	**($0.2531)**	($0.1148)	**($0.3679)**
	Excess 10 therms				**($0.2189)**	($0.0624)	**($0.2813)**	($0.1148)	**($0.3961)**
Residential Heat R-3	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 20 therms		$0.5736	($0.0464)	**$0.5272**	$0.2497	**$0.7769**	$0.4345	**$1.2114**
	Excess 20 therms		$0.7127	($0.0464)	**$0.6663**	$0.2497	**$0.9160**	$0.4345	**$1.3505**
Residential Low Income Heat R-4	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
	First 20 therms		$0.5736	($0.0464)	**$0.5272**	$0.2497	**$0.7769**	$0.4345	**$1.2114**
	Excess 20 therms		$0.7127	($0.0464)	**$0.6663**	$0.2497	**$0.9160**	$0.4345	**$1.3505**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 20 therms				**($0.1318)**	($0.0624)	**($0.1942)**	($0.1086)	**($0.3028)**
	Excess 20 therms				**($0.1666)**	($0.0624)	**($0.2290)**	($0.1086)	**($0.3376)**
General Service Small, High Winter Use [2] G-41	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
	First 40 therms		$0.4433	($0.0410)	**$0.4023**	$0.2263	**$0.6286**	$0.4345	**$1.0631**
	Excess 40 therms		$0.6765	($0.0410)	**$0.6355**	$0.2263	**$0.8618**	$0.4345	**$1.2963**
Less than or equal to 8,000 Therms/Yr.									
General Service Small, Low Winter Use [2] G-51	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
	First 40 therms		$0.3966	($0.0410)	**$0.3556**	$0.2263	**$0.5819**	$0.4590	**$1.0409**
	Excess 40 therms		$0.5757	($0.0410)	**$0.5347**	$0.2263	**$0.7610**	$0.4590	**$1.2200**
Less than or equal to 8,000 Therms/Yr.									
General Service Medium, High Winter Use [2] G-42	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
	First 500 therms		$0.3579	($0.0276)	**$0.3303**	$0.1618	**$0.4921**	$0.4345	**$0.9266**
	Excess 500 therms		$0.4525	($0.0276)	**$0.4249**	$0.1618	**$0.5867**	$0.4345	**$1.0212**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Medium, Low Winter Use [2] G-52	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
	First 500 therms		$0.3867	($0.0276)	**$0.3591**	$0.1618	**$0.5209**	$0.4590	**$0.9799**
	Excess 500 therms		$0.4376	($0.0276)	**$0.4100**	$0.1618	**$0.5718**	$0.4590	**$1.0308**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Large, High Winter Use[2] G-43	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
	All Therms		$0.2749	($0.0206)	**$0.2543**	$0.1287	**$0.3830**	$0.4345	**$0.8175**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.56		**$1.56**		**$1.56**		**$1.56**
General Service Large, Low Winter Use[2] G-53	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
	All Therms		$0.2429	($0.0206)	**$0.2223**	$0.1287	**$0.3510**	$0.4590	**$0.8100**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.97		**$1.97**		**$1.97**		**$1.97**

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
(3) The LDAC and the DS (CGA) are broken out into individual rate components.
(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service
Approved for effect April 1, 2015

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge[4]	Local Distribution Adjustment Clause (LDAC)[3]	Total Delivery = Total Distribution + LDAC	Default Service (DS) [1][3]	Total Including DS
Residential NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-1	First 10 therms		$0.8091	($0.0464)	**$0.7627**	$0.2497	**$1.0124**	$0.8354	**$1.8478**
	Excess 10 therms		$0.9218	($0.0464)	**$0.8754**	$0.2497	**$1.1251**	$0.8354	**$1.9605**
Residential Low Income NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-2	First 10 therms		$0.8091	($0.0464)	**$0.7627**	$0.2497	**$1.0124**	$0.8354	**$1.8478**
	Excess 10 therms		$0.9218	($0.0464)	**$0.8754**	$0.2497	**$1.1251**	$0.8354	**$1.9605**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 10 therms				**($0.1907)**	($0.0624)	**($0.2531)**	($0.2089)	**($0.4620)**
	Excess 10 therms				**($0.2189)**	($0.0624)	**($0.2813)**	($0.2089)	**($0.4902)**
Residential Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-3	First 20 therms		$0.5736	($0.0464)	**$0.5272**	$0.2497	**$0.7769**	$0.8109	**$1.5878**
	Excess 20 therms		$0.7127	($0.0464)	**$0.6663**	$0.2497	**$0.9160**	$0.8109	**$1.7269**
Residential Low Income Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-4	First 20 therms		$0.5736	($0.0464)	**$0.5272**	$0.2497	**$0.7769**	$0.8109	**$1.5878**
	Excess 20 therms		$0.7127	($0.0464)	**$0.6663**	$0.2497	**$0.9160**	$0.8109	**$1.7269**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 20 therms				**($0.1318)**	($0.0624)	**($0.1942)**	($0.2027)	**($0.3969)**
	Excess 20 therms				**($0.1666)**	($0.0624)	**($0.2290)**	($0.2027)	**($0.4317)**
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, High Winter Use [2] **G-41**	First 40 therms		$0.4433	($0.0410)	**$0.4023**	$0.2263	**$0.6286**	$0.8109	**$1.4395**
Less than or equal to 8,000 Therms/Yr.	Excess 40 therms		$0.6765	($0.0410)	**$0.6355**	$0.2263	**$0.8618**	$0.8109	**$1.6727**
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, Low Winter Use [2] **G-51**	First 40 therms		$0.3966	($0.0410)	**$0.3556**	$0.2263	**$0.5819**	$0.8354	**$1.4173**
Less than or equal to 8,000 Therms/Yr.	Excess 40 therms		$0.5757	($0.0410)	**$0.5347**	$0.2263	**$0.7610**	$0.8354	**$1.5964**
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, High Winter Use [2] **G-42**	First 500 therms		$0.3579	($0.0276)	**$0.3303**	$0.1618	**$0.4921**	$0.8109	**$1.3030**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Excess 500 therms		$0.4525	($0.0276)	**$0.4249**	$0.1618	**$0.5867**	$0.8109	**$1.3976**
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, Low Winter Use [2] **G-52**	First 500 therms		$0.3867	($0.0276)	**$0.3591**	$0.1618	**$0.5209**	$0.8354	**$1.3563**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Excess 500 therms		$0.4376	($0.0276)	**$0.4100**	$0.1618	**$0.5718**	$0.8354	**$1.4072**
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, High Winter Use[2] **G-43**	All Therms		$0.2749	($0.0206)	**$0.2543**	$0.1287	**$0.3830**	$0.8109	**$1.1939**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.56		**$1.56**		**$1.56**		**$1.56**
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, Low Winter Use[2] **G-53**	All Therms		$0.2429	($0.0206)	**$0.2223**	$0.1287	**$0.3510**	$0.8354	**$1.1864**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.97		**$1.97**		**$1.97**		**$1.97**

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
(3) The LDAC and the DS (CGA) are broken out into individual rate components.
(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service
Approved for effect May 1, 2015

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge[4]	Local Distribution Adjustment Clause (LDAC)[3]	Total Delivery = Total Distribution + LDAC	Default Service (DS) [1][3]	Total Including DS
Residential NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-1	First 10 therms		$0.8091	$0.0627	**$0.8718**	$0.2866	**$1.1584**	$0.4549	**$1.6133**
	Excess 10 therms		$0.9218	$0.0627	**$0.9845**	$0.2866	**$1.2711**	$0.4549	**$1.7260**
Residential Low Income NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-2	First 10 therms		$0.8091	$0.0627	**$0.8718**	$0.2866	**$1.1584**	$0.4549	**$1.6133**
	Excess 10 therms		$0.9218	$0.0627	**$0.9845**	$0.2866	**$1.2711**	$0.4549	**$1.7260**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 10 therms				**($0.2180)**	($0.0717)	**($0.2896)**	($0.1137)	**($0.4033)**
	Excess 10 therms				**($0.2461)**	($0.0717)	**($0.3178)**	($0.1137)	**($0.4315)**
Residential Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-3	First 20 therms		$0.5736	$0.0627	**$0.6363**	$0.2866	**$0.9229**	$0.4446	**$1.3675**
	Excess 20 therms		$0.7127	$0.0627	**$0.7754**	$0.2866	**$1.0620**	$0.4446	**$1.5066**
Residential Low Income Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-4	First 20 therms		$0.5736	$0.0627	**$0.6363**	$0.2866	**$0.9229**	$0.4446	**$1.3675**
	Excess 20 therms		$0.7127	$0.0627	**$0.7754**	$0.2866	**$1.0620**	$0.4446	**$1.5066**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 20 therms				**($0.1591)**	($0.0717)	**($0.2307)**	($0.1112)	**($0.3419)**
	Excess 20 therms				**($0.1939)**	($0.0717)	**($0.2655)**	($0.1112)	**($0.3767)**
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, High Winter Use [2] **G-41**	First 40 therms		$0.4433	$0.0630	**$0.5063**	$0.2605	**$0.7668**	$0.4446	**$1.2114**
Less than or equal to 8,000 Therms/Yr.	Excess 40 therms		$0.6765	$0.0630	**$0.7395**	$0.2605	**$1.0000**	$0.4446	**$1.4446**
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, Low Winter Use [2] **G-51**	First 40 therms		$0.3966	$0.0630	**$0.4596**	$0.2605	**$0.7201**	$0.4549	**$1.1750**
Less than or equal to 8,000 Therms/Yr.	Excess 40 therms		$0.5757	$0.0630	**$0.6387**	$0.2605	**$0.8992**	$0.4549	**$1.3541**
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, High Winter Use [2] **G-42**	First 500 therms		$0.3579	$0.0366	**$0.3945**	$0.1831	**$0.5776**	$0.4446	**$1.0222**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Excess 500 therms		$0.4525	$0.0366	**$0.4891**	$0.1831	**$0.6722**	$0.4446	**$1.1168**
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, Low Winter Use [2] **G-52**	First 500 therms		$0.3867	$0.0366	**$0.4233**	$0.1831	**$0.6064**	$0.4549	**$1.0613**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Excess 500 therms		$0.4376	$0.0366	**$0.4742**	$0.1831	**$0.6573**	$0.4549	**$1.1122**
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, High Winter Use[2] **G-43**	All Therms		$0.2749	$0.0186	**$0.2935**	$0.1435	**$0.4370**	$0.4446	**$0.8816**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.56		**$1.56**		**$1.56**		**$1.56**
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, Low Winter Use[2] **G-53**	All Therms		$0.2429	$0.0186	**$0.2615**	$0.1435	**$0.4050**	$0.4549	**$0.8599**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.97		**$1.97**		**$1.97**		**$1.97**

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
(3) The LDAC and the DS (CGA) are broken out into individual rate components.
(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service

Approved for effect November 1, 2015

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge[4]	Local Distribution Adjustment Clause (LDAC)[3]	Total Delivery = Total Distribution + LDAC	Default Service (DS) [1][3]	Total Including DS
Residential NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-1	First 10 therms		$0.8091	($0.0454)	**$0.7637**	$0.3386	**$1.1023**	$0.4263	**$1.5286**
	Excess 10 therms		$0.9218	($0.0454)	**$0.8764**	$0.3386	**$1.2150**	$0.4263	**$1.6413**
Residential Low Income NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-2	First 10 therms		$0.8091	($0.0454)	**$0.7637**	$0.3386	**$1.1023**	$0.4263	**$1.5286**
	Excess 10 therms		$0.9218	($0.0454)	**$0.8764**	$0.3386	**$1.2150**	$0.4263	**$1.6413**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 10 therms				**($0.1909)**	($0.0847)	**($0.2756)**	($0.1066)	**($0.3822)**
	Excess 10 therms				**($0.2191)**	($0.0847)	**($0.3038)**	($0.1066)	**($0.4104)**
Residential Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-3	First 20 therms		$0.5736	($0.0454)	**$0.5282**	$0.3386	**$0.8668**	$0.4405	**$1.3073**
	Excess 20 therms		$0.7127	($0.0454)	**$0.6673**	$0.3386	**$1.0059**	$0.4405	**$1.4464**
Residential Low Income Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-4	First 20 therms		$0.5736	($0.0454)	**$0.5282**	$0.3386	**$0.8668**	$0.4405	**$1.3073**
	Excess 20 therms		$0.7127	($0.0454)	**$0.6673**	$0.3386	**$1.0059**	$0.4405	**$1.4464**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 20 therms				**($0.1321)**	($0.0847)	**($0.2167)**	($0.1101)	**($0.3268)**
	Excess 20 therms				**($0.1668)**	($0.0847)	**($0.2515)**	($0.1101)	**($0.3616)**
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, High Winter Use [2] **G-41**	First 40 therms		$0.4433	($0.0445)	**$0.3988**	$0.2653	**$0.6641**	$0.4405	**$1.1046**
Less than or equal to 8,000 Therms/Yr.	Excess 40 therms		$0.6765	($0.0445)	**$0.6320**	$0.2653	**$0.8973**	$0.4405	**$1.3378**
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, Low Winter Use [2] **G-51**	First 40 therms		$0.3966	($0.0445)	**$0.3521**	$0.2653	**$0.6174**	$0.4263	**$1.0437**
Less than or equal to 8,000 Therms/Yr.	Excess 40 therms		$0.5757	($0.0445)	**$0.5312**	$0.2653	**$0.7965**	$0.4263	**$1.2228**
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, High Winter Use [2] **G-42**	First 500 therms		$0.3579	($0.0252)	**$0.3327**	$0.1843	**$0.5170**	$0.4405	**$0.9575**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Excess 500 therms		$0.4525	($0.0252)	**$0.4273**	$0.1843	**$0.6116**	$0.4405	**$1.0521**
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, Low Winter Use [2] **G-52**	First 500 therms		$0.3867	($0.0252)	**$0.3615**	$0.1843	**$0.5458**	$0.4263	**$0.9721**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Excess 500 therms		$0.4376	($0.0252)	**$0.4124**	$0.1843	**$0.5967**	$0.4263	**$1.0230**
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, High Winter Use[2] **G-43**	All Therms		$0.2749	($0.0214)	**$0.2535**	$0.1529	**$0.4064**	$0.4405	**$0.8469**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.56		**$1.56**		**$1.56**		**$1.56**
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, Low Winter Use[2] **G-53**	All Therms		$0.2429	($0.0214)	**$0.2215**	$0.1529	**$0.3744**	$0.4263	**$0.8007**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.97		**$1.97**		**$1.97**		**$1.97**

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
(3) The LDAC and the DS (CGA) are broken out into individual rate components.
(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service

APPROVED for effect December 1, 2015

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge[4]	Local Distribution Adjustment Clause (LDAC)[3]	Total Delivery = Total Distribution + LDAC	Default Service (DS) [1][3]	Total Including DS
Residential NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-1	First 10 therms		$0.8091	($0.0454)	**$0.7637**	$0.3386	**$1.1023**	$0.4015	**$1.5038**
	Excess 10 therms		$0.9218	($0.0454)	**$0.8764**	$0.3386	**$1.2150**	$0.4015	**$1.6165**
Residential Low Income NonHeat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-2	First 10 therms		$0.8091	($0.0454)	**$0.7637**	$0.3386	**$1.1023**	$0.4015	**$1.5038**
	Excess 10 therms		$0.9218	($0.0454)	**$0.8764**	$0.3386	**$1.2150**	$0.4015	**$1.6165**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 10 therms				**($0.1909)**	($0.0847)	**($0.2756)**	($0.1004)	**($0.3760)**
	Excess 10 therms				**($0.2191)**	($0.0847)	**($0.3038)**	($0.1004)	**($0.4042)**
Residential Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-3	First 20 therms		$0.5736	($0.0454)	**$0.5282**	$0.3386	**$0.8668**	$0.4157	**$1.2825**
	Excess 20 therms		$0.7127	($0.0454)	**$0.6673**	$0.3386	**$1.0059**	$0.4157	**$1.4216**
Residential Low Income Heat	Customer Charge	$8.50			**$8.50**		**$8.50**		**$8.50**
R-4	First 20 therms		$0.5736	($0.0454)	**$0.5282**	$0.3386	**$0.8668**	$0.4157	**$1.2825**
	Excess 20 therms		$0.7127	($0.0454)	**$0.6673**	$0.3386	**$1.0059**	$0.4157	**$1.4216**
25% Low Income Discount	Customer Charge	($2.13)			**($2.13)**		**($2.13)**		**($2.13)**
	First 20 therms				**($0.1321)**	($0.0847)	**($0.2167)**	($0.1039)	**($0.3206)**
	Excess 20 therms				**($0.1668)**	($0.0847)	**($0.2515)**	($0.1039)	**($0.3554)**
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, High Winter Use [2] **G-41**	First 40 therms		$0.4433	($0.0445)	**$0.3988**	$0.2653	**$0.6641**	$0.4157	**$1.0798**
	Excess 40 therms		$0.6765	($0.0445)	**$0.6320**	$0.2653	**$0.8973**	$0.4157	**$1.3130**
Less than or equal to 8,000 Therms/Yr.									
General Service	Customer Charge	$24.00			**$24.00**		**$24.00**		**$24.00**
Small, Low Winter Use [2] **G-51**	First 40 therms		$0.3966	($0.0445)	**$0.3521**	$0.2653	**$0.6174**	$0.4015	**$1.0189**
	Excess 40 therms		$0.5757	($0.0445)	**$0.5312**	$0.2653	**$0.7965**	$0.4015	**$1.1980**
Less than or equal to 8,000 Therms/Yr.									
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, High Winter Use [2] **G-42**	First 500 therms		$0.3579	($0.0252)	**$0.3327**	$0.1843	**$0.5170**	$0.4157	**$0.9327**
	Excess 500 therms		$0.4525	($0.0252)	**$0.4273**	$0.1843	**$0.6116**	$0.4157	**$1.0273**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service	Customer Charge	$120.00			**$120.00**		**$120.00**		**$120.00**
Medium, Low Winter Use [2] **G-52**	First 500 therms		$0.3867	($0.0252)	**$0.3615**	$0.1843	**$0.5458**	$0.4015	**$0.9473**
	Excess 500 therms		$0.4376	($0.0252)	**$0.4124**	$0.1843	**$0.5967**	$0.4015	**$0.9982**
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, High Winter Use[2] **G-43**	All Therms		$0.2749	($0.0214)	**$0.2535**	$0.1529	**$0.4064**	$0.4157	**$0.8221**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.56		**$1.56**		**$1.56**		**$1.56**
General Service	Customer Charge	$500.00			**$500.00**		**$500.00**		**$500.00**
Large, Low Winter Use[2] **G-53**	All Therms		$0.2429	($0.0214)	**$0.2215**	$0.1529	**$0.3744**	$0.4015	**$0.7759**
Greater than 80,000 Therms/Yr.	MDD Therms		$1.97		**$1.97**		**$1.97**		**$1.97**

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
(3) The LDAC and the DS (CGA) are broken out into individual rate components.
(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Other Billed Distribution Charges: Pension/PBOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Aff. General Consultant Expense Factor	Long-Term Renewable Contract Adjustment	Total Other Distribution	Transition Charge	Basic Service Adjustment	Total Transition Charge	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
Residential		Customer Charge	$7.00																		$7.00
RD-1	258	All kWh		$0.07394	$0.00348	$0.00853	$0.00199	$0.00638	$0.00076	($0.00101)	$0.02013	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.11220
Farm Credit		Customer Charge																			($0.70)
		All kWh																			($0.01122)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
Low-Income		Customer Charge	$7.00																		$7.00
Residential RD-2	259	All kWh		$0.07394	$0.00348	$0.00152	$0.00199	$0.00638	$0.00076	($0.00101)	$0.01312	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.10519
25% Low Income		Customer Charge																			($1.75)
Discount		All kWh																			($0.02104)
Farm Credit		Customer Charge																			($0.53)
		All kWh																			($0.00842)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
Small General		Customer Charge	$10.00																		$10.00
GD-1	260	All kWh		$0.07920	$0.00245	$0.00882	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01652	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.11133
Farm Credit		Customer Charge																			($1.00)
		All kWh																			($0.01113)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
Regular General		Customer Charge	$10.00																		$10.00
GD-2	260	All kW		$8.58																	$8.58
		All kWh		$0.02065	$0.00245	$0.00882	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01652	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.05278
Farm Credit		Customer Charge																			($1.00)
		All kW																			($9.86)
		All kWh																			($0.00528)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
Large General		Customer Charge	$300.00																		$300.00
GD-3	260	On Peak kVA		$5.73																	$5.73
		On Peak kWh		$0.01589	$0.00069	$0.00882	$0.00054	$0.00173	$0.00021	($0.00101)	$0.01098	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.04270
		Off Peak kWh		$0.00356	$0.00069	$0.00882	$0.00054	$0.00173	$0.00021	($0.00101)	$0.01098	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.03037
Farm Credit		Customer Charge																			($30.00)
		On Peak kVA																			($0.57)
		On Peak kWh																			($0.00427)
		Off Peak kWh																			($0.00304)
Last Change			*8/1/11*	*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
Optional Time-of-Use		Customer Charge	$10.00																		$10.00
GD-1 (1)	260	On Peak kW		$3.56																	$3.56
		On Peak kWh		$0.00920	$0.00245	$0.00882	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01652	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.04133
		Off Peak kWh		$0.00202	$0.00245	$0.00882	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01652	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.03415
Farm Credit		Customer Charge																			($1.00)
		On Peak kW																			($0.36)
		On Peak kWh																			($0.00413)
		Off Peak kWh																			($0.00342)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
Water Heating and/or		Customer Charge	$0.00																		$0.00
Space Heating GD-5 (1)	260	All kWh		$0.05305	$0.00245	$0.00882	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01652	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.08518
Farm Credit		Customer Charge																			$0.00
		All kWh																			($0.00852)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
ALL GENERAL		Transformer Ownership Credit of $0.17 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																			
Outdoor Lighting		Customer Charge	Luminaire Charges - See Next Page																		
Company Owned - SD	261	All kWh		$0.00000	$0.00670	$0.00882	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01974	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.03461
Farm Credit SD		All kWh																			($0.00346)
Last Change				*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*1/1/15*
Outdoor Lighting																					
Customer Owned - SDC	262	All kWh		$0.05167	$0.00670	$0.00882	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01974	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.08628
Farm Credit SDC		All kWh																			($0.00863)
Last Change				*6/1/14*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*6/1/14*	*1/1/15*

(1) Service is available under this rate only for existing customers at existing locations that received service under this rate prior to the effective date of this tariff page.

Issued: November 24, 2014
Effective: January 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
M.D.P.U. No. 261

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire Per Month	Per Year	Total Farm Credit Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	$11.28	$135.36	($1.13)
7,000	Street and Highway Type	$12.52	$150.24	($1.25)
20,000	Street and Highway Type	$22.73	$272.76	($2.27)
60,000	Street and Highway Type	$43.43	$521.16	($4.34)
20,000	Flood Light Type	$25.12	$301.44	($2.51)
3,500	Power Bracket Included	$11.82	$141.84	($1.18)
7,000	Power Bracket Included	$13.31	$159.72	($1.33)
High Pressure Sodium:				
3,300	Street and Highway Type	$9.79	$117.48	($0.98)
9,500	Street and Highway Type	$11.65	$139.80	($1.17)
20,000	Street and Highway Type	$17.35	$208.20	($1.74)
50,000	Street and Highway Type	$24.66	$295.92	($2.47)
140,000	Street and Highway Type	$50.59	$607.08	($5.06)
50,000	Flood Light Type	$28.63	$343.56	($2.86)
Metal Halide:				
3,700	Cobra Head Type	$13.70	$164.40	($1.37)
5,000	Cobra Head Type	$15.66	$187.92	($1.57)
10,000	Cobra Head Type	$19.34	$232.08	($1.93)
3,700	Flood Light Type	$13.99	$167.88	($1.40)
5,000	Flood Light Type	$16.18	$194.16	($1.62)
10,000	Flood Light Type	$19.22	$230.64	($1.92)
47,000	Flood Light Type	$41.29	$495.48	($4.13)
3,700	Power Bracket Included	$13.94	$167.28	($1.39)
5,000	Power Bracket Included	$15.91	$190.92	($1.59)
10,000	Power Bracket Included	$19.65	$235.80	($1.97)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	$8.47	$101.64	($0.85)
6,100	Cobra Head Type	$10.04	$120.48	($1.00)
10,680	Cobra Head Type	$12.58	$150.96	($1.26)
20,000	Cobra Head Type	$20.27	$243.24	($2.03)
4,572	Flood Light Type	$13.23	$158.76	($1.32)
6,810	Flood Light Type	$13.91	$166.92	($1.39)
11,253	Flood Light Type	$21.55	$258.60	($2.16)
15,300	Flood Light Type	$21.48	$257.76	($2.15)
50,403	Flood Light Type	$46.35	$556.20	($4.64)
2,887	Power Bracket Included	$9.01	$108.12	($0.90)
6,100	Power Bracket Included	$10.04	$120.48	($1.00)
12,290	Power Bracket Included	$14.98	$179.76	($1.50)
17,200	Power Bracket Included	$17.88	$214.56	($1.79)
Ornamental Lighting:				
3,300	Street and Highway Type	$7.86	$94.32	($0.79)
Last Change - All Luminaires		*6/1/14*	*6/1/14*	*6/1/14*

* Mercury Vapor Lighting is not available for new lighting installations, effective January 1, 1991.

Issued: November 24, 2014
Effective: January 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Other Billed Distribution Charges: Pension/PBOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Att. General Consultant Expense Factor	Long-Term Renewable Contract Adjustment	Total Other Distribution	Transition Charge	Basic Service Adjustment	Total Transition Charge	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
Residential RD-1	258	Customer Charge	$7.00																		$7.00
		All kWh		$0.07394	$0.00348	$0.00932	$0.00199	$0.00638	$0.00076	($0.00101)	$0.02092	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.11299
Farm Credit		Customer Charge																			($0.70)
		All kWh																			($0.01130)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Low-Income Residential RD-2	259	Customer Charge	$7.00																		$7.00
		All kWh		$0.07394	$0.00348	$0.00122	$0.00199	$0.00638	$0.00076	($0.00101)	$0.01282	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.10489
25% Low Income Discount		Customer Charge																			($1.75)
		All kWh																			($0.02015)
Farm Credit		Customer Charge																			($0.53)
		All kWh																			($0.00847)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Small General GD-1	260	Customer Charge	$10.00																		$10.00
		All kWh		$0.07920	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.10729
Farm Credit		Customer Charge																			($1.00)
		All kWh																			($0.01073)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Regular General GD-2	260	Customer Charge	$10.00																		$10.00
		All kW		$8.58																	$8.58
		All kWh		$0.02065	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.04874
Farm Credit		Customer Charge																			($1.00)
		All kW																			($0.86)
		All kWh																			($0.00487)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Large General GD-3	260	Customer Charge	$300.00																		$300.00
		On Peak kVA		$5.73																	$5.73
		On Peak kWh		$0.01589	$0.00069	$0.00478	$0.00054	$0.00173	$0.00021	($0.00101)	$0.00694	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.03866
		Off Peak kWh		$0.00356	$0.00069	$0.00478	$0.00054	$0.00173	$0.00021	($0.00101)	$0.00694	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.02633
Farm Credit		Customer Charge																			($30.00)
		On Peak kVA																			($0.57)
		On Peak kWh																			($0.00387)
		Off Peak kWh																			($0.00263)
Last Change			*8/1/11*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Optional Time-of-Use GD-4 (1)	260	Customer Charge	$10.00																		$10.00
		On Peak kW		$3.56																	$3.56
		On Peak kWh		$0.00920	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.03729
		Off Peak kWh		$0.00202	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.03011
Farm Credit		Customer Charge																			($1.00)
		On Peak kW																			($0.36)
		On Peak kWh																			($0.00373)
		Off Peak kWh																			($0.00301)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Water Heating and/or Space Heating GD-5 (1)	260	Customer Charge	$0.00																		$0.00
		All kWh		$0.05305	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.08114
Farm Credit		Customer Charge																			$0.00
		All kWh																			($0.00811)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
ALL GENERAL		Transformer Ownership Credit of $0.17 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																			
Outdoor Lighting Company Owned - SD	261	Customer Charge	Luminaire Charges - See Next Page																		
		All kWh		$0.00000	$0.00670	$0.00478	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01570	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.03057
Farm Credit SD		All kWh																			($0.00306)
Last Change				*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Outdoor Lighting Customer Owned - SDC	262	All kWh		$0.05167	$0.00670	$0.00478	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01570	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.08224
Farm Credit SDC		All kWh																			($0.00822)
Last Change				*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*6/1/14*	*6/1/15*

(1) Service is available under this rate only for existing customers at existing locations that received service under this rate prior to the effective date of this tariff page.

Issued: May 20, 2015
Effective: June 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
M.D.P.U. No. 261

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire Per Month	Per Year	Total Farm Credit Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	$11.28	$135.36	($1.13)
7,000	Street and Highway Type	$12.52	$150.24	($1.25)
20,000	Street and Highway Type	$22.73	$272.76	($2.27)
60,000	Street and Highway Type	$43.43	$521.16	($4.34)
20,000	Flood Light Type	$25.12	$301.44	($2.51)
3,500	Power Bracket Included	$11.82	$141.84	($1.18)
7,000	Power Bracket Included	$13.31	$159.72	($1.33)
High Pressure Sodium:				
3,300	Street and Highway Type	$9.79	$117.48	($0.98)
9,500	Street and Highway Type	$11.65	$139.80	($1.17)
20,000	Street and Highway Type	$17.35	$208.20	($1.74)
50,000	Street and Highway Type	$24.66	$295.92	($2.47)
140,000	Street and Highway Type	$50.59	$607.08	($5.06)
50,000	Flood Light Type	$28.63	$343.56	($2.86)
Metal Halide:				
3,700	Cobra Head Type	$13.70	$164.40	($1.37)
5,000	Cobra Head Type	$15.66	$187.92	($1.57)
10,000	Cobra Head Type	$19.34	$232.08	($1.93)
3,700	Flood Light Type	$13.99	$167.88	($1.40)
5,000	Flood Light Type	$16.18	$194.16	($1.62)
10,000	Flood Light Type	$19.22	$230.64	($1.92)
47,000	Flood Light Type	$41.29	$495.48	($4.13)
3,700	Power Bracket Included	$13.94	$167.28	($1.39)
5,000	Power Bracket Included	$15.91	$190.92	($1.59)
10,000	Power Bracket Included	$19.65	$235.80	($1.97)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	$8.47	$101.64	($0.85)
6,100	Cobra Head Type	$10.04	$120.48	($1.00)
10,680	Cobra Head Type	$12.58	$150.96	($1.26)
20,000	Cobra Head Type	$20.27	$243.24	($2.03)
4,572	Flood Light Type	$13.23	$158.76	($1.32)
6,810	Flood Light Type	$13.91	$166.92	($1.39)
11,253	Flood Light Type	$21.55	$258.60	($2.16)
15,300	Flood Light Type	$21.48	$257.76	($2.15)
50,403	Flood Light Type	$46.35	$556.20	($4.64)
2,887	Power Bracket Included	$9.01	$108.12	($0.90)
6,100	Power Bracket Included	$10.04	$120.48	($1.00)
12,290	Power Bracket Included	$14.98	$179.76	($1.50)
17,200	Power Bracket Included	$17.88	$214.56	($1.79)
Ornamental Lighting:				
3,300	Street and Highway Type	$7.86	$94.32	($0.79)
Last Change - All Luminaires		*6/1/14*	*6/1/14*	*6/1/14*

* Mercury Vapor Lighting is not available for new lighting installations, effective January 1, 1991.

Issued: May 20, 2015
Effective: June 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

M.D.P.U. No. 283
Canceling M.D.P.U. No. 281
Sheet 1

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Other Billed Distribution Charges: Pension/PBOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Att. General Consultant Expense Factor	Long-Term Renewable Contract Adjustment	Total Other Distribution	Transition Charge	Basic Service Adjustment	Total Transition Charge	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
Residential RD-1	258	Customer Charge	$7.00																		$7.00
		All kWh		$0.07394	$0.00348	$0.01386	$0.00199	$0.00638	$0.00076	($0.00101)	$0.02546	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.11753
Farm Credit		Customer Charge																			($0.70)
		All kWh																			($0.01175)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*8/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*8/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*8/1/15*
Low-Income Residential RD-2	259	Customer Charge	$7.00																		$7.00
		All kWh		$0.07394	$0.00348	$0.00122	$0.00199	$0.00638	$0.00076	($0.00101)	$0.01282	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.10489
25% Low Income Discount		Customer Charge																			($1.75)
		All kWh																			($0.01674)
Farm Credit		Customer Charge																			($0.53)
		All kWh																			($0.00882)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*8/1/15*
Small General GD-1	260	Customer Charge	$10.00																		$10.00
		All kWh		$0.07920	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.10729
Farm Credit		Customer Charge																			($1.00)
		All kWh																			($0.01073)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Regular General GD-2	260	Customer Charge	$10.00																		$10.00
		All kW		$8.58																	$8.58
		All kWh		$0.02065	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.04874
Farm Credit		Customer Charge																			($1.00)
		All kW																			($0.86)
		All kWh																			($0.00487)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Large General GD-3	260	Customer Charge	$300.00																		$300.00
		On Peak kVA		$5.73																	$5.73
		On Peak kWh		$0.01589	$0.00069	$0.00478	$0.00054	$0.00173	$0.00021	($0.00101)	$0.00694	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.03866
		Off Peak kWh		$0.00356	$0.00069	$0.00478	$0.00054	$0.00173	$0.00021	($0.00101)	$0.00694	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.02633
Farm Credit		Customer Charge																			($30.00)
		On Peak kVA																			($5.73)
		On Peak kWh																			($0.00387)
		Off Peak kWh																			($0.00263)
Last Change			*8/1/11*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Optional Time-of-Use GD-4 (1)	260	Customer Charge	$10.00																		$10.00
		On Peak kW		$3.56																	$3.56
		On Peak kWh		$0.00920	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.03729
		Off Peak kWh		$0.00202	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.03011
Farm Credit		Customer Charge																			($1.00)
		On Peak kW																			($0.36)
		On Peak kWh																			($0.00373)
		Off Peak kWh																			($0.00301)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Water Heating and/or Space Heating GD-5 (1)	260	Customer Charge	$0.00																		$0.00
		All kWh		$0.05305	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.08114
Farm Credit		Customer Charge																			$0.00
		All kWh																			($0.00811)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
ALL GENERAL		Transformer Ownership Credit of $0.17 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																			
Outdoor Lighting Company Owned - SD	261	Customer Charge	Luminaire Charges - See Next Page																		
		All kWh		$0.00000	$0.00670	$0.00478	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01570	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.03057
Farm Credit SD		All kWh																			($0.00306)
Last Change				*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Outdoor Lighting Customer Owned - SDC	262	All kWh		$0.05167	$0.00670	$0.00478	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01570	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.08224
Farm Credit SDC		All kWh																			($0.00822)
Last Change				*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*6/1/14*	*6/1/15*

(1) Service is available under this rate only for existing customers at existing locations that received service under this rate prior to the effective date of this tariff page.

Issued: May 27, 2015
Effective: August 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
M.D.P.U. No. 261

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire Per Month	Per Year	Total Farm Credit Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	$11.28	$135.36	($1.13)
7,000	Street and Highway Type	$12.52	$150.24	($1.25)
20,000	Street and Highway Type	$22.73	$272.76	($2.27)
60,000	Street and Highway Type	$43.43	$521.16	($4.34)
20,000	Flood Light Type	$25.12	$301.44	($2.51)
3,500	Power Bracket Included	$11.82	$141.84	($1.18)
7,000	Power Bracket Included	$13.31	$159.72	($1.33)
High Pressure Sodium:				
3,300	Street and Highway Type	$9.79	$117.48	($0.98)
9,500	Street and Highway Type	$11.65	$139.80	($1.17)
20,000	Street and Highway Type	$17.35	$208.20	($1.74)
50,000	Street and Highway Type	$24.66	$295.92	($2.47)
140,000	Street and Highway Type	$50.59	$607.08	($5.06)
50,000	Flood Light Type	$28.63	$343.56	($2.86)
Metal Halide:				
3,700	Cobra Head Type	$13.70	$164.40	($1.37)
5,000	Cobra Head Type	$15.66	$187.92	($1.57)
10,000	Cobra Head Type	$19.34	$232.08	($1.93)
3,700	Flood Light Type	$13.99	$167.88	($1.40)
5,000	Flood Light Type	$16.18	$194.16	($1.62)
10,000	Flood Light Type	$19.22	$230.64	($1.92)
47,000	Flood Light Type	$41.29	$495.48	($4.13)
3,700	Power Bracket Included	$13.94	$167.28	($1.39)
5,000	Power Bracket Included	$15.91	$190.92	($1.59)
10,000	Power Bracket Included	$19.65	$235.80	($1.97)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	$8.47	$101.64	($0.85)
6,100	Cobra Head Type	$10.04	$120.48	($1.00)
10,680	Cobra Head Type	$12.58	$150.96	($1.26)
20,000	Cobra Head Type	$20.27	$243.24	($2.03)
4,572	Flood Light Type	$13.23	$158.76	($1.32)
6,810	Flood Light Type	$13.91	$166.92	($1.39)
11,253	Flood Light Type	$21.55	$258.60	($2.16)
15,300	Flood Light Type	$21.48	$257.76	($2.15)
50,403	Flood Light Type	$46.35	$556.20	($4.64)
2,887	Power Bracket Included	$9.01	$108.12	($0.90)
6,100	Power Bracket Included	$10.04	$120.48	($1.00)
12,290	Power Bracket Included	$14.98	$179.76	($1.50)
17,200	Power Bracket Included	$17.88	$214.56	($1.79)
Ornamental Lighting:				
3,300	Street and Highway Type	$7.86	$94.32	($0.79)
Last Change - All Luminaires		*6/1/14*	*6/1/14*	*6/1/14*

* Mercury Vapor Lighting is not available for new lighting installations, effective January 1, 1991.

Issued: May 27, 2015
Effective: August 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Other Billed Distribution Charges: Pension/PBOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Att. General Consultant Expense Factor	Long-Term Renewable Contract Adjustment	Total Other Distribution	Transition Charge	Basic Service Adjustment	Total Transition Charge	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
Residential RD-1	258	Customer Charge	$7.00																		$7.00
		All kWh		$0.07394	$0.00348	$0.01386	$0.00199	$0.00638	$0.00076	($0.00101)	$0.02546	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.11753
Farm Credit		Customer Charge																			($0.70)
		All kWh																			($0.01175)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*8/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*8/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*8/1/15*
Low-Income Residential RD-2	259	Customer Charge	$7.00																		$7.00
		All kWh		$0.07394	$0.00348	$0.00122	$0.00199	$0.00638	$0.00076	($0.00101)	$0.01282	($0.00057)	($0.00251)	($0.00308)	$0.00394	($0.00253)	$0.01680	$0.01821	$0.00050	$0.00250	$0.10489
25% Low Income Discount		Customer Charge																			($1.75)
		All kWh																			($0.01674)
Farm Credit		Customer Charge																			($0.53)
		All kWh																			($0.00882)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*8/1/15*
Small General GD-1	260	Customer Charge	$10.00																		$10.00
		All kWh		$0.07920	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.10729
Farm Credit		Customer Charge																			($1.00)
		All kWh																			($0.01073)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Regular General GD-2	260	Customer Charge	$10.00																		$10.00
		All kW		$8.58																	$8.58
		All kWh		$0.02065	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.04874
Farm Credit		Customer Charge																			($1.00)
		All kW																			($0.86)
		All kWh																			($0.00487)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Large General GD-3	260	Customer Charge	$300.00																		$300.00
		On Peak kVA		$5.73																	$5.73
		On Peak kWh		$0.01589	$0.00069	$0.00478	$0.00054	$0.00173	$0.00021	($0.00101)	$0.00694	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.03866
		Off Peak kWh		$0.00356	$0.00069	$0.00478	$0.00054	$0.00173	$0.00021	($0.00101)	$0.00694	($0.00057)	($0.00068)	($0.00125)	$0.00310	($0.00194)	$0.01292	$0.01408	$0.00050	$0.00250	$0.02633
Farm Credit		Customer Charge																			($30.00)
		On Peak kVA																			($5.7)
		On Peak kWh																			($0.00387)
		Off Peak kWh																			($0.00263)
Last Change			*8/1/11*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Optional Time-of-Use GD-4 (1)	260	Customer Charge	$10.00																		$10.00
		On Peak kW		$3.56																	$3.56
		On Peak kWh		$0.00920	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.03729
		Off Peak kWh		$0.00202	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.03011
Farm Credit		Customer Charge																			($1.00)
		On Peak kW																			($0.36)
		On Peak kWh																			($0.00373)
		Off Peak kWh																			($0.00301)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Water Heating and/or Space Heating GD-5 (1)	260	Customer Charge	$0.00																		$0.00
		All kWh		$0.05305	$0.00245	$0.00478	$0.00136	$0.00438	$0.00052	($0.00101)	$0.01248	($0.00057)	($0.00172)	($0.00229)	$0.00323	($0.00207)	$0.01374	$0.01490	$0.00050	$0.00250	$0.08114
Farm Credit		Customer Charge																			$0.00
		All kWh																			($0.00811)
Last Change			*6/1/14*	*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
ALL GENERAL		Transformer Ownership Credit of $0.17 may apply to all kW for schedules GD-2 and OD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																			
Outdoor Lighting Company Owned - SD	261	Customer Charge	Luminaire Charges - See Next Page																		
		All kWh		$0.00000	$0.00670	$0.00478	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01570	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.03057
Farm Credit SD		All kWh																			($0.00306)
Last Change				*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/03*	*1/1/02*	*6/1/15*
Outdoor Lighting Customer Owned - SDC	262	All kWh		$0.05167	$0.00670	$0.00478	$0.00114	$0.00366	$0.00043	($0.00101)	$0.01570	($0.00057)	($0.00144)	($0.00201)	$0.00318	($0.00190)	$0.01260	$0.01388	$0.00050	$0.00250	$0.08224
Farm Credit SDC		All kWh																			($0.00822)
Last Change				*6/1/14*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/15*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*1/1/15*	*1/1/15*	*1/1/15*	*6/1/14*	*6/1/14*	*6/1/15*

(1) Service is available under this rate only for existing customers at existing locations that received service under this rate prior to the effective date of this tariff page.

Issued: October 26, 2015
Effective: December 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
M.D.P.U. No. 261

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire Per Month	Per Year	Total Farm Credit Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	$11.28	$135.36	($1.13)
7,000	Street and Highway Type	$12.52	$150.24	($1.25)
20,000	Street and Highway Type	$22.73	$272.76	($2.27)
60,000	Street and Highway Type	$43.43	$521.16	($4.34)
20,000	Flood Light Type	$25.12	$301.44	($2.51)
3,500	Power Bracket Included	$11.82	$141.84	($1.18)
7,000	Power Bracket Included	$13.31	$159.72	($1.33)
High Pressure Sodium:				
3,300	Street and Highway Type	$9.79	$117.48	($0.98)
9,500	Street and Highway Type	$11.65	$139.80	($1.17)
20,000	Street and Highway Type	$17.35	$208.20	($1.74)
50,000	Street and Highway Type	$24.66	$295.92	($2.47)
140,000	Street and Highway Type	$50.59	$607.08	($5.06)
50,000	Flood Light Type	$28.63	$343.56	($2.86)
Metal Halide:				
3,700	Cobra Head Type	$13.70	$164.40	($1.37)
5,000	Cobra Head Type	$15.66	$187.92	($1.57)
10,000	Cobra Head Type	$19.34	$232.08	($1.93)
3,700	Flood Light Type	$13.99	$167.88	($1.40)
5,000	Flood Light Type	$16.18	$194.16	($1.62)
10,000	Flood Light Type	$19.22	$230.64	($1.92)
47,000	Flood Light Type	$41.29	$495.48	($4.13)
3,700	Power Bracket Included	$13.94	$167.28	($1.39)
5,000	Power Bracket Included	$15.91	$190.92	($1.59)
10,000	Power Bracket Included	$19.65	$235.80	($1.97)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	$8.47	$101.64	($0.85)
6,100	Cobra Head Type	$10.04	$120.48	($1.00)
10,680	Cobra Head Type	$12.58	$150.96	($1.26)
20,000	Cobra Head Type	$20.27	$243.24	($2.03)
4,572	Flood Light Type	$13.23	$158.76	($1.32)
6,810	Flood Light Type	$13.91	$166.92	($1.39)
11,253	Flood Light Type	$21.55	$258.60	($2.16)
15,300	Flood Light Type	$21.48	$257.76	($2.15)
50,403	Flood Light Type	$46.35	$556.20	($4.64)
2,887	Power Bracket Included	$9.01	$108.12	($0.90)
6,100	Power Bracket Included	$10.04	$120.48	($1.00)
12,290	Power Bracket Included	$14.98	$179.76	($1.50)
17,200	Power Bracket Included	$17.88	$214.56	($1.79)
Ornamental Lighting:				
3,300	Street and Highway Type	$7.86	$94.32	($0.79)
Last Change - All Luminaires		*6/1/14*	*6/1/14*	*6/1/14*

* Mercury Vapor Lighting is not available for new lighting installations, effective January 1, 1991.

Issued: October 26, 2015
Effective: December 1, 2015

Fitchburg Gas and Electric Light Company
Summary of Electric Default Service Generation Rates
January 1, 2015 - December 31, 2015

Default Service - $/kWh M.D.P.U. No. 263 & 282		Jan 15 (1)	Feb 15 (1)	Mar 15 (1)	Apr 15 (1)	May 15 (1)	Jun 15 (1)	Jul 15 (1)	Aug 15 (1)	Sep 15 (1)	Oct 15 (1)	Nov 15 (1)	Dec 15 (2)
Residential - RD-1, RD-2	Fixed	$0.14328	$0.14328	$0.14328	$0.14328	$0.14328	$0.11191	$0.11191	$0.11191	$0.11191	$0.11191	$0.11191	$0.12239
	Variable	$0.16910	$0.17318	$0.13164	$0.11688	$0.10914	$0.11068	$0.11387	$0.10961	$0.10827	$0.10970	$0.11994	$0.12763
RD-1 Farm Credit (3)	Fixed	($0.01433)	($0.01433)	($0.01433)	($0.01433)	($0.01433)	($0.01119)	($0.01119)	($0.01119)	($0.01119)	($0.01119)	($0.01119)	($0.01224)
	Variable	($0.01691)	($0.01732)	($0.01316)	($0.01169)	($0.01091)	($0.01107)	($0.01139)	($0.01096)	($0.01083)	($0.01097)	($0.01199)	($0.01276)
Residential RD-2 25% Low Income Discount	Fixed	($0.03582)	($0.03582)	($0.03582)	($0.03582)	($0.03582)	($0.02798)	($0.02798)	($0.02798)	($0.02798)	($0.02798)	($0.02798)	($0.03060)
	Variable	($0.04228)	($0.04330)	($0.03291)	($0.02922)	($0.02729)	($0.02767)	($0.02847)	($0.02740)	($0.02707)	($0.02743)	($0.02999)	($0.03191)
RD-2 Farm Credit (3)	Fixed	($0.01075)	($0.01075)	($0.01075)	($0.01075)	($0.01075)	($0.00839)	($0.00839)	($0.00839)	($0.00839)	($0.00839)	($0.00839)	($0.00918)
	Variable	($0.01268)	($0.01299)	($0.00987)	($0.00877)	($0.00819)	($0.00830)	($0.00854)	($0.00822)	($0.00812)	($0.00823)	($0.00900)	($0.00957)
Small General - GD-1	Fixed	$0.14328	$0.14328	$0.14328	$0.14328	$0.14328	$0.11191	$0.11191	$0.11191	$0.11191	$0.11191	$0.11191	$0.12239
	Variable	$0.16910	$0.17318	$0.13164	$0.11688	$0.10914	$0.11068	$0.11387	$0.10961	$0.10827	$0.10970	$0.11994	$0.12763
Farm Credit (3)	Fixed	($0.01433)	($0.01433)	($0.01433)	($0.01433)	($0.01433)	($0.01119)	($0.01119)	($0.01119)	($0.01119)	($0.01119)	($0.01119)	($0.01224)
	Variable	($0.01691)	($0.01732)	($0.01316)	($0.01169)	($0.01091)	($0.01107)	($0.01139)	($0.01096)	($0.01083)	($0.01097)	($0.01199)	($0.01276)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD	Fixed	$0.15192	$0.15192	$0.15192	$0.15192	$0.15192	$0.10066	$0.10066	$0.10066	$0.10066	$0.10066	$0.10066	$0.10863
	Variable	$0.21287	$0.20717	$0.13478	$0.09741	$0.08311	$0.10229	$0.10144	$0.10063	$0.09614	$0.09582	$0.10823	$0.11208
Farm Credit (3)	Fixed	($0.01519)	($0.01519)	($0.01519)	($0.01519)	($0.01519)	($0.01007)	($0.01007)	($0.01007)	($0.01007)	($0.01007)	($0.01007)	($0.01086)
	Variable	($0.02129)	($0.02072)	($0.01348)	($0.00974)	($0.00831)	($0.01023)	($0.01014)	($0.01006)	($0.00961)	($0.00958)	($0.01082)	($0.01121)
		12/28-1/27	1/28-2/27	2/28-3/27	3/28-4/27	4/28-5/27	5/28-6/27	6/28-7/27	7/28-8/27	8/28-9/27	9/28-10/27	10/28-11/27	11/28-11/30	12/1-12/27
Large General - GD-3	Fixed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Variable	$0.09799	$0.17104	$0.10095	$0.06149	$0.05495	$0.05514	$0.05652	$0.07146	$0.06796	$0.06860	$0.06283	$0.05501	$0.05573
Farm Credit (3)	Fixed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Variable	($0.00980)	($0.01710)	($0.01010)	($0.00615)	($0.00550)	($0.00551)	($0.00565)	($0.00715)	($0.00680)	($0.00686)	($0.00628)	($0.00550)	($0.00557)

(1) Pursuant to Basic Service Schedule BS (M.D.P.U. 263), effective June 1, 2014. Rates include Basic Service Costs Adder of $0.00474/kWh effective December 1, 2014.
(2) Pursuant to Basic Service Schedule BS (M.D.P.U. 282), effective April 13, 2015. Rates include Basic Service Costs Adder of $0.00546/kWh effective December 1, 2015.
(3) Additional 10% discount to customers who qualify as persons or corporations engaged in the business of agriculture or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws.

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.
2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.
3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.
4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.
5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	CIVIC ACTIVITIES	$110,806
2		
3	Total	$110,806
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

913. ADVERTISING EXPENSES

Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1				
2		NONE		0
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51			TOTAL	0

Fitchburg Gas and Electric Light Company | Year ended December 31, 2015

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws. Chapter 164, Section 128.

Line No.	Name or City or Town	Amount
1		
2	Customer Deposits	423,911
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51	TOTAL	423,911

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Signature	Date	Capacity
Robert G. Schoenberger	March 23, 2016	*President and Director*
David Chong	March 23, 2016	*Treasurer*
/s/ Dr. Robert V. Antonucci *	March 23, 2016	*Director*
/s/ David P. Brownell *	March 23, 2016	*Director*
/s/ Lisa Crutchfield *	March 23, 2016	*Director*
/s/ Albert H. Elfner, III *	March 23, 2016	*Director*
/s/ Edward F. Godfrey *	March 23, 2016	*Director*
/s/ Michael B. Green *	March 23, 2016	*Director*
/s/ Eben S. Moulton *	March 23, 2016	*Director*
/s/ M. Brian O'Shaughnessy *	March 23, 2016	*Director*
/s/ Dr. Sarah P. Voll *	March 23, 2016	*Director*
/s/ David A. Whiteley *	March 23, 2016	*Director*

* Power of Attorney on file.

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of New Hampshire
Rockingham County ss.

Then personally appeared *Robert G. Schoenberger and David Chong*

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

Grace D Hollhan
Notary Public
New Hampshire
My Commission Expires 07-24-18

Notary Public My commission expires July 24, 2018

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2015
based on the MDTE Order of April 3, 2003

Line No.		12 Months Ended December 31, 2015						
			Total		Electric		Gas	Source
	Net Utility Income Available for Common Shareholders							
1	Net Utility Operating Income	$	8,240,455	$	3,965,599	$	4,274,856	FERC Form 1, Page 115, Line 26
2	Plus: Amortization of Acquisition Premiums		-		-		-	Not Applicable
3	Plus: Service Quality Penalties		-		-		-	Not Applicable
4	Interest Charges & Preferred Dividends		5,006,367		2,539,120		2,467,248	Line 22, Line 23 and Line 24
5	**Net Utility Income Available for Common Shareholders**	**$**	**3,234,088**	**$**	**1,426,479**	**$**	**1,807,608**	Line 1 + Line 2 + Line 3 - Line 4
6	**Total Utility Average Common Equity**	**$**	**68,500,747**	**$**	**34,742,074**	**$**	**33,758,673**	Line 34 and Line 35
7	**Average Return on Equity**		**4.7%**		**4.1%**		**5.4%**	Line 5 / Line 6

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2015
based on the MDTE Order of April 3, 2003

Factors Used to Allocate Utility Common Equity and Interest Charges & Preferred Dividends
Between Electric and Gas Divisions

Line No.		Calculated Balance at Dec 31, 2015	Source
8	Total Plant in Service	$ 270,389,066	FERC Form 1, Page 200, Line 3, Column b
9	Common Plant in Service	9,503,487	FERC Form 1, Page 201, Line 3, Column h
10	Total Electric and Gas Plant in Service (No Common)	260,885,579	Line 8 - Line 9
11	Gross Electric Plant in Service	132,315,433	FERC Form 1, Page 200, Line 3, Column c
12	Gross Gas Plant in Service	$ 128,570,146	FERC Form 1, Page 201, Line 3, Column d
13	Electric Plant in Service as a % of Total Plant in Service	51%	Line 11 / Line 10
14	Gas Plant in Service as a % of Total Plant in Service	49%	Line 12 / Line 10

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2015
based on the MDTE Order of April 3, 2003

Calculation of Interest Charges & Preferred Dividends

Line No.		12 Months Ended December 31, 2015 Total	Electric	Gas	Source
15	Net Interest Charges	$ 5,006,696	$ 2,539,286	$ 2,467,410	FERC Form 1, Page 117, Line 70 * Line 13 (Elec); * Line 14 (Gas)
16	Total Dividends Declared - Preferred Stock	-	-	-	FERC Form 1, Page 118, Line 29 * Line 13 (Elec); * Line 14 (Gas)
17	Subtotal	$ 5,006,696	$ 2,539,286	$ 2,467,410	Line 15 + Line 16
18	Total Utility Plant	280,572,694			FERC Form 1, Page 110, Line 4
19	Total Other Property and Investments	18,412			FERC Form 1, Page 110, Line 32
20	Subtotal	$ 280,591,106			Line 18 + Line 19
21	Ratio	99.99%			Line 18 / Line 20
22	Amount of Int. & Pref. Div. Allocated to Utility Operations	**$ 5,006,367**			Line 17 * Line 21
23	Amount of Int. & Pref. Div. to Electric Division	**$ 2,539,120**			Line 17 (Elec) * Line 21
24	Amount of Int. & Pref. Div. to Gas Division	**$ 2,467,248**			Line 17 (Gas) * Line 21

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2015
based on the MDTE Order of April 3, 2003

Calculation of Average Common Equity

Line No.		Balance at Dec 31, 2015	Balance at Dec 31, 2014	Source
25	Total Proprietary Capital	$ 71,166,502	$ 65,141,263	FERC Form 1, Page 112, Line 16
26	Capital Stock Expense applicable to Preferred Stock	-	-	FERC Form 1, Page 254b, Lines 1 & 5
27	Preferred Stock	-	-	FERC Form 1, Page 112, Line 3
28	Unappropriated Undistributed Subsidiary Earnings	(351,876)	(350,843)	FERC Form 1, Page 112, Line 12
29	Unamortized Acquisition Premium	-	-	Not Applicable
30	Total Utility Common Equity	$ 71,518,378	$ 65,492,106	Line 25 + Line 26 - Line 27 - Line 28 - Line 29
31	Amount Allocated to Utility Operations	$ 71,513,685	$ 65,487,808	Line 30 * Line 41
32	Amount Allocated to Electric	$ 36,270,170	$ 33,213,977	Line 31 * Line 13
33	Amount Allocated to Gas	$ 35,243,515	$ 32,273,831	Line 31 * Line 14
		Average		
34	Average Electric Common Equity	**$ 34,742,074**		Sum of both Line 32 figures / 2
35	Average Gas Common Equity	**$ 33,758,673**		Sum of both Line 33 figures / 2

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2015
based on the MDTE Order of April 3, 2003

Calculation of Common Equity Allocator to Utility Operations

Line No.		Balance at Dec 31, 2015	Source
36	Total Utility Plant	$ 280,572,694	FERC Form 1, Page 110, Line 4
37	Less: Property Under Capital Leases	-	FERC Form 1, Page 200, Line 4
38	Total Utility Plant, adjusted	280,572,694	Line 36 - Line 37
39	Total Other Property and Investments	18,412	FERC Form 1, Page 110, Line 32
40	Total - Utility Plant and Other Property and Investments, adjusted	$ 280,591,106	Line 38 + Line 39
41	Ratio	99.99%	Line 38 / Line 40