

# The Commonwealth of Massachusetts

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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,  
2023**

Name of officer to whom

correspondence should be

addressed regarding this report: Todd R. Diggins

Official Title: Controller

Office address: 6 Liberty Lane West, Hampton, NH 03842

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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.

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Name of Respondent Fitchburg Gas and Electric Light Company	This report is: (1) <u>  X  </u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS*			
Titles	Names	Addresses	Annual Salary <sup>1</sup>
President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$ 77,662
Senior Vice President	Todd R. Black <sup>2</sup>	6 Liberty Lane West, Hampton, NH 03842	12,623
Senior Vice President	Robert B. Hevert	6 Liberty Lane West, Hampton, NH 03842	48,581
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	30,611
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	31,055
Vice President	Christopher Leblanc	6 Liberty Lane West, Hampton, NH 03842	24,972
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	28,463
Vice President	Joseph Conneely <sup>3</sup>	6 Liberty Lane West, Hampton, NH 03842	26,973
Vice President / Treasurer	Daniel J. Hurstak <sup>4</sup>	6 Liberty Lane West, Hampton, NH 03842	33,132
Vice President / Controller	Todd R. Diggins <sup>5</sup>	6 Liberty Lane West, Hampton, NH 03842	24,447
Secretary	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	19,699
<sup>1</sup> Represents direct labor charged from Unitil Service Corp. to Fitchburg Gas and Electric Light Company -Gas Division <sup>2</sup> Todd Black retired on May 1, 2023. <sup>3</sup> Joseph Conneely was elected to Vice President on August 1, 2023. <sup>4</sup> Daniel Hurstak stepped down as Controller, and was elected to Vice President and Treasurer on May 1, 2023. <sup>5</sup> Todd Diggins stepped down as Treasurer, and was elected to Vice President and Controller on May 1, 2023.			
DIRECTORS*			
Names	Addresses	Fees Paid During Year <sup>2</sup>	
Anne L. Alonzo <sup>7</sup>	1216 Potomac Street NW, Washington, DC 20007	11,418	
Neveen F. Awad	1636 Derby Road, Birmingham, MI 48009	17,123	
Winfield S. Brown	21 Field Street, Cambridge, MA 02138	19,094	
Mark H.. Collin	19 Cotton Farm Lane, North Hampton, NH 03862	17,770	
Suzanne Foster	14 Justin Circle, Londonderry, NH 03053	17,911	
Edward F. Godfrey	8939 Bloomfield Blvd, Sarasota, FL 34238	17,911	
Michael B. Green	28626 Lacaille Drive, Naples, FL 34119	20,894	
Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	-	
Eben S. Moulton <sup>8</sup>	55 Ferncroft Road, Danvers, MA 01923	18,923	
Justine Vogel	11 Cusak Road, Hampton, NH 03842	19,094	
David A. Whiteley	8500 Maryland Avenue, St. Louis, MO 63124	19,094	
<sup>6</sup> Represents allocated amounts from Unitil Service Corp. to Fitchburg Gas and Electric Light Company -Gas Division <sup>7</sup> Anne L. Alonzo was elected to the Board on April 26, 2023. <sup>8</sup> Eben S. Moulton retired on December 1, 2023.			
* 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 section 77, the Department is required to include in its annual report "the names 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:  
357 Electric Ave, Lunenburg, MA 01462
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	\$12,446,290
Total 1,244,629 shares, par value \$10.00, Common outstanding December 31 of the fiscal year 2023			\$12,446,290
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 2023, Fitchburg Gas and Electric Light Company paid \$16,491,530 to Unitil Service Corp. 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

In general property:

None



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	\$443,200,807	469,023,328	\$25,822,521
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	(0)
5	Investments in Associated Companies (123)	20	1,582	113	(1,469)
6	Other Investments (124)	20	0		0
7	Special Funds (125-128)	21	0		0
8	TOTAL Other Property and Investments		15,969	14,500	(1,469)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		114,691	77,134	(37,557)
11	Special Deposits (132-134)	21	4,060,141	200,063	(3,860,078)
12	Working Funds (135)		1,500	1,500	0
13	Temporary Cash Investments (136)	20	0		0
14	Notes and Accounts Receivable (141, 142, 143)	22	21,554,315	24,632,404	3,078,089
15	Accounts Receivable from Assoc. Companies (145, 146)	23	5,997,654	3,158,201	(2,839,453)
16	Materials and Supplies (151-159, 163)	24	5,286,525	4,718,871	(567,654)
17	Prepayments (165)		269,473	299,926	30,453
18	Interest and Dividends Receivable (171)		0		0
19	Rents Receivable (172)		0		0
20	Accrued Utility Revenues (173)		30,085,240	35,807,646	5,722,406
21	Miscellaneous Current and Accrued Assets (174)		150,398	161,932	11,534
22	TOTAL Current and Accrued Assets		67,519,937	69,057,677	1,537,740
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	537,576	692,791	155,215
25	Extraordinary Property Losses (182)	27	0		0
26	Preliminary Survey and Investigation Charges (183)		4,878	168,101	163,223
27	Clearing Accounts (184)		1,029,278	897,137	(132,141)
28	Temporary Facilities (185)		(3,745)	(3,580)	165
29	Miscellaneous Deferred Debits (186)	27	21,473,881	24,848,954	3,375,073
30	TOTAL Deferred Debits		23,041,868	26,603,403	3,561,535
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28			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		\$535,285,664	\$566,205,991	\$30,920,327

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	\$12,446,290	\$12,446,290	\$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		22,629,147	22,629,147	0
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	67,000,000	72,000,000	5,000,000
10	Earned Surplus (215, 216)	12	30,033,551	35,946,414	5,912,863
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		97,033,551	107,946,414	10,912,863
13	TOTAL Proprietary Capital		119,662,698	130,575,561	10,912,863
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	91,900,000	113,700,000	21,800,000
18	TOTAL Long-Term Debt		91,900,000	113,700,000	21,800,000
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		13,155,136	14,856,644	1,701,508
22	Payables to Associated Companies (233, 234)	32	60,315,423	47,246,712	(13,068,711)
23	Customer Deposits (235)		252,123	262,239	10,116
24	Taxes Accrued (236)		(62,003)	566,846	628,849
25	Interest Accrued (237)		1,161,449	1,788,816	627,367
26	Dividends Declared (238)		1,518,448	1,568,233	49,785
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		121,346	191,988	70,642
30	Miscellaneous Current and Accrued Liabilities (242)	33	7,437,309	7,111,002	(326,307)
31	TOTAL Current and Accrued Liabilities		83,899,231	73,592,481	(10,306,750)
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		1,569,594	1,491,786	(77,808)
35	Other Deferred Credits (253)	33	26,197,607	23,482,898	(2,714,709)
36	TOTAL Deferred Credits		27,767,201	24,974,684	(2,792,517)
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	160,303,868	168,815,679	8,511,811
39	Reserves for Amortization (257-259)	13	10,687,148	12,033,019	1,345,871
40	Reserve for Uncollectible Accounts (260)		1,705,955	1,559,648	(146,307)
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	39,788,376	41,362,475	1,574,099
44	TOTAL Reserves		212,485,347	223,770,821	11,285,474
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(428,813)	(407,555)	21,258
47	TOTAL Liabilities and Other Credits		\$535,285,664	\$566,205,991	\$30,920,327

Line 46 is deferred income taxes related to CIAC.

Fitchburg Gas and Electric Light Company					Year ended December 31, 2023	
STATEMENT OF INCOME FOR THE YEAR					TOTAL	
Line No.	Account (a)	Ref. Page No.	Current Year (b)	Increase or (Decrease) from Preceding Year (c)		
1	OPERATING INCOME					
2	Operating Revenues (400)	37, 43	\$130,480,582	(\$6,306,922)		
3	Operating Expenses					
4	Operation Expenses (401)	42, 47	80,954,596	(12,991,956)		
5	Maintenance Expenses (402)	42, 47	4,518,994	235,459		
6	Depreciation Expense (403)	34	16,515,286	718,274		
7	Amortization of Utility Plant (404-405)		1,345,871	16,864		
8	Amortization of Property Losses (407.1)		1,901,299	1,033,310		
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-		
10	Taxes Other Than Income Taxes (408)	49	4,401,618	1,104,465		
11	Income Taxes (409)	49	238,452	1,965,523		
12	Provision for Deferred Income Taxes (410)	36	2,840,350	(857,201)		
13	Income Taxes Deferred in Prior Years - Cr. (411)	36	-	-		
14	TOTAL Operating Expenses		112,716,466	(8,775,262)		
15	Net Operating Revenues		17,764,116	2,468,340		
16	Income from Utility Plant Leased to Others (412)		-	-		
17	Other Utility Operating Income (414)	50	-	-		
18	TOTAL Utility Operating Income		17,764,116	2,468,340		
19	OTHER INCOME					
20	Income from Merchandising, Jobbing and Contract Work (415)	51	(973)	(567)		
21	Income from Nonutility Operations (417)		-	-		
22	Nonoperating Rental Income (418)		(1,469)	(56)		
23	Interest and Dividend Income (419)		1,881,538	1,309,411		
24	Miscellaneous Nonoperating Income (421)		107,292	107,725		
25	TOTAL Other Income		1,986,387	1,416,513		
26	TOTAL Income		19,750,504	3,884,854		
27	MISCELLANEOUS INCOME DEDUCTIONS					
28	Miscellaneous Amortization (425)		-	-		
29	Other Income Deductions (426)		189,118	13,428		
30	TOTAL Income Deductions		189,118	13,428		
31	Income Before Interest Charges		19,561,386	3,871,426		
32	INTEREST CHARGES					
33	Interest on Long-Term Debt (427)	31	5,385,302	377,391		
34	Amortization of Debt Disc. and Expense (428)	26	75,653	22,026		
35	Amortization of Premium on Debt - Credit (429)		-	-		
36	Interest on Debt to Associated Companies (430)	31, 32	331,378	(125,607)		
37	Other Interest Expense (431)		2,022,141	1,207,264		
38	Interest Charged to Construction-Credit (432)		(438,881)	(324,222)		
39	TOTAL Interest Charges		7,375,593	1,156,851		
40	Net Income		12,185,792	2,714,574		
41	EARNED SURPLUS					
42	Unappropriated Earned Surplus (at beginning of period) (216)		30,033,551	3,397,428		
43	Balance Transferred from Income (433)		12,185,792	2,714,574		
44	Miscellaneous Credits to Surplus (434)		-	-		
45	Miscellaneous Debits to Surplus (435)		-	-		
46	Appropriations of Surplus (436)		-	-		
47	Net Additions to Earned Surplus		12,185,792	2,714,574		
48	Dividends Declared - Preferred Stock (437)		-	-		
49	Dividends Declared - Common Stock (438)		(6,272,929)	(199,139)		
50	Unappropriated Earned Surplus (at end of period) (216)		35,946,414	\$5,912,863		

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Fitchburg Gas and Electric Light Company							Year ended December 31, 2023	
STATEMENT OF INCOME FOR THE YEAR (Continued)								
		Electric		Gas		Other		Line No.
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)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
\$83,872,895	(\$5,090,631)	\$46,607,687	(\$1,216,291)	\$0	\$0			1
56,639,193	(9,584,521)	24,315,414	(3,407,434)	-	-			2
3,757,115	200,113	761,878	35,345	-	-			3
8,631,133	391,688	7,884,152	326,586	-	-			4
695,991	(10,957)	649,881	27,321	-	-			5
1,341,874	638,831	559,424	394,479	-	-			6
-	-	-	-	-	-			7
2,253,548	604,520	2,148,070	489,945	-	-			8
189,157	(1,727,071)	371,590	1,593,935	-	-			9
1,385,901	468,204	1,454,449	(1,325,405)	-	-			10
-	-	-	-	-	-			11
74,893,902	(6,920,532)	37,822,564	(1,854,729)	-	-			12
8,978,993	1,829,901	8,785,123	638,438	-	-			13
-	-	-	-	-	-			14
8,978,993	\$1,829,901	\$8,785,123	\$638,438	\$0	\$0			15
-	-	-	-	-	-			16
-	-	-	-	-	-			17
-	-	-	-	-	-			18
-	-	-	-	-	-			19
-	-	-	-	-	-			20
-	-	-	-	-	-			21
-	-	-	-	-	-			22
-	-	-	-	-	-			23
-	-	-	-	-	-			24
-	-	-	-	-	-			25
-	-	-	-	-	-			26
-	-	-	-	-	-			27
-	-	-	-	-	-			28
-	-	-	-	-	-			29
-	-	-	-	-	-			30
-	-	-	-	-	-			31
-	-	-	-	-	-			32
-	-	-	-	-	-			33
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-	-	-	-	-	-			36
-	-	-	-	-	-			37
-	-	-	-	-	-			38
-	-	-	-	-	-			39
-	-	-	-	-	-			40
-	-	-	-	-	-			41
-	-	-	-	-	-			42
-	-	-	-	-	-			43
-	-	-	-	-	-			44
-	-	-	-	-	-			45
-	-	-	-	-	-			46
-	-	-	-	-	-			47
-	-	-	-	-	-			48
-	-	-	-	-	-			49
-	-	-	-	-	-			50

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## 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		\$30,033,551
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		12,185,792
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$5.04 per share (438)	238	6,272,929
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of year		35,946,414
28			
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32	NONE		
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			

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)	\$449,637,928	\$201,726,576	\$212,264,215			\$35,647,137
4	106 Completed Construction not Classified	9,127,823	3,894,275	4,594,281			639,267
5	TOTAL P. 16, 18	458,765,751	205,620,851	216,858,496	0	0	36,286,404
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,700	0				35,700
8	107 Construction Work in Progress	10,221,877	2,229,743	1,209,360			6,782,774
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	469,023,328	207,850,594	218,067,856	0	0	43,104,878
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	168,815,679	96,983,645	71,832,034			0
14	257 Amortization	12,033,019	6,510,651	5,522,368			
15	TOTAL, in Service	180,848,698	103,494,296	77,354,402	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	180,848,698	103,494,296	77,354,402	0	0	0



Fitchburg Gas and Electric Light Company							Year ended December 31, 2023
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	1,309,007	187,648		0		\$1,496,655
4	Total Intangible Plant	1,345,394	187,648	0	0	0	1,533,042
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243					183,243
8	305 Structures and Improvements	1,191,108					1,191,108
9	306 Boiler Plant Equipment	0					-
10	307 Other Power Equipment	0					-
11	310 Water Gas Generating Equipment	0					-
12	311 Liquefied Petroleum Gas Equipment	2,784,578					2,784,578
13	312 Oil Gas Generating Equipment	0					-
14	313 Generating Equipment - Other Processes	0					-
15	315 Catalytic Cracking Equipment	0					-
16	316 Other Reforming Equipment	0					-
17	317 Purification Equipment	0					-
18	318 Residual Refining Equipment	0					-
19	319 Gas Mixing Equipment	0					-
20	320 Other Equipment	2,116,778	177,094	3,606			2,290,266
21	Total Manufactured Gas Production Plant	6,275,708	177,094	3,606	0	0	6,449,196
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					-
24	361 Structures and Improvements	0					-
25	362 Gas Holders	0					-
26	363 Other Equipment	0					-
27	Total Storage Plant	0	0	0	0	0	-

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Fitchburg Gas and Electric Light Company							Year ended December 31, 2023
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	-					-
3	365.20 Rights of Way	-					-
4	366 Structures and Improvements	-					-
5	369 Measuring & Regulating Station Equipmen	-					-
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	-					-
9	376.20 Mains, Coated/Wrapped	8,741,531	250,853	26,260	-		8,966,124
10	376.30 Mains, Bare Steel	86,194			-		86,194
11	376.40 Mains, Plastic	82,088,158	7,715,243	714,089	-		89,089,313
12	376.50, Mains, Joint Seals	363,018	25,357				388,375
13	376.60 Mains, Cathodic Protection	3,299,349	242,861				3,542,209
14	376.70 Mains	71,226			-		71,226
15	376.80 Mains, Cast Iron	2,333,354		27,812			2,305,542
16	378.20 Measuring & Regulation	2,647,240	82,937				2,730,177
17	380 Services	68,193,943	4,257,291	464,951			71,986,283
18	381 Meters	3,889,987	436,597	135,117			4,191,467
19	382 Meter Installations	14,739,150	3,514,712	682,517			17,571,344
20	383 House Regulators	177,555					177,555
21	386 Other Property on Cust's Prem.	-					-
22	386.10 Conversion Burners	1,512,228					1,512,228
23	386.20 Water Heaters	3,700,231	220,668	185,718			3,735,180
24	387 Other Equipment	-					-
25	Total Transmission & Distribution Plant	191,865,758	16,746,517	2,236,464	-	-	206,375,812
26	5. GENERAL PLANT						
27	389 Land and Land Rights	-					-
28	390 Structures and Improvements	-					-
29	391 Office Furniture and Equipment	-					-
30	392 Transportation Equipment	143,670		141,330			2,340
31	393 Stores Equipment	-					-
32	394 Tools, Shop and Garage Equipment	1,338,481	102,654				1,441,135
33	395 Laboratory Equipment	107,846					107,846
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	728,797	140,051	90,514			778,333
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	-					-
38	Total General Plant	2,489,584	242,705	231,844	-	-	2,500,444
39	Total Gas Plant in Service	201,976,445	17,353,964	2,471,914	-	-	216,858,495
40	104 Utility Plant Leased to Others	-					-
41	105 Property Held for Future Use	-					-
42	107 Construction Work in Progress	777,678	431,683	-			1,209,361
43	Total Utility Plant - Gas	202,754,123	17,785,647	2,471,914	-	-	218,067,856

**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.

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Fitchburg Gas and Electric Light Company  
Account Distribution of Tentative Classifications in Column (c)  
Year ended December 31, 2023

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
301			0
303		96,428	96,428
304			0
305			0
311			0
320	70,697		(70,697)
376.2		195,691	195,691
376.3			0
376.4	89,463	68,010	(21,453)
376.5		25,357	25,357
376.6	54,948	128,713	73,765
376.8			0
378.2	35,822		(35,822)
380	982,247	502,467	(479,780)
381	574,133	332,077	(242,056)
382	2,407,714	3,238,348	830,634
383			0
386.1			0
386.2	177,951	7,188	(170,763)
391			0
392			0
394	71,078		(71,078)
395			0
396			0
397	46,339		(46,339)
398			0
399			0
Totals	4,510,392	4,594,281	83,889

## 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					
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45					
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48					
49					
50					
51					
52					
53	TOTALS	14,387	0	0	0

Fitchburg Gas and Electric Light Company	Year ended December 31, 2023
--	------------------------------

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	Account 123 Fitchburg Energy Development Company	\$113
2		
3		
4		113
5		
6		
7		
8		
9		
10		
11		
16		
17		
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29		
30		
31		

<b>SPECIAL FUNDS (Accounts 125, 126, 127, 128)</b> (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	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	0

<b>SPECIAL DEPOSITS (Accounts 132, 133, 134)</b>
--

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)	200,063
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	
25		
26		
27		
28		
29		
30		
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32		
33		
34		
35		
36		
37		
38		
39	TOTAL	200,063

**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	NONE				
2					
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)	24,513,275
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	115,838
26		
27	Receivables from Employees (PC Purchases)	3,291
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	24,632,404

## 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)	Amount (d)
1	Accounts Receivable from Associated Companies (146)			
3	Unitil Service Corp.	3,158,201		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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41				
42				
43				
44				
45	TOTALS	3,158,201		0

MATERIALS AND SUPPLIES (Accounts 151 - 159, 163)
--

Summary Per Balance Sheet
---------------------------

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)	-	1,116,127
2	Fuel Stock Expenses (Account 152)	-	-
3	Residuals (Account 153)	-	-
4	Plant Materials and Operating Supplies (Account 154)	1,361,028	1,663,252
5	Merchandise (Account 155)	-	-
6	Other Materials and Supplies (Account 156)	-	-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)	-	-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)	-	-
9	Nuclear Byproduct Materials (Account 159)	-	-
10	Stores Expense (Account 163)	287,496	290,968
11	Total per Balance Sheet	1,648,524	3,070,347



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 by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Propane		Natural Gas Storage at Tennessee Gas	
			Quantity (e)	Cost (f)	Quantity (j)	Cost (k)
1	On Hand Beginning of Year	\$2,283,892	27,167	\$ 400,173	279,393	\$ 1,755,434
2	Received During Year	1,471,293	148	11,887	222,197	312,966
3	TOTAL	3,755,185	27,315	412,060	501,590	2,068,400
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6	Inventory Adjustment	0	-			
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	2,639,058	9,401	\$ 141,004	238,150	\$ 1,314,104
12	TOTAL DISPOSED OF	2,639,058	9,401	141,004	238,150	1,314,104
13	BALANCE END OF YEAR	\$1,116,127	17,914	\$271,056	263,440	\$754,296

Line No.	Item (g)	Kinds of Fuel and Oil			
		LNG Inventory at Westminster		Dominion (formerly CNG)	
		Quantity (m)	Cost (n)	Quantity (h)	Cost (l)
14	On Hand Beginning of Year	3,023	\$ 128,285	0	\$0
15	Received During Year	25,592	1,146,440	0	0
16	TOTAL	28,615	1,274,725	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	25,611	\$ 1,183,950	0	0
25	TOTAL DISPOSED OF	25,611	1,183,950	0	0
26	BALANCE END OF YEAR	3,004	\$90,775	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		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	30 year notes	12,000,000	98,028	01/15/99	01/15/29	19,714		3,241	16,473
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	14,000,000	353,187	07/01/01	06/01/31	99,893	-	11,753	88,140
5	7.98%, Due 6/1/2031								
6									
7	22 year notes*	10,000,000	171,961	11/01/03	10/15/25	21,780	-	21,780	-
8	6.79% Due 10/15/25								
9									
10	25 year notes	15,000,000	204,492	12/21/05	12/15/30	73,372	-	9,172	64,200
11	5.9% Due 12/15/30								
12									
13	10 year notes	10,000,000	86,468	11/01/17	11/01/27	41,926	-	8,528	33,399
14	3.52% Due 11/01/2027								
15									
16	30 year notes	15,000,000	129,702	11/01/17	11/01/47	107,379	-	4,309	103,070
17	4.32% Due 11/01/2047								
18									
19	20 year senior notes	27,500,000	179,432	09/15/20	09/15/40	159,413	-	8,939	150,474
20	3.78% Due 09/15/2040								
21									
22	10 year notes	12,000,000	117,585	07/06/23	07/02/33	6,767	110,817	5828	111,756
23	5.70% Due 07/02/2033								
24									
25	30 year notes	13,000,000	127,383	07/06/23	07/02/53	7,332	120,050	2103	125,279
26	5.96% Due 07/02/2053								
27									
28									
29									
30									
31									
32									
33	TOTALS	128,500,000	1,468,238			537,576	230,867	75,653	692,791

\*22 year 6.79% notes due 10/15/25 were paid off in October 2023

**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		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					0
2						
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		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12	Def Environmental Costs	170,383	178,795	735		349,178
13	Minor Items	800,339		407	136,051	664,288
14	Revenue Decoupling Mechanism	177,209		407	177,209	0
15	Gas and Electric Rate Cases	873,538	73,275	923		946,813
16	Remediation Adjustment Clause	303,237		242	3,863	299,374
17	Retirement Benefit Obligation	3,877,675	2,615,079	253		6,492,754
18	Recoverable Bad Debt	240,361		449-495	51,115	189,246
19	SFAS 109 Gas - ends in 2027	876,717		407	211,188	665,529
20	PBOP Gas	1,207,604		926	475,298	732,306
21	Pension Gas	1,465,503		926	331,314	1,134,189
22	SFAS 109 Electric - ends in 2025	965,928		407	368,288	597,640
23	PBOP Electric	1,036,720		926	415,755	620,965
24	Pension Electric	1,572,280		926	638,278	934,002
25	Active Hardship Protected Accts	5,359,196	191,657	904	0	5,550,853
26	ECAF - Electric - Ends 2025	935,610		407	330,831	604,779
27	ECAF - Gas - Ends 2025	1,237,568		407	274,178	963,390
28	Major Storm Deferral	0	3,807,865			3,807,865
29	LT Portion of Prepaid Revolver	101,045		165	10,210	90,835
30	Generator Interconnection Study	272,969		131/184/242	68,020	204,949
31						
32						0
33		-				-
34	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					-
35		-				-
36		-				-
37						
38						
39	TOTALS	21,473,881	6,866,671		3,491,598	24,848,955

## 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	NONE	
2		
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	Common Stock	1,507,083
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	TOTAL	1,507,083
37		
38		
39		
40		
41		
42		
43		

## 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 *		Premium at End of Year (g)
					(e)	(f)	
1	Common Stock (Not Listed)	2,000,000	\$10	\$20,000,000	1,244,629	\$12,446,290	\$10,182,857
2							
3							
4							
5							
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27							
28							
29							
30							
31	TOTALS	2,000,000		\$20,000,000	1,244,629	\$12,446,290	\$10,182,857

P29

\* 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) - Beginning Balance	\$ 67,000,000
4		
5		
6	Capital Infusion from Parent Company	5,000,000
7		
8		
9	Miscellaneous Paid-in Capital (211) - Ending Balance	72,000,000
10		
11		
12		
13		
14		
15		
16		
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20		
21		
22		
23		
24		
25		
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29		
30		
31		
32		
33		
34	TOTAL	\$ 72,000,000

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*	01/26/99	01/15/29	12,000,000	7,200,000	7.37	1/15, 7/15	526,955	574,860
3									
4	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
5									
6	22 year senior notes**	10/28/03	10/15/25	10,000,000	-	6.79	4/15,10/15	107,508	135,800
7									
8	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
9									
10	10 year senior notes	11/01/17	11/01/27	10,000,000	10,000,000	3.52	5/01, 11/01	352,000	352,000
11									
12	30 year senior notes	11/01/17	11/01/47	15,000,000	15,000,000	4.32	5/01, 11/01	648,000	648,000
13									
14	20 year senior notes	09/15/20	09/15/40	27,500,000	27,500,000	3.78	3/15, 9/15	1,039,500	1,039,500
15									
16	10 year senior notes	07/06/23	07/02/33	12,000,000	12,000,000	5.70	1/02, 7/02	332,500	0
17									
18	30 year senior notes	07/06/23	07/02/53	13,000,000	13,000,000	5.96	1/02, 7/02	376,639	0
19									
20									
21									
22									
23									
24									
25	TOTALS			128,500,000	113,700,000			5,385,302	4,752,360

<div>P31</div> <div>For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and DTE #.</div> <div> <div>* Sinking fund payments totaling \$1,200,000 were made in January of the report year</div> <div>** Sinking fund payments totaling \$2,00,000 were made in October of the report year</div> </div>
--

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	NONE				
2					
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)	Amount (d)
22	Unitil Corporation - Cash Pool	39,530,791	6.581%	331,378
23				
24	Accounts Payable to Unitil Service Corp./Unitil Corp	7,715,921		
25				
26	December average interest rate is shown on line 23, column (c)			
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTALS	47,246,712		331,378



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	\$ 189,000
2	Legal Fees	2,000
3	Audit Fees	4,660
4	Insurance Claims	92,700
5	Vacation Accrual	161,931
6	Regulatory	180,031
7	A/P Accrual	1,012,000
8	Postage	22,000
10	Misc	371,863
14	Customer Deposits for Construction	5,074,817
15	TOTAL	7,111,002

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		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
16	Regulatory Liability - SFAS 109 - Gas	-	407			-
17	ASC 740 Gas	5,761,580	254	511,217		5,250,363
18	Regulatory Liability - SFAS 109 - Electric	-	407			-
19	ASC 740 Electric	4,711,174	254	438,217		4,272,957
20	External Transmission	784,645	449	219,053		565,592
21	Basic Service Adder	446,088	449	446,088		0
22	Long-Term Renewable Contracts	514,070	449	258,659		255,411
23	Solar	243,129	449	50,366		192,763
24	PAF - Electric	159,697	449/495	159,697		0
25	Accrued SFAS 106 Liability	2,853,650	926/234	429,339		2,424,311
27	FAS 158 Adjustments - Pension	9,646,386	182/283	1,495,761		8,150,625
28	Environmental Remediation	303,236	242	3,863		299,373
29	Basic Service Var	-	449		996,336	996,336
30	Residential Assistance Adj Factor	-	593		354,590	354,590
31						-
32	Accrued ITC Balance	773,952	283/411	53,375		720,577
33		-				-
34	TOTALS	26,197,607		4,065,635	1,350,926	23,482,898

## 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	\$91,452,227	\$68,851,641	\$160,303,868
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	8,631,133	7,884,153	16,515,286
4	Other Accounts (Building Overheads)	-	-	-
5	Transportation Depreciation to Clearing Acct. 184	108,889	(66,889)	42,000
6				
7	TOTAL CREDITS DURING YEAR	8,740,022	7,817,264	16,557,286
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	2,300,698	2,471,915	4,772,613
10	Cost of Removal	929,571	2,364,956	3,294,527
11	Salvage (Credit)	(21,665)	-	(21,665)
12	Other Debit or Credit Items (Describe, detail in footnote)	-	-	-
13	NET CHARGES DURING YEAR	3,208,604	4,836,871	8,045,475
14	Balance December 31	96,983,645	71,832,034	168,815,679

## 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	See page 34A
16	
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		Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
22	Common Stock	1.26		1,244,629	\$1,568,233	01/25/23	04/15/23
23		1.26		1,244,629	\$1,568,233	04/26/23	07/15/23
24		1.26		1,244,629	\$1,568,233	07/26/23	10/14/23
25		1.26		1,244,629	\$1,568,232	11/01/23	01/15/24
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$6,272,929		
38	Dividend rates on Common Stock and Premium	%					
39	Dividend rates on Common Stock, Premium and Surplus	%					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

Methods of Determination of Depreciation Charges

The Depreciable Plant Base is determined by adding the Depreciable Plant beginning of the year to the Depreciable Plant at the end of the year, and dividing by two

The rates used in 2023 were:

Gas			Electric		
Account		% Rate	Account		% Rate
Production	305	1.91	Transmission	351	1.27
	311	2.16		352	2.12
	320	4.28		353	3.92
				355	6.13
Trans. & Dist.	376.2	4.51		356	3.51
	376.3	17.33			
	376.4	2.57	Distribution	361	2.26
	376.5	9.55		362	3.97
	376.6	2.82		364	3.46
	376.7	10.79		365	3.66
	376.8	16.76		366	3.37
	378.2	5.82		367	3.67
	380	4.26		368	3.99
	381	6.18		369	4.78
	382	4.64		370	14.65
	383	9.99		371	1.61
	386	0.00		372	13.03
	386.1	5.00		373	1.89
	386.2	14.29			
			General Plant	391	0.00
General Plant	394	4.00		394	4.00
	395	5.00		395	5.00
	396	2.85		396	5.00
	398	5.00		397	6.67
				398	5.00
			Elec. Commo	390	1.98
				391	6.67
				393	4.00
				394	5.00
				396	0.16
				397	6.67
				398	5.00

Notes:

Depreciation for Federal Income Tax      \$9,410,466

Depreciation Rates used for the year were formulated by an outside consultant, based on 12/31/18 data. These rates were implemented as a result of Rate Orders DPU 19-130 and DPU 19-131.

## 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	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
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## 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		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	
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		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	See Page 36B					
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	TOTALS					

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

Gas

1962 Guideline Class	Life	Rates	ADR		SYD	ACRS		MACRS	
			Life	Rates DDB		Life	Rates	Life	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		SYD	ACRS		MACRS	
			Life	Rates DDB		Life	Rates	Life	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.

## 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	422,930	401,672
3	Other Deferred Tax Assets	0	0
4	Retail Rate Mechanism	0	0
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	422,930	401,672
9	Gas		
10	Contributions in Aid to Construction	5,883	5,883
11	Other Deferred Tax Assets	0	0
12	Retail Rate Mechanism	0	0
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	5,883	5,883
17	Other (Specify)		
18	TOTAL (Account 271) (total of lines 8, 16 & 17)	428,813	407,555

## NOTES

Fitchburg Gas and Electric Light Company			Year ended December 31, 2023	
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	14,346,579		
3	Gas	21,750,212	1,624,331	
4	Other (Define)	0	0	0
5	TOTAL (Enter Total of lines 2 thru 4)	36,096,791	1,624,331	0
6	Other (Specify)			
7	Electric Generation			
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	36,096,791	1,624,331	0
10	Classification of TOTAL			
11	Federal Income Tax	25,197,194	1,093,351	
12	State Income Tax	10,899,597	530,980	
13	Local Income Tax			
NOTES				

Fitchburg Gas and Electric Light Company			An Original		Year ended December 31, 2023		
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				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
		410	352,928	282/254		13,993,651	2
		282/254		282/254	7,138,703	30,513,246	3
						0	4
			352,928		7,138,703	44,506,897	5
							6
						0	7
							8
			352,928		7,138,703	44,506,897	9
							10
			310,542		6,431,557	32,411,560	11
			42,386		707,146	12,095,337	12
							13
NOTES (Continued)							



P36EP36F

## 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		DEKATHERMS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or (Decrease) from Preceding year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding year (e)	Number for Year (f)	Increase or (Decrease) from Preceding year (g)
1	SALES OF GAS						
2	480 Residential Sales	\$25,900,753	\$283,898	952,966	(44,283)	14,682	82
3	481 Commercial and Industrial Sales						-
4	Small (or Commercial) see instr. 5	9,799,005	(272,197)	474,396	(24,779)	1,718	18
5	Large (or Industrial) see instr. 5	839,877	(1,216,668)	52,031	(79,132)	27	-
6	482 Municipal Sales	-	-	-	-	-	-
7	483 Other Sales	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales	-	-	-	-	-	-
9	Total Sales to Ultimate Customers	36,539,635	(1,204,967)	1,479,393	(148,194)	16,427	100
10	Sales for Resale	-	(832,605)	-	-	-	-
11	Total Sales of Gas*	36,539,635	(2,037,572)	1,479,393	(148,194)	16,427	100
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts	-	-				
14	488 Miscellaneous Service Revenues	489,025	21,641				
15	489 Revenues from Trans. of Gas of Others	7,386,707	1,096,927				
16	490 Sales of Products Extracted from Nat. Gas		-				
17	491 Rev. from Nat. Gas Processed by Others		-				
18	493 Rent from Gas Property		-				
19	494 Interdepartmental Rents		-				
20	495 Other Gas Revenues	2,192,320	(297,287)				
21	Total Other Operating Revenues	10,068,052	821,281				
22	<b>Total Gas Operating Revenues</b>	<b>46,607,687</b>	<b>(1,216,291)</b>				
* Includes revenues from application of Total Dekatherms to which Applied		Purchased Price Adjustment Clauses	Fuel Clauses				
		1,341,280					
		1,479,393					

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*	
						6/30/2023 (e)	12/31/2023 (f)
1	480	Residential	952,966	25,900,753	27.1791	14,615	14,749
2							
3							
5	481	Commercial	474,396	9,799,005	20.6557	1,702	1,731
6							
7							
9	481	Industrial and Special Contract	52,031	839,877	16.1419	27	26
10							
11							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	Note A: Fitchburg Gas and Elecitric Light Company does not track the number of bills rendered. As such, the average						
25	customer counts are shown in columns (d) and (e).						
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	TOTAL SALES TO ULTIMATE CUST. (Page 43 line 9)		1,479,393	36,539,635		16,344	16,506

## 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	39,204	(369)
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	87,371	(37,354)
27	718 Other process production expenses	0	0
28	Gas fuels:	0	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	3,555	3,399
32	724 Other gas fuels	0	0
33	Gas raw materials:	0	0
34	726 Oil for water gas	0	0
35	727 Oil for oil gas	0	0
36	728 Liquefied petroleum gas	1,321,399	793,407
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	290,993	(436,188)
44	736 Rents	0	0
45	Total operation	1,742,522	322,895
46	Maintenance:		
47	740 Maintenance supervision and engineering	31,380	(64)
48	741 Maintenance of structures and improvements	25,353	(9,628)
49	742 Maintenance of production equipment	65,747	(10,360)
50	Total maintenance	122,480	(20,052)
51	Total manufactured gas production	1,865,002	302,843

## 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	9,479,397	(4,412,027)
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	262,618	18,664
11	Total other gas supply expenses	9,742,015	(4,393,363)
12	Total production expenses	11,607,017	(4,090,520)
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	0	0
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	34,933	3,167
36	871 Communication system expense	37,172	(2,550)
37	874 Mains and services expenses	604,214	113,111
38	878 Meter and house regulator expenses	576,996	34,612
39	879 Customer installations expenses	34,258	(8,632)
40	880 Other expenses	688,552	4,592
41	881 Rents	0	0
42	Total operation	1,976,125	144,300
43	Maintenance:		
44	885 Maintenance supervision and engineering	116,575	12,220
45	886 Maintenance of structures and improvements	0	0
46	887 Maintenance of mains	222,186	16,821
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station equipment	7,125	(1,419)
49	892 Maintenance of services	68,601	19,055
50	893 Maintenance of meters and house regulators	143,010	22,688
51	894 Maintenance of other equipment	36,269	(7,352)
52	Total maintenance	593,766	62,013
53	Total transmission and distribution expenses	2,569,891	206,313

## 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	0
4	902 Meter reading expenses	64,561	245
5	903 Customer records and collection expenses	987,771	(12,318)
6	904 Uncollectible accounts	2,041,409	(64,652)
7	905 Miscellaneous customer accounts expenses	2,968,494	361,053
8	Total customer accounts expenses	6,062,235	284,328
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	26,538	(236)
14	916 Miscellaneous sales expenses	0	0
15	Total sales expenses	26,538	(236)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	26,472	(1,810)
19	921 Office supplies and expenses	343,430	(54,136)
20	922 Administrative expenses transferred - Cr.		0
21	923 Outside services employed	2,680,915	305,866
22	924 Property insurance	52,580	13,140
23	925 Injuries and damages	136,664	16,275
24	926 Employees pensions and benefits	1,386,153	45,828
25	928 Regulatory commission expenses	141,865	37,192
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	(2,101)	(127,714)
28	931 Rents	0	0
29	Total operation	4,765,978	234,641
30	Maintenance:		
31	932 Maintenance of general plant	45,633	(6,615)
32	Total administrative and general expenses	4,811,611	228,026
33	Total gas operation and maintenance expenses	25,077,292	(3,372,089)
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)
34	Steam production	0	0
35	Manufactured gas production	1,742,522	122,480
36	Other gas supply expenses	9,742,015	0
37	Total production expenses	11,484,537	122,480
38	Local storage expenses	0	0
39	Transmission and distribution expenses	1,976,125	593,766
40	Customer accounts expenses	6,062,235	0
41	Sales expenses	26,538	0
42	Administrative and general expenses	4,765,978	45,633
43	Total gas operation and maintenance expenses	24,315,413	761,879
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)		73.32%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.		\$3,851,220
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)		29
P47			

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	BP Energy	Fitchburg City Gate Meter, Fitchburg, MA	0		0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS		0		0

## 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	NONE						
17							
18							
19	TOTALS						
20							

## 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	0	0.00	0
22	Distrigas	"	0	0.00	1,972,200
23	OBA	"	(13,365)	2.53	(33,836)
24	BP Commodity	"	0	0.00	0
25	Tennessee Gas Pipeline	"	0	0.00	3,056,519
26	External Monthly Supplier Cashout	"	0	0.00	211,825
27	Repsol / AMA	"	43,000	17.13	736,389
28	Commodity Estimates	"	(51,126)	26.00	(1,329,456)
30	DTE Commodity	"	0	0.00	0
31	Emera Commodity	"	1,161,749	3.61	4,192,142
32	Shell Commodity	"	181,582		489,977
33	Other	"	0	0.00	260,369
35					
36					
35					
36					
37					
38	TOTALS		1,321,840	7.23	9,556,130

## 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)
1	Federal:								
2	Unemployment	2,652	1,318	1,334					
3	FICA	557,748	277,201	280,547					
4	Payroll Taxes Capitalized	(340,519)	(169,238)	(171,281)					
5									
6	State:								
7	Massachusetts Unemployment Tax	29,226	14,526	14,701					
8	Massachusetts Health Insurance	0	0	0					
9	Massachusetts Property Tax	4,132,227	2,119,524	2,012,703					
10	State Tax	20,282	10,216	10,066					
11	Maine Medical Leave Tax	0	0	0					
12									
13	Federal:								
14	Income Tax Current	238,453	238,453	(0)					
15	Income Tax Prior	0	0	0					
16	State:								
17	Massachusetts Franchise Tax Current	0	0	0					
18	Massachusetts Franchise Tax Prior	0	(49,295)	49,295					
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTALS	4,640,070	2,442,705	2,197,365	0	0	0	0	0



## 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					
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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	1,020		1,020
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	628		628
9					
10	Total Revenues	0	1,648	-	1,648
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	2,408		2,408
17	INSTALLATION		0		0
18	Clean and Check		53		53
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses		160		160
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	2,621	-	2,621
44	Net Profit (or Loss)	0	(973)	-	(973)



## 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	4,320
3	Propane Air Peak Shaving Plant, Lunenburg, MA * Dth		4,631
4			
5			
6	LNG Vaporization Facility, Westminster, MA *MCf	1	4,800
7	LNG Vaporization Facility, Westminster, MA * Dth		5,040
8			
9			
10			
11			
12			
13			
14			
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21			
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23			
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43			
44			
45			
46			
47			
48			
49			
51			
52			
53			
54			
55			
56		TOTAL	18,791

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						
31	Scrubbers	NONE				
32						
33						
34						
35						
36	Condensers					
37						
38						
39						
40						
41	Exhausters					
42						
43						
44						
45						
46						
47						
48						

## PURIFIERS

Line No.	Location	Kind of Gas Purified	Kind of Purifying Material	Estimated 24 Hour Capacity
1	NONE			
2				
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	NONE						
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							

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 (actual GIS numbers)
	Cast Iron					
	2"	430			0	430
	3"	4,535			690	3,845
	4"	118,029			14,612	103,417
	6"	18,416			1,214	17,202
	8"	11,692			124	11,568
	10"	1,181			0	1,181
	12"	217			0	217
	16"	905	30		0	935
	20"	367			30	337
	24"	4,129			0	4,129
	Subtotal	159,900	30	0	16,670	143,260
	Ductile					
	4"	3,105	0		898	2,207
	6"	785	0		474	311
	8"	8	107		69	46
	Subtotal	3,898	107	0	1,441	2,564
	Steel					
	2" or Less	229,170	171		1,865	227,476
	3"	30,881	1		328	30,554
	4"	205,849	21		8,088	197,782
	6"	102,982	10		1,744	101,248
	8"	72,885	90		614	72,361
	10"	31	0		0	31
	12"	3,614	19		15	3,618
	Subtotal	645,412	312	0	12,654	633,070
	Wrought Iron					
	2"	1	0		0	1
	4"	697	0		0	697
	Subtotal	698	0	0	0	698
	Plastic					
	.5"	56	0		0	56
	.75"	39	0		0	39
	1"	4,050	0		120	3,930
	1 1/4"	3,430	0		0	3,430
	2"	278,292	27,955		506	305,740
	3"	10	4		0	14
	4"	178,607	4,261		1,766	181,102
	6"	32,588	682		2,231	31,040
	8"	123,580	1,103		375	124,308
	12"	1,576	0		0	1,576
	Subtotal	622,226	34,006	0	4,998	651,234
	Unknown Mains					
	1	0				0
	1.5	0				0
	2	0				0
	3	0				0
	4	0				0
	6	0				0
	8	0				0
	12	0				0
	16	0				0
	unknown	0				0
	Subtotal	0	0	0	0	0
	TOTALS	1,432,135	34,454	0	35,763	1,430,826

## 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	11,241	7,355	20,936
2	Additions during year:			
3	Purchased			3,283
4	Installed	51	457	404
5	Associated with Plant acquired			
6	Total Additions	51	457	3,687
7	Reductions during year			
8	Retirements	37	79	1,584
8a	Correction to prior year services			
9	Associated with Plant sold			
10	Total Reductions	37	79	1,584
11	Number at End of Year	11,255	7,733	23,039
12	In Stock			4,740
13	On Customers' Premises - Inactive			126
14	On Customers' Premises - Active			16,346
15	In Company Use			4
16	Number at End of Year			21,216
17	Number of Meters Tested by State Inspectors During Year			3,803



## 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, P, Q, R, S, T, U, V, W, X, Y, Z		

Fitchburg Gas and Electric Light Company  
Summary of Rates  
Delivery Service and Default Service  
Approved for effect November 1, 2022

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.2942	\$0.1517	\$1.4459	\$0.6695	\$2.1154	\$1.0892	\$3.2046
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.2942	\$0.1517	\$1.4459	\$0.6695	\$2.1154	\$1.0892	\$3.2046
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.3615)	(\$0.1674)	(\$0.5289)	(\$0.2723)	(\$0.8012)
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0542	\$0.0738	\$1.1280	\$0.6695	\$1.7975	\$1.1661	\$2.9636
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0542	\$0.0738	\$1.1280	\$0.6695	\$1.7975	\$1.1661	\$2.9636
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2820)	(\$0.1674)	(\$0.4494)	(\$0.2915)	(\$0.7409)
<b>General Service Small, High Winter Use (2) G-41</b>	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.8488	\$0.0398	\$0.8886	\$0.4616	\$1.3502	\$1.1661	\$2.5163
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Small, Low Winter Use (2) G-51</b>	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.7629	\$0.0411	\$0.8040	\$0.4616	\$1.2656	\$1.0892	\$2.3548
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Medium, High Winter Use (2) G-42</b>	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.4937	\$0.0398	\$0.5335	\$0.2770	\$0.8105	\$1.1661	\$1.9766
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Medium, Low Winter Use (2) G-52</b>	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.4618	\$0.0411	\$0.5029	\$0.2770	\$0.7799	\$1.0892	\$1.8691
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Large, High Winter Use(2) G-43</b>	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
Greater than 80,000 Therms/Yr.	All Therms		\$0.3089	\$0.0398	\$0.3487	\$0.2171	\$0.5658	\$1.1661	\$1.7319
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79
<b>General Service Large, Low Winter Use(2) G-53</b>	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
Greater than 80,000 Therms/Yr.	All Therms		\$0.2667	\$0.0411	\$0.3078	\$0.2171	\$0.5249	\$1.0892	\$1.6141
	MDD Therms		\$2.22		\$2.22		\$2.22		\$2.22

(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, 2023

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.2942	\$0.1517	\$1.4459	\$0.6695	\$2.1154	\$0.9643	\$3.0797
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.2942	\$0.1517	\$1.4459	\$0.6695	\$2.1154	\$0.9643	\$3.0797
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.3615)	(\$0.1674)	(\$0.5289)	(\$0.2411)	(\$0.7700)
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0542	\$0.0738	\$1.1280	\$0.6695	\$1.7975	\$1.0412	\$2.8387
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0542	\$0.0738	\$1.1280	\$0.6695	\$1.7975	\$1.0412	\$2.8387
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2820)	(\$0.1674)	(\$0.4494)	(\$0.2603)	(\$0.7097)
<b>General Service Small, High Winter Use (2) G-41</b>	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.8488	\$0.0398	\$0.8886	\$0.4616	\$1.3502	\$1.0412	\$2.3914
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Small, Low Winter Use (2) G-51</b>	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.7629	\$0.0411	\$0.8040	\$0.4616	\$1.2656	\$0.9643	\$2.2299
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Medium, High Winter Use (2) G-42</b>	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.4937	\$0.0398	\$0.5335	\$0.2770	\$0.8105	\$1.0412	\$1.8517
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Medium, Low Winter Use (2) G-52</b>	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.4618	\$0.0411	\$0.5029	\$0.2770	\$0.7799	\$0.9643	\$1.7442
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Large, High Winter Use(2) G-43</b>	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.3089	\$0.0398	\$0.3487	\$0.2171	\$0.5658	\$1.0412	\$1.6070
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79
<b>General Service Large, Low Winter Use(2) G-53</b>	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2667	\$0.0411	\$0.3078	\$0.2171	\$0.5249	\$0.9643	\$1.4892
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$2.22		\$2.22		\$2.22		\$2.22

(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 March 1, 2023

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.3444	\$0.1517	\$1.4961	\$0.6471	\$2.1432	\$0.9643	\$3.1075
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.3444	\$0.1517	\$1.4961	\$0.6471	\$2.1432	\$0.9643	\$3.1075
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.3740)	(\$0.1618)	(\$0.5358)	(\$0.2411)	(\$0.7769)
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0951	\$0.0738	\$1.1689	\$0.6471	\$1.8160	\$1.0412	\$2.8572
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0951	\$0.0738	\$1.1689	\$0.6471	\$1.8160	\$1.0412	\$2.8572
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2922)	(\$0.1618)	(\$0.4540)	(\$0.2603)	(\$0.7143)
<b>General Service Small, High Winter Use (2) G-41</b>	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.8817	\$0.0398	\$0.9215	\$0.4353	\$1.3568	\$1.0412	\$2.3980
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Small, Low Winter Use (2) G-51</b>	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.7925	\$0.0411	\$0.8336	\$0.4353	\$1.2689	\$0.9643	\$2.2332
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Medium, High Winter Use (2) G-42</b>	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.5128	\$0.0398	\$0.5526	\$0.2630	\$0.8156	\$1.0412	\$1.8568
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Medium, Low Winter Use (2) G-52</b>	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.4797	\$0.0411	\$0.5208	\$0.2630	\$0.7838	\$0.9643	\$1.7481
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Large, High Winter Use(2) G-43</b>	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.3215	\$0.0398	\$0.3613	\$0.2058	\$0.5671	\$1.0412	\$1.6083
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$1.85		\$1.85		\$1.85		\$1.85
<b>General Service Large, Low Winter Use(2) G-53</b>	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2774	\$0.0411	\$0.3185	\$0.2058	\$0.5243	\$0.9643	\$1.4886
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$2.30		\$2.30		\$2.30		\$2.30

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Fitchburg Gas and Electric Light Company  
Summary of Rates  
Delivery Service and Default Service  
Approved for effect May 1, 2023

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.3444	\$0.0286	<b>\$1.3730</b>	\$0.7165	<b>\$2.0895</b>	\$0.3354	<b>\$2.4249</b>
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.3444	\$0.0286	<b>\$1.3730</b>	\$0.7165	<b>\$2.0895</b>	\$0.3354	<b>\$2.4249</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.3433)</b>	(\$0.1791)	<b>(\$0.5224)</b>	(\$0.0839)	<b>(\$0.6063)</b>
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.0951	\$0.0297	<b>\$1.1248</b>	\$0.7165	<b>\$1.8413</b>	\$0.3624	<b>\$2.2037</b>
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.0951	\$0.0297	<b>\$1.1248</b>	\$0.7165	<b>\$1.8413</b>	\$0.3624	<b>\$2.2037</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.2812)</b>	(\$0.1791)	<b>(\$0.4603)</b>	(\$0.0906)	<b>(\$0.5509)</b>
<b>General Service Small, High Winter Use (2) G-41</b>	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.8817	\$0.0210	<b>\$0.9027</b>	\$0.4943	<b>\$1.3970</b>	\$0.3624	<b>\$1.7594</b>
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Small, Low Winter Use (2) G-51</b>	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.7925	\$0.0067	<b>\$0.7992</b>	\$0.4943	<b>\$1.2935</b>	\$0.3354	<b>\$1.6289</b>
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Medium, High Winter Use (2) G-42</b>	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.5128	\$0.0210	<b>\$0.5338</b>	\$0.2999	<b>\$0.8337</b>	\$0.3624	<b>\$1.1961</b>
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Medium, Low Winter Use (2) G-52</b>	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4797	\$0.0067	<b>\$0.4864</b>	\$0.2999	<b>\$0.7863</b>	\$0.3354	<b>\$1.1217</b>
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Large, High Winter Use(2) G-43</b>	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.3215	\$0.0210	<b>\$0.3425</b>	\$0.2369	<b>\$0.5794</b>	\$0.3624	<b>\$0.9418</b>
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$1.85		<b>\$1.85</b>		<b>\$1.85</b>		<b>\$1.85</b>
<b>General Service Large, Low Winter Use(2) G-53</b>	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.2774	\$0.0067	<b>\$0.2841</b>	\$0.2369	<b>\$0.5210</b>	\$0.3354	<b>\$0.8564</b>
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$2.30		<b>\$2.30</b>		<b>\$2.30</b>		<b>\$2.30</b>

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(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, 2023

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.3444	\$0.1600	<b>\$1.5044</b>	\$0.7994	<b>\$2.3038</b>	\$0.5889	<b>\$2.8927</b>
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.3444	\$0.1600	<b>\$1.5044</b>	\$0.7994	<b>\$2.3038</b>	\$0.5889	<b>\$2.8927</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.3761)</b>	(\$0.1999)	<b>(\$0.5760)</b>	(\$0.1472)	<b>(\$0.7232)</b>
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.0951	\$0.0826	<b>\$1.1777</b>	\$0.7994	<b>\$1.9771</b>	\$0.6276	<b>\$2.6047</b>
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.0951	\$0.0826	<b>\$1.1777</b>	\$0.7994	<b>\$1.9771</b>	\$0.6276	<b>\$2.6047</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.2944)</b>	(\$0.1999)	<b>(\$0.4943)</b>	(\$0.1569)	<b>(\$0.6512)</b>
<b>General Service Small, High Winter Use (2) G-41</b>	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.8817	\$0.0446	<b>\$0.9263</b>	\$0.5813	<b>\$1.5076</b>	\$0.6276	<b>\$2.1352</b>
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Small, Low Winter Use (2) G-51</b>	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.7925	\$0.0492	<b>\$0.8417</b>	\$0.5813	<b>\$1.4230</b>	\$0.5889	<b>\$2.0119</b>
Less than or equal to 8,000 Therms/Yr.									
<b>General Service Medium, High Winter Use (2) G-42</b>	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.5128	\$0.0446	<b>\$0.5574</b>	\$0.3836	<b>\$0.9410</b>	\$0.6276	<b>\$1.5686</b>
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Medium, Low Winter Use (2) G-52</b>	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4797	\$0.0492	<b>\$0.5289</b>	\$0.3836	<b>\$0.9125</b>	\$0.5889	<b>\$1.5014</b>
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
<b>General Service Large, High Winter Use(2) G-43</b>	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.3215	\$0.0446	<b>\$0.3661</b>	\$0.3245	<b>\$0.6906</b>	\$0.6276	<b>\$1.3182</b>
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$1.85		<b>\$1.85</b>		<b>\$1.85</b>		<b>\$1.85</b>
<b>General Service Large, Low Winter Use(2) G-53</b>	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.2774	\$0.0492	<b>\$0.3266</b>	\$0.3245	<b>\$0.6511</b>	\$0.5889	<b>\$1.2400</b>
Greater than 80,000 Therms/Yr.									
	MDD Therms		\$2.30		<b>\$2.30</b>		<b>\$2.30</b>		<b>\$2.30</b>

(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**

**M.D.P.U. No. 312-23-A  
Canceling M.D.P.U. No. 312-22-C  
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>370</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.07949	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.70) (\$0.02015)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>Low-Income Residential RD-2</b>	<b>371</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.05942	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											(\$2.42) (\$0.04944)
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.46) (\$0.01320)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>Small General GD-1</b>	<b>372</b>	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05529	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh											(\$1.00) (\$0.01728)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>Regular General GD-2</b>	<b>372</b>	Customer Charge All kWh	\$10.00	\$9.91	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.02396	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.11614 (\$1.00) (\$0.99) (\$0.01161) 1/1/23
<b>Large General GD-3</b>	<b>372</b>	Customer Charge On Peak kVA	\$300.00	\$8.15	\$0.02078	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$300.00
<b>Farm Credit</b>		Customer Charge On Peak kWh		\$0.01968	\$0.02078	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$8.15
<i>Last Change</i>			8/1/11	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.06846 \$0.05317 (\$30.00) (\$0.82) (\$0.00685) (\$0.00532) 1/1/23
<b>Optional Time-of-Use GD-4 (2)</b>	<b>372</b>	Customer Charge On Peak kW	\$10.00	\$3.96	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge Off Peak kWh		\$0.01033	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$3.96
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.10251 \$0.09443 (\$1.00) (\$0.40) (\$0.01025) (\$0.00944) 1/1/23
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>372</b>	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00 (\$0.01535)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>ALL GENERAL</b>		Transformer Ownership Credit of \$0.19 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.											
<b>Outdoor Lighting Company Owned-SD</b>	<b>373</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3			\$0.00000	\$0.06990	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00427
<i>Last Change</i>				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.10988 (\$0.01099) 1/1/23
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>374</b>	All kWh		\$0.06489	\$0.06668	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17155
<b>Farm Credit</b>		All kWh											(\$0.01716) 1/1/23
<i>Last Change</i>				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	1/1/23

(1) See Sheet 2.

(2) 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 by: Robert B. Hevert  
Sr. Vice President

Issued: December 23, 2022  
Effective: January 1, 2023

**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. 373**

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.67	\$164.04	(\$1.37)
7,000	Street and Highway Type	\$15.16	\$181.92	(\$1.52)
20,000	Street and Highway Type	\$27.55	\$330.60	(\$2.76)
60,000	Street and Highway Type	\$52.67	\$632.04	(\$5.27)
20,000	Flood Light Type	\$30.46	\$365.52	(\$3.05)
3,500	Power Bracket Included	\$14.32	\$171.84	(\$1.43)
7,000	Power Bracket Included	\$16.12	\$193.44	(\$1.61)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.86	\$142.32	(\$1.19)
9,500	Street and Highway Type	\$14.10	\$169.20	(\$1.41)
20,000	Street and Highway Type	\$21.03	\$252.36	(\$2.10)
50,000	Street and Highway Type	\$29.90	\$358.80	(\$2.99)
140,000	Street and Highway Type	\$61.34	\$736.08	(\$6.13)
50,000	Flood Light Type	\$34.70	\$416.40	(\$3.47)
Metal Halide:				
3,700	Cobra Head Type	\$16.60	\$199.20	(\$1.66)
5,000	Cobra Head Type	\$18.97	\$227.64	(\$1.90)
10,000	Cobra Head Type	\$23.44	\$281.28	(\$2.34)
3,700	Flood Light Type	\$16.95	\$203.40	(\$1.70)
5,000	Flood Light Type	\$19.61	\$235.32	(\$1.96)
10,000	Flood Light Type	\$23.29	\$279.48	(\$2.33)
47,000	Flood Light Type	\$50.06	\$600.72	(\$5.01)
3,700	Power Bracket Included	\$16.89	\$202.68	(\$1.69)
5,000	Power Bracket Included	\$19.28	\$231.36	(\$1.93)
10,000	Power Bracket Included	\$23.82	\$285.84	(\$2.38)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
6,100	Cobra Head Type	\$12.16	\$145.92	(\$1.22)
10,680	Cobra Head Type	\$15.24	\$182.88	(\$1.52)
20,000	Cobra Head Type	\$24.57	\$294.84	(\$2.46)
4,572	Flood Light Type	\$16.04	\$192.48	(\$1.60)
6,810	Flood Light Type	\$16.86	\$202.32	(\$1.69)
11,253	Flood Light Type	\$26.12	\$313.44	(\$2.61)
15,300	Flood Light Type	\$26.03	\$312.36	(\$2.60)
50,403	Flood Light Type	\$56.21	\$674.52	(\$5.62)
2,887	Power Bracket Included	\$10.91	\$130.92	(\$1.09)
6,100	Power Bracket Included	\$12.16	\$145.92	(\$1.22)
12,290	Power Bracket Included	\$18.15	\$217.80	(\$1.82)
17,200	Power Bracket Included	\$21.66	\$259.92	(\$2.17)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.52	\$114.24	(\$0.95)
Last Change - All Luminaires		1/1/23	1/1/23	1/1/23

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

Issued by: Robert B. Hevert  
Sr. Vice President

Issued: December 23, 2022  
Effective: January 1, 2023



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

**M.D.P.U. No. 312-23-B  
Canceling M.D.P.U. No. 312-23-A  
Sheet 1**

SMART Solar Massachusetts Renewable Target													Total Delivery		
Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency				
Residential RD-1	384	Customer Charge All kWh	\$7.00	\$0.07976	\$0.07949	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00		
Farm Credit		Customer Charge All kWh											\$0.20149 (\$0.70) (\$0.02015)		
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07976	\$0.05942	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00		
34.5% Low Income Discount		Customer Charge All kWh											(\$2.42) (\$0.04944)		
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01320)		
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
Small General GD-1	386	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05529	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00		
Farm Credit		Customer Charge All kWh											(\$1.00) (\$0.01728)		
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
Regular General GD-2	386	Customer Charge All kW All kWh	\$10.00	\$9.91	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00		
Farm Credit		Customer Charge All kW All kWh		\$0.02396	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.11614 (\$1.00) (\$0.99) (\$0.01161)		
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
Large General GD-3	386	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.15 \$0.01968 \$0.00439	\$0.02078 \$0.02078	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$8.15 \$0.06846 \$0.05317 (\$30.00) (\$0.82) (\$0.00685) (\$0.00532)		
Farm Credit		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											(\$0.82) (\$0.00685) (\$0.00532)		
Last Change			8/1/11	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
Optional Time-of-Use GD-4 (2)	386	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.96 \$0.01033 \$0.00225	\$0.05387 \$0.05387	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00450 \$0.00450	\$10.00 \$3.96 \$0.10251 \$0.09443 (\$1.00) (\$0.40) (\$0.01025) (\$0.00944)		
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh											(\$1.00) (\$0.40) (\$0.01025) (\$0.00944)		
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
Water Heating and/or Space Heating GD-5 (2)	386	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00		
Farm Credit		Customer Charge All kWh											\$0.00 (\$0.01535)		
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
ALL GENERAL		Transformer Ownership Credit of \$0.19 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	387	Customer Charge All kWh All kWh	Luminaire Charges - See Sheet 3			\$0.00000	\$0.06990	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.10988 (\$0.01099)
Farm Credit															
Last Change				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23		
Outdoor Lighting Customer Owned-SDC	388	All kWh All kWh		\$0.06489	\$0.06668	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17155 (\$0.01716)		
Farm Credit															
Last Change				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	1/1/23		

(1) See Sheet 2.

(2) 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 by: Robert B. Hevert  
Sr. Vice President

Issued: March 15, 2023  
Effective: April 1, 2023

**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. 387**

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.67	\$164.04	(\$1.37)
7,000	Street and Highway Type	\$15.16	\$181.92	(\$1.52)
20,000	Street and Highway Type	\$27.55	\$330.60	(\$2.76)
60,000	Street and Highway Type	\$52.67	\$632.04	(\$5.27)
20,000	Flood Light Type	\$30.46	\$365.52	(\$3.05)
3,500	Power Bracket Included	\$14.32	\$171.84	(\$1.43)
7,000	Power Bracket Included	\$16.12	\$193.44	(\$1.61)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.86	\$142.32	(\$1.19)
9,500	Street and Highway Type	\$14.10	\$169.20	(\$1.41)
20,000	Street and Highway Type	\$21.03	\$252.36	(\$2.10)
50,000	Street and Highway Type	\$29.90	\$358.80	(\$2.99)
140,000	Street and Highway Type	\$61.34	\$736.08	(\$6.13)
50,000	Flood Light Type	\$34.70	\$416.40	(\$3.47)
Metal Halide:				
3,700	Cobra Head Type	\$16.60	\$199.20	(\$1.66)
5,000	Cobra Head Type	\$18.97	\$227.64	(\$1.90)
10,000	Cobra Head Type	\$23.44	\$281.28	(\$2.34)
3,700	Flood Light Type	\$16.95	\$203.40	(\$1.70)
5,000	Flood Light Type	\$19.61	\$235.32	(\$1.96)
10,000	Flood Light Type	\$23.29	\$279.48	(\$2.33)
47,000	Flood Light Type	\$50.06	\$600.72	(\$5.01)
3,700	Power Bracket Included	\$16.89	\$202.68	(\$1.69)
5,000	Power Bracket Included	\$19.28	\$231.36	(\$1.93)
10,000	Power Bracket Included	\$23.82	\$285.84	(\$2.38)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
6,100	Cobra Head Type	\$12.16	\$145.92	(\$1.22)
10,680	Cobra Head Type	\$15.24	\$182.88	(\$1.52)
20,000	Cobra Head Type	\$24.57	\$294.84	(\$2.46)
4,572	Flood Light Type	\$16.04	\$192.48	(\$1.60)
6,810	Flood Light Type	\$16.86	\$202.32	(\$1.69)
11,253	Flood Light Type	\$26.12	\$313.44	(\$2.61)
15,300	Flood Light Type	\$26.03	\$312.36	(\$2.60)
50,403	Flood Light Type	\$56.21	\$674.52	(\$5.62)
2,887	Power Bracket Included	\$10.91	\$130.92	(\$1.09)
6,100	Power Bracket Included	\$12.16	\$145.92	(\$1.22)
12,290	Power Bracket Included	\$18.15	\$217.80	(\$1.82)
17,200	Power Bracket Included	\$21.66	\$259.92	(\$2.17)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.52	\$114.24	(\$0.95)
Last Change - All Luminaires		1/1/23	1/1/23	1/1/23

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

Issued by: Robert B. Hevert  
Sr. Vice President

Issued: March 15, 2023  
Effective: April 1, 2023

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

**M.D.P.U. No. 312-23-B  
Sheet 5**

**Electric Vehicle Rates - Delivery and Supply**

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES			TOTAL
Class	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply
EV-RES	392	Customer Charge	\$6.39										\$6.39				\$6.39
		Off-Peak kWh		\$0.03988	\$0.07949	\$0.00394	\$0.00158	\$0.00183	\$0.00735	\$0.00050	\$0.00250	\$0.00567	\$0.13539	\$0.19516	\$0.00493	\$0.20009	\$0.33548
		Mid-Peak kWh		\$0.10211	\$0.07949	\$0.00394	\$0.00158	\$0.01159	\$0.01711	\$0.00050	\$0.00250	\$0.00567	\$0.20738	\$0.22141	\$0.00493	\$0.22634	\$0.43372
		On-Peak kWh		\$0.17808	\$0.07949	\$0.00394	\$0.00158	\$0.13159	\$0.13711	\$0.00050	\$0.00250	\$0.00567	\$0.40335	\$0.23889	\$0.00493	\$0.24382	\$0.64717
Farm Credit		Customer Charge											(\$0.64)				(\$0.64)
		Off-Peak kWh											(\$0.01354)			(\$0.02001)	(\$0.03355)
		Mid-Peak kWh											(\$0.02074)			(\$0.02263)	(\$0.04337)
		On-Peak kWh											(\$0.04034)			(\$0.02438)	(\$0.06472)
Last Change			4/1/23	4/1/23	1/1/23	6/1/14	1/1/23	4/1/23	4/1/23	1/1/03	1/1/02	1/1/23	4/1/23	4/1/23	12/1/22	4/1/23	4/1/23
DEFINITIONS			Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays														

(1) See Sheet 2.

Issued by: Robert B. Hevert  
Sr. Vice President

Issued: March 15, 2023  
Effective: April 1, 2023

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

**M.D.P.U. No. 312-23-C  
Canceling M.D.P.U. No. 312-23-B  
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>384</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.20575
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.70) (\$0.02058) 6/1/23
<b>Low-Income Residential RD-2</b>	<b>385</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											\$0.18400
<b>Farm Credit</b>		Customer Charge All kWh											(\$2.42) (\$0.04923)
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.46) (\$0.01348) 6/1/23
<b>Small General GD-1</b>	<b>386</b>	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.17598
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$1.00) (\$0.01760) 6/1/23
<b>Regular General GD-2</b>	<b>386</b>	Customer Charge All kWh	\$10.00	\$9.91	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.11929 (\$1.00) (\$0.99) (\$0.01193) 6/1/23
<b>Large General GD-3</b>	<b>386</b>	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.15 \$0.01968 \$0.00439	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00
<b>Farm Credit</b>		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											\$8.15 \$0.07040 \$0.05511 (\$30.00) (\$0.82) (\$0.00704) (\$0.00551) 6/1/23
<i>Last Change</i>			8/1/11	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Optional Time-of-Use GD-4 (2)</b>	<b>386</b>	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.96 \$0.01033 \$0.00225	\$0.05702 \$0.05702	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00450 \$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge On Peak kW On Peak kWh Off Peak kWh											\$3.96 \$0.10566 \$0.09758 (\$1.00) (\$0.40) (\$0.01057) (\$0.00976) 6/1/23
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>386</b>	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.15661
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.00 (\$0.01566) 6/1/23
<b>ALL GENERAL</b>		Transformer Ownership Credit of \$0.19 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.											
<b>Outdoor Lighting Company Owned-SD</b>	<b>387</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
<b>Farm Credit</b>		Customer Charge All kWh		\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284
<i>Last Change</i>				1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.01128) 6/1/23
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>388</b>	All kWh		\$0.06489	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17451
<b>Farm Credit</b>		All kWh											(\$0.01745) 6/1/23
<i>Last Change</i>				1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	6/1/23

(1) See Sheet 2.

(2) 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 by: Robert B. Hevert  
Sr. Vice President

Issued: April 14, 2023  
Effective: June 1, 2023

**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. 387**

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.67	\$164.04	(\$1.37)
7,000	Street and Highway Type	\$15.16	\$181.92	(\$1.52)
20,000	Street and Highway Type	\$27.55	\$330.60	(\$2.76)
60,000	Street and Highway Type	\$52.67	\$632.04	(\$5.27)
20,000	Flood Light Type	\$30.46	\$365.52	(\$3.05)
3,500	Power Bracket Included	\$14.32	\$171.84	(\$1.43)
7,000	Power Bracket Included	\$16.12	\$193.44	(\$1.61)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.86	\$142.32	(\$1.19)
9,500	Street and Highway Type	\$14.10	\$169.20	(\$1.41)
20,000	Street and Highway Type	\$21.03	\$252.36	(\$2.10)
50,000	Street and Highway Type	\$29.90	\$358.80	(\$2.99)
140,000	Street and Highway Type	\$61.34	\$736.08	(\$6.13)
50,000	Flood Light Type	\$34.70	\$416.40	(\$3.47)
Metal Halide:				
3,700	Cobra Head Type	\$16.60	\$199.20	(\$1.66)
5,000	Cobra Head Type	\$18.97	\$227.64	(\$1.90)
10,000	Cobra Head Type	\$23.44	\$281.28	(\$2.34)
3,700	Flood Light Type	\$16.95	\$203.40	(\$1.70)
5,000	Flood Light Type	\$19.61	\$235.32	(\$1.96)
10,000	Flood Light Type	\$23.29	\$279.48	(\$2.33)
47,000	Flood Light Type	\$50.06	\$600.72	(\$5.01)
3,700	Power Bracket Included	\$16.89	\$202.68	(\$1.69)
5,000	Power Bracket Included	\$19.28	\$231.36	(\$1.93)
10,000	Power Bracket Included	\$23.82	\$285.84	(\$2.38)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
6,100	Cobra Head Type	\$12.16	\$145.92	(\$1.22)
10,680	Cobra Head Type	\$15.24	\$182.88	(\$1.52)
20,000	Cobra Head Type	\$24.57	\$294.84	(\$2.46)
4,572	Flood Light Type	\$16.04	\$192.48	(\$1.60)
6,810	Flood Light Type	\$16.86	\$202.32	(\$1.69)
11,253	Flood Light Type	\$26.12	\$313.44	(\$2.61)
15,300	Flood Light Type	\$26.03	\$312.36	(\$2.60)
50,403	Flood Light Type	\$56.21	\$674.52	(\$5.62)
2,887	Power Bracket Included	\$10.91	\$130.92	(\$1.09)
6,100	Power Bracket Included	\$12.16	\$145.92	(\$1.22)
12,290	Power Bracket Included	\$18.15	\$217.80	(\$1.82)
17,200	Power Bracket Included	\$21.66	\$259.92	(\$2.17)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.52	\$114.24	(\$0.95)
Last Change - All Luminaires		1/1/23	1/1/23	1/1/23

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

Issued by: Robert B. Hevert  
Sr. Vice President

Issued: April 14, 2023  
Effective: June 1, 2023

Fitchburg Gas and Electric Light Company

M.D.P.U. No. 312-23-C  
Canceling M.D.P.U. No. 312-23-B  
Sheet 5

Summary of Electric Service Rates  
Schedule SR

Electric Vehicle Rates - Delivery and Supply

			DELIVERY RATES											SUPPLY RATES			TOTAL
Class	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply
EV-RES	392	Customer Charge	\$6.39										\$6.39				\$6.39
		Off-Peak kWh		\$0.03988	\$0.08375	\$0.00394	\$0.00158	\$0.00000	\$0.00552	\$0.00050	\$0.00250	\$0.00567	\$0.13782	\$0.19168	\$0.00493	\$0.19661	\$0.33443
		Mid-Peak kWh		\$0.11387	\$0.08375	\$0.00394	\$0.00158	\$0.03354	\$0.03906	\$0.00050	\$0.00250	\$0.00567	\$0.24535	\$0.21111	\$0.00493	\$0.21604	\$0.46139
		On-Peak kWh		\$0.15982	\$0.08375	\$0.00394	\$0.00158	\$0.10958	\$0.11510	\$0.00050	\$0.00250	\$0.00567	\$0.36734	\$0.26163	\$0.00493	\$0.26656	\$0.63390
Farm Credit		Customer Charge											(\$0.64)				(\$0.64)
		Off-Peak kWh											(\$0.01378)			(\$0.01966)	(\$0.03344)
		Mid-Peak kWh											(\$0.02454)			(\$0.02160)	(\$0.04614)
		On-Peak kWh											(\$0.03673)			(\$0.02666)	(\$0.06339)
Last Change			4/1/23	6/1/23	6/1/23	6/1/14	1/1/23	6/1/23	6/1/23	1/1/03	1/1/02	1/1/23	6/1/23	6/1/23	12/1/22	6/1/23	6/1/23
DEFINITIONS			Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays														

(1) See Sheet 2.

Issued by: Robert B. Hevert  
Sr. Vice President

Issued: April 14, 2023  
Effective: June 1, 2023

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

**M.D.P.U. No. 312-23-D  
Canceling M.D.P.U. No. 312-23-C  
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
Residential RD-1	384	Customer Charge All kWh	\$7.00	\$0.07976	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
Farm Credit		Customer Charge All kWh											\$0.20575 (\$0.70) (\$0.02058)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07976	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
34.5% Low Income Discount		Customer Charge All kWh											\$0.18400 (\$2.42) (\$0.04923)
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01348)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Small General GD-1	393	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kWh											\$0.17598 (\$1.00) (\$0.01760)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Regular General GD-2	393	Customer Charge All kW All kWh	\$10.00	\$9.91 \$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kW All kWh											\$9.91 \$0.11929 (\$1.00) (\$0.99) (\$0.01193)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Large General GD-3	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.15 \$0.01968 \$0.00439	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00
Farm Credit		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											\$8.15 \$0.07040 \$0.05511 (\$30.00) (\$0.82) (\$0.00704) (\$0.00551)
Last Change			8/1/11	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Optional Time-of-Use GD-4 (2)	393	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.96 \$0.01033 \$0.00225	\$0.05702 \$0.05702	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00450 \$0.00450	\$10.00
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh											\$3.96 \$0.10566 \$0.09758 (\$1.00) (\$0.40) (\$0.01057) (\$0.00976)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Water Heating and/or Space Heating GD-5 (2)	393	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
Farm Credit		Customer Charge All kWh											\$0.15661 (\$0.00) (\$0.01566)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
ALL GENERAL		Transformer Ownership Credit of \$0.19 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	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
Farm Credit		All kWh	\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284	
Last Change			1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.01128) 6/1/23
Outdoor Lighting Customer Owned-SDC	388	All kWh		\$0.06489	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17451
Farm Credit		All kWh											(\$0.01745)
Last Change				1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	6/1/23

(1) See Sheet 2.

(2) 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 by: Daniel Hurstak  
Sr. Vice President

Issued: June 7, 2023  
Effective: July 1, 2023

**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. 387**

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.67	\$164.04	(\$1.37)
7,000	Street and Highway Type	\$15.16	\$181.92	(\$1.52)
20,000	Street and Highway Type	\$27.55	\$330.60	(\$2.76)
60,000	Street and Highway Type	\$52.67	\$632.04	(\$5.27)
20,000	Flood Light Type	\$30.46	\$365.52	(\$3.05)
3,500	Power Bracket Included	\$14.32	\$171.84	(\$1.43)
7,000	Power Bracket Included	\$16.12	\$193.44	(\$1.61)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.86	\$142.32	(\$1.19)
9,500	Street and Highway Type	\$14.10	\$169.20	(\$1.41)
20,000	Street and Highway Type	\$21.03	\$252.36	(\$2.10)
50,000	Street and Highway Type	\$29.90	\$358.80	(\$2.99)
140,000	Street and Highway Type	\$61.34	\$736.08	(\$6.13)
50,000	Flood Light Type	\$34.70	\$416.40	(\$3.47)
Metal Halide:				
3,700	Cobra Head Type	\$16.60	\$199.20	(\$1.66)
5,000	Cobra Head Type	\$18.97	\$227.64	(\$1.90)
10,000	Cobra Head Type	\$23.44	\$281.28	(\$2.34)
3,700	Flood Light Type	\$16.95	\$203.40	(\$1.70)
5,000	Flood Light Type	\$19.61	\$235.32	(\$1.96)
10,000	Flood Light Type	\$23.29	\$279.48	(\$2.33)
47,000	Flood Light Type	\$50.06	\$600.72	(\$5.01)
3,700	Power Bracket Included	\$16.89	\$202.68	(\$1.69)
5,000	Power Bracket Included	\$19.28	\$231.36	(\$1.93)
10,000	Power Bracket Included	\$23.82	\$285.84	(\$2.38)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
6,100	Cobra Head Type	\$12.16	\$145.92	(\$1.22)
10,680	Cobra Head Type	\$15.24	\$182.88	(\$1.52)
20,000	Cobra Head Type	\$24.57	\$294.84	(\$2.46)
4,572	Flood Light Type	\$16.04	\$192.48	(\$1.60)
6,810	Flood Light Type	\$16.86	\$202.32	(\$1.69)
11,253	Flood Light Type	\$26.12	\$313.44	(\$2.61)
15,300	Flood Light Type	\$26.03	\$312.36	(\$2.60)
50,403	Flood Light Type	\$56.21	\$674.52	(\$5.62)
2,887	Power Bracket Included	\$10.91	\$130.92	(\$1.09)
6,100	Power Bracket Included	\$12.16	\$145.92	(\$1.22)
12,290	Power Bracket Included	\$18.15	\$217.80	(\$1.82)
17,200	Power Bracket Included	\$21.66	\$259.92	(\$2.17)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.52	\$114.24	(\$0.95)
Last Change - All Luminaires		1/1/23	1/1/23	1/1/23

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

Issued by: Daniel Hurstak  
Sr. Vice President

Issued: June 7, 2023  
Effective: July 1, 2023



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

**M.D.P.U. No. 312-23-D**  
**Canceled M.D.P.U. No. 312-23-C**  
**Sheet 5**

**Electric Vehicle Rates - Delivery and Supply**

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES			TOTAL
			Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply
EV-RES	392	Customer Charge	\$6.39										\$6.39				\$6.39
		Off-Peak kWh		\$0.03988	\$0.08375	\$0.00394	\$0.00158	\$0.00000	\$0.00552	\$0.00050	\$0.00250	\$0.00567	\$0.13782	\$0.19168	\$0.00493	\$0.19661	\$0.33443
		Mid-Peak kWh		\$0.11387	\$0.08375	\$0.00394	\$0.00158	\$0.03354	\$0.03906	\$0.00050	\$0.00250	\$0.00567	\$0.24535	\$0.21111	\$0.00493	\$0.21604	\$0.46139
		On-Peak kWh		\$0.15982	\$0.08375	\$0.00394	\$0.00158	\$0.10958	\$0.11510	\$0.00050	\$0.00250	\$0.00567	\$0.36734	\$0.26163	\$0.00493	\$0.26656	\$0.63390
		Farm Credit															
		Customer Charge															
		Off-Peak kWh															
		Mid-Peak kWh															
		On-Peak kWh															
Last Change			4/1/23	6/1/23	6/1/23	6/1/14	1/1/23	6/1/23	6/1/23	1/1/03	1/1/02	1/1/23	6/1/23	6/1/23	12/1/22	6/1/23	6/1/23
Regular General GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge	\$10.00										\$10.00				
		All kW		\$0.00									\$0.00				
		All kWh		\$0.06032	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.15565	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
		Customer Charge															
		All kW												\$1.00			
Regular General GD-2 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge	\$10.00										\$10.00				
		All kW		\$2.47									\$2.47				
		All kWh		\$0.05126	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.14659	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
		Customer Charge															
		All kW												\$1.00			
Regular General GD-2 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge	\$10.00										\$10.00				
		All kW		\$4.95									\$4.95				
		All kWh		\$0.04216	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.13749	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
		Customer Charge															
		All kW												\$1.00			
Regular General GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge	\$10.00										\$10.00				
		All kW		\$9.91									\$9.91				
		All kWh		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.11929	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
		Customer Charge															
		All kW												(\$0.99)			
Large General GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge	\$300.00										\$300.00				
		On Peak kVA		\$0.00									\$0.00				
		On Peak kWh		\$0.04026	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.09098				
		Off Peak kWh		\$0.02497	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07569				
		Customer Charge												(\$30.00)			
Large General GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge	\$300.00										\$300.00				
		On Peak kVA		\$2.03									\$2.03				
		On Peak kWh		\$0.03513	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.08585				
		Off Peak kWh		\$0.01984	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07056				
		Customer Charge												(\$30.00)			
Large General GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge	\$300.00										\$300.00				
		On Peak kVA		\$4.07									\$4.07				
		On Peak kWh		\$0.02998	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.08070				
		Off Peak kWh		\$0.01469	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.06541				
		Customer Charge												(\$30.00)			
Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge	\$300.00										\$300.00				
		On Peak kVA		\$8.15									\$8.15				
		On Peak kWh		\$0.01968	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07040				
		Off Peak kWh		\$0.00439	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.05511				
		Customer Charge												(\$30.00)			
GD-2, GD-3 Last Change		On Peak kVA											(\$0.82)				
		On Peak kWh											(\$0.00704)				
		Off Peak kWh											(\$0.00551)				
		Customer Charge												(\$0.00551)			
		Off Peak kWh												(\$0.00551)			
ALL			Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2.														
GENERAL			High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.														
DEFINITIONS			EV-RES: GD-3 Electric Vehicle: Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays On-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.														

Issued by: Daniel Hurstak  
Sr. Vice President

Issued: June 7, 2023  
Effective: July 1, 2023

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

**M.D.P.U. No. 312-23-E  
Canceling M.D.P.U. No. 312-23-D  
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>384</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.20575
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Low-Income Residential RD-2</b>	<b>385</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											\$0.18400
<b>Farm Credit</b>		Customer Charge All kWh											(\$2.42)
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Small General GD-1</b>	<b>393</b>	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.17598
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Regular General GD-2</b>	<b>393</b>	Customer Charge All kWh	\$10.00	\$9.91	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Large General GD-3</b>	<b>393</b>	Customer Charge On Peak kVA	\$300.00	\$8.15	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$300.00
<b>Farm Credit</b>		Customer Charge On Peak kVA		\$0.01968	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$8.15
<i>Last Change</i>			8/1/11	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Optional Time-of-Use GD-4 (2)</b>	<b>393</b>	Customer Charge On Peak kW	\$10.00	\$3.96	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge On Peak kW		\$0.01033	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$3.96
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>393</b>	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.15661
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>ALL GENERAL</b> Transformer Ownership Credit of \$0.19 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.													
<b>Outdoor Lighting Company Owned-SD</b>	<b>387</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
<b>Farm Credit</b>		Customer Charge All kWh		\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284
<i>Last Change</i>				1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>388</b>	All kWh		\$0.06489	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17451
<b>Farm Credit</b>		All kWh											(\$0.01128)
<i>Last Change</i>				1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	6/1/23

(1) See Sheet 2.

(2) 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 by: Daniel Hurstak  
Sr. Vice President

Issued: June 9, 2023  
Effective: August 1, 2023

**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. 387**

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.67	\$164.04	(\$1.37)
7,000	Street and Highway Type	\$15.16	\$181.92	(\$1.52)
20,000	Street and Highway Type	\$27.55	\$330.60	(\$2.76)
60,000	Street and Highway Type	\$52.67	\$632.04	(\$5.27)
20,000	Flood Light Type	\$30.46	\$365.52	(\$3.05)
3,500	Power Bracket Included	\$14.32	\$171.84	(\$1.43)
7,000	Power Bracket Included	\$16.12	\$193.44	(\$1.61)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.86	\$142.32	(\$1.19)
9,500	Street and Highway Type	\$14.10	\$169.20	(\$1.41)
20,000	Street and Highway Type	\$21.03	\$252.36	(\$2.10)
50,000	Street and Highway Type	\$29.90	\$358.80	(\$2.99)
140,000	Street and Highway Type	\$61.34	\$736.08	(\$6.13)
50,000	Flood Light Type	\$34.70	\$416.40	(\$3.47)
Metal Halide:				
3,700	Cobra Head Type	\$16.60	\$199.20	(\$1.66)
5,000	Cobra Head Type	\$18.97	\$227.64	(\$1.90)
10,000	Cobra Head Type	\$23.44	\$281.28	(\$2.34)
3,700	Flood Light Type	\$16.95	\$203.40	(\$1.70)
5,000	Flood Light Type	\$19.61	\$235.32	(\$1.96)
10,000	Flood Light Type	\$23.29	\$279.48	(\$2.33)
47,000	Flood Light Type	\$50.06	\$600.72	(\$5.01)
3,700	Power Bracket Included	\$16.89	\$202.68	(\$1.69)
5,000	Power Bracket Included	\$19.28	\$231.36	(\$1.93)
10,000	Power Bracket Included	\$23.82	\$285.84	(\$2.38)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
6,100	Cobra Head Type	\$12.16	\$145.92	(\$1.22)
10,680	Cobra Head Type	\$15.24	\$182.88	(\$1.52)
20,000	Cobra Head Type	\$24.57	\$294.84	(\$2.46)
4,572	Flood Light Type	\$16.04	\$192.48	(\$1.60)
6,810	Flood Light Type	\$16.86	\$202.32	(\$1.69)
11,253	Flood Light Type	\$26.12	\$313.44	(\$2.61)
15,300	Flood Light Type	\$26.03	\$312.36	(\$2.60)
50,403	Flood Light Type	\$56.21	\$674.52	(\$5.62)
2,887	Power Bracket Included	\$10.91	\$130.92	(\$1.09)
6,100	Power Bracket Included	\$12.16	\$145.92	(\$1.22)
12,290	Power Bracket Included	\$18.15	\$217.80	(\$1.82)
17,200	Power Bracket Included	\$21.66	\$259.92	(\$2.17)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.52	\$114.24	(\$0.95)
Last Change - All Luminaires		1/1/23	1/1/23	1/1/23

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

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Sr. Vice President

Issued: June 9, 2023  
Effective: August 1, 2023

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

M.D.P.U. No. 312-23-E  
Canceling M.D.P.U. No. 312-23-D  
Sheet 5

Electric Vehicle Rates - Delivery and Supply

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES			TOTAL
			Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply
EV-RES	392	Customer Charge	\$6.39										\$6.39				\$6.39
Farm Credit		Off-Peak kWh		\$0.03988	\$0.08375	\$0.00394	\$0.00158	\$0.00000	\$0.00552	\$0.00050	\$0.00250	\$0.00567	\$0.13782	\$0.18946	\$0.00493	\$0.19439	\$0.33221
		Mid-Peak kWh		\$0.11387	\$0.08375	\$0.00394	\$0.00158	\$0.03354	\$0.03906	\$0.00050	\$0.00250	\$0.00567	\$0.24535	\$0.20888	\$0.00493	\$0.21381	\$0.45916
		On-Peak kWh		\$0.15982	\$0.08375	\$0.00394	\$0.00158	\$0.10958	\$0.11510	\$0.00050	\$0.00250	\$0.00567	\$0.36734	\$0.25938	\$0.00493	\$0.26431	\$0.63165
		Customer Charge											(\$0.64)				(\$0.64)
		Off-Peak kWh											(\$0.01378)			(\$0.01944)	(\$0.03322)
		Mid-Peak kWh										(\$0.02454)			(\$0.02138)	(\$0.04592)	
		On-Peak kWh										(\$0.03673)			(\$0.02643)	(\$0.06316)	
Last Change			4/1/23	6/1/23	6/1/23	6/1/14	1/1/23	6/1/23	6/1/23	1/1/03	1/1/02	1/1/23	6/1/23	8/1/23	12/1/22	8/1/23	8/1/23
Regular General	393	Customer Charge	\$10.00										\$10.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-2 Electric Vehicle		All kW		\$0.00								\$0.00					
Price Schedule A		All kWh		\$0.06032	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.15565				
0% <= Load Factor <=5%		Customer Charge											(\$1.00)				
Farm Credit		All kW											\$0.00				
		All kWh										(\$0.01557)					
Regular General	393	Customer Charge	\$10.00										\$10.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-2 Electric Vehicle		All kW		\$2.47									\$2.47				
Price Schedule B		All kWh		\$0.05126	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.14659				
5% < Load Factor <=10%		Customer Charge											(\$1.00)				
Farm Credit		All kW											(\$0.25)				
		All kWh										(\$0.01466)					
Regular General	393	Customer Charge	\$10.00										\$10.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-2 Electric Vehicle		All kW		\$4.95									\$4.95				
Price Schedule C		All kWh		\$0.04216	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.13749				
10% < Load Factor <=15%		Customer Charge											(\$1.00)				
Farm Credit		All kW											(\$0.50)				
		All kWh										(\$0.01375)					
Regular General	393	Customer Charge	\$10.00										\$10.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-2 Electric Vehicle		All kW		\$9.91									\$9.91				
Price Schedule D		All kWh		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.11929				
Load Factor >15%		Customer Charge											(\$1.00)				
Farm Credit		All kW											(\$0.99)				
		All kWh										(\$0.01193)					
Large General	393	Customer Charge	\$300.00										\$300.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-3 Electric Vehicle		On Peak kVA		\$0.00									\$0.00				
Price Schedule A		On Peak kWh		\$0.04026	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.09098				
0% <= Load Factor <=5%		Off Peak kWh		\$0.02497	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07569				
Farm Credit		Customer Charge											(\$30.00)				
		On Peak kVA										\$0.00					
		On Peak kWh										(\$0.00910)					
		Off Peak kWh										(\$0.00757)					
Large General	393	Customer Charge	\$300.00										\$300.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-3 Electric Vehicle		On Peak kVA		\$2.03									\$2.03				
Price Schedule B		On Peak kWh		\$0.03513	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.08585				
5% < Load Factor <=10%		Off Peak kWh		\$0.01984	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07056				
Farm Credit		Customer Charge											(\$30.00)				
		On Peak kVA										(\$0.20)					
		On Peak kWh										(\$0.00859)					
		Off Peak kWh										(\$0.00706)					
Large General	393	Customer Charge	\$300.00										\$300.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-3 Electric Vehicle		On Peak kVA		\$4.07									\$4.07				
Price Schedule C		On Peak kWh		\$0.02998	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.08070				
10% < Load Factor <=15%		Off Peak kWh		\$0.01469	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.06541				
Farm Credit		Customer Charge											(\$30.00)				
		On Peak kVA										(\$0.41)					
		On Peak kWh										(\$0.0807)					
		Off Peak kWh										(\$0.00654)					
Large General	393	Customer Charge	\$300.00										\$300.00	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
GD-3 Electric Vehicle		On Peak kVA		\$8.15									\$8.15				
Price Schedule D		On Peak kWh		\$0.01968	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07040				
Load Factor >15%		Off Peak kWh		\$0.00439	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.05511				
Farm Credit		Customer Charge											(\$30.00)				
		On Peak kVA										(\$0.82)					
		On Peak kWh										(\$0.00704)					
		Off Peak kWh										(\$0.00551)					
GD-2, GD-3 Last Change			7/1/23	7/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	7/1/23				
ALL GENERAL			Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2.														
EV-RES:			High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.														
DEFINITIONS			GD-3 Electric Vehicle:														
			Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays														
			Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays														
			On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays														
			Off-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.														

Issued by: Daniel Hurstak  
Sr. Vice President

Issued: June 9, 2023  
Effective: August 1, 2023

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

**M.D.P.U. No. 312-23-F  
Canceling M.D.P.U. No. 312-23-E  
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>384</b>	Customer Charge All kWh	\$7.00	\$0.07903	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00 \$0.20502
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.70) (\$0.02050)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Low-Income Residential RD-2</b>	<b>385</b>	Customer Charge All kWh	\$7.00	\$0.07903	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00 \$0.18327
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											(\$2.42) (\$0.04898)
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.46) (\$0.01343)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Small General GD-1</b>	<b>393</b>	Customer Charge All kWh	\$10.00	\$0.07850	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$0.17525
<b>Farm Credit</b>		Customer Charge All kWh											(\$1.00) (\$0.01753)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Regular General GD-2</b>	<b>393</b>	Customer Charge All kWh	\$10.00	\$9.81	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$9.81
<b>Farm Credit</b>		Customer Charge All kWh		\$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.11910 (\$1.00) (\$0.98)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Large General GD-3</b>	<b>393</b>	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.07 \$0.01952 \$0.00435	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$8.07 \$0.07024 \$0.05507
<b>Farm Credit</b>		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											(\$30.00) (\$0.81) (\$0.00702) (\$0.00551)
<i>Last Change</i>			8/1/11	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Optional Time-of-Use GD-4 (2)</b>	<b>393</b>	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.92 \$0.01027 \$0.00223	\$0.05702 \$0.05702	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00450 \$0.00450	\$10.00 \$3.92 \$0.10560 \$0.09756
<b>Farm Credit</b>		Customer Charge On Peak kW On Peak kWh Off Peak kWh											(\$1.00) (\$0.39) (\$0.01056) (\$0.00976)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>393</b>	Customer Charge All kWh	\$0.00	\$0.06071	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00 \$0.15604
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00 (\$0.01560)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>ALL GENERAL</b> Transformer Ownership Credit of \$0.19 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.													
<b>Outdoor Lighting Company Owned-SD</b>	<b>387</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3			\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00427 \$0.11284 (\$0.01128)
<i>Last Change</i>			11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>388</b>	All kWh		\$0.06429	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17391 (\$0.01739)
<b>Farm Credit</b>		All kWh											(\$0.01739)
<i>Last Change</i>			11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	11/1/23

(1) See Sheet 2.

(2) 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 by: Daniel Hurstak  
Sr. Vice President

Issued: September 1, 2023  
Effective: November 1, 2023

**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. 387**

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.54	\$162.48	(\$1.35)
7,000	Street and Highway Type	\$15.02	\$180.24	(\$1.50)
20,000	Street and Highway Type	\$27.29	\$327.48	(\$2.73)
60,000	Street and Highway Type	\$52.18	\$626.16	(\$5.22)
20,000	Flood Light Type	\$30.18	\$362.16	(\$3.02)
3,500	Power Bracket Included	\$14.18	\$170.16	(\$1.42)
7,000	Power Bracket Included	\$15.97	\$191.64	(\$1.60)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.75	\$141.00	(\$1.18)
9,500	Street and Highway Type	\$13.97	\$167.64	(\$1.40)
20,000	Street and Highway Type	\$20.83	\$249.96	(\$2.08)
50,000	Street and Highway Type	\$29.62	\$355.44	(\$2.96)
140,000	Street and Highway Type	\$60.77	\$729.24	(\$6.08)
50,000	Flood Light Type	\$34.38	\$412.56	(\$3.44)
Metal Halide:				
3,700	Cobra Head Type	\$16.44	\$197.28	(\$1.64)
5,000	Cobra Head Type	\$18.79	\$225.48	(\$1.88)
10,000	Cobra Head Type	\$23.22	\$278.64	(\$2.32)
3,700	Flood Light Type	\$16.79	\$201.48	(\$1.68)
5,000	Flood Light Type	\$19.43	\$233.16	(\$1.94)
10,000	Flood Light Type	\$23.07	\$276.84	(\$2.31)
47,000	Flood Light Type	\$49.60	\$595.20	(\$4.96)
3,700	Power Bracket Included	\$16.73	\$200.76	(\$1.67)
5,000	Power Bracket Included	\$19.10	\$229.20	(\$1.91)
10,000	Power Bracket Included	\$23.60	\$283.20	(\$2.36)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$10.15	\$121.80	(\$1.02)
6,100	Cobra Head Type	\$12.04	\$144.48	(\$1.20)
10,680	Cobra Head Type	\$15.10	\$181.20	(\$1.51)
20,000	Cobra Head Type	\$24.34	\$292.08	(\$2.43)
4,572	Flood Light Type	\$15.89	\$190.68	(\$1.59)
6,810	Flood Light Type	\$16.70	\$200.40	(\$1.67)
11,253	Flood Light Type	\$25.88	\$310.56	(\$2.59)
15,300	Flood Light Type	\$25.79	\$309.48	(\$2.58)
50,403	Flood Light Type	\$55.69	\$668.28	(\$5.57)
2,887	Power Bracket Included	\$10.81	\$129.72	(\$1.08)
6,100	Power Bracket Included	\$12.04	\$144.48	(\$1.20)
12,290	Power Bracket Included	\$17.98	\$215.76	(\$1.80)
17,200	Power Bracket Included	\$21.46	\$257.52	(\$2.15)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.43	\$113.16	(\$0.94)
Last Change - All Luminaires		1/1/23	1/1/23	1/1/23

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

Issued by: Daniel Hurstak  
Sr. Vice President

Issued: September 1, 2023  
Effective: November 1, 2023

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

**M.D.P.U. No. 312-23-F  
Canceling M.D.P.U. No. 312-23-E  
Sheet 5**

**Electric Vehicle Rates - Delivery and Supply**

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES				TOTAL
			Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply	
EV-RES	392	Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh	\$6.39	\$0.03951 \$0.11283 \$0.15835	\$0.08375 \$0.08375 \$0.08375	\$0.00394 \$0.00394 \$0.00394	\$0.00158 \$0.00158 \$0.00158	\$0.00000 \$0.03354 \$0.10958	\$0.00552 \$0.03906 \$0.11510	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$0.00567 \$0.00567 \$0.00567	\$6.39 \$0.13745 \$0.24431 \$0.36587	\$0.18946 \$0.20888 \$0.25938	\$0.00493 \$0.00493 \$0.00493	\$0.19439 \$0.21381 \$0.26431	\$6.39 \$0.33184 \$0.45812 \$0.63018	
Farm Credit		Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh											(\$0.64) (\$0.01375) (\$0.02443) (\$0.03659)			(\$0.01944) (\$0.02138) (\$0.02643)	(\$0.64) (\$0.03319) (\$0.04581) (\$0.06302)	
Last Change			4/1/23	11/1/23	6/1/23	6/1/14	1/1/23	6/1/23	6/1/23	1/1/03	1/1/02	1/1/23	11/1/23	8/1/23	12/1/22	8/1/23	11/1/23	
Regular General GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$0.00 \$0.05976	\$0.00 \$0.05976	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$0.00 \$0.15509	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) \$0.00 (\$0.01551)	
Regular General GD-2 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$2.45 \$0.05077	\$2.45 \$0.05077	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$2.45 \$0.14610	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) (\$0.25) (\$0.01461)	
Regular General GD-2 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$4.90 \$0.04178	\$4.90 \$0.04178	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$4.90 \$0.13711	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) (\$0.49) (\$0.01371)	
Regular General GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$9.81 \$0.02377	\$9.81 \$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$9.81 \$0.11910	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) (\$0.98) (\$0.01191)	
Large General GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$0.00 \$0.03990 \$0.02473	\$0.00 \$0.03990 \$0.02473	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$0.00 \$0.09962 \$0.07545 (\$30.00) \$0.00 (\$0.09060) (\$0.00755)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.00000) \$0.00 (\$0.00000)	
Large General GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh On Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$2.01 \$0.03482 \$0.01965	\$2.01 \$0.03482 \$0.01965	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$2.01 \$0.08554 \$0.07037 (\$30.00) (\$0.20) (\$0.08555) (\$0.00704)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.00000) \$0.00 (\$0.00000)	
Large General GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$4.03 \$0.02972 \$0.01455	\$4.03 \$0.02972 \$0.01455	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$4.03 \$0.08044 \$0.06527 (\$30.00) (\$0.40) (\$0.08044) (\$0.00653)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.00000) \$0.00 (\$0.00000)	
Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$8.07 \$0.01952 \$0.00435	\$8.07 \$0.01952 \$0.00435	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$8.07 \$0.07024 \$0.05507 (\$30.00) (\$0.81) (\$0.00702) (\$0.00551)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.00000) \$0.00 (\$0.00000)	
GD-2, GD-3 Last Change			7/1/23	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23					
ALL GENERAL	Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																	
DEFINITIONS	EV-RES:	GD-3 Electric Vehicle: Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays On-Peak: Monday - Friday 10:00 A.M. - 10:00 P.M. excluding Weekday Holidays. Off-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.																

Issued by: Daniel Hurstak  
Sr. Vice President

Issued: September 1, 2023  
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**Fitchburg Gas and Electric Light Company  
Summary of Electric Service Rates  
Schedule SR**

**M.D.P.U. No. 312-23-G  
Canceling M.D.P.U. No. 312-23-F  
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>384</b>	Customer Charge All kWh	\$7.00	\$0.07903	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00 \$0.20502
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.70) (\$0.02050)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Low-Income Residential RD-2</b>	<b>385</b>	Customer Charge All kWh	\$7.00	\$0.07903	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00 \$0.18327
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											(\$2.42) (\$0.04898)
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.46) (\$0.01343)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Small General GD-1</b>	<b>393</b>	Customer Charge All kWh	\$10.00	\$0.07850	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$0.17525
<b>Farm Credit</b>		Customer Charge All kWh											(\$1.00) (\$0.01753)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Regular General GD-2</b>	<b>393</b>	Customer Charge All kW	\$10.00	\$9.81	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$9.81
<b>Farm Credit</b>		Customer Charge All kW		\$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.11910 (\$1.00) (\$0.98)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Large General GD-3</b>	<b>393</b>	Customer Charge On Peak kVA	\$300.00	\$8.07	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$300.00 \$8.07
<b>Farm Credit</b>		Customer Charge On Peak kVA		\$0.01952	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07024 \$0.05507 (\$30.00) (\$0.81) (\$0.00702) (\$0.00551)
<i>Last Change</i>			8/1/11	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Optional Time-of-Use GD-4 (2)</b>	<b>393</b>	Customer Charge On Peak kW	\$10.00	\$3.92	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$3.92
<b>Farm Credit</b>		Customer Charge On Peak kW		\$0.01027	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.10560 \$0.09756 (\$1.00) (\$0.39) (\$0.01056) (\$0.00976)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>393</b>	Customer Charge All kWh	\$0.00	\$0.06071	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00 \$0.15604
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00 (\$0.01560)
<i>Last Change</i>			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>ALL GENERAL</b>		Transformer Ownership Credit of \$0.19 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.											
<b>Outdoor Lighting Company Owned-SD</b>	<b>387</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
<b>Farm Credit</b>		Customer Charge All kWh		\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284 (\$0.01128)
<i>Last Change</i>				11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>388</b>	All kWh		\$0.06429	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17391 (\$0.01739)
<b>Farm Credit</b>		All kWh											
<i>Last Change</i>				11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	11/1/23

(1) See Sheet 2.

(2) 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 by: Daniel Hurstak  
Vice President and Treasurer

Issued: October 30, 2023  
Effective: December 1, 2023



**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. 387**

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.54	\$162.48	(\$1.35)
7,000	Street and Highway Type	\$15.02	\$180.24	(\$1.50)
20,000	Street and Highway Type	\$27.29	\$327.48	(\$2.73)
60,000	Street and Highway Type	\$52.18	\$626.16	(\$5.22)
20,000	Flood Light Type	\$30.18	\$362.16	(\$3.02)
3,500	Power Bracket Included	\$14.18	\$170.16	(\$1.42)
7,000	Power Bracket Included	\$15.97	\$191.64	(\$1.60)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.75	\$141.00	(\$1.18)
9,500	Street and Highway Type	\$13.97	\$167.64	(\$1.40)
20,000	Street and Highway Type	\$20.83	\$249.96	(\$2.08)
50,000	Street and Highway Type	\$29.62	\$355.44	(\$2.96)
140,000	Street and Highway Type	\$60.77	\$729.24	(\$6.08)
50,000	Flood Light Type	\$34.38	\$412.56	(\$3.44)
Metal Halide:				
3,700	Cobra Head Type	\$16.44	\$197.28	(\$1.64)
5,000	Cobra Head Type	\$18.79	\$225.48	(\$1.88)
10,000	Cobra Head Type	\$23.22	\$278.64	(\$2.32)
3,700	Flood Light Type	\$16.79	\$201.48	(\$1.68)
5,000	Flood Light Type	\$19.43	\$233.16	(\$1.94)
10,000	Flood Light Type	\$23.07	\$276.84	(\$2.31)
47,000	Flood Light Type	\$49.60	\$595.20	(\$4.96)
3,700	Power Bracket Included	\$16.73	\$200.76	(\$1.67)
5,000	Power Bracket Included	\$19.10	\$229.20	(\$1.91)
10,000	Power Bracket Included	\$23.60	\$283.20	(\$2.36)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$10.15	\$121.80	(\$1.02)
6,100	Cobra Head Type	\$12.04	\$144.48	(\$1.20)
10,680	Cobra Head Type	\$15.10	\$181.20	(\$1.51)
20,000	Cobra Head Type	\$24.34	\$292.08	(\$2.43)
4,572	Flood Light Type	\$15.89	\$190.68	(\$1.59)
6,810	Flood Light Type	\$16.70	\$200.40	(\$1.67)
11,253	Flood Light Type	\$25.88	\$310.56	(\$2.59)
15,300	Flood Light Type	\$25.79	\$309.48	(\$2.58)
50,403	Flood Light Type	\$55.69	\$668.28	(\$5.57)
2,887	Power Bracket Included	\$10.81	\$129.72	(\$1.08)
6,100	Power Bracket Included	\$12.04	\$144.48	(\$1.20)
12,290	Power Bracket Included	\$17.98	\$215.76	(\$1.80)
17,200	Power Bracket Included	\$21.46	\$257.52	(\$2.15)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.43	\$113.16	(\$0.94)
Last Change - All Luminaires		1/1/23	1/1/23	1/1/23

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

Issued by: Daniel Hurstak  
Vice President and Treasurer

Issued: October 30, 2023  
Effective: December 1, 2023

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

**M.D.P.U. No. 312-23-G  
Canceling M.D.P.U. No. 312-23-F  
Sheet 5**

**Electric Vehicle Rates - Delivery and Supply**

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES				TOTAL
Class	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply	
EV-RES	392	Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh	\$6.39	\$0.03951 \$0.10117 \$0.17645	\$0.08375 \$0.08375 \$0.08375	\$0.00394 \$0.00394 \$0.00394	\$0.00158 \$0.00158 \$0.00158	\$0.00183 \$0.01159 \$0.13159	\$0.00735 \$0.01711 \$0.13711	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$0.00567 \$0.00567 \$0.00567	\$6.39 \$0.1928 \$0.21070 \$0.40598	\$0.19294 \$0.21918 \$0.23664	\$0.00493 \$0.00493 \$0.00493	\$0.19787 \$0.22411 \$0.24157	\$6.39 \$0.33715 \$0.43481 \$0.64755	
Farm Credit		Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh											(\$0.64) (\$0.01393) (\$0.02107) (\$0.04060)			(\$0.01979) (\$0.02241) (\$0.02416)	(\$0.64) (\$0.03372) (\$0.04348) (\$0.06476)	
Last Change			4/1/23	12/1/23	6/1/23	6/1/14	1/1/23	12/1/23	12/1/23	1/1/03	1/1/02	1/1/23	12/1/23	12/1/23	12/1/22	12/1/23	12/1/23	
Regular General GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$0.00 \$0.05976	\$0.00 \$0.05976	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$0.00 \$0.15509	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
Regular General GD-2 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$2.45 \$0.05077	\$0.00 \$0.05077	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$2.45 \$0.14610	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
Regular General GD-2 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$4.90 \$0.04178	\$0.00 \$0.04178	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$4.90 \$0.13711	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
Regular General GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$0.00 \$9.81 \$0.02377	\$0.00 \$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$9.81 \$0.11910	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
Large General GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$0.00 \$0.03990 \$0.02473	\$0.00 \$0.03990 \$0.02473	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$0.00 \$0.09962 \$0.07545 (\$30.00) \$0.00 (\$0.09060) (\$0.00755)					
Large General GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh On Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$2.01 \$0.03482 \$0.01965	\$2.01 \$0.03482 \$0.01965	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$2.01 \$0.08554 \$0.07037 (\$30.00) (\$0.20) (\$0.08555) (\$0.00704)					
Large General GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$4.03 \$0.02972 \$0.01455	\$4.03 \$0.02972 \$0.01455	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$4.03 \$0.08044 \$0.06527 (\$30.00) (\$0.40) (\$0.08044) (\$0.00653)					
Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$8.07 \$0.01952 \$0.00435	\$8.07 \$0.01952 \$0.00435	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$8.07 \$0.07024 \$0.05507 (\$30.00) (\$0.81) (\$0.0702) (\$0.00551)					
GD-2, GD-3 Last Change			7/1/23	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23					
ALL GENERAL	Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																	
DEFINITIONS	EV-RES:	GD-3 Electric Vehicle: Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays On-Peak: Monday - Friday 10:00 A.M. - 10:00 P.M. excluding Weekday Holidays. Off-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.																

Issued by: Daniel Hurstak  
Vice President and Treasurer

Issued: October 30, 2023  
Effective: December 1, 2023

### Summary of Electric Basic Service Rates January 1, 2023 - December 31, 2023

Basic Service - \$/kWh		M.D.P.U. No. 380 and 397											
		Jan 23 (1)	Feb 23 (1)	Mar 23 (1)	Apr 23 (1)	May 23 (1)	Jun 23 (1)	Jul 23 (1)	Aug 23 (1)	Sep 23 (1)	Oct 23 (1)	Nov 23 (1)	Dec 23 (1)
Residential - RD-1, RD-2	Fixed	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21206	\$0.21206	\$0.21206	\$0.21206	\$0.21206
	Variable	\$0.36434	\$0.34879	\$0.21857	\$0.14170	\$0.11179	\$0.10560	\$0.12518	\$0.17471	\$0.16321	\$0.15955	\$0.19114	\$0.25162
RD-1 Farm Credit (2)	Fixed	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02212)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)
	Variable	(\$0.03643)	(\$0.03488)	(\$0.02186)	(\$0.01417)	(\$0.01118)	(\$0.01056)	(\$0.01252)	(\$0.01747)	(\$0.01632)	(\$0.01596)	(\$0.01911)	(\$0.02516)
RD-2 Farm Credit (2)	Fixed	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01389)	(\$0.01389)	(\$0.01389)	(\$0.01389)	(\$0.01389)
	Variable	(\$0.02386)	(\$0.02285)	(\$0.01432)	(\$0.00928)	(\$0.00732)	(\$0.00692)	(\$0.00820)	(\$0.01144)	(\$0.01069)	(\$0.01045)	(\$0.01252)	(\$0.01648)
Residential RD-2	Fixed	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07316)	(\$0.07316)	(\$0.07316)	(\$0.07316)	(\$0.07316)
Low Income Discount	Variable	(\$0.12570)	(\$0.12033)	(\$0.07541)	(\$0.04889)	(\$0.03857)	(\$0.03643)	(\$0.04319)	(\$0.06027)	(\$0.05631)	(\$0.05504)	(\$0.06594)	(\$0.08681)
Small General - GD-1	Fixed	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21206	\$0.21206	\$0.21206	\$0.21206	\$0.21206
	Variable	\$0.36434	\$0.34879	\$0.21857	\$0.14170	\$0.11179	\$0.10560	\$0.12518	\$0.17471	\$0.16321	\$0.15955	\$0.19114	\$0.25162
Farm Credit (2)	Fixed	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)
	Variable	(\$0.03643)	(\$0.03488)	(\$0.02186)	(\$0.01417)	(\$0.01118)	(\$0.01056)	(\$0.01252)	(\$0.01747)	(\$0.01632)	(\$0.01596)	(\$0.01911)	(\$0.02516)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD													
GD-2, GD-4, GD-5, SD	Fixed	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20609	\$0.20609	\$0.20609	\$0.20609	\$0.20609
	Variable	\$0.36259	\$0.34728	\$0.21613	\$0.13821	\$0.10648	\$0.10269	\$0.12344	\$0.16999	\$0.15571	\$0.15428	\$0.19614	\$0.25203
Farm Credit (2)	Fixed	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02061)	(\$0.02061)	(\$0.02061)	(\$0.02061)	(\$0.02061)
	Variable	(\$0.03626)	(\$0.03473)	(\$0.02161)	(\$0.01382)	(\$0.01065)	(\$0.01027)	(\$0.01234)	(\$0.01700)	(\$0.01557)	(\$0.01543)	(\$0.01961)	(\$0.02520)
Large General - GD-3	Fixed	12/23-1/24	1/25-2/23	2/24-3/27	3/28-4/25	4/26-5/25	5/26-6/26	6/27-7/26	7/27-8/25	8/26-9/25	9/26-10/25	10/26-11/27	11/28-12/26
	Variable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Fixed	\$0.14526	\$0.09725	\$0.09139	\$0.07618	\$0.06574	\$0.06999	\$0.08228	\$0.06687	\$0.07152	\$0.05986	\$0.06850	\$0.08450
	Variable												
Farm Credit (2)	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
	Variable	(\$0.01453)	(\$0.00973)	(\$0.00914)	(\$0.00762)	(\$0.00657)	(\$0.00700)	(\$0.00823)	(\$0.00669)	(\$0.00715)	(\$0.00599)	(\$0.00685)	(\$0.00845)

(1) Pursuant to Basic Service Schedule BS, M.D.P.U. 380 effective December 1, 2022 and M.D.P.U. 397 effective August 1, 2023. Rates include Basic Service Costs Adder of \$0.00493/kWh effective December 1, 2022.

(2) 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.

DEPOSITS AND COLLATERAL
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- |   |
|---|
| 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	\$ 262,239
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
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51	TOTAL	262,239

## 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.

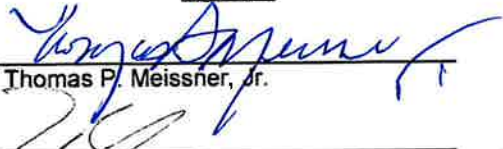

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	CIVIC ACTIVITIES	\$109,600
2		
3		
4		
5		
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31		
32		
33		
34		
	Total	\$109,600

## 913. ADVERTISING EXPENSES

Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1				
2			Bill inserts, safety messaging, etc.	26,538
3				
4				
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51			TOTAL	26,538

## THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
 Thomas P. Meissner, Jr.	03/29/2024	President
 Todd R. Diggins	03/29/2024	Controller
/s/ Anne L. Alonzo * Neveen F. Awad	03/29/2024	Director
/s/ Neveen F. Awad * Neveen F. Awad	03/29/2024	Director
/s/ Winfield S. Brown * Winfield S. Brown	03/29/2024	Director
/s/ Mark H. Collin * Mark H. Collin	03/29/2024	Director
/s/ Suzanne Foster * Suzanne Foster	03/29/2024	Director
/s/ Edward F. Godfrey * Edward F. Godfrey	03/29/2024	Director
/s/ Michael B. Green * Michael B. Green	03/29/2024	Director
/s/ Justine Vogel * Justine Vogel	03/29/2024	Director
/s/ David A. Whiteley * David A. Whiteley	03/29/2024	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

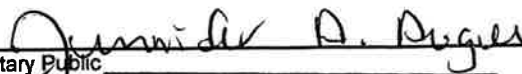
ss.

3/29/24Then personally appeared Thomas P. Meissner, Jr. and Todd R. Diggins

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

Notary Public

P81

  
Jennifer A. Auger  
Notary Public, State of New Hampshire  
My Commission Expires December 21, 2027

Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES

One South Street

Boston, MA 02202

STATEMENT OF OPERATING REVENUES

YEAR 2023


Name of Company Fitchburg Gas and Electric Light Company  
D/B/A Unitil  
Address 357 Electric Ave  
Lunenburg, MA 01462

Location on  
Annual Return

Pg 10 Line 2, Col (b)

Massachusetts Operating Revenues (Intrastate)	\$ 130,480,582
Other Revenues (outside Massachusetts)	
Total Revenues	\$ 130,480,582

I hereby certify under the penalties of perjury that the foregoing statement is true to the best of my knowledge and belief.

Signature   
Name Todd R. Diggins  
Title Controller

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, & 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name Unitil Service Corp.  
Title Regulatory Services  
Address 6 Liberty Lane West. Hampton, NH 03842



Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES

One South Street  
Boston, MA 02202


STATEMENT OF OPERATING REVENUES

YEAR 2023

Name of Company Fitchburg Gas and Electric Light Company  
D/B/A Unitil  
Address 357 Electric Ave  
Lunenburg, MA 01462

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	\$ 46,607,687 (Gas Revenues)	Pg 11 Line 2, Gas col (b)
Other Revenues (outside Massachusetts)	\$ -	
Total Revenues	\$ 46,607,687	

I hereby certify under the penalties of perjury that the foregoing statement is true  
to the best of my knowledge and belief.

Signature   
Name Todd R. Diggins  
Title Controller

The purpose of this statement is to provide the Department of Public Utilities with the amount  
of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, & 18.

If invoices or correspondence are to be addressed to a particular individual or department of  
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Name Unitil Service Corp.  
Title Regulatory Services  
Address 6 Liberty Lane West. Hampton, NH 03842

Commonwealth of Massachusetts  
DEPARTMENT OF PUBLIC UTILITIES  
One South Street  
Boston, MA 02202


STATEMENT OF OPERATING REVENUES

YEAR 2023

Name of Company Fitchburg Gas and Electric Light Company  
D/B/A Unitil  
Address 357 Electric Ave  
Lunenburg, MA 01462

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	\$ 83,872,895 (Electric Revenues)	Pg 11 Line 2, Electric col (b)
Other Revenues (outside Massachusetts)	\$ -	
Total Revenues	\$ 83,872,895	

I hereby certify under the penalties of perjury that the foregoing statement is true to the best of my knowledge and belief.

Signature   
Name Todd R. Diggins  
Title Controller

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, & 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name Unitil Service Corp.  
Title Regulatory Services  
Address 6 Liberty Lane West. Hampton, NH 03842

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Average Return on Equity Calculation 12 Months Ended December 31, 2023**  
**based on the MDTE Order of April 3, 2003**

Line No.		12 Months Ended December 31, 2023			Source
		Total	Electric	Gas	
	<b>Net Utility Income Available for Common Shareholders</b>				
1	Net Utility Operating Income	\$ 18,252,599	\$ 9,250,259	\$ 9,002,340	FERC Form 1, Page 115, Line 27
2	Plus: Amortization of Acquisition Premiums	-	-	-	Not Applicable
3	Plus: Service Quality Penalties	-	-	-	Not Applicable
4	Interest Charges & Preferred Dividends	7,375,365	3,593,817	3,781,548	Line 22, Line 23 and Line 24
5	<b>Net Utility Income Available for Common Shareholders</b>	<b>\$ 10,877,234</b>	<b>\$ 5,656,442</b>	<b>\$ 5,220,792</b>	Line 1 + Line 2 + Line 3 - Line 4
6	<b>Total Utility Average Common Equity</b>	<b>\$ 123,968,266</b>	<b>\$ 60,406,401</b>	<b>\$ 63,561,865</b>	Line 34 and Line 35
7	<b>Average Return on Equity</b>	<b>8.8%</b>	<b>9.4%</b>	<b>8.2%</b>	Line 5 / Line 6

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Average Return on Equity Calculation 12 Months Ended December 31, 2023**  
**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, 2023	Source
8    Total Plant in Service	\$ 449,637,928	FERC Form 1, Page 200, Line 3, Column b
9    Common Plant in Service	<u>35,647,137</u>	FERC Form 1, Page 201, Line 3, Column h
10   Total Electric and Gas Plant in Service (No Common)	<u>413,990,791</u>	Line 8 - Line 9
11   Gross Electric Plant in Service	201,726,576	FERC Form 1, Page 200, Line 3, Column c
12   Gross Gas Plant in Service	\$ 212,264,215	FERC Form 1, Page 201, Line 3, Column d
13   Electric Plant in Service as a % of Total Plant in Service	49%	Line 11 / Line 10
14   Gas Plant in Service as a % of Total Plant in Service	51%	Line 12 / Line 10

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**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Average Return on Equity Calculation 12 Months Ended December 31, 2023**  
**based on the MDTE Order of April 3, 2003**

**Calculation of Interest Charges & Preferred Dividends**

Line No.		12 Months Ended December 31, 2023			Source
		Total	Electric	Gas	
15	Net Interest Charges	\$ 7,375,593	\$ 3,593,928	\$ 3,781,665	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	<u>\$ 7,375,593</u>	<u>\$ 3,593,928</u>	<u>\$ 3,781,665</u>	Line 15 + Line 16
18	Total Utility Plant	469,023,328			FERC Form 1, Page 110, Line 4
19	Total Other Property and Investments	<u>14,500</u>			FERC Form 1, Page 110, Line 32
20	Subtotal	<u>\$ 469,037,828</u>			Line 18 + Line 19
21	Ratio	100.00%			Line 18 / Line 20
22	Amount of Int. & Pref. Div. Allocated to Utility Operations	<u>\$ 7,375,365</u>			Line 17 * Line 21
23	Amount of Int. & Pref. Div. to Electric Division	\$ 3,593,817			Line 17 (Elec) * Line 21
24	Amount of Int. & Pref. Div. to Gas Division	\$ 3,781,548			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, 2023**  
**based on the MDTE Order of April 3, 2003**

**Calculation of Average Common Equity**

Line No.		Balance at Dec 31, 2023	Balance at Dec 31, 2022	Source
25	Total Proprietary Capital	\$ 129,068,477	\$ 118,155,615	FERC Form 1, Page 112, Line 16
26	Capital Stock Expense applicable to Preferred Stock	-	-	FERC Form 1, Page 254b
27	Preferred Stock	-	-	FERC Form 1, Page 112, Line 3
28	Unappropriated Undistributed Subsidiary Earnings	(360,787)	(359,318)	FERC Form 1, Page 112, Line 12
29	Unamortized Acquisition Premium	-	-	Not Applicable
30	Total Utility Common Equity	<u>\$ 129,429,264</u>	<u>\$ 118,514,933</u>	Line 25 + Line 26 - Line 27 - Line 28 - Line 29
31	Amount Allocated to Utility Operations	\$ 129,425,263	\$ 118,511,269	Line 30 * Line 41
32	Amount Allocated to Electric	\$ 63,065,449	\$ 57,747,354	Line 31 * Line 13
33	Amount Allocated to Gas	\$ 66,359,814	\$ 60,763,916	Line 31 * Line 14
		<u>Average</u>		
34	Average Electric Common Equity	\$ 60,406,401		Sum of both Line 32 figures / 2
35	Average Gas Common Equity	\$ 63,561,865		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, 2023**  
**based on the MDTE Order of April 3, 2003**

**Calculation of Common Equity Allocator to Utility Operations**

Line No.	Balance at Dec 31, 2023	Source
36    Total Utility Plant	\$ 469,023,328	FERC Form 1, Page 110, Line 4
37    Less: Property Under Capital Leases	<u>-</u>	FERC Form 1, Page 200, Line 4
38    Total Utility Plant, adjusted	469,023,328	Line 36 - Line 37
39    Total Other Property and Investments	<u>14,500</u>	FERC Form 1, Page 110, Line 32
40    Total - Utility Plant and Other Property and Investments, adjusted	<u><u>\$ 469,037,828</u></u>	Line 38 + Line 39
41    Ratio	100.0%	Line 38 / Line 40

# **The Commonwealth of Massachusetts**

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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,  
2023**

**Supplemental Data  
Electric Energy Burden Analysis**

Name of officer to whom

correspondence should be

addressed regarding this report: Todd R. Diggins

Official Title: Controller

Office address: 6 Liberty Lane West, Hampton, NH 03842



## **Fitchburg Gas and Electric Light Company Electric Energy Burden Analysis – 2023**

As directed by the Department of Public Utilities (the “Department”), in its Memorandum on Annual Returns to Include Utility Burden Index Analysis, dated February 9, 2023, the following chart provides a detailed household economic burden index analysis (“Burden Analysis”) evaluating residential energy electric utility customer bills as percentages of household income by county. The Burden Analysis provides the summary results of a detailed household burden index analysis by census block group, which is based on the total customer bill that includes net metering from solar, low-income discounts, and other bill impact factors.

The Burden Analysis further provides an analysis by household income for the statewide median household income and 50 percent, 100 percent, and 200 percent of the Federal Poverty Guidelines, to provide the Department with a clearer picture of specific areas in the Company’s service territory with higher-than-average energy burden.

For its analysis, the Company engaged a third-party to geocode its customers and append census level identifiers and related information. The Company then summarized its billing data to yield average bills by the census identifiers to conduct the Burden Analysis. The Company, furthermore, intends to use this information to develop more advanced and meaningful strategies to enhance customer engagement and support.

**Fitchburg Gas and Electric Light Company**  
**Electric Energy Burden Analysis - 2023**  
**Summary Data**

County	Block Group	Counts	Avg Annual		Block/Tract	Township	% Annual Impact
			Billing	Level Median	Income		
Middlesex	250173001001	775	\$ 2,021.48	\$	101,679.00	ASHBY	2.0%
Middlesex	250173001002	617	\$ 2,094.13	\$	113,438.00	ASHBY	1.8%
Middlesex	250173011011	781	\$ 2,780.39	\$	88,438.00	TOWNSEND	3.1%
Middlesex	250173011012	546	\$ 2,454.69	\$	128,365.00	TOWNSEND	1.9%
Middlesex	250173011013	554	\$ 1,751.40	\$	60,362.00	TOWNSEND	2.9%
Middlesex	250173011021	519	\$ 2,425.40	\$	101,705.00	TOWNSEND	2.4%
Middlesex	250173011022	821	\$ 2,660.31	\$	126,842.00	TOWNSEND	2.1%
Middlesex	250173011023	677	\$ 2,634.00	\$	108,333.00	TOWNSEND	2.4%
Middlesex	250173882001	23	\$ 2,973.96	\$	110,288.00	SHIRLEY	2.7%
Worcester	250277091001	20	\$ 1,600.66	\$	119,828.00	LEOMINSTER	1.3%
Worcester	250277095022	30	\$ 1,606.12	\$	112,022.00	LEOMINSTER	1.4%
Worcester	250277101001	1014	\$ 932.42	\$	78,155.00	FITCHBURG	1.2%
Worcester	250277101002	631	\$ 902.38	\$	79,028.00	FITCHBURG	1.1%
Worcester	250277101003	756	\$ 870.14	\$	70,982.00	FITCHBURG	1.2%
Worcester	250277101004	814	\$ 933.95	\$	59,750.00	FITCHBURG	1.6%
Worcester	250277102001	774	\$ 965.98	\$	96,505.00	FITCHBURG	1.0%
Worcester	250277102002	640	\$ 1,085.11	\$	68,375.00	FITCHBURG	1.6%
Worcester	250277102003	791	\$ 1,251.01	\$	135,563.00	FITCHBURG	0.9%
Worcester	250277102004	937	\$ 795.72	\$	66,742.00	FITCHBURG	1.2%
Worcester	250277102005	1750	\$ 1,138.83	\$	111,518.00	FITCHBURG	1.0%
Worcester	250277102006	1061	\$ 1,076.63	\$	116,313.00	FITCHBURG	0.9%
Worcester	250277103001	1287	\$ 1,144.57	\$	88,004.00	FITCHBURG	1.3%
Worcester	250277103002	1598	\$ 997.61	\$	79,306.00	FITCHBURG	1.3%
Worcester	250277104001	947	\$ 912.06	\$	65,625.00	FITCHBURG	1.4%
Worcester	250277104002	910	\$ 1,043.93	\$	80,956.00	FITCHBURG	1.3%
Worcester	250277105001	891	\$ 915.87	\$	61,275.00	FITCHBURG	1.5%
Worcester	250277105002	1390	\$ 808.30	\$	41,771.00	FITCHBURG	1.9%
Worcester	250277105003	584	\$ 1,084.11	\$	77,031.00	FITCHBURG	1.4%
Worcester	250277106011	1118	\$ 947.46	\$	61,484.00	FITCHBURG	1.5%
Worcester	250277106012	1683	\$ 961.35	\$	66,563.00	FITCHBURG	1.4%

**Fitchburg Gas and Electric Light Company**  
**Electric Energy Burden Analysis - 2023**  
**Summary Data**

County	Block Group	Counts	Avg Annual		Block/Tract	Township	% Annual
			Billing	Level Median	Income		
Worcester	250277106021	957	\$ 814.55	\$ 28,390.00	FITCHBURG		2.9%
Worcester	250277106022	1240	\$ 934.29	\$ 103,362.00	FITCHBURG		0.9%
Worcester	250277106023	1363	\$ 1,107.84	\$ 88,750.00	FITCHBURG		1.2%
Worcester	250277107001	391	\$ 1,956.15	\$ 15,179.00	FITCHBURG		12.9%
Worcester	250277107002	905	\$ 1,316.91	\$ 17,472.00	FITCHBURG		7.5%
Worcester	250277108001	798	\$ 1,002.10	\$ 62,262.00	FITCHBURG		1.6%
Worcester	250277108002	1107	\$ 1,042.43	\$ 51,228.00	FITCHBURG		2.0%
Worcester	250277108003	754	\$ 870.21	\$ 30,820.00	FITCHBURG		2.8%
Worcester	250277108004	897	\$ 899.67	\$ 96,505.00	FITCHBURG		0.9%
Worcester	250277110001	962	\$ 1,094.75	\$ 63,317.00	FITCHBURG		1.7%
Worcester	250277110002	696	\$ 1,021.33	\$ 57,115.00	FITCHBURG		1.8%
Worcester	250277110003	838	\$ 857.88	\$ 45,071.00	FITCHBURG		1.9%
Worcester	250277111001	1416	\$ 1,118.16	\$ 104,148.00	FITCHBURG		1.1%
Worcester	250277111002	1957	\$ 1,269.74	\$ 111,226.00	FITCHBURG		1.1%
Worcester	250277121011	629	\$ 2,241.39	\$ 121,458.00	LUNENBURG		1.8%
Worcester	250277121012	1359	\$ 1,945.78	\$ 122,953.00	LUNENBURG		1.6%
Worcester	250277121013	1038	\$ 1,746.64	\$ 75,100.00	LUNENBURG		2.3%
Worcester	250277121014	556	\$ 2,329.52	\$ 100,089.00	LUNENBURG		2.3%
Worcester	250277121021	1054	\$ 2,309.08	\$ 134,063.00	LUNENBURG		1.7%
Worcester	250277121022	715	\$ 2,407.31	\$ 113,571.00	LUNENBURG		2.1%

Fitchburg Gas and Electric Light Company  
 Electric Energy Burden Analysis - 2023  
 County Level

County	County Level Median Income	Average Annual Electric Bill	Electric Energy Burden based on Census Median Income	Electric Energy Burden based on Statewide Median Income	Electric Energy Burden based on 50% of Poverty	Electric Energy Burden based on 100% of Poverty	Electric Energy Burden based on 200% of Poverty
Middlesex	\$ 105,496	\$ 2,378	2.3%	2.5%	17.9%	9.0%	4.5%
Worcester	\$ 85,120	\$ 1,175	1.4%	1.2%	8.9%	4.4%	2.2%
<i>Statewide Median Income</i>	<i>\$ 96,505</i>						
<i>50% of Poverty</i>	<i>\$ 13,250</i>						
<i>100% of Poverty</i>	<i>\$ 26,500</i>						
<i>200% of Poverty</i>	<i>\$ 53,000</i>						

**Fitchburg Gas and Electric Light Company**  
**Electric Energy Burden Analysis - 2023**  
**Census Block Level**

<i>Statewide Median Income</i>	<i>\$ 96,505</i>
<i>50% of Poverty</i>	<i>\$ 13,250</i>
<i>100% of Poverty</i>	<i>\$ 26,500</i>
<i>200% of Poverty</i>	<i>\$ 53,000</i>

Census Block ID	Census Block Label	County	Municipality(ies)	Electric Utility	Census Block Group Median Income	Census Block Group Households	Census Tract Median Income	Census Tract Households	Block/Tract Level Median Income	Electric Households included in Average Bill Calculation	Average Annual Electric Bill
250173001001	Block Group 1; Census Tract 3001; Middlesex County;	Middlesex	ASHBY	Unitil	\$ 101,679	689	\$ 107,559	1,241	\$ 101,679	775	\$ 2,021
250173001002	Block Group 2; Census Tract 3001; Middlesex County;	Middlesex	ASHBY	Unitil	\$ 113,438	552	\$ 107,559	1,241	\$ 113,438	617	\$ 2,094
250173011011	Block Group 1; Census Tract 3011.01; Middlesex County;	Middlesex	TOWNSEND	Unitil	\$ 88,438	694	\$ 88,438	1,581	\$ 88,438	781	\$ 2,780
250173011012	Block Group 2; Census Tract 3011.01; Middlesex County;	Middlesex	TOWNSEND	Unitil	\$ 128,365	436	\$ 88,438	1,581	\$ 128,365	546	\$ 2,455
250173011013	Block Group 3; Census Tract 3011.01; Middlesex County;	Middlesex	TOWNSEND	Unitil	\$ 60,362	451	\$ 88,438	1,581	\$ 60,362	554	\$ 1,751
250173011021	Block Group 1; Census Tract 3011.02; Middlesex County;	Middlesex	TOWNSEND	Unitil	\$ 101,705	485	\$ 108,333	1,923	\$ 101,705	519	\$ 2,425
250173011022	Block Group 2; Census Tract 3011.02; Middlesex County;	Middlesex	TOWNSEND	Unitil	\$ 126,842	862	\$ 108,333	1,923	\$ 126,842	821	\$ 2,660
250173011023	Block Group 3; Census Tract 3011.02; Middlesex County;	Middlesex	TOWNSEND	Unitil	\$ 108,333	576	\$ 108,333	1,923	\$ 108,333	677	\$ 2,634
250173882001	Block Group 1; Census Tract 3882; Middlesex County;	Middlesex	SHIRLEY	Split - NG, Unitil	\$ 110,288	474	\$ 123,014	2,470	\$ 110,288	23	\$ 2,974
250277091001	Block Group 1; Census Tract 7091; Worcester County;	Worcester	LEOMINSTER	Split - NG, Unitil	\$ 119,828	946	\$ 108,125	1,945	\$ 119,828	20	\$ 1,601
250277095022	Block Group 2; Census Tract 7095.02; Worcester County;	Worcester	LEOMINSTER	Split - NG, Unitil	\$ 112,022	1,030	\$ 100,000	2,507	\$ 112,022	30	\$ 1,606
250277101001	Block Group 1; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 78,155	409	\$ 74,569	1,330	\$ 78,155	1,014	\$ 932
250277101002	Block Group 2; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 79,028	317	\$ 74,569	1,330	\$ 79,028	631	\$ 902
250277101003	Block Group 3; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 70,982	240	\$ 74,569	1,330	\$ 70,982	756	\$ 870
250277101004	Block Group 4; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 59,750	364	\$ 74,569	1,330	\$ 59,750	814	\$ 934
250277102001	Block Group 1; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 96,505	457	\$ 104,012	2,987	\$ 96,505	774	\$ 966
250277102002	Block Group 2; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 68,375	341	\$ 104,012	2,987	\$ 68,375	640	\$ 1,085
250277102003	Block Group 3; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 135,563	386	\$ 104,012	2,987	\$ 135,563	791	\$ 1,251
250277102004	Block Group 4; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 66,742	347	\$ 104,012	2,987	\$ 66,742	937	\$ 796
250277102005	Block Group 5; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 111,518	723	\$ 104,012	2,987	\$ 111,518	1,750	\$ 1,139
250277102006	Block Group 6; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 116,313	733	\$ 104,012	2,987	\$ 116,313	1,061	\$ 1,077
250277103001	Block Group 1; Census Tract 7103; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 88,004	609	\$ 83,655	1,424	\$ 88,004	1,287	\$ 1,145
250277103002	Block Group 2; Census Tract 7103; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 79,306	815	\$ 83,655	1,424	\$ 79,306	1,598	\$ 998
250277104001	Block Group 1; Census Tract 7104; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 65,625	448	\$ 73,291	889	\$ 65,625	947	\$ 912
250277104002	Block Group 2; Census Tract 7104; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 80,956	441	\$ 73,291	889	\$ 80,956	910	\$ 1,044
250277105001	Block Group 1; Census Tract 7105; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 61,275	389	\$ 61,275	1,371	\$ 61,275	891	\$ 916
250277105002	Block Group 2; Census Tract 7105; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 41,771	555	\$ 61,275	1,371	\$ 41,771	1,390	\$ 808
250277105003	Block Group 3; Census Tract 7105; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 77,031	427	\$ 61,275	1,371	\$ 77,031	584	\$ 1,084
250277106011	Block Group 1; Census Tract 7106.01; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 61,484	375	\$ 64,024	1,247	\$ 61,484	1,118	\$ 947
250277106012	Block Group 2; Census Tract 7106.01; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 66,563	872	\$ 64,024	1,247	\$ 66,563	1,683	\$ 961
250277106021	Block Group 1; Census Tract 7106.02; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 28,390	722	\$ 88,750	1,804	\$ 28,390	957	\$ 815
250277106022	Block Group 2; Census Tract 7106.02; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 103,362	486	\$ 88,750	1,804	\$ 103,362	1,240	\$ 934
250277106023	Block Group 3; Census Tract 7106.02; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 88,750	596	\$ 88,750	1,804	\$ 88,750	1,363	\$ 1,108
250277107001	Block Group 1; Census Tract 7107; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 15,179	375	\$ 16,326	994	\$ 15,179	391	\$ 1,956
250277107002	Block Group 2; Census Tract 7107; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 17,472	619	\$ 16,326	994	\$ 17,472	905	\$ 1,317
250277108001	Block Group 1; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 62,262	316	\$ 56,745	1,755	\$ 62,262	798	\$ 1,002
250277108002	Block Group 2; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 51,228	522	\$ 56,745	1,755	\$ 51,228	1,107	\$ 1,042
250277108003	Block Group 3; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 30,820	435	\$ 56,745	1,755	\$ 30,820	754	\$ 870
250277108004	Block Group 4; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 96,505	482	\$ 56,745	1,755	\$ 96,505	897	\$ 900
250277110001	Block Group 1; Census Tract 7110; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 63,317	625	\$ 57,115	1,259	\$ 63,317	962	\$ 1,095
250277110002	Block Group 2; Census Tract 7110; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 57,115	274	\$ 57,115	1,259	\$ 57,115	696	\$ 1,021
250277110003	Block Group 3; Census Tract 7110; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 45,071	360	\$ 57,115	1,259	\$ 45,071	838	\$ 858
250277111001	Block Group 1; Census Tract 7111; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 104,148	786	\$ 107,687	1,585	\$ 104,148	1,416	\$ 1,118
250277111002	Block Group 2; Census Tract 7111; Worcester County;	Worcester	FITCHBURG	Unitil	\$ 111,226	799	\$ 107,687	1,585	\$ 111,226	1,957	\$ 1,270
250277121011	Block Group 1; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	\$ 121,458	522	\$ 110,774	3,136	\$ 121,458	629	\$ 2,241

Fitchburg Gas and Electric Light Company  
Electric Energy Burden Analysis - 2023  
Census Block Level

<i>Statewide Median Income</i>	<i>\$ 96,505</i>
<i>50% of Poverty</i>	<i>\$ 13,250</i>
<i>100% of Poverty</i>	<i>\$ 26,500</i>
<i>200% of Poverty</i>	<i>\$ 53,000</i>

Census Block ID	Census Block Label	County	Municipality(ies)	Electric Utility	Census Block Group Median Income	Census Block Group Households	Census Tract Median Income	Census Tract Households	Block/Tract Level Median Income	Electric Households included in Average Bill Calculation	Average Annual Electric Bill
250277121012	Block Group 2; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	\$ 122,953	1,211	\$ 110,774	3,136	\$ 122,953	1,359	\$ 1,946
250277121013	Block Group 3; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	\$ 75,100	986	\$ 110,774	3,136	\$ 75,100	1,038	\$ 1,747
250277121014	Block Group 4; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	\$ 100,089	417	\$ 110,774	3,136	\$ 100,089	556	\$ 2,330
250277121021	Block Group 1; Census Tract 7121.02; Worcester County;	Worcester	LUNENBURG	Unitil	\$ 134,063	791	\$ 123,817	1,453	\$ 134,063	1,054	\$ 2,309
250277121022	Block Group 2; Census Tract 7121.02; Worcester County;	Worcester	LUNENBURG	Unitil	\$ 113,571	662	\$ 123,817	1,453	\$ 113,571	715	\$ 2,407

**Fitchburg Gas and Electric Light Company**  
**Electric Energy Burden Analysis - 2023**  
**Census Block Level**

<i>Statewide Median Income</i>	<i>\$ 96,505</i>
<i>50% of Poverty</i>	<i>\$ 13,250</i>
<i>100% of Poverty</i>	<i>\$ 26,500</i>
<i>200% of Poverty</i>	<i>\$ 53,000</i>

Census Block ID	Census Block Label	County	Municipality(ies)	Electric Utility	Electric Energy Burden based on Census Median Income	Electric Energy Burden based on Statewide Median Income	Electric Energy Burden based on 50% of Poverty	Electric Energy Burden based on 100% of Poverty	Electric Energy Burden based on 200% of Poverty
250173001001	Block Group 1; Census Tract 3001; Middlesex County;	Middlesex	ASHBY	Unitil	2.0%	2.1%	15.3%	7.6%	3.8%
250173001002	Block Group 2; Census Tract 3001; Middlesex County;	Middlesex	ASHBY	Unitil	1.8%	2.2%	15.8%	7.9%	4.0%
250173011011	Block Group 1; Census Tract 3011.01; Middlesex County;	Middlesex	TOWNSEND	Unitil	3.1%	2.9%	21.0%	10.5%	5.2%
250173011012	Block Group 2; Census Tract 3011.01; Middlesex County;	Middlesex	TOWNSEND	Unitil	1.9%	2.5%	18.5%	9.3%	4.6%
250173011013	Block Group 3; Census Tract 3011.01; Middlesex County;	Middlesex	TOWNSEND	Unitil	2.9%	1.8%	13.2%	6.6%	3.3%
250173011021	Block Group 1; Census Tract 3011.02; Middlesex County;	Middlesex	TOWNSEND	Unitil	2.4%	2.5%	18.3%	9.2%	4.6%
250173011022	Block Group 2; Census Tract 3011.02; Middlesex County;	Middlesex	TOWNSEND	Unitil	2.1%	2.8%	20.1%	10.0%	5.0%
250173011023	Block Group 3; Census Tract 3011.02; Middlesex County;	Middlesex	TOWNSEND	Unitil	2.4%	2.7%	19.9%	9.9%	5.0%
250173882001	Block Group 1; Census Tract 3882; Middlesex County;	Middlesex	SHIRLEY	Split - NG, Unitil	2.7%	3.1%	22.4%	11.2%	5.6%
250277091001	Block Group 1; Census Tract 7091; Worcester County;	Worcester	LEOMINSTER	Split - NG, Unitil	1.3%	1.7%	12.1%	6.0%	3.0%
250277095022	Block Group 2; Census Tract 7095.02; Worcester County;	Worcester	LEOMINSTER	Split - NG, Unitil	1.4%	1.7%	12.1%	6.1%	3.0%
250277101001	Block Group 1; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	1.2%	1.0%	7.0%	3.5%	1.8%
250277101002	Block Group 2; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	1.1%	0.9%	6.8%	3.4%	1.7%
250277101003	Block Group 3; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	1.2%	0.9%	6.6%	3.3%	1.6%
250277101004	Block Group 4; Census Tract 7101; Worcester County;	Worcester	FITCHBURG	Unitil	1.6%	1.0%	7.0%	3.5%	1.8%
250277102001	Block Group 1; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	1.0%	1.0%	7.3%	3.6%	1.8%
250277102002	Block Group 2; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	1.6%	1.1%	8.2%	4.1%	2.0%
250277102003	Block Group 3; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	0.9%	1.3%	9.4%	4.7%	2.4%
250277102004	Block Group 4; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	1.2%	0.8%	6.0%	3.0%	1.5%
250277102005	Block Group 5; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	1.0%	1.2%	8.6%	4.3%	2.1%
250277102006	Block Group 6; Census Tract 7102; Worcester County;	Worcester	FITCHBURG	Unitil	0.9%	1.1%	8.1%	4.1%	2.0%
250277103001	Block Group 1; Census Tract 7103; Worcester County;	Worcester	FITCHBURG	Unitil	1.3%	1.2%	8.6%	4.3%	2.2%
250277103002	Block Group 2; Census Tract 7103; Worcester County;	Worcester	FITCHBURG	Unitil	1.3%	1.0%	7.5%	3.8%	1.9%
250277104001	Block Group 1; Census Tract 7104; Worcester County;	Worcester	FITCHBURG	Unitil	1.4%	0.9%	6.9%	3.4%	1.7%
250277104002	Block Group 2; Census Tract 7104; Worcester County;	Worcester	FITCHBURG	Unitil	1.3%	1.1%	7.9%	3.9%	2.0%
250277105001	Block Group 1; Census Tract 7105; Worcester County;	Worcester	FITCHBURG	Unitil	1.5%	0.9%	6.9%	3.5%	1.7%
250277105002	Block Group 2; Census Tract 7105; Worcester County;	Worcester	FITCHBURG	Unitil	1.9%	0.8%	6.1%	3.1%	1.5%
250277105003	Block Group 3; Census Tract 7105; Worcester County;	Worcester	FITCHBURG	Unitil	1.4%	1.1%	8.2%	4.1%	2.0%
250277106011	Block Group 1; Census Tract 7106.01; Worcester County;	Worcester	FITCHBURG	Unitil	1.5%	1.0%	7.2%	3.6%	1.8%
250277106012	Block Group 2; Census Tract 7106.01; Worcester County;	Worcester	FITCHBURG	Unitil	1.4%	1.0%	7.3%	3.6%	1.8%
250277106021	Block Group 1; Census Tract 7106.02; Worcester County;	Worcester	FITCHBURG	Unitil	2.9%	0.8%	6.1%	3.1%	1.5%
250277106022	Block Group 2; Census Tract 7106.02; Worcester County;	Worcester	FITCHBURG	Unitil	0.9%	1.0%	7.1%	3.5%	1.8%
250277106023	Block Group 3; Census Tract 7106.02; Worcester County;	Worcester	FITCHBURG	Unitil	1.2%	1.1%	8.4%	4.2%	2.1%
250277107001	Block Group 1; Census Tract 7107; Worcester County;	Worcester	FITCHBURG	Unitil	12.9%	2.0%	14.8%	7.4%	3.7%
250277107002	Block Group 2; Census Tract 7107; Worcester County;	Worcester	FITCHBURG	Unitil	7.5%	1.4%	9.9%	5.0%	2.5%
250277108001	Block Group 1; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	1.6%	1.0%	7.6%	3.8%	1.9%
250277108002	Block Group 2; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	2.0%	1.1%	7.9%	3.9%	2.0%
250277108003	Block Group 3; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	2.8%	0.9%	6.6%	3.3%	1.6%
250277108004	Block Group 4; Census Tract 7108; Worcester County;	Worcester	FITCHBURG	Unitil	0.9%	0.9%	6.8%	3.4%	1.7%
250277110001	Block Group 1; Census Tract 7110; Worcester County;	Worcester	FITCHBURG	Unitil	1.7%	1.1%	8.3%	4.1%	2.1%
250277110002	Block Group 2; Census Tract 7110; Worcester County;	Worcester	FITCHBURG	Unitil	1.8%	1.1%	7.7%	3.9%	1.9%
250277110003	Block Group 3; Census Tract 7110; Worcester County;	Worcester	FITCHBURG	Unitil	1.9%	0.9%	6.5%	3.2%	1.6%
250277111001	Block Group 1; Census Tract 7111; Worcester County;	Worcester	FITCHBURG	Unitil	1.1%	1.2%	8.4%	4.2%	2.1%
250277111002	Block Group 2; Census Tract 7111; Worcester County;	Worcester	FITCHBURG	Unitil	1.1%	1.3%	9.6%	4.8%	2.4%
250277121011	Block Group 1; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	1.8%	2.3%	16.9%	8.5%	4.2%

Fitchburg Gas and Electric Light Company  
Electric Energy Burden Analysis - 2023  
Census Block Level

<i>Statewide Median Income</i>	<i>\$ 96,505</i>
<i>50% of Poverty</i>	<i>\$ 13,250</i>
<i>100% of Poverty</i>	<i>\$ 26,500</i>
<i>200% of Poverty</i>	<i>\$ 53,000</i>

Census Block ID	Census Block Label	County	Municipality(ies)	Electric Utility	Electric Energy Burden based on Census Median Income	Electric Energy Burden based on Statewide Median Income	Electric Energy Burden based on 50% of Poverty	Electric Energy Burden based on 100% of Poverty	Electric Energy Burden based on 200% of Poverty
250277121012	Block Group 2; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	1.6%	2.0%	14.7%	7.3%	3.7%
250277121013	Block Group 3; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	2.3%	1.8%	13.2%	6.6%	3.3%
250277121014	Block Group 4; Census Tract 7121.01; Worcester County;	Worcester	LUNENBURG	Unitil	2.3%	2.4%	17.6%	8.8%	4.4%
250277121021	Block Group 1; Census Tract 7121.02; Worcester County;	Worcester	LUNENBURG	Unitil	1.7%	2.4%	17.4%	8.7%	4.4%
250277121022	Block Group 2; Census Tract 7121.02; Worcester County;	Worcester	LUNENBURG	Unitil	2.1%	2.5%	18.2%	9.1%	4.5%



**Fitchburg Gas and Electric Light Company**  
**Electric Energy Burden Analysis - 2023**  
**Field Descriptions**

Field	Description
Census Block ID	The Census defined geographic ID for the block group.
Census Block Label	Text label from Census American Community Survey (ACS) tables describing the block group, linked up with frequently used political type boundaries.
County	Determined based on the Census Block Label.
Municipality(ies)	The towns associated with the block group; as some block groups span multiple towns in rural areas and odd large commercial areas like Logan Airport, included those multiple towns designated with a "," in the string.
Electric Utility	Service in the block group per geolocated account addresses from the 2023 active customer population. Some cases marked as Split where multiple Utilities provide service.
Census Block Group Median Income	The median income for the block group as reported by the 5 year ACS for the 2022 ACS cycle.
Census Block Group Households	The block group estimated households from the ACS data for the 2022 ACS cycle.
Census Tract Median Income	The median income for the census tract ID. This repeats and cannot be summed vertically. Provided as an alternative grain for census block groups where the number of households was too small for ACS to report out median income.
Census Tract Households	The ACS estimated number of households for the census tract ID. This repeats and cannot be summed vertically. Provided as an alternative grain for census block groups where the number of households was too small for ACS to report out median income.
Census Block/Tract Level Median Income	The Census block group median income except in cases where the number of households was too small at the Census block level for ACS to report in which case the tract level income was used as a proxy.
Statewide Median Income	The state's 5 year median income for the 2022 ACS cycle is \$96,505 from <a href="https://www.census.gov/quickfacts/fact/table/MA/INC110221">https://www.census.gov/quickfacts/fact/table/MA/INC110221</a> .
50% of Poverty	50% percent of a federal poverty level of \$26,500 for a family of 4: <a href="https://www.mass.gov/doc/fy-2022-liheap-income-eligibility-and-benefit-level-chart-march-2022/download">https://www.mass.gov/doc/fy-2022-liheap-income-eligibility-and-benefit-level-chart-march-2022/download</a>
100% of Poverty	100% percent of a federal poverty level of \$26,500 for a family of 4: <a href="https://www.mass.gov/doc/fy-2022-liheap-income-eligibility-and-benefit-level-chart-march-2022/download">https://www.mass.gov/doc/fy-2022-liheap-income-eligibility-and-benefit-level-chart-march-2022/download</a>
200% of Poverty	200% percent of a federal poverty level of \$26,500 for a family of 4: <a href="https://www.mass.gov/doc/fy-2022-liheap-income-eligibility-and-benefit-level-chart-march-2022/download">https://www.mass.gov/doc/fy-2022-liheap-income-eligibility-and-benefit-level-chart-march-2022/download</a>
Electric Households included in Average Bill Calculation	Number of households included in the average electric bill analysis in 2023 for the purposes of providing accurate county level data.
Average Annual Electric Bill	Average annual electric bill in 2023 at the Census block level.
Electric Energy Burden based on Census Median Income	Electric energy burden calculated as the average electric bill compared to the median income at a Census block group or tract level.
Electric Energy Burden based on Statewide Median Income	Electric energy burden calculated as the average electric bill compared to the Statewide median income.
Electric Energy Burden based on 50% of Poverty	Electric energy burden calculated as the average electric bill compared to an income at 50% of the federal poverty level in a 4 person household.
Electric Energy Burden based on 100% of Poverty	Electric energy burden calculated as the average electric bill compared to an income at 100% of the federal poverty level in a 4 person household.
Electric Energy Burden based on 200% of Poverty	Electric energy burden calculated as the average electric bill compared to an income at 200% of the federal poverty level in a 4 person household.

THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> Resubmission No.



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

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

<b>Exact Legal Name of Respondent (Company)</b> Fitchburg Gas and Electric Light Company	<b>Year/Period of Report</b> End of: 2023/ Q4
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GENERAL INFORMATION

Purpose

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

Who Must Submit

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

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

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

What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

- Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

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

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

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

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

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

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

When to Submit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEFINITIONS
Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

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

- 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
- 'Person' means an individual or a corporation;
- 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
- 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....
- "project" means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

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

"To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity

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

**Where to Send Comments on Public Reporting Burden.**

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

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

**GENERAL INSTRUCTIONS**

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

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

**FERC FORM NO. 1 (ED. 03-07)**

the water-power industry and its relation to other industries and to interstate or foreign commerce; and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

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

"Sec. 309.

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

**GENERAL PENALTIES**

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

FERC FORM NO. 1 REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER		
IDENTIFICATION		
01 Exact Legal Name of Respondent Fitchburg Gas and Electric Light Company		02 Year/ Period of Report End of: 2023/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 6 Liberty Lane West, Hampton NH 03842-1720		
05 Name of Contact Person Todd R. Diggins		06 Title of Contact Person Controller
07 Address of Contact Person (Street, City, State, Zip Code) 6 Liberty Lane West, Hampton NH 03842-1720		
08 Telephone of Contact Person, Including Area Code 603-772-0775	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 03/29/2024
Annual Corporate Officer Certification		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Todd R. Diggins	03 Signature /s/ Todd R. Diggins	04 Date Signed (Mo, Da, Yr) 03/29/2024
02 Title Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	<u>Identification</u>	<a href="#">1</a>	
	<u>List of Schedules</u>	<a href="#">2</a>	
1	<u>General Information</u>	<a href="#">101</a>	
2	<u>Control Over Respondent</u>	<a href="#">102</a>	
3	<u>Corporations Controlled by Respondent</u>	<a href="#">103</a>	
4	<u>Officers</u>	<a href="#">104</a>	NA
5	<u>Directors</u>	<a href="#">105</a>	
6	<u>Information on Formula Rates</u>	<a href="#">106</a>	
7	<u>Important Changes During the Year</u>	<a href="#">108</a>	
8	<u>Comparative Balance Sheet</u>	<a href="#">110</a>	
9	<u>Statement of Income for the Year</u>	<a href="#">114</a>	
10	<u>Statement of Retained Earnings for the Year</u>	<a href="#">118</a>	
12	<u>Statement of Cash Flows</u>	<a href="#">120</a>	
12	<u>Notes to Financial Statements</u>	<a href="#">122</a>	
13	<u>Statement of Accum Other Comp Income, Comp Income, and Hedging Activities</u>	<a href="#">122a</a>	NA
14	<u>Summary of Utility Plant &amp; Accumulated Provisions for Dep, Amort &amp; Dep</u>	<a href="#">200</a>	
15	<u>Nuclear Fuel Materials</u>	<a href="#">202</a>	NA
16	<u>Electric Plant in Service</u>	<a href="#">204</a>	
17	<u>Electric Plant Leased to Others</u>	<a href="#">213</a>	NA
18	<u>Electric Plant Held for Future Use</u>	<a href="#">214</a>	
19	<u>Construction Work in Progress-Electric</u>	<a href="#">216</a>	
20	<u>Accumulated Provision for Depreciation of Electric Utility Plant</u>	<a href="#">219</a>	
21	<u>Investment of Subsidiary Companies</u>	<a href="#">224</a>	
22	<u>Materials and Supplies</u>	<a href="#">227</a>	
23	<u>Allowances</u>	<a href="#">228</a>	NA
24	<u>Extraordinary Property Losses</u>	<a href="#">230a</a>	NA
25	<u>Unrecovered Plant and Regulatory Study Costs</u>	<a href="#">230b</a>	NA
26	<u>Transmission Service and Generation Interconnection Study Costs</u>	<a href="#">231</a>	NA
27	<u>Other Regulatory Assets</u>	<a href="#">232</a>	
28	<u>Miscellaneous Deferred Debits</u>	<a href="#">233</a>	
29	<u>Accumulated Deferred Income Taxes</u>	<a href="#">234</a>	
30	<u>Capital Stock</u>	<a href="#">250</a>	

31	<u>Other Paid-in Capital</u>	<a href="#">253</a>	
32	<u>Capital Stock Expense</u>	<a href="#">254b</a>	
33	<u>Long-Term Debt</u>	<a href="#">256</a>	
34	<u>Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax</u>	<a href="#">261</a>	
35	<u>Taxes Accrued, Prepaid and Charged During the Year</u>	<a href="#">262</a>	
36	<u>Accumulated Deferred Investment Tax Credits</u>	<a href="#">266</a>	
37	<u>Other Deferred Credits</u>	<a href="#">269</a>	
38	<u>Accumulated Deferred Income Taxes-Accelerated Amortization Property</u>	<a href="#">272</a>	NA
39	<u>Accumulated Deferred Income Taxes-Other Property</u>	<a href="#">274</a>	
40	<u>Accumulated Deferred Income Taxes-Other</u>	<a href="#">276</a>	
41	<u>Other Regulatory Liabilities</u>	<a href="#">278</a>	
42	<u>Electric Operating Revenues</u>	<a href="#">300</a>	
43	<u>Regional Transmission Service Revenues (Account 457.1)</u>	<a href="#">302</a>	NA
44	<u>Sales of Electricity by Rate Schedules</u>	<a href="#">304</a>	
45	<u>Sales for Resale</u>	<a href="#">310</a>	
46	<u>Electric Operation and Maintenance Expenses</u>	<a href="#">320</a>	
47	<u>Purchased Power</u>	<a href="#">326</a>	
48	<u>Transmission of Electricity for Others</u>	<a href="#">328</a>	
49	<u>Transmission of Electricity by ISO/RTOs</u>	<a href="#">331</a>	NA
50	<u>Transmission of Electricity by Others</u>	<a href="#">332</a>	
51	<u>Miscellaneous General Expenses-Electric</u>	<a href="#">335</a>	
52	<u>Depreciation and Amortization of Electric Plant (Account 403, 404, 405)</u>	<a href="#">336</a>	
53	<u>Regulatory Commission Expenses</u>	<a href="#">350</a>	
54	<u>Research, Development and Demonstration Activities</u>	<a href="#">352</a>	NA
55	<u>Distribution of Salaries and Wages</u>	<a href="#">354</a>	
56	<u>Common Utility Plant and Expenses</u>	<a href="#">356</a>	
57	<u>Amounts included in ISO/RTO Settlement Statements</u>	<a href="#">397</a>	
58	<u>Purchase and Sale of Ancillary Services</u>	<a href="#">398</a>	
59	<u>Monthly Transmission System Peak Load</u>	<a href="#">400</a>	
60	<u>Monthly ISO/RTO Transmission System Peak Load</u>	<a href="#">400a</a>	
61	<u>Electric Energy Account</u>	<a href="#">401a</a>	
62	<u>Monthly Peaks and Output</u>	<a href="#">401b</a>	
63	<u>Steam Electric Generating Plant Statistics</u>	<a href="#">402</a>	NA
64	<u>Hydroelectric Generating Plant Statistics</u>	<a href="#">406</a>	NA
65	<u>Pumped Storage Generating Plant Statistics</u>	<a href="#">408</a>	NA
66	<u>Generating Plant Statistics Pages</u>	<a href="#">410</a>	NA
66.1	<u>Energy Storage Operations (Large Plants)</u>	<a href="#">414</a>	
66.2	<u>Energy Storage Operations (Small Plants)</u>	<a href="#">419</a>	
67	<u>Transmission Line Statistics Pages</u>	<a href="#">422</a>	

68	<u>Transmission Lines Added During Year</u>	<a href="#">424</a>	NA
69	<u>Substations</u>	<a href="#">426</a>	
70	<u>Transactions with Associated (Affiliated) Companies</u>	<a href="#">429</a>	
71	<u>Footnote Data</u>	<a href="#">450</a>	
	<u>Stockholders' Reports (check appropriate box)</u>		
	Stockholders' Reports Check appropriate box:  <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		



Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
GENERAL INFORMATION			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.  Todd R. Diggins Controller  6 Liberty Lane West, Hampton NH 03842-1720			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.  State of Incorporation: <sup>(a)</sup> MA Date of Incorporation: 1852-05-13 Incorporated Under Special Law:			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.  (a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.  Transmission and Distribution of electricity, Distribution of Gas, Appliance service and repair, Parts Sales - Massachusetts			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes  (2) <input checked="" type="checkbox"/> No			

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

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

Incorporated May 13, 1852 pursuant to an Act of the Massachusetts Legislature which is Chapter 208 of the Acts of 1852. Pursuant to the provisions of Chapter 385 of the Acts of 1887, by and order dated November 26, 1889, it was authorized to engage in the business of generating and furnishing electricity. The name of the Company was changed to Fitchburg Gas and Electric Light Company December 5, 1895.

**FERC FORM No. 1 (ED. 12-87)**

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
Unitil Corporation (Unitil or the Company) is a public utility holding company. Fitchburg Gas and Electric Light Company (FG&E) is a subsidiary of Unitil and is subject to regulation as a holding company system by the Federal Energy Regulatory Commission (FERC) under the Energy Policy Act of 2005.			

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Fitchburg Energy Development Company	Fitchburg Energy Development Company was incorporated to engage in the exploration for, and the acquisition, development, production and operation of gas producing and storage properties; in gas gathering, transmission and processing; in the sale of gas in bulk and gas storage service; and in all activities necessary or incidental thereto, including the sale and storage or associated products acquired in connection therewith. The company currently is not engaged in any business activities.	100	

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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OFFICERS
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1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
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Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
DIRECTORS					
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent. 2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).					
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)	
1	Anne L. Alonzo	6 Liberty Lane West Hampton, NH 03842			
2	Neveen F. Awad	6 Liberty Lane West Hampton, NH 03842			
3	Winfield S. Brown***	6 Liberty Lane West Hampton, NH 03842	true		
4	Mark H. Collin	6 Liberty Lane West Hampton, NH 03842			
5	Suzanne Foster	6 Liberty Lane West Hampton, NH 03842			
6	Edward F. Godfrey	6 Liberty Lane West Hampton, NH 03842			
7	Michael B. Green**	6 Liberty Lane West Hampton, NH 03842	true	true	
8	Thomas P. Meissner, Jr.***	6 Liberty Lane West Hampton, NH 03842	true		
9	Justine Vogel***	6 Liberty Lane West Hampton, NH 03842	true		
10	David A. Whiteley***	6 Liberty Lane West Hampton, NH 03842	true		

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
INFORMATION ON FORMULA RATES				
Does the respondent have formula rates?			<input type="checkbox"/> Yes <input type="checkbox"/> No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.				
Line No.	<u>FERC Rate Schedule or Tariff Number</u> (a)	<u>FERC Proceeding</u> (b)		
1	ISO-NE Inc., FERC Electric Tariff No. 3, Section II - Open Access Transmission Tariff, Schedule 21 - Common, Attachment F	RT04-2-000		



Name of Respondent: Fitchburg Gas and Electric Light Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding						
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Checked by default - Not explicitly defined)			
If yes, provide a listing of such filings as contained on the Commission's eLibrary website.						
Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)	
1	20230731-5278 & 5279	07/21/2023	ER20-2054	Annual PTO-AC Informational Filing, Parts 1 & 2	Schedule 21 - Common, Attachment F	

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

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

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.			
<div>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</div> <div>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</div> <div>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</div> <div>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</div> <div>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</div> <div>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</div> <div>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</div> <div>8. State the estimated annual effect and nature of any important wage scale changes during the year.</div> <div>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</div> <div>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</div> <div>11. (Reserved.)</div> <div>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</div> <div>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</div> <div>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</div>			
None			
None			
None			
None			
None			
None			
None			
None			
None			
Please refer to the discussion of regulatory matters in Note 8 to the Consolidated Financial Statements of the 2023 Utiliti Corporation Form 10-K as filed with the Securities and Exchange Commission.			
None			
Effective April 26, 2023, Anne L. Alonzo was elected as a Director of Fitchburg Gas and Electric Light Company (FGE). Also effective April 26, 2023, Daniel J. Hurstak was elected as Vice President and Treasurer of FGE and Todd R. Diggins was elected as Vice President and Controller of FGE. Effective May 1, 2023, Todd R. Black retired as Senior Vice President of FGE.			
N/A			

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)							
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)		Prior Year End Balance 12/31 (d)		
1	UTILITY PLANT						
2	Utility Plant (101-106, 114)	200	458,801,451		432,479,370		
3	Construction Work in Progress (107)	200	10,221,877		10,721,437		
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		469,023,328		443,200,807		
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	180,848,698		170,991,016		
6	Net Utility Plant (Enter Total of line 4 less 5)		288,174,630		272,209,791		
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202					
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)						
9	Nuclear Fuel Assemblies in Reactor (120.3)						
10	Spent Nuclear Fuel (120.4)						
11	Nuclear Fuel Under Capital Leases (120.6)						
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202					
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)						
14	Net Utility Plant (Enter Total of lines 6 and 13)		288,174,630		272,209,791		
15	Utility Plant Adjustments (116)						
16	Gas Stored Underground - Noncurrent (117)						
17	OTHER PROPERTY AND INVESTMENTS						
18	Nonutility Property (121)		14,387		14,388		
19	(Less) Accum. Prov. for Depr. and Amort. (122)						
20	Investments in Associated Companies (123)						
21	Investment in Subsidiary Companies (123.1)	224	113		1,582		
23	Noncurrent Portion of Allowances	228					
24	Other Investments (124)						
25	Sinking Funds (125)						
26	Depreciation Fund (126)						
27	Amortization Fund - Federal (127)						
28	Other Special Funds (128)						
29	Special Funds (Non Major Only) (129)						
30	Long-Term Portion of Derivative Assets (175)						
31	Long-Term Portion of Derivative Assets - Hedges (176)						
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		14,500		15,970		
33	CURRENT AND ACCRUED ASSETS						
34	Cash and Working Funds (Non-major Only) (130)						
35	Cash (131)		77,134		114,691		

36	Special Deposits (132-134)		200,063	4,060,141
37	Working Fund (135)		1,500	1,500
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		24,513,275	21,391,738
41	Other Accounts Receivable (143)		119,129	162,577
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,559,648	1,705,955
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		3,158,201	5,997,654
45	Fuel Stock (151)	227	1,116,127	2,283,892
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	3,024,280	2,618,421
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	578,464	384,212
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		299,926	269,473
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		35,807,646	30,085,240
62	Miscellaneous Current and Accrued Assets (174)		161,932	150,398
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		67,498,029	65,813,982
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		692,791	537,576
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	24,553,170	21,099,867
73	Prelim. Survey and Investigation Charges (Electric) (183)		168,101	4,878
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			

75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		897,137	1,029,278
77	Temporary Facilities (185)		(3,580)	(3,745)
78	Miscellaneous Deferred Debits (186)	233	295,784	374,014
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)			
82	Accumulated Deferred Income Taxes (190)	234	407,555	428,812
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		27,010,958	23,470,680
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		382,698,117	361,510,423

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: Prepayments			
Formula rate adjustment: allocate to electric by the ratio of electric plant in service to total plant in service, page 200.8c/page 200.8b			
\$299,926 * \$205,620,851 / \$458,765,751= \$134,428			
FERC FORM No. 1 (REV. 12-03)			



Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)							
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)		Prior Year End Balance 12/31 (d)		
1	PROPRIETARY CAPITAL						
2	Common Stock Issued (201)	250	12,446,290		12,446,290		
3	Preferred Stock Issued (204)	250					
4	Capital Stock Subscribed (202, 205)						
5	Stock Liability for Conversion (203, 206)						
6	Premium on Capital Stock (207)		10,182,857		10,182,857		
7	Other Paid-In Capital (208-211)	253	72,000,000		67,000,000		
8	Installments Received on Capital Stock (212)	252					
9	(Less) Discount on Capital Stock (213)	254					
10	(Less) Capital Stock Expense (214)	254b	1,507,083		1,507,083		
11	Retained Earnings (215, 215.1, 216)	118	36,307,201		30,392,869		
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(360,787)		(359,318)		
13	(Less) Reacquired Capital Stock (217)	250					
14	Noncorporate Proprietorship (Non-major only) (218)						
15	Accumulated Other Comprehensive Income (219)	122(a)(b)					
16	Total Proprietary Capital (lines 2 through 15)		129,068,477		118,155,615		
17	LONG-TERM DEBT						
18	Bonds (221)	256					
19	(Less) Reacquired Bonds (222)	256					
20	Advances from Associated Companies (223)	256					
21	Other Long-Term Debt (224)	256	113,700,000		91,900,000		
22	Unamortized Premium on Long-Term Debt (225)						
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)						
24	Total Long-Term Debt (lines 18 through 23)		113,700,000		91,900,000		
25	OTHER NONCURRENT LIABILITIES						
26	Obligations Under Capital Leases - Noncurrent (227)						
27	Accumulated Provision for Property Insurance (228.1)						
28	Accumulated Provision for Injuries and Damages (228.2)						
29	Accumulated Provision for Pensions and Benefits (228.3)						
30	Accumulated Miscellaneous Operating Provisions (228.4)						
31	Accumulated Provision for Rate Refunds (229)						
32	Long-Term Portion of Derivative Instrument Liabilities						
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges						
34	Asset Retirement Obligations (230)						

35	Total Other Noncurrent Liabilities (lines 26 through 34)			
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		14,856,644	13,155,136
39	Notes Payable to Associated Companies (233)		39,530,791	46,597,436
40	Accounts Payable to Associated Companies (234)		7,715,921	13,717,987
41	Customer Deposits (235)		262,239	252,123
42	Taxes Accrued (236)	262	566,846	(62,003)
43	Interest Accrued (237)		1,788,816	1,161,449
44	Dividends Declared (238)		1,568,233	1,518,448
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		191,988	121,346
48	Miscellaneous Current and Accrued Liabilities (242)		7,111,002	7,437,309
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		73,592,480	83,899,231
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)		1,491,786	1,569,594
57	Accumulated Deferred Investment Tax Credits (255)	266	565,958	607,880
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	10,874,309	12,803,272
60	Other Regulatory Liabilities (254)	278	12,042,631	12,786,455
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		44,506,897	36,096,791
64	Accum. Deferred Income Taxes-Other (283)		(3,144,422)	(3,691,585)
65	Total Deferred Credits (lines 56 through 64)		66,337,159	67,555,577
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		382,698,117	361,510,423

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

	2023			
	GAS		ELECTRIC	
Timing Differences	\$	3,544,981	\$	5,598,115
FAS 158		(2,019,664)		(2,082,571)
Storm Restoration		—		1,040,309
NOL		(9,566,278)		(121,616)
FAS 109 Gross-Up		226,143		236,159
Total Account 283		(7,814,818)		4,670,396

(b) Concept: AccumulatedDeferredIncomeTaxesOther

	2022			
	GAS		ELECTRIC	
Timing Differences		2,682,623	4,507,089	\$ 7,189,712
FAS 158		(2,015,305)	(2,077,909)	(4,093,214)
Storm Restoration		—	—	—
FAS 109 Gross-Up		274,573	320,514	595,087
Total Account 283		941,891	2,749,694	\$ 3,691,585

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF INCOME
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Quarterly

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

Annual or Quarterly if applicable

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	130,480,582	136,787,504			83,872,895	88,963,526	46,607,687	47,823,978		
3	Operating Expenses											
4	Operation Expenses (401)	320	80,954,596	93,946,551			56,639,183	66,223,704	24,315,414	27,722,848		
5	Maintenance Expenses (402)	320	4,518,994	4,283,536			3,757,115	3,557,002	761,878	726,533		
6	Depreciation Expense (403)	336	16,515,286	15,797,011			8,631,133	8,239,445	7,884,152	7,557,566		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336										
8	Amort. & Depl. of Utility Plant (404-405)	336	1,345,871	1,329,008			695,991	706,948	649,881	622,060		
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		1,901,299	942,393			1,341,874	720,938	559,424	221,454		
13	(Less) Regulatory Credits (407.4)			74,403				17,895		56,508		
14	Taxes Other Than Income Taxes (408.1)	262	4,401,618	3,297,153			2,253,548	1,649,028	2,148,070	1,648,125		
15	Income Taxes - Federal (409.1)	262	(106,990)	(1,059,464)			46,620	(51,673)	(153,610)	(1,007,791)		
16	Income Taxes - Other (409.1)	262	(143,040)	(773,590)			(128,729)	(169,764)	(14,311)	(603,826)		
17	Provision for Deferred Income Taxes (410.1)	234, 272	3,831,706	4,753,748			1,866,040	1,462,916	1,965,666	3,290,832		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	949,433	1,014,275			438,216	503,296	511,217	510,978		

19	Investment Tax Credit Adj. - Net (411.4)	266	(41,923)	(41,923)			(41,923)	(41,923)				
20	(Less) Gains from Disp. of Utility Plant (411.6)											
21	Losses from Disp. of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		112,227,984	121,385,745			74,622,636	81,775,431	37,605,347	39,610,315		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		18,252,598	15,401,759			9,250,259	7,188,095	9,002,340	8,213,663		
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)		1,434	3,107								
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		2,408	3,513								
33	Revenues From Nonutility Operations (417)											
34	(Less) Expenses of Nonutility Operations (417.1)											
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(1,469)	(1,413)								
37	Interest and Dividend Income (419)		1,881,538	572,126								
38	Allowance for Other Funds Used During Construction (419.1)											
39	Miscellaneous Nonoperating Income (421)		107,292	(433)								
40	Gain on Disposition of Property (421.1)											
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		1,986,387	569,874								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		55,005	19,701								
46	Life Insurance (426.2)											
47	Penalties (426.3)		9,703	16,907								
48	Exp. for Certain Civic, Political & Related Activities (426.4)		109,600	105,600								
49	Other Deductions (426.5)		14,810	33,482								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		189,118	175,690								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262										
53	Income Taxes-Federal (409.2)	262	345,442	74,948								

54	Income Taxes-Other (409.2)	262	143,040	31,034								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272										
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272										
57	Investment Tax Credit Adj.-Net (411.5)											
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		488,482	105,983								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,308,787	288,201								
61	Interest Charges											
62	Interest on Long-Term Debt (427)		5,385,302	5,007,912								
63	Amort. of Debt Disc. and Expense (428)		75,653	53,627								
64	Amortization of Loss on Reaquired Debt (428.1)											
65	(Less) Amort. of Premium on Debt-Credit (429)											
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)		331,378	456,985								
68	Other Interest Expense (431)		2,022,141	814,877								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		438,881	114,659								
70	Net Interest Charges (Total of lines 62 thru 69)		7,375,593	6,218,742								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		12,185,792	9,471,218								
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262	0									
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		12,185,792	9,471,218								

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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<b>STATEMENT OF RETAINED EARNINGS</b>
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1. Do not report Lines 49-53 on the quarterly report.  
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.  
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).  
4. State the purpose and amount for each reservation or appropriation of retained earnings.  
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.  
6. Show dividends for each class and series of capital stock.  
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.  
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.  
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		30,392,869	26,994,028
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1	YTD net loss from associated companies		1,469	1,413
15	TOTAL Debits to Retained Earnings (Acct. 439)		1,469	1,413
16	Balance Transferred from Income (Account 433 less Account 418.1)		12,184,323	9,472,631
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Common Stock		(6,272,929)	(6,073,790)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(6,272,929)	(6,073,790)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		1,469	1,413
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		36,307,201	30,392,869
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		36,307,201	30,392,869
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		(359,318)	(357,905)
50	Equity in Earnings for Year (Credit) (Account 418.1)		(1,469)	(1,413)

51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		(360,787)	(359,318)



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<b>STATEMENT OF CASH FLOWS</b>
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1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	12,185,792	9,471,218
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	16,515,286	15,797,011
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Software / Intangibles	1,345,871	1,329,008
5.2	Amortization - Regulatory Assets	1,901,299	867,989
5.3	Amortization of Debt Discount Expense	75,653	53,627
8	Deferred Income Taxes (Net)	2,882,273	3,739,474
9	Investment Tax Credit Adjustment (Net)	(41,923)	(41,923)
10	Net (Increase) Decrease in Receivables	(3,078,090)	100,825
11	Net (Increase) Decrease in Inventory	567,656	(2,328,568)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(4,300,558)	1,996,239
14	Net (Increase) Decrease in Other Regulatory Assets	(3,453,303)	19,979,663
15	Net Increase (Decrease) in Other Regulatory Liabilities	(743,823)	2,016,681
16	(Less) Allowance for Other Funds Used During Construction	438,881	114,659
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Other: Net Increase (Decrease) in Customer Deposits	10,115	45,770
18.2	Net (Increase) Decrease in Accrued Utility Revenues	(5,722,407)	(2,390,043)
18.3	Net (Increase) Decrease in Other Deferred Debits	46,984	(460,570)
18.4	Net Increase (Decrease) in Other Deferred Credits	(3,215,880)	(34,340,126)
18.5	Net Increase (Decrease) in Customer Advances for Construction	(77,808)	174,212
18.6	Net (Increase) Decrease in Misc Current & Accrued Assets	(11,532)	(28,448)
18.7	Net (Increase) Decrease in Prepayments	(30,453)	4,598,695
18.8	Net (Increase)/Decrease in Intercompany Receivables	2,839,453	(35,629)
18.9	Net (Increase) Decrease in Accum. Prov. for Uncollectible Acct.	(146,307)	(853,871)
18.10	Net Increase (Decrease) in Misc Accrued Expenses	(326,307)	(1,905,787)
18.11	Noncash: Less Construction Work In Progress GA	572,854	70,357

18.12	<u>Net (Increase) Decrease in Regulatory Amortization</u>	(1,901,299)	(867,989)
18.13	<u>Noncash: Less Deferred Nonservice Retirement Benefit Obligations</u>	703,776	(589,714)
18.14	<u>Net Increase (Decrease) in Taxes Payable</u>	699,490	(369,447)
18.15	<u>Net Increase (Decrease) in Interest Payable</u>	627,367	53,064
18.16	<u>Other (see footnote)</u>		
22	<u>Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)</u>	17,485,298	15,967,058
24	<u>Cash Flows from Investment Activities:</u>		
25	<u>Construction and Acquisition of Plant (including land):</u>		
26	<u>Gross Additions to Utility Plant (less nuclear fuel)</u>	(30,790,491)	(22,186,995)
27	<u>Gross Additions to Nuclear Fuel</u>		
28	<u>Gross Additions to Common Utility Plant</u>	(4,520,213)	(6,313,053)
29	<u>Gross Additions to Nonutility Plant</u>		
30	<u>(Less) Allowance for Other Funds Used During Construction</u>	(438,881)	(114,659)
31	<u>Other (provide details in footnote):</u>		
31.1	<u>Non-ordinary Project Reimbursements</u>	208,078	184,543
31.2	<u>Adjustment for Accrued Capital Expenditures</u>		
34	<u>Cash Outflows for Plant (Total of lines 26 thru 33)</u>	(34,663,745)	(28,200,846)
36	<u>Acquisition of Other Noncurrent Assets (d)</u>		
37	<u>Proceeds from Disposal of Noncurrent Assets (d)</u>		
39	<u>Investments in and Advances to Assoc. and Subsidiary Companies</u>	1,469	1,412
40	<u>Contributions and Advances from Assoc. and Subsidiary Companies</u>		
41	<u>Disposition of Investments in (and Advances to)</u>		
42	<u>Disposition of Investments in (and Advances to) Associated and Subsidiary Companies</u>		
44	<u>Purchase of Investment Securities (a)</u>		
45	<u>Proceeds from Sales of Investment Securities (a)</u>		
46	<u>Loans Made or Purchased</u>		
47	<u>Collections on Loans</u>		
49	<u>Net (Increase) Decrease in Receivables</u>		
50	<u>Net (Increase) Decrease in Inventory</u>		
51	<u>Net (Increase) Decrease in Allowances Held for Speculation</u>		
52	<u>Net Increase (Decrease) in Payables and Accrued Expenses</u>		
53	<u>Other (provide details in footnote):</u>		
53.1	<u>Other</u>		
57	<u>Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)</u>	(34,662,276)	(28,199,433)
59	<u>Cash Flows from Financing Activities:</u>		
60	<u>Proceeds from Issuance of:</u>		
61	<u>Long-Term Debt (b)</u>	21,800,000	
62	<u>Preferred Stock</u>		
63	<u>Common Stock</u>		

64	<u>Other (provide details in footnote):</u>		
64.1	<u>Capital Infusion from Parent Company</u>	5,000,000	12,500,000
66	<u>Net Increase in Short-Term Debt (c)</u>		14,911,812
67	<u>Other (provide details in footnote):</u>		
67.1	<u>Other</u>		
70	<u>Cash Provided by Outside Sources (Total 61 thru 69)</u>	26,800,000	27,411,812
72	<u>Payments for Retirement of:</u>		
73	<u>Long-term Debt (b)</u>		(5,200,000)
74	<u>Preferred Stock</u>		
75	<u>Common Stock</u>		
76	<u>Other (provide details in footnote):</u>		
76.1	<u>Debt Issuance Costs</u>	(230,868)	(14,100)
76.2	<u>Bond Issuance Costs</u>		
78	<u>Net Decrease in Short-Term Debt (c)</u>	(7,066,644)	
80	<u>Dividends on Preferred Stock</u>		
81	<u>Dividends on Common Stock</u>	(6,223,145)	(6,098,682)
83	<u>Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)</u>	13,279,343	16,099,029
85	<u>Net Increase (Decrease) in Cash and Cash Equivalents</u>		
86	<u>Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)</u>	(3,897,635)	3,866,654
88	<u>Cash and Cash Equivalents at Beginning of Period</u>	4,176,332	309,678
90	<u>Cash and Cash Equivalents at End of Period</u>	278,697	4,176,332

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities			
	Column (b)	Column (c)	
Exogenous Cost Adjustment Factor Amortization		865,884	
Storm Amortization		277,874	140,000
Revenue Decoupling Amortization		177,209	212,650
FAS 109 Amortization		579,476	505,073
Deferred Farm Credit Revenue Amortizatioion		856	10,266
		1,901,299	867,989

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
NOTES TO FINANCIAL STATEMENTS			
<div>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</div> <div>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</div> <div>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</div> <div>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</div> <div>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</div> <div>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</div> <div>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</div> <div>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</div> <div>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</div>			
Note 1: Summary of Significant Accounting Policies			
<b>Nature of Operations</b> - Fitchburg Gas and Electric Light Company (Fitchburg or Company), a wholly-owned subsidiary of Unitil Corporation (Unitil), provides electric and natural gas service in Massachusetts and is subject to regulation by the Massachusetts Department of Public Utilities (MDPU) with respect to its rates and accounting practices.			
<b>Basis of Presentation</b> - The accompanying Financial Statements were prepared in accordance with accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP).			
The notes below are excerpts from the Company's GAAP financial statements for the year ended December 31, 2023. The following disclosures contain information in accordance with GAAP reporting requirements. As such, due to the differences between FERC and GAAP reporting requirements, certain amounts disclosed in the following notes may not agree to balances in the FERC financial statements. The following areas represent the significant differences between the Uniform System of Accounts and GAAP:			
On February 24, 1978, the Company invested \$20,000 in the Common Stock of a wholly-owned subsidiary, Fitchburg Energy Development Company (FEDCO). FEDCO had invested in oil and gas drilling projects. FEDCO has been inactive since the late 1980's. FEDCO is accounted for as an equity investment of the Company in the FERC Form 1 and is consolidated for GAAP reporting purposes.			
Cost of removal obligations are included in the accumulated provision for depreciation in FERC in the FERC Form 1 and are reported as a regulatory liability in other general purpose financial statements prepared in accordance with GAAP.			
Intercompany payables and receivable are reported on a gross basis in accordance with FERC and are reported on a net basis in accordance with GAAP.			
Deferred tax assets and liabilities are presented on a gross basis in accordance with FERC and are reported on a net basis in accordance with GAAP.			
Long-term debt is reported in aggregate in the FERC Form 1 and is segregated between current and long-term in other general purpose financial statements prepared in accordance with GAAP. In addition, unamortized debt expenses recorded in FERC as a long-term asset in the FERC Form 1 and are reported as a direct deduction from the carrying amount of long-term debt in other general purpose financial statements prepared in accordance with GAAP.			
Certain items that are recorded in other income and deductions reported in the FERC Form 1 are reported in operating revenues or operating expenses in other general purpose financial statements prepared in accordance with GAAP.			
The net periodic benefit costs associated with pension and other post-retirement benefit costs consist of service cost and other components. The service costs and other component costs are reported in Operation Expense in the FERC Form 1. For GAAP financial statements, the service cost is reported in Operating Expenses and the other component costs are reported in Other Expense (Income), Net. The capitalized portion of the other component costs are reported in Utility Plant in the FERC Form 1. For GAAP financial statements, the capitalized portion of the other component costs are reported in Regulatory Assets.			
<b>Transactions With Affiliates</b> - In addition to its investment in Fitchburg, Unitil has interests in two other distribution utility companies, one doing business in New Hampshire and one doing business in New Hampshire and Maine, an interstate natural gas transmission pipeline company, a service company (Unitil Service Corp.), a realty company, a power company, and a non-regulated company. Transactions among Fitchburg and other affiliated companies include professional and management services rendered by Unitil Service Corp. totaling approximately \$16.5 million and \$16.4 million in 2023 and 2022, respectively. The Company's transactions with affiliated companies are subject to review by the MDPU and the FERC.			
In 2023 and 2022, Fitchburg received capital contributions of \$5.0 million and \$12.5 million, respectively, from Unitil.			
<b>Use of Estimates</b> - The preparation of financial statements in accordance with accounting requirements of the FERC requires the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities, and requires disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.			
<b>Fair Value</b> - The Financial Accounting Standards Board (FASB) Codification defines fair value, and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the FASB Codification include:			
Level 1 -	Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.		
Level 2 -	Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.		
Level 3 -	Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.		
To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest for instruments categorized in Level 3. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.			
Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Company's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Company uses prices and inputs that are current as of the measurement date, including during periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.			
There have been no changes in the valuation techniques used during the current period.			
<b>Utility Revenue Recognition</b> - Electric Operating Revenues and Gas Operating Revenues consist of billed and unbilled revenue and revenue from rate adjustment mechanisms. Billed and unbilled revenue includes delivery revenue and pass-through revenue, recognized according to tariffs approved by federal and state regulatory commissions which determine the amount of revenue the Company will record for these items. Revenue from rate adjustment mechanisms is recognized as accrued revenue and authorized by the MDPU for recognition in the current period for future cash recoveries from, or credits to, customers.			

Billed and unbilled revenue is recorded when service is rendered or energy is delivered to customers. However, the determination of energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each calendar month, amounts of energy delivered to customers since the date of the last meter reading are estimated and the corresponding unbilled revenues are calculated. These unbilled revenues are estimated each month based on estimated customer usage by class and applicable customer rates, taking into account current and historical weather data, assumptions pertaining to metering patterns, billing cycle statistics, and other estimates and assumptions, and are then reversed in the following month when billed to customers.

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

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

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

Electric and Gas Operating Revenues (\$ millions):	Twelve Months Ended December 31, 2023		
	Electric	Gas	Total
Billed and Unbilled Revenue:			
Residential	\$ 43.6	\$ 25.9	69.5
Commercial & Industrial	32.3	18.0	50.3
Other	5.3	1.2	6.5
Total Billed and Unbilled Revenue	81.2	45.1	126.3
Rate Adjustment Mechanism Revenue	2.7	1.5	4.2
Total Electric and Gas Operating Revenues	83.9	46.6	130.5

Electric and Gas Operating Revenues (\$ millions):	Twelve Months Ended December 31, 2022		
	Electric	Gas	Total
Billed and Unbilled Revenue:			
Residential	45.9	25.8	71.7
Commercial & Industrial	33.9	18.5	52.4
Other	6.5	1.2	7.7
Total Billed and Unbilled Revenue	86.3	45.5	131.8
Rate Adjustment Mechanism Revenue	2.7	2.3	5.0
Total Electric and Gas Operating Revenues	89.0	47.8	136.8

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

**Leases** - In February 2016, the FASB issued ASU No. 2016-02, "Leases (Topic 842)". The new standard requires lessees to record assets and liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. On December 27, 2018, the FERC issued guidance, in Docket No. A119-1-000, on the accounting and financial reporting for leases. In this guidance, the FERC indicated that its accounting regulations do not require operating leases to be capitalized on the balance sheet. Accordingly, the Company has elected to continue to follow the existing FERC accounting regulations and not adopt ASU No. 2016-02 for purposes of financial reporting to the FERC.

**Depreciation** - Depreciation expense is calculated on a group straight-line basis based on the useful lives of assets, and judgment is involved when estimating the useful lives of certain assets. The Company conducts independent depreciation studies on a periodic basis as part of the regulatory ratemaking process and considers the results presented in these studies in determining the useful lives of the Company's fixed assets. A change in the estimated useful lives of these assets could have a material impact on the Company's Financial Statements. Provisions for depreciation were equivalent to the following composite rates, based on the average depreciable property balances at the beginning and end of each year: 2023 – 3.85% and 2022 – 3.87%. Depreciation expense for Fitchburg was \$16.5 million and \$15.8 million for the years ended December 31, 2023 and 2022, respectively.

**Sales Taxes** - The Company bills its customers sales tax in Massachusetts. These taxes are remitted to the Department of Revenue and are excluded from revenues on the Company's Statements of Earnings.

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

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

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

**Cash and Cash Equivalents** - Cash and Cash Equivalents includes all cash and cash equivalents to which the Company has legal title. Cash equivalents include short-term investments with original maturities of three months or less and interest bearing deposits. Under the Independent System Operator – New England (ISO-NE) Financial Assurance Policy (Policy), the Company is required to provide assurance of its ability to satisfy its obligations to ISO-NE. Under this Policy, the Company provides cash deposits covering approximately 2.5 months of outstanding obligations. On December 31, 2023 and 2022, the Company had deposited \$0.2 million and \$4.1 million, respectively, to satisfy its ISO-NE Policy obligations. These amounts are included in Cash and Cash Equivalents on the Company's Balance Sheets.

**Accumulated Provision for Uncollectible Accounts** - The Company recognizes a provision for doubtful accounts that reflects the Company's estimate of expected credit losses for electric and gas utility service accounts receivable. The accumulated provision for uncollectible accounts is calculated by applying a historical loss rate, which is adjusted for current conditions, customer trends, or other factors such as macroeconomic conditions, to customer account balances. The Company also calculates the amount of written-off receivables that are recoverable through regulatory rate reconciling mechanisms. The Company is authorized by the MDPU to recover the costs of their energy commodity portion of bad debts through rate mechanisms. Also, the Company is authorized to recover through rates past due amounts associated with protected hardship accounts. Evaluating the adequacy of the accumulated provision for uncollectible accounts requires judgment about the assumptions used in the analysis. The Company's experience has been that the assumptions used in evaluating the adequacy of the accumulated provision for uncollectible accounts have proven to be reasonably accurate.

**Accrued Revenue** - Accrued Revenue includes the current portion of Regulatory Assets (see "Regulatory Accounting" and unbilled revenues (see "Utility Revenue Recognition"). Accrued Revenue was \$38.1 million and \$32.9 million at December 31, 2023 and 2022, respectively.

**Exchange Gas Receivable** - Fitchburg has a gas exchange and storage agreement whereby natural gas purchases during the months of April through October are delivered to a third party. The third party delivers natural gas back to the Company during the months of November through March. The exchange and storage gas volumes are recorded at weighted average cost. Exchange Gas Receivable was \$0.7 million and \$1.8 million at December 31, 2023 and 2022, respectively.

**Gas Inventory** - The Company uses the weighted average cost methodology to value gas inventory. Gas inventory, which consists of Propane Gas, was \$0.4 million and \$0.5 million at December 31, 2023 and 2022, respectively.

**Materials and Supplies** - Materials and Supplies consist of transmission and distribution construction and repair materials. It also consists of transmission and distribution substation repair materials. Materials and Supplies are stated at average cost and are issued from stock using the average cost of existing stock. Materials and Supplies are recorded when purchased and subsequently charged to expense or capitalized to property, plant, and equipment when installed. Materials and Supplies were \$3.6 million and \$3.0 million at December 31, 2023 and 2022, respectively.

**Utility Plant** - The cost of additions to Utility Plant and the cost of renewals and betterments are capitalized. Cost consists of labor, materials, services and certain indirect construction costs, including an allowance for funds used during construction (AFUDC). The average interest rates applied to AFUDC were 5.27% and 1.76% in 2023 and 2022, respectively. The costs of current repairs and minor replacements are charged to operating expense accounts. The original cost of utility plant retired or otherwise disposed of and the cost of removal, less salvage, are charged to the accumulated provision for depreciation. The Company includes in its mass asset depreciation rates, which are periodically reviewed as part of its ratemaking proceedings, cost of removal amounts to provide for future negative salvage value. At December 31, 2023 and 2022, the cost of removal amounts were estimated to be \$59.1 million and \$55.1 million, respectively.

**Regulatory Accounting** - Fitchburg's principal business is the distribution of electricity and natural gas. Fitchburg is subject to regulation by the MDPU and the FERC. Accordingly, the Company uses the Regulated Operations guidance as set forth in the FASB Codification. The Company has recorded Regulatory Assets and Regulatory Liabilities which will be recovered from customers, or applied for customer benefit, in accordance with rate provisions approved by the applicable public utility regulatory commission.

Generally, the Company receives a return on investment on its Regulatory Assets for which a cash outflow has been made. Included in Regulatory Assets as of December 31, 2023 are \$3.3 million of rate case costs and other expenditures to be recovered over the next five years. Regulators have authorized recovery of these expenditures, but without a return. Regulatory commissions can reach different conclusions about the recovery of costs, which can have a material impact on the Company's Financial Statements. The Company believes it is probable that it will recover its investments in long-lived assets, including regulatory assets.

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

**Derivatives** - The Company enters into wholesale electric energy and natural gas supply contracts to serve its customers. The Company's policy is to review each contract and determine whether the contract meets the criteria for classification as a derivative. As of December 31, 2023, the Company has determined that its energy supply contracts either do not qualify as a derivative instrument under the guidance set forth in the FASB Codification, have been elected as a normal purchase, or have contingencies that have not yet been met in order to establish a notional amount.

Fitchburg has entered into power purchase agreements for which contingencies exist (see "Massachusetts RFP's" section of Note 4 (Commitments and Contingencies). Until these contingencies are satisfied, these contracts will not qualify for derivative accounting. The Company believes that the power purchase obligations under these long-term contracts will have a material effect on the contractual obligations of Fitchburg.

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

Fitchburg has entered into long-term renewable contracts for the purchase of clean energy and/or RECs pursuant to Massachusetts legislation, specifically, An Act Relative to Green Communities (Green Communities Act, 2008), An Act Relative to Competitively Priced Electricity in the Commonwealth (2012) and An Act to Promote Energy Diversity (Energy Diversity Act, 2016). The generating facilities associated with ten of these contracts have been constructed and are now operating. Three approved contracts are currently under development. These include long-term contracts filed with the MDPU in 2018, two for offshore wind generation (each 400MW) and one for imported hydroelectric power and associated transmission, all three of which were approved in 2019. Four offshore wind contracts, totaling 2,400 MW, previously solicited for pursuant to the Green Communities Act and approved by the MDPU in 2021 and 2022, were subsequently terminated in September 30, 2023. In compliance with the Green Communities Act as amended by the Energy Diversity Act and the Act Driving Clean Energy and Offshore Wind in coordination with the other electric distribution companies (EDCs) in Massachusetts, on August 30, 2023 the Company issued a fourth offshore wind Request for Proposal seeking to procure at least 400 MW and up to the maximum amount remaining of the statutory requirement under Section 83C of 5,600 MW. On January 18, 2024, the EDCs notified the MDPU that they are extending the bid submission date and subsequent solicitation schedule dates by an additional 56 days each to allow bidders the opportunity to gain more certainty around their eligibility for the investment tax credit and factor it into their proposals. The new submission date is March 27, 2024. Fitchburg recovers the costs associated with long-term renewable contracts on a fully reconciling basis through a MDPU-approved cost recovery mechanism, and has received remuneration for entering into them.

**Retirement Benefit Obligations** - The Company co-sponsors the Unittil Corporation Retirement Plan (Pension Plan), and the Unittil Employee Health and Welfare Benefits Plan (PBOP Plan), primarily to provide health care and life insurance benefits to retired employees. The Pension Plan is closed to new employees. The Company also co-sponsors a non-qualified retirement plan, the Unittil Corporation Supplemental Executive Retirement Plan (SERP), covering certain executives of the Company and an employee 401(k) savings plan. The Company records on its consolidated balance sheets a liability for the underfunded status of its retirement benefit obligations (RBO) based on the projected benefit obligation. The Company has recognized a corresponding regulatory asset.

**Environmental Matters** - The Company's past and present operations include activities that are generally subject to extensive federal and state environmental laws and regulations. The Company has or will recover substantially all of the costs of the environmental remediation work performed to date from customers or from its insurance carriers. The Company believes it is in compliance with all applicable environmental and safety laws and regulations, and the Company believes that as of December 31, 2023, there are no material losses that would require additional liability reserves to be recorded other than those disclosed in Commitments and Contingencies below. Changes in future environmental compliance regulations or in future cost estimates of environmental remediation costs could have a material effect on the Company's financial position if those amounts are not recoverable in regulatory rate mechanisms.

**Off-Balance Sheet Arrangements** - As of December 31, 2023, the Company does not have any significant arrangements that would be classified as Off-Balance Sheet Arrangements. In the ordinary course of business, the Company does contract for certain office and other equipment and motor vehicles under operating leases and, in the Company's opinion, the amount of these transactions is not material.

**Commitments and Contingencies** - The Company's accounting policy is to record and/or disclose commitments and contingencies in accordance with the FASB Codification as it applies to an existing condition, situation, or set of circumstances involving uncertainty as to possible loss that will ultimately be resolved when one or more future events occur or fail to occur. As of December 31, 2023, the Company is not aware of any material commitments or contingencies other than those disclosed in the Commitments and Contingencies footnote to the Company's Financial Statements below.

**Subsequent Events** - Subsequent Events - The Company has evaluated all events or transactions through March 29, 2024, the date the Financial Statements were available to be issued. During this period, the Company did not have any material subsequent events that would result in adjustment to or disclosure in its Financial Statements.  
**Note 2: Debt and financing arrangements**

**Long-Term Debt and Interest Expense**

All the Company's long-term debt is issued under unsecured promissory notes with negative pledge provisions, which, among other things, limit the incursion of additional long-term debt. Accordingly, in order for the Company to issue new long-term debt, the covenants of the existing long-term agreements must be satisfied, including that the Company have total funded indebtedness less than 65% of total capitalization and earnings available for interest equal to at least two times the interest charges for funded indebtedness. The Company's unsecured promissory note agreements require that if it defaults on any long-term debt agreement, it would constitute a default under all its long-term debt agreements. The default provisions are not triggered by the actions or defaults of other companies owned by Unittil. The Company's long-term debt agreements also contain covenants restricting its ability to incur liens and to enter into sale and leaseback transactions, and restricting its ability to consolidate with, to merge with or into or to sell or otherwise dispose of all or substantially all of its assets. Details of Long-Term Debt at December 31, 2023 and 2022 are shown in the following table:

Long-Term Debt (\$ millions)	December 31,	
	2023	2022
Senior Notes:		
6.79% Senior Notes, Due October 15, 2025	\$ ---	\$ 2.0
3.52% Senior Notes, Due November 1, 2027	10.0	10.0
7.37% Senior Notes, Due January 15, 2029	7.2	8.4
5.90% Senior Notes, Due December 15, 2030	15.0	15.0
7.98% Senior Notes, Due June 1, 2031	14.0	14.0
5.70% Senior Notes, Due July 2, 2033	12.0	---
3.78% Senior Notes, Due September 15, 2040	27.5	27.5
4.32% Senior Notes, Due November 1, 2047	15.0	15.0
5.96% Senior Notes, Due July 2, 2053	13.0	---
Total Long-Term Debt	113.7	91.9
Less: Unamortized Debt Issuance Costs	0.7	0.6
Total Long-Term Debt, net of Unamortized Debt Issuance Costs	113.0	91.3
Less: Current Portion	1.2	3.1
Total Long-Term Debt, Less Current Portion	\$ 111.8	\$ 88.2

Certain of the loan agreements contain provisions which, among other things, limit the incurrence of additional long-term debt. The aggregate amount of long-term Note repayments is \$1.2 million in 2024; \$1.2 million in 2025; \$4.2 million in 2026; \$17.0 million in 2027; \$7.0 million in 2028; and \$83.1 million thereafter.

The fair value of the Company's long-term debt is estimated based on quoted market prices for the same or similar issues, or on current rates offered to the Company for debt of the same remaining maturities. The fair value of the Company's long-term debt at December 31, 2023 is estimated to be approximately \$107.1 million, before considering any costs, including prepayment costs, to market the Company's debt. Currently, the Company believes that there is no active market in the Company's debt securities, which have all been sold through private placements. If there were an active market for the Company's debt securities, the fair value of the Company's long-term debt would be estimated based on quoted market prices for the same or similar issues, or on current rates offered to the Company for debt of the same remaining maturities. The fair value of the Company's long-term debt is estimated using Level 2 inputs (valuations based on quoted prices available in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are directly observable, and inputs derived principally from market data.) In estimating the fair value of the Company's long-term debt, the assumed market yield reflects the Moody's Baa Utility Bond Average Yield. Costs, including prepayment costs, associated with the early settlement of long-term debt are not taken into consideration in determining fair value.

**Credit Arrangements**

Fitchburg's short-term borrowings are presently provided under a cash pooling and loan agreement between Unittil and its subsidiaries. Under the existing pooling and loan agreement, Unittil Corporation borrows, as required, from its banks on behalf of its subsidiaries. At December 31, 2023, Unittil had unsecured committed bank lines of credit for short-term debt aggregating \$200 million, of which \$38.0 million was available as of December 31, 2023. The weighted average interest rates on all short-term borrowings were 6.4% and 3.3% during 2023 and 2022, respectively. Fitchburg had short-term debt outstanding through bank borrowings of approximately \$39.5 million and \$46.6 million at December 31, 2023 and December 31, 2022, respectively.

**Leases**

The Company leases some of its vehicles, machinery and office equipment under operating lease arrangements. The following is a schedule of future operating lease payment obligations as of December 31, 2023:

Year Ending December 31, (000's)		
2024	\$	623
2025		466
2026		360
2027		196
2028		102
2029-2033		59
Total Future Operating Lease Payments		1,806

Total rental expense charged to operations for the years ended December 31, 2023 and 2022 amounted to \$0.7 million and \$0.6 million, respectively.

**Note 3: Restriction on dividends**

Under certain restrictive provisions of the note purchase agreements relating to the Company's long-term debt, \$92.5 million was available for dividends and similar distributions at December 31, 2023. Common dividends declared by Fitchburg are paid exclusively to Unitil Corporation.

**Note 4: Commitments and Contingencies**

**Regulatory Matters**

**Overview** - Fitchburg delivers electricity to approximately 30,300 customers in the communities of Fitchburg, Ashby, Townsend and Lunenburg and natural gas to approximately 16,300 customers in the communities of Fitchburg, Ashby, Townsend, Lunenburg, Gardner and Westminster, all located in Massachusetts, at rates established under traditional cost of service regulation. Under this regulatory structure, the Company recovers the cost of providing distribution service to its customers based on a representative test year, in addition to earning a return on its capital investment in utility assets. Fitchburg's electric and gas divisions also operate under revenue decoupling mechanisms. The Company's customers are entitled to purchase their electric or natural gas supplies from third-party suppliers. Fitchburg purchases electricity or natural gas for basic service or default service from unaffiliated wholesale suppliers and recovers the actual costs of these supplies, without profit or markup, through reconciling, pass-through rate mechanisms that are periodically adjusted. The MDPU has continued to approve these reconciling rate mechanisms which allow Fitchburg to recover their actual wholesale energy costs for electric power and natural gas.

**Base Rates – Electric** - Fitchburg's base rates are decoupled and subject to an annual revenue decoupling adjustment mechanism, which includes a cap on the amount that rates may be increased in any year. In addition, Fitchburg has an annual capital cost recovery mechanism to recover the revenue requirement associated with certain capital additions. On November 2, 2022, Fitchburg filed its cumulative revenue requirement of \$3.1 million associated with its 2019-2021 capital expenditures. The MDPU allowed the associated rate increase to become effective on January 1, 2023, subject to further investigation and reconciliation. On July 26, 2023, the MDPU issued an Order approving the Company's filing. On November 1, 2023, Fitchburg filed its cumulative revenue requirement of \$3.6 million associated with its 2019-2022 capital expenditures. On November 27, 2023, Fitchburg revised its cumulative revenue requirement to \$3.5 million. On December 22, 2023, the MDPU allowed the associated rate increase to become effective on January 1, 2024, subject to further investigation and reconciliation.

On August 17, 2023, Fitchburg filed a petition with the MDPU seeking approval for a \$6.8 million increase to base distribution rates, with new rates anticipated to be effective July 1, 2024. Fitchburg proposes to transfer \$2.7 million in revenue requirements recovered through certain reconciling mechanisms to base distribution rates. Net of these transfers, the proposed overall increase to distribution revenues is \$4.1 million. As part of this filing, Fitchburg is requesting approval for a performance-based ratemaking (PBR) plan for up to a five-year term and continuation of its revenue decoupling mechanism. A decision from the MDPU is expected in June 2024.

**Base Rates - Gas** - On August 17, 2023, Fitchburg filed a petition with the MDPU seeking approval for a \$10.9 million increase to base distribution rates, with new rates anticipated to be effective July 1, 2024. Fitchburg proposes to transfer \$4.2 million in revenue requirements recovered through its Gas System Enhancement Program to base distribution rates. Net of these transfers, the proposed overall increase to distribution revenues is \$6.7 million. As part of this filing, Fitchburg is requesting approval for a PBR plan for up to a five-year term and continuation of its revenue decoupling mechanism. A decision from the MDPU is expected in June 2024.

**Gas System Enhancement Program** - Pursuant to statute and MDPU order, Fitchburg has an approved Gas System Enhancement Plan tariff through which it may recover certain gas infrastructure replacement and safety related investment costs, subject to an annual cap. Under the plan, the Company is required to make two annual filings with the MDPU: a forward-looking filing for the subsequent construction year, to be filed on or before October 31; and a filing, submitted on or before May 1, of final project documentation for projects completed during the prior year, demonstrating substantial compliance with its plan in effect for that year and showing that project costs were reasonably and prudently incurred. Fitchburg's forward-looking cumulative revenue requirement filing submitted on October 31, 2022 requested recovery of approximately \$4.5 million, and received final approval on April 28, 2023, effective May 1, 2023. The Company's most recent forward-looking cumulative revenue requirement filing, filed on October 31, 2023, requested recovery of approximately \$6.4 million. The Company considers these to be routine regulatory proceedings, and there are no material issues outstanding.

**Grid Modernization** - On July 1, 2021, Fitchburg submitted its Grid Modernization Plan (GMP) to the MDPU. The GMP includes a five-year strategic plan, including a plan for the full deployment of advanced metering functionality, and a four-year short-term investment plan, which focuses on foundational investments to facilitate the interconnection and integration of distributed energy resources, optimizing system performance through command and control and self-healing measures, and optimizing system demand by facilitating consumer price-responsiveness. On October 7, 2022, the MDPU issued a "Track 1" Order approving a budget cap of \$9.3 million through 2025 for previously deployed or preauthorized grid modernization investments. On November 30, 2022, the MDPU issued its "Track 2" Order addressing new technologies and Advanced Metering Infrastructure (AMI) proposals. The MDPU preauthorizes a four-year \$1.5 million budget for Fitchburg's additional grid-facing investments. Any spending over the total budget cap is not eligible for targeted cost recovery through its Grid Modernization Factor (GMF), and instead, may be recovered by the Company in a base distribution rate proceeding subsequent to a prudency finding by the MDPU in a GMF filing or term review Order. The MDPU also preauthorized the Company's AMI meter replacement investments, with a budget of \$11.2 million through 2025. Additionally, the MDPU provided preliminary approval for the Company's customer engagement and experience and data sharing platform investments, with a combined budget of \$2.3 million through 2025. The Company may recover eligible costs incurred for preauthorized grid-facing investments and customer-facing investments that will be made during the 2022-2025 GMP term through the GMFs, subject to certain modifications to the Company's GMF tariff and a final prudence review. On March 31, 2023, the Company submitted an AMI opt-out tariff with full support of proposed opt-out fees in compliance with the Track 2 Order. The MDPU approved the tariff on April 7, 2023.

On April 24, 2023, Fitchburg submitted its 2022 Grid Modernization Plan Annual Report to the MDPU. Among other things, the Company explained a modification to its implementation of the AMI plan that the Department preauthorized in D.P.U. 21-82. Due to a discontinuation of the meter technology upon which the Company's initial AMI plan relied, the Company reported that it will need to replace its meters with a new meter technology and to implement a new communications system. On May 31, 2023, the MDPU issued an Order indicating its intent to explore the impact of the discontinuation and determine the appropriate next steps outside the GMF proceeding.

**Grid Modernization Cost Recovery Factor** - On April 15, 2022, Fitchburg filed its GMF rate adjustment and reconciliation filing pursuant to the Company's GMF Tariff, for recovery of the costs incurred as a result of implementing the Company's 2018-2021 GMP, previously approved by the MDPU on February 7, 2019. The proposed GMF of \$0.4 million was approved on May 27, 2022, effective June 1, 2022, subject to further investigation and reconciliation. On April 15, 2023, Fitchburg filed its GMF rate adjustment and reconciliation filing for recovery of the costs incurred as a result of implementing the Company's 2022-2025 GMP, approved by the MDPU in Orders dated October 7, 2022 and November 30, 2022. On May 31, 2023, the MDPU approved, subject to further investigation and reconciliation, the cumulative recovery of \$1.0 million associated with the Company's 2022 GMP revenue requirement, effective June 1, 2023. The MDPU conducted a hearing on September 26, 2023 regarding the Company's pending GMF filings and Grid Modernization Term Report. The matter remains pending.

**Investigation into the role of gas LDCs to achieve Commonwealth 2050 climate goals** - The MDPU has opened an investigation to examine the role of Massachusetts gas local distribution companies (LDCs) in helping the Commonwealth achieve its 2050 climate goal of net-zero greenhouse gas (GHG) emissions. In its Order opening the inquiry, the MDPU stated it is required to consider new policies and structures as the Commonwealth reduces reliance on fossil fuels, including natural gas, which may require LDCs to make significant changes to their planning processes and business models. The LDCs, including Fitchburg, engaged an independent consultant to conduct a study and prepare a report (Consultant Report), including a detailed study of each LDC, that analyzes the feasibility of all identified pathways to help the Commonwealth achieve its net-zero GHG goal. The study includes an examination of the potential pathways identified in the 2050 Decarbonization Roadmap developed by the MA Executive Office of Energy and Environmental Affairs, in consultation with the Massachusetts Department of Environmental Protection and the Massachusetts Department of Energy Resources (DOER). Following an active stakeholder process, on March 18, 2022, Consultant Reports on decarbonization pathways, regulatory designs and stakeholder engagement were submitted to the MDPU. Also on March 18, 2022, the LDCs, including Fitchburg, submitted proposals to the MDPU that include the LDCs' recommendations and plans for helping the Commonwealth achieve its 2050 climate goals, supported by the Consultant Reports. The MDPU held a technical session on the Consultant Report on March 30, 2022 and a technical session on the LDC proposals on April 15, 2022. Discovery by the MDPU is complete, and the LDCs responded to stakeholder comments on July 29, 2022. Final comments from stakeholders replying to the LDCs' comments and making any other final remarks for the MDPU's consideration were filed on October 14, 2022.

On December 6, 2023, the MDPU issued an Order announcing a regulatory framework intended to set forth its role and that of the LDCs in helping the Commonwealth achieve its target of net-zero GHG emissions by 2050. In this proceeding, the Department reviewed eight potential decarbonization "pathways" and six regulatory design recommendations intended to facilitate the Commonwealth's transition. The MDPU made no specific findings as to a preferred pathway or technology, but did make specific findings regarding regulatory design recommendations. The MDPU instructed the LDCs in their next rate case to revise their per-customer revenue decoupling mechanism to a decoupling approach based on total revenues. The MDPU emphasized that the Order is not intended to jeopardize the rate recovery of existing investments in natural gas infrastructure by Fitchburg. As part of future cost recovery proposals, LDCs will bear the burden of demonstrating that non-gas pipeline alternatives were adequately considered and found to be non-viable or cost prohibitive to receive full cost recovery of investments. The MDPU further found that the "clean energy transition" will require coordinated planning between LDCs and electric distribution companies, monitoring progress through LDC reporting, and aligning existing MDPU practices with climate targets. To that end, the MDPU ordered the LDCs to submit individual Climate Compliance Plans every five years beginning in 2025, and to propose climate compliance performance metrics in upcoming performance-based regulation filings, ensuring a proactive approach to achieving climate targets.

**Electric Sector Modernization Plan** - Pursuant to M.G.L. c. 164 § 92B, Fitchburg submitted a draft Electric Sector Modernization Plan (ESMP) to the statutorily created Massachusetts Grid Modernization Advisory Council (Council) for the Council's review, input, and recommendations. The ESMP is a plan intended to upgrade the Company's distribution system to enable and accommodate increased distributed energy resources and electrification technologies, improve grid reliability and resiliency, and assist the Commonwealth in achieving climate goals, among other objectives. The Council provided recommendations on the ESMP in November 2023. The Company submitted its final ESMP to the MDPU on January 29, 2024. The Company concurrently submitted a proposal to recover, among other things, incremental costs associated with ESMP investments through an annual reconciling rate adjustment mechanism. This matter remains pending before the MDPU.

**Electric Vehicle (EV) Proceeding** – On December 30, 2022, the MDPU issued an order approving Fitchburg's five-year EV program with a \$1.0 million budget consisting of: (1) public infrastructure offering (\$0.5 million); (2) Electric Vehicle Supply Equipment (EVSE) incentives for residential segment (\$0.3 million); and (3) marketing and outreach (\$0.2 million). The Company may shift spending between program segments and between years over the five-year term of its program, subject to a 15% cap. Any spending above the approved EV program budget or above the 15% cap for each program segment is not eligible for targeted cost recovery through the GMF and, instead, may be recovered in a base distribution rate proceeding subsequent to a prudency finding by the MDPU. Further, the MDPU has convened an EV stakeholder process to finalize EV program performance metrics. On April 3, 2023, the electric companies filed comments on the MDPU's proposed metrics. Once performance metrics are finalized, the MDPU will require the electric companies to develop a joint state-wide program evaluation plan for MDPU approval and stakeholder input and will determine next steps at that time. The MDPU directs the Companies to submit annual reports that document their performance and these reports will be due on or before May 15th of each year. The first EV annual report is due May 15, 2024. The Company shall file annual rate adjustment and reconciliation filings on or before April 15, with rates effective June 1. The MDPU accepted the Company's Demand Charge Alternative proposal and directed implementation within six months. The Demand Charge Alternative is offered for a ten-year period beginning July 1, 2023 with tiered rates to separately-metered EV general delivery service customers. The MDPU accepted the Company's proposed residential EV TOU rate, effective April 1, 2023.

**Storm Cost Deferral Petition** -On November 2, 2023, Fitchburg filed a request with the MDPU to increase its Storm Reserve Adjustment Factor effective January 1, 2024. The increase would allow the Company to recover approximately \$4.8 million of costs of repairing damage to its electrical system plus \$1.4 million of projected carrying costs resulting from the January and March 2023 winter storms over a five-year period. On December 19, 2023, the MDPU allowed the associated rate increase to become effective on January 1, 2024, subject to further investigation and reconciliation.

**Massachusetts Request for Proposals (RFPs)** - Pursuant to Section 83C of "An Act to Promote Energy Diversity" (2016) (the Act), the Massachusetts electric distribution companies (EDCs), including Fitchburg, are required to jointly procure a total of 1,600 MW of offshore wind by June 30, 2027. Under Section 83D of the Act, the EDCs are required to jointly seek proposals for cost-effective clean energy (hydroelectric, solar and land-based wind) long-term contracts via one or more staggered solicitations for a total of 9,450,000 megawatt-hours (MWh) by December 31, 2022. Fitchburg's pro rata share of these contracts is approximately 1%.

The EDCs issued the RFP for Section 83D Long-Term Contracts in March 2017, and power purchase agreements (PPAs) for 9,554,940 MWh of hydroelectric generation and associated environmental attributes from Hydro-Quebec Energy Services (U.S.), Inc. were filed in July 2018 for approval by the MDPU. On June 25, 2019, the MDPU approved the PPAs, including the EDCs' proposal to sell the energy procured under the contract into the ISO-NE wholesale market and to credit or charge the difference between the contract costs and the ISO-NE market revenue to customers. The MDPU also approved the EDCs' request for remuneration equal to 2.75% of the contract payments, as well as the EDCs' proposal to recover costs associated with the contracts. On January 13, 2023, NECEC Transmission LLC (NECEC), the company with which Fitchburg and the other EDCs entered into transmission service agreements (TSAs) for the delivery of the Hydro-Quebec energy, provided a letter to the EDCs purporting to give notice of a "change in applicable law" related to a Maine ballot initiative and requesting a negotiated amendment to the TSAs including a price adjustment. On June 27, 2023, NECEC sent a letter to the EDCs seeking schedule relief also in accordance with their "change in law" determination. The EDCs are evaluating NECEC's request.

The EDCs issued an initial RFP pursuant to Section 83C in June 2017. On July 23, 2018, the EDCs, filed two long-term contracts with Vineyard Wind, each for 400 MW of offshore wind energy generation, for approval by the MDPU. On April 12, 2019, the MDPU approved the offshore wind energy generation PPAs, including the EDCs' proposal to sell the energy procured under the contract into the ISO-NE wholesale market and to credit or charge the difference between the contract costs and the ISO-NE market revenue to customers. The EDCs issued a second RFP pursuant to Section 83C to procure an additional 800 MW of offshore wind energy generation in May 2019. The EDCs filed for approval of two PPAs with Mayflower Wind Energy LLC (now known as SouthCoast Wind), each for 400 MW of offshore wind energy generation, in February 10, 2020. On November 5, 2020, the MDPU approved the PPAs. In both cases, the MDPU approved the EDCs' request for remuneration equal to



2.75% of the contract payments, as well as the EDCs' proposal to recover costs associated with the contracts. In April 2023, SouthCoast Wind engaged with the EDCs to explore options to mitigate impacts of global resource constraints and pricing challenges associated with the PPAs from this procurement. They cited an inability to finance the project within the terms set out in the PPA. The EDCs negotiated a termination agreement with SouthCoast Wind which was filed with the MDPU for approval on August 28, 2023 and which received approval on September 30, 2023.

In accordance with "An Act to Advance Clean Energy" (2018) the Massachusetts Department of Energy Resources (DOER) recommended that the EDCs solicit up to 1,600 MW in additional offshore wind in 2022 and 2024. On May 7, 2021, the EDCs issued a third RFP for up to an additional 1,600 MW of off shore wind generation. On May 25, 2022, the EDCs sought approval of PPAs with Commonwealth Wind for 1,200 MW and with SouthCoast Wind for 400 MW. On December 16, 2022, Commonwealth Wind filed a motion requesting that the MDPU dismiss proceedings related to the approval of its contract, arguing that, due to various economic conditions, its contracts with the EDCs would no longer facilitate the financing of offshore wind energy generation. On December 30, 2022, the MDPU denied Commonwealth's motion and approved the PPAs. The MDPU also approved the EDCs' request for remuneration equal to 2.25% as reasonable and in the public interest. On January 19, 2023, Commonwealth Wind filed a Petition for Appeal with the Massachusetts Supreme Judicial Court seeking to set aside and vacate the MDPU's Order approving the PPAs. In April 2023, SouthCoast Wind engaged with the EDCs to explore options to mitigate global resource constraints and pricing challenges associated with their PPAs from this procurement. SouthCoast Wind noted challenges around an inability to finance the projects under the current terms. The EDCs have negotiated termination agreements with Commonwealth Wind and SouthCoast Wind and submitted the agreements to the MDPU for approval on July 13, 2023 and August 28, 2023, respectively. The MDPU approved both termination agreements on September 30, 2023. In connection with the termination agreements the Company received \$1.1 million from Commonwealth Wind and SouthCoast Wind which is recorded as a regulatory liability on the Company's Consolidated Balance Sheets to be flowed back to customers. On October 12, 2023, Commonwealth Wind requested that the case with the Supreme Court be entered as dismissed. Concurrently, Commonwealth Wind announced publicly they could not finance the project under the terms of the PPA.

In 2021, the MA legislature increased the total solicitation target (including future solicitations) for offshore wind energy generation to 5,600 MW by June 30, 2027. On August 30, 2023, the EDCs issued a fourth offshore wind RFP seeking to procure at least 400 MW and up to the maximum amount remaining of the statutory requirement under Section 83C of 5,600 MW of Offshore Wind Energy Generation, and taking into account offshore wind generation under contract at the time when proposals are due. On January 18, 2024, the EDCs notified the MDPU that they are extending the bid submission date and subsequent solicitation schedule dates by an additional 56 days each to allow bidders the opportunity to gain more certainty around their eligibility for the investment tax credit and factor it into their proposals. The new submission date is March 27, 2024.

Section 82 of the Acts of 2022 authorizes DOER to coordinate with other New England states to consider projects for long-term clean energy generation, transmission or capacity for the benefit of residents of the Commonwealth and the region. If DOER, in consultation with the Attorney General, determines that a project would satisfy all of the benefits listed in Section 82, then pursuant to Section 82 the EDCs shall enter into cost-effective long-term contracts with a maximum term of twenty years upon such a finding. On October 26, 2022, the MPUC announced its selection of a Transmission Project and a Generation Project to promote renewable energy development in northern Maine. On December 30, 2022, the DOER made a positive determination that the selected projects would have benefits to Massachusetts and the region and Massachusetts would procure up to 40% of the projects. On December 22, 2023, the MPUC terminated the procurement after the transmission project developer indicated that it could no longer hold to the fixed price contained in its term sheet and required a price adjustment.

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

**FERC Transmission Formula Rate Proceedings** - Pursuant to Section 206 of the Federal Power Act, there are several pending proceedings before the FERC concerning the justness and reasonableness of the Return on Equity (ROE) component of the ISO-New England, Inc. Participating Transmission Owners' (PTOs) Regional Network Service and Local Network Service formula rates. In August 2013, FERC had found that the Transmission Owners existing ROE was unlawful, and set a new ROE. On April 14, 2017, the U.S. Court of Appeals for the D.C. Circuit (the Court) issued an opinion vacating and remanding FERC's decision, finding that FERC had failed to articulate a satisfactory explanation for its orders. At this time, the ROE set in the vacated order will remain in place until further FERC action is taken. On November 21, 2019 the FERC issued an order in EL14-12, Midcontinent Independent System Operator ROE, in which FERC outlined a new methodology for calculating the ROE. The New England Transmission Owners (NETOs) thereafter filed a motion to reopen the record in their pending ROE dockets, which has been granted. This matter remains pending. The Company does not believe these proceedings will have a material adverse effect on its financial condition or results of operations.

On December 13, 2022, RENEW Northeast, Inc., a non-profit entity that advocates for the business interests of renewable power generators in New England filed a complaint with FERC against ISO-NE and the PTOs requesting a determination that certain open-access transmission tariff schedules are unjust and unreasonable to the extent they permit PTOs to directly assign to interconnection customers O&M costs associated with network upgrades. Fitchburg is a PTO. The PTOs answered the complaint on January 23, 2023. This matter remains pending. The Company does not believe these proceedings will have a material adverse effect on its financial condition or results of operations.

Legal Proceedings

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

Environmental Matters

The Company's past and present operations include activities that are generally subject to extensive and complex federal and state environmental laws and regulations. The Company is in material compliance with applicable environmental and safety laws and regulations and, as of December 31, 2023, has not identified any material losses reasonably likely to be incurred in excess of recorded amounts. However, the Company cannot assure that significant costs and liabilities will not be incurred in the future. It is possible that other developments, such as increasingly stringent federal, state or local environmental laws and regulations could result in increased environmental compliance costs. Based on the Company's current assessment of its environmental responsibilities, existing legal requirements and regulatory policies, the Company does not believe that these environmental costs will have a material adverse effect on the Company's consolidated financial position or results of operations.

**Manufactured Gas Plant (MGP) Site** - Fitchburg has worked with the Massachusetts Department of Environmental Protection (Mass DEP) to address environmental concerns with the former MGP site at Sawyer Passway, and has substantially completed remediation activities, though on site monitoring continues. In April 2020, Fitchburg received notification from the Massachusetts Department of Transportation (Mass DOT) that a portion of the site may be incorporated into the proposed Twin City Rail Trail with an anticipated commencement date in 2025. Depending upon the final agreement between Fitchburg and Mass DOT, additional minor costs are expected prior to completion.

In August 2021, the Mass DEP issued a Notice of Non-compliance to Fitchburg following a November 2020 audit of the September 2015 Response Action Outcome on the MGP site. Mass DEP directed Fitchburg to further define the extent of MGP site contaminants in the sediment and riverbank of an abutting watercourse. Fitchburg began the investigation in November 2021 with the Mass DEP expanding the scope in June 2022 to include an observed river seep. Fitchburg submitted the results of its investigation and an Immediate Response Action (IRA) plan associated with the river seep to the Mass DEP in December 2022. The Mass DEP has review and approval authority over the IRA plan's recommendations.

Fitchburg submitted an updated IRA plan to the Mass DEP in October 2023. The Company obtained cost-estimates for several remediation alternatives. In anticipation of the DEP accepting one of the remediation alternatives, Fitchburg has accrued \$40,000 for estimated costs to complete the remediation at the Sawyer Passway site, which is included in Environmental Obligations on the Company's Consolidated Balance Sheets. The Company has determined that the high end of the range of reasonably possible remediation costs for the Sawyer Passway site could be \$3.5 million based on remediation alternatives. Fitchburg anticipates the commencement of remediation activities by the end of 2024.

Fitchburg recovers the environmental response costs incurred at this former MGP site in gas rates pursuant to the terms of a cost recovery agreement approved by the MDPU. Pursuant to this agreement, Fitchburg is authorized to amortize and recover environmental response costs from gas customers over succeeding seven-year periods.

The following table sets forth a summary of changes in the Company's liability for the Company's environmental obligations, which are included in Other Current Liabilities on the Company's Consolidated Balance Sheets as of December 31, 2023 and 2022.

Environmental Obligations

	(millions)	
	2023	2022
Total Balance at Beginning of Period	0.3	0.2
Additions	0.2	0.2
Less: Payments / Reductions	0.2	0.1
Total Balance at End of Period	0.3	0.3
Less: Current Portion	0.3	0.3
Noncurrent Balance at December 31,	\$ —	\$ —

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

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

Note 5: INCOME TAXES

Provisions for Federal and State Income Taxes reflected as operating expenses in the accompanying consolidated statements of earnings for the years ended December 31, 2023 and 2022 are shown in the following table:

	(\$000's)	
	2023	2022
<b>Current Income Tax Provision</b>		
Federal	\$ 238	\$ —
State	—	—
Total Current Income Taxes	238	—
<b>Deferred Income Provision</b>		
Federal	1,610	991
State	1,231	979
Total Deferred Income Taxes	2,841	1,970
<b>Total Income Tax Expense</b>	\$ 3,079	\$ 1,970

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

	2023	2022
Statutory Federal Income Tax Rate	21 %	21 %
Income Tax Effects of:		
State Income Taxes, net	6	6
Utility Plant Differences	(7)	(10)
<b>Effective Income Tax Rate</b>	20 %	17 %

Temporary differences which gave rise to deferred tax assets and liabilities in 2023 and 2022, are shown in the following table:

Temporary Differences (000's)	2023	2022
<b>Deferred Tax Assets</b>		
Retirement Benefit Obligations	\$ 1,385	\$ 1,408
Net Operating Loss Carryforwards	9,688	7,139
Other	675	940
<b>Total Deferred Tax Assets</b>	\$ 11,748	\$ 9,487
<b>Deferred Tax Liabilities</b>		
Utility Plant Differences	\$ 44,507	\$ 42,235
Regulatory Assets & Liabilities	8,916	6,384
<b>Total Deferred Tax Liabilities</b>	53,423	49,619
<b>Net Deferred Tax Liabilities</b>	\$ 41,675	\$ 40,132

On April 14, 2023, the Internal Revenue Service issued Revenue Procedure 2023-15 that provides a safe harbor method of accounting that taxpayers may use to determine whether to deduct or capitalize expenditures to repair, maintain, replace, or improve natural gas transmission and distribution property. Under the revenue procedure, the method of accounting will depend on the property's classification as linear transmission property, linear distribution property, or non-linear property. The revenue procedure may be adopted in tax years ending after May 1, 2023. The Company is evaluating the revenue procedure and the effect adopting the safe harbor would have on its property that is subject to this guidance.

In August 2022, the Inflation Reduction Act of 2022 (IRA) was signed into law. The IRA included new taxes on corporations, including the Corporate Alternative Minimum Tax (AMT) and the Excise Tax on Repurchase of Corporate Stock. The AMT is equal to 15% of a corporation's adjusted financial statement income (AFSI). The AMT applies to companies that have a 3 year average AFSI of greater than \$1 billion. The IRA also extended and modified certain renewable energy related credits. The Company has evaluated the IRA provisions and determined that they did not have a material effect on the Company's consolidated financial statements as of December 31, 2023.

In December 2017, the Tax Cuts and Jobs Act (TCJA), which included a reduction to the corporate federal income tax rate to 21% effective January 1, 2018, was signed into law. In accordance with FASB Codification Topic 740, the Company revalued its Accumulated Deferred Income Taxes (ADIT) at the new 21% tax rate at which the ADIT will be reversed in future periods. The Company is currently flowing back excess ADIT to customers and, as of December 31, 2022 and December 31, 2021, the Company had a net Regulatory Liability of \$9.5 million and \$10.5 million, respectively. The Company was ordered to flow back the excess ADIT in D.P.U. 2018-15-E according to the Average Rate Assumption Method (ARAM). ARAM reconciles excess ADIT at the reversal rate of the underlying book/tax temporary timing differences. At the end of 2023, the remaining ARAM flow back period is ten years for protected and unprotected excess ADIT. As of December 31, 2023, the Company flowed back \$4.7 million to customers in its Massachusetts jurisdiction.

The Company evaluated its tax positions at December 31, 2023 in accordance with the FASB Codification guidance, and has concluded that no adjustment for recognition, derecognition, settlement, or foreseeable future events to any tax liabilities or assets as defined by the FASB Codification is required. At December 31, 2023, the Company had net operating loss carryforwards of \$9.7 million. The Company remains subject to examination by Federal and Massachusetts tax authorities for the tax periods ended December 31, 2022; December 31, 2021; and December 31, 2020. Income tax filings for the year ended December 31, 2022 have been filed with the Massachusetts Department of Revenue.

In December 2017, the Company remeasured its deferred tax assets and liabilities to the new federal corporate income tax rate of 21%. The result of this remeasurement was a reduction in the net deferred tax liability of approximately \$15.6 million. Based on the Company's estimate of the amount of excess deferred income taxes that would be used to reduce future customer rates, the Company recorded an increase in regulatory liabilities of approximately \$21.5 million. The additional \$5.9 million in regulatory liabilities was required to reflect the future revenue reduction required to return \$15.6 million of previously collected income taxes to customers. The Company also recorded a \$5.9 million deferred tax asset related to the \$21.5 million regulatory liability. The accounts that increased and (decreased) in the 2017 remeasurement of deferred income taxes are reflected below (in thousands):

	Account			
Jurisdiction	254	190	282	283
FERC	\$ 704	\$ 2	\$ (631)	\$ (75)
State	14,939	25	(14,189)	(775)
Total	\$ 15,643	\$ 27	\$ (14,820)	\$ (850)

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

	Account			
Jurisdiction	254	190	282	283
FERC	\$ 554	\$ 2	\$ (551)	\$ (5)
State	13,557	25	(13,463)	(119)
Total	\$ 14,111	\$ 27	\$ (14,014)	\$ (124)

As of December 31, 2023, the Company had received a regulatory order, effective February 1, 2019, to flow back excess ADIT. The Company flow back excess ADIT amortization through FERC account 411 in accordance with the regulatory order from the Massachusetts Department of Public Utilities. The amount of excess deferred income taxes that is considered protected and unprotected as of December 31, 2023 and 2022 is reflected below (in thousands):

Jurisdiction	2023		2022
<i>Protected</i>			
FERC	\$	(403)	\$ (443)
STATE		(9,055)	(9,958)
<i>Unprotected</i>			
FERC		(2)	(3)
STATE		(62)	(68)
Total	\$	(9,522)	\$ (10,472)

In 2018, the Company received a regulatory order from the Massachusetts Department of Public Utilities Commission regarding how customer rates should be reduced for excess deferred income taxes. As a result of these orders, the Company reduced its regulatory liability related to excess deferred income taxes by \$0.9 million. The reduction in the excess deferred income tax regulatory liability was offset against account 411, the account to which the original remeasurement of deferred income taxes was recorded in December 2017. This adjustment, along with the amortization of excess deferred income taxes of \$0.9 million, has been reflected in the following accounts for the year ended December 31, 2023. The estimated amortization period based on regulatory orders, and the accounts that the amortization will be reported in is reflected below (in thousands):

Jurisdiction	2023	2022	Amortization Period
Account 411			
FERC - protected	\$ —	\$ —	Estimated 15 years under ARAM
STATE – protected	\$ 940	\$ 1,004	Estimated 15 years under ARAM
FERC - unprotected	\$ —	\$ —	Estimated 15 years under ARAM
STATE – unprotected	\$ 9	\$ 10	Estimated 15 years under ARAM

Note 6: supplemental cash flow information

Supplemental Cash Flow Information (millions):

	Year Ended December 31,			
	2023		2022	
Interest Paid	\$	6.7	\$	6.1
Income Taxes Paid	\$	—	\$	0.7
Non-cash Investing Activity:				
Capital Expenditures Included in Accounts Payable	\$	1.5	\$	1.3

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES
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1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.  
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.  
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.  
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								9,471,218	
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								12,185,792	
10	Balance of Account 219 at End of Current Quarter/Year									

Name of Respondent: Fitchburg Gas and Electric Light Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION								
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.								
Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	449,637,928	201,726,576	212,264,215				35,647,137
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified	9,127,823	3,894,275	4,594,281				639,267
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	458,765,751	205,620,851	216,858,496				36,286,404
9	Leased to Others							
10	Held for Future Use	35,700						35,700
11	Construction Work in Progress	10,221,877	2,229,743	1,209,360				6,782,774
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	469,023,328	207,850,594	218,067,856				43,104,878
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	180,848,698	103,494,296	77,354,402				
15	Net Utility Plant (13 less 14)	288,174,630	104,356,298	140,713,454				43,104,878
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	168,815,679	96,983,645	71,832,034				
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	12,033,019	6,510,651	5,522,368				
22	Total in Service (18 thru 21)	180,848,698	103,494,296	77,354,402				
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							

31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	180,848,698	103,494,296	77,354,402				

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

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

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

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	1,986,676	200,756				2,187,432
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	1,986,676	200,756				2,187,432
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						



27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers	2,834,124					2,834,124
41	(344) Generators						
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	2,834,124					2,834,124
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,834,124					2,834,124
47	3. Transmission Plant						
48	(350) Land and Land Rights	607,193					607,193
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	59,385					59,385
50	(353) Station Equipment	10,940,966	1,329,212	299,747			11,970,431
51	(354) Towers and Fixtures						
52	(355) Poles and Fixtures	1,124,949					1,124,949
53	(356) Overhead Conductors and Devices	1,990,131	1,179	473			1,990,837
54	(357) Underground Conduit						
55	(358) Underground Conductors and Devices						
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	14,722,624	1,330,391	300,220			15,752,795
59	4. Distribution Plant						
60	(360) Land and Land Rights	678,889					678,889
61	(361) Structures and Improvements	1,475,576					1,475,576
62	(362) Station Equipment	21,210,378	654,502	10,000			21,854,880
63	(363) Energy Storage Equipment – Distribution						

64	(364) Poles, Towers, and Fixtures	40,965,568	2,526,162	410,422		43,081,308
65	(365) Overhead Conductors and Devices	44,660,216	3,644,609	782,462		47,522,363
66	(366) Underground Conduit	4,864,150	210,449	3,904		5,070,695
67	(367) Underground Conductors and Devices	16,370,350	565,017	2,655		16,932,712
68	(368) Line Transformers	17,514,789	1,206,649	66,592		18,654,846
69	(369) Services	12,124,354	310,701	24,074		12,410,981
70	(370) Meters	8,797,835	1,489,269	41,843		10,245,261
71	(371) Installations on Customer Premises	1,148,957	162,521	198,779		1,112,699
72	(372) Leased Property on Customer Premises	471,930	72,613	25,077		519,466
73	(373) Street Lighting and Signal Systems	391,111	37,422	6,271		422,262
74	(374) Asset Retirement Costs for Distribution Plant					
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	170,674,103	10,879,914	1,572,079		179,981,938
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT					
77	(380) Land and Land Rights					
78	(381) Structures and Improvements					
79	(382) Computer Hardware					
80	(383) Computer Software					
81	(384) Communication Equipment					
82	(385) Miscellaneous Regional Transmission and Market Operation Plant					
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper					
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)					
85	6. General Plant					
86	(389) Land and Land Rights					
87	(390) Structures and Improvements					
88	(391) Office Furniture and Equipment					
89	(392) Transportation Equipment	426,833		423,128		3,705
90	(393) Stores Equipment					
91	(394) Tools, Shop and Garage Equipment	1,045,828	70,869			1,116,697
92	(395) Laboratory Equipment	379,586	9,190			388,776
93	(396) Power Operated Equipment	4,480				4,480
94	(397) Communication Equipment	3,032,563	299,420	5,271		3,326,712
95	(398) Miscellaneous Equipment	24,190				24,190
96	SUBTOTAL (Enter Total of lines 86 thru 95)	4,913,481	379,479	428,399		4,864,561
97	(399) Other Tangible Property					
98	(399.1) Asset Retirement Costs for General Plant					
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	4,913,481	379,479	428,399		4,864,561
100	TOTAL (Accounts 101 and 106)	195,131,009	12,790,540	2,300,698		205,620,851
101	(102) Electric Plant Purchased (See Instr. 8)					

102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	195,131,009	12,790,540	2,300,698			205,620,851

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: GeneralPlant			
Formula rate adjustment: include common plant allocated to electric, page 356. \$4,864,561 + \$9,324,483 = \$14,189,044			
<a href="#">(b)</a> Concept: ElectricPlantInService			
Formula rate adjustment: include common plant allocated to electric, page 356. \$205,620,851 + \$9,324,483 = \$214,945,334			

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)
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Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
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47	TOTAL					

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
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46				
47	TOTAL			



Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	F-021078 - Reconductor 22W1	1,018,688		
2	F-021025 - VVO Implementation	511,892		
3	F-019112 - Automated Voltage and VAR Regulation Devices	445,622		
4	Minor Projects	253,541		
43	Total	2,229,743		

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)							
<div>1. Explain in a footnote any important adjustments during year.</div> <div>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.</div> <div>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</div> <div>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</div>							
Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)		
Section A. Balances and Changes During Year							
1	Balance Beginning of Year	91,452,228	91,452,228				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	8,631,133	8,631,133				
4	(403.1) Depreciation Expense for Asset Retirement Costs						
5	(413) Exp. of Elec. Plt. Leas. to Others						
6	Transportation Expenses-Clearing	108,889	108,889				
7	Other Clearing Accounts						
8	Other Accounts (Specify, details in footnote):						
9.1	Other Accounts (Specify, details in footnote):						
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	8,740,022	8,740,022				
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	(2,300,698)	(2,300,698)				
13	Cost of Removal	(929,572)	(929,572)				
14	Salvage (Credit)	21,665	21,665				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(3,208,605)	(3,208,605)				
16	Other Debit or Cr. Items (Describe, details in footnote):						
17.1	Other Debit or Cr. Items (Describe, details in footnote):						
18	Book Cost or Asset Retirement Costs Retired						
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	96,983,645	96,983,645				
Section B. Balances at End of Year According to Functional Classification							
20	Steam Production						
21	Nuclear Production						
22	Hydraulic Production-Conventional						
23	Hydraulic Production-Pumped Storage						
24	Other Production	1,007,456	1,007,456				
25	Transmission	7,766,736	7,766,736				
26	Distribution	84,223,066	84,223,066				
27	Regional Transmission and Market Operation						
28	General	3,986,387	3,986,387				

29	TOTAL (Enter Total of lines 20 thru 28)	96,983,645	96,983,645	
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<a href="#">(a)</a> Concept: AccumulatedDepreciationTransmission
Formula rate adjustment to exclude prior period depreciation rate change: \$7,766,736 + \$33,554 = \$7,800,290
<a href="#">(b)</a> Concept: AccumulatedDepreciationGeneral
Formula rate adjustment to exclude prior period depreciation rate change: \$3,986,387 + \$16,320 = \$4,002,707
FERC FORM No. 1 (REV. 12-05)

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Fitchburg Energy Development Company	02/24/1978		1,582	(1,469)		113	
2	<a href="#">See footnote</a>							
42	Total Cost of Account 123.1 \$		Total	1,582	(1,469)		113	

(a) Concept: DescriptionOfInvestmentsInSubsidiaryCompanies

Undistributed subsidiary earnings is reported on page 112, line 12. Amount reported on line 42, column (a) is the balance of the investment account at the end of the year.

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
MATERIALS AND SUPPLIES					
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material. 2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	2,283,892	1,116,127	Gas & Elec. Prod.	
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)			Elec. Prod.	
8	Transmission Plant (Estimated)	143,495	117,425	Elec. Transmission	
9	Distribution Plant (Estimated)	2,433,768	2,859,872	Gas & Elec. Distri	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	41,158	46,983	Gas & Elec. Stock	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	2,618,421	3,024,280		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	384,212	578,464		
17					
18					
19					
20	TOTAL Materials and Supplies	5,286,525	4,718,871		





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



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

Name of Respondent: Fitchburg Gas and Electric Light Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)								
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)		
				Account Charged (d)	Amount (e)			
1								
2								
3								
4								
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6								
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8								
9								
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11								
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16								
17								
18								
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22								
23								
24								
25								
26								
27								
28								
20	TOTAL							

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
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43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
Transmission Service and Generation Interconnection Study Costs					
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
20	Total				
21	Generation Studies				
22	ISO-NE QP 1398 – Merrimack Energy Storage	537	20.00.00.00.186.03.83		
39	Total	537			
40	Grand Total	537			

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Def Environmental Costs	170,383	178,795	735		349,178
2	Minor Items	800,339		407	136,051	664,288
3	Revenue Decoupling Mechanism	177,209		407	177,209	
4	Gas and Electric Rate Cases	873,538	73,275	923		946,813
5	Remediation Adjustment Clause	303,237		242	3,863	299,374
6	Retirement Benefit Obligation	3,877,675	2,615,079	253		6,492,754
7	Recoverable Bad Debt	240,361		449-495	51,115	189,246
8	SFAS 109 Gas - ends in 2027	876,717		407	211,188	665,529
9	PBOP Gas	1,207,604		926	475,298	732,306
10	Pension Gas	1,465,503		926	331,314	1,134,189
11	SFAS 109 Electric - ends in 2025	965,928		407	368,288	597,640
12	PBOP Electric	1,036,720		926	415,755	620,965
13	Pension Electric	1,572,280		926	638,278	934,002
14	Active Hardship Protected Accts	5,359,196	191,657	904		5,550,853
15	ECAF - Electric - Ends 2025	935,610		407	330,831	604,779
16	ECAF - Gas - Ends 2025	1,237,568		407	274,178	963,390
17	Major Storm Deferral		3,807,865			3,807,865
44	TOTAL	21,099,867	6,866,671		3,413,368	24,553,170

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

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

7 years rolling amortization for costs, 1 year amortization insurance expense May-April

[\(b\)](#) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Electric amortization ends in October, 2023; gas amortization ends in February, 2024.

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



Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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MISCELLANEOUS DEFFERED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	LT Portion of Prepaid Revolver	101,045		921	10,210	90,835
2	Generator Interconnection Study	272,969		131/184/242	68,020	204,949
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	374,014				295,784

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
1	Electric			
2	Contributions in Aid to Construction	422,930	401,672	
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)	422,930	401,672	
9	Gas			
10	Contributions in Aid to Construction	5,882	5,883	
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	5,882	5,883	
17.1	Other (Specify)			
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	428,812	407,555	
Notes				

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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CAPITAL STOCKS (Account 201 and 204)
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1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	2,000,000	10.00		1,244,629	12,446,290				
7	Total	2,000,000			1,244,629	12,446,290				
8	Preferred Stock (Account 204)									
9										
10										
11										
12	Total									
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-03-29	Year/Period of Report End of: 2023/ Q4
Other Paid-in Capital				
1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.  Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	Donations Received from Stockholders (Account 208)			
2	Beginning Balance Amount			
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders			
4	Ending Balance Amount			
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	Beginning Balance Amount			
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock			
8	Ending Balance Amount			
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)			
10	Beginning Balance Amount			
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock			
12	Ending Balance Amount			
13	Miscellaneous Paid-In Capital (Account 211)			
14	Beginning Balance Amount	67,000,000		
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	5,000,000		
16	Ending Balance Amount	72,000,000		
17	Historical Data - Other Paid in Capital			
18	Beginning Balance Amount			
19.1	Increases (Decreases) in Other Paid-In Capital			
20	Ending Balance Amount			
40	Total	72,000,000		

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
CAPITAL STOCK EXPENSE (Account 214)				
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1	Common Stock			1,507,083
22	TOTAL			1,507,083

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2													
3													
4													
5	Subtotal												
6	Reacquired Bonds (Account 222)												
7													
8													
9													
10	Subtotal												
11	Advances from Associated Companies (Account 223)												
12													
13													
14													
15	Subtotal												
16	Other Long Term Debt (Account 224)												
17	25 Year Note, 5.90%		15,000,000		204,492			12/21/2005	12/15/2030	12/21/2005	12/15/2030	15,000,000	885,000
18	30 Year Note, 7.37%		12,000,000		98,027			01/26/1999	01/15/2029	01/26/1999	01/15/2029	7,200,000	526,955
19	30 Year Note, 7.98%		14,000,000		353,188			06/01/2001	06/01/2031	06/01/2001	06/01/2031	14,000,000	1,117,200
20	22 Year Note, 6.79%		10,000,000		171,961			10/15/2003	10/15/2025	10/15/2003	10/15/2025		107,508
21	10 Year Note, 3.52%		10,000,000		86,468			11/01/2017	11/01/2027	11/01/2017	11/01/2027	10,000,000	352,000
22	30 Year Note, 4.32%		15,000,000		129,703			11/01/2017	11/01/2047	11/01/2017	11/01/2047	15,000,000	648,000
23	20 Year Note, 3.78%		27,500,000		179,432			09/15/2020	09/15/2040	09/15/2020	09/15/2040	27,500,000	1,039,500

24	10 Year Note, 5.70%		12,000,000		117,585			07/02/2023	07/02/2033	07/02/2023	07/02/2033	12,000,000	332,500
25	30 Year Note, 5.96%		13,000,000		127,383			07/02/2023	07/02/2053	07/02/2023	07/02/2053	13,000,000	376,639
26	Subtotal		128,500,000		1,468,239							113,700,000	5,385,302
33	TOTAL		128,500,000									113,700,000	5,385,302

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members. 3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.				
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	12,185,792		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contributions in Aid to Construction	214,021		
9	Deductions Recorded on Books Not Deducted for Return			
10	See footnote	22,746,375		
14	Income Recorded on Books Not Included in Return			
15	See footnote	33,751,593		
19	Deductions on Return Not Charged Against Book Income			
20				
21				
22				
23				
24				
25				
26				
27	Federal Tax Net Income	1,394,595		
28	Show Computation of Tax:			
29	(1,394,595)*0.21 = (292,865)	292,865		
30	Federal Net Operating Loss	(54,412)		
31	Federal Tax	238,453		



Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			
<b>(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn</b>			
Federal Income Taxes - Current		292,866	
Federal/State Income Taxes - Prior		(54,413)	
Deferred Income Taxes		2,840,347	
Lobbying Expense		109,600	
Amortization of Computer Software		1,345,871	
Book Depreciation		16,515,286	
SFAS 106 - OPEB		399,914	
Penalties		9,664	
FAS87 Pensions		1,236,125	
Bad Debt Accrual		51,115	
Total		22,746,375	
<b>(b) Concept: IncomeRecordedOnBooksNotIncludedInReturn</b>			
Tax Depreciation		(9,410,466)	
Repairs Expense		(12,704,709)	
Bad Debt Writeoffs		(146,307)	
FASB'87		(1,060,736)	
Contributions in Aid to Construction-Refunds		(77,808)	
Taxes Other		33,197	
Acc'd Revenue-Fuel,ECS,RAC Tran		(5,666,962)	
Remediation Cost		(178,795)	
Prepaid Property Tax		(71,163)	
Ice Storm - Deferred Charges		(3,807,865)	
Deferred Rate Case Costs		(659,979)	
Total		(33,751,593)	

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	Income Taxes -Current Year	Federal Tax		2023	0	0	238,452			238,452		238,453			
2	Income Taxes -Prior Year	Federal Tax		2022	0	0				0					
3	Subtotal Federal Tax				0	0	238,452		0	238,452	0	238,453			
4	Income Taxes -Current Year	State Tax	Massachusetts	2023	0	0				0					
5	Income Taxes -Prior Year	State Tax	Massachusetts	2022	(450,000)	0		(450,000)		0					
6	Subtotal State Tax				(450,000)	0		(450,000)	0	0	0				
7	State Surplus Tax	Other Taxes	Massachusetts	2023	0	0	20,282	20,282		0		10,216			10,066
8	State Health Insurance Contributions	Other Taxes	Massachusetts	2023	2,007	0				2,007					
9	Subtotal Other Tax				2,007	0	20,282	20,282	0	2,007	0	10,216			10,066
10	Local Property Tax	Property Tax	Massachusetts	2023	385,990	0	4,132,228	4,203,390		314,828		2,119,525			2,012,703
11	Subtotal Property Tax				385,990	0	4,132,228	4,203,390	0	314,828	0	2,119,525			2,012,703
12	Federal Unemployment Tax	Unemployment Tax		2023	0	0	2,652	2,024		628		1,318			1,334
13	State Unemployment Tax	Unemployment Tax	Massachusetts	2023	0	0	29,227	26,343		2,884		14,526			14,701
14	Subtotal Unemployment Tax				0	0	31,879	28,367	0	3,512	0	15,844			16,035
15	Payroll Taxes Capitalized	Payroll Tax	Massachusetts	2023	0	0				0					
16	FICA	Payroll Tax		2023	0	0	217,229	549,701	340,519	8,047		107,963			109,266
17	Subtotal Payroll Tax				0	0	217,229	549,701	340,519	8,047	0	107,963			109,266
40	TOTAL				(62,003)	0	4,640,070	4,351,740	340,519	566,846	0	2,492,001	0	0	2,148,070

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%									
6	30	607,880	236		411	41,922		565,958		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	607,880				41,922		565,958		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
47	OTHER TOTAL									
48	GRAND TOTAL	607,880						565,958		

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Accrued SFAS106 liability	2,853,650	926/234	429,339		2,424,311
2	FAS 158	9,646,386	182/283	1,495,761		8,150,625
3	Environmental Remediation	303,236	242	3,863		299,373
47	TOTAL	12,803,272		1,928,963		10,874,309

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

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

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

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	14,346,579					410	352,928	282/254		13,993,651
3	Gas	21,750,212	1,624,331				282/254		282/254	7,138,703	30,513,246
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	36,096,791	1,624,331					352,928		7,138,703	44,506,897
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	36,096,791	1,624,331					352,928		7,138,703	44,506,897
10	Classification of TOTAL										
11	Federal Income Tax	25,197,194	1,093,351					310,542		6,431,557	32,411,560
12	State Income Tax	10,899,597	530,980					42,386		707,146	12,095,337
13	Local Income Tax										

Name of Respondent: Fitchburg Gas and Electric Light Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4		
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. 2. For other (Specify),include deferrals relating to other income and deductions. 3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other. 4. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	Electric	(808,726)	1,801,799				253/283/410 <sup>(u)</sup>	1,359,678	253/283/410 <sup>(u)</sup>	523,701	157,096
4	Retail Rate Mechanism	3,558,420	954,880				253/283/410 <sup>(u)</sup>		253/283/410 <sup>(u)</sup>		4,513,300
9	TOTAL Electric (Total of lines 3 thru 8)	2,749,694	2,756,679					1,359,678		523,701	4,670,396
10	Gas										
11	Gas	(1,612,064)	507,431				253/283/410 <sup>(u)</sup>	10,417,507	253/283/410 <sup>(u)</sup>	478,559	(11,043,581)
12	Retail Rate Mechanism	2,553,955	674,808				253/283/410 <sup>(u)</sup>		253/283/410 <sup>(u)</sup>		3,228,763
17	TOTAL Gas (Total of lines 11 thru 16)	941,891	1,182,239					10,417,507		478,559	(7,814,818)
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	3,691,585 <sup>(u)</sup>	3,938,918					11,777,185		1,002,260	(3,144,422) <sup>(u)</sup>
20	Classification of TOTAL										
21	Federal Income Tax	2,748,395	2,787,122					9,716,672		717,410	(3,463,745)
22	State Income Tax	943,190	1,151,796					2,060,513		284,850	319,323
23	Local Income Tax										
NOTES											

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherDescriptionOfDebitedAccountNumber																																												
253/283/410																																												
(b) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherDescriptionOfDebitedAccountNumber																																												
253/283/410																																												
(c) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherDescriptionOfCreditedAccountNumber																																												
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(d) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherDescriptionOfCreditedAccountNumber																																												
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(e) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherDescriptionOfDebitedAccountNumber																																												
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253/283/410																																												
(i) Concept: AccumulatedDeferredIncomeTaxesOther																																												
<table><tr><td></td><td colspan="4">2022</td></tr><tr><td></td><td colspan="2">GAS</td><td>ELECTRIC</td><td>TOTAL</td></tr><tr><td>Timing Differences</td><td colspan="2">2,682,623</td><td>4,507,089 \$</td><td>7,189,712</td></tr><tr><td>FAS 158</td><td colspan="2">(2,015,305)</td><td>(2,077,909)</td><td>(4,093,214)</td></tr><tr><td>Storm Restoration</td><td colspan="2">—</td><td>—</td><td>—</td></tr><tr><td>FAS 109 Gross-Up</td><td colspan="2">274,573</td><td>320,514</td><td>595,087</td></tr><tr><td>Total Account 283</td><td colspan="2">941,891</td><td>2,749,694 \$</td><td>3,691,585</td></tr></table>						2022					GAS		ELECTRIC	TOTAL	Timing Differences	2,682,623		4,507,089 \$	7,189,712	FAS 158	(2,015,305)		(2,077,909)	(4,093,214)	Storm Restoration	—		—	—	FAS 109 Gross-Up	274,573		320,514	595,087	Total Account 283	941,891		2,749,694 \$	3,691,585					
	2022																																											
	GAS		ELECTRIC	TOTAL																																								
Timing Differences	2,682,623		4,507,089 \$	7,189,712																																								
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Total Account 283	941,891		2,749,694 \$	3,691,585																																								
(j) Concept: AccumulatedDeferredIncomeTaxesOther																																												
<table><tr><td></td><td colspan="4">2023</td></tr><tr><td></td><td colspan="2">GAS</td><td>ELECTRIC</td><td>TOTAL</td></tr><tr><td>Timing Differences</td><td>\$</td><td>3,544,981 \$</td><td>5,598,115 \$</td><td>9,143,096</td></tr><tr><td>FAS 158</td><td></td><td>(2,019,664)</td><td>(2,082,571)</td><td>(4,102,235)</td></tr><tr><td>Storm Restoration</td><td></td><td>—</td><td>1,040,309</td><td>1,040,309</td></tr><tr><td>NOL</td><td></td><td>(9,566,278)</td><td>(121,616)</td><td>(9,687,894)</td></tr><tr><td>FAS 109 Gross-Up</td><td></td><td>226,143</td><td>236,159</td><td>462,302</td></tr><tr><td>Total Account 283</td><td></td><td>(7,814,818)</td><td>4,670,396 \$</td><td>(3,144,422)</td></tr></table>						2023					GAS		ELECTRIC	TOTAL	Timing Differences	\$	3,544,981 \$	5,598,115 \$	9,143,096	FAS 158		(2,019,664)	(2,082,571)	(4,102,235)	Storm Restoration		—	1,040,309	1,040,309	NOL		(9,566,278)	(121,616)	(9,687,894)	FAS 109 Gross-Up		226,143	236,159	462,302	Total Account 283		(7,814,818)	4,670,396 \$	(3,144,422)
	2023																																											
	GAS		ELECTRIC	TOTAL																																								
Timing Differences	\$	3,544,981 \$	5,598,115 \$	9,143,096																																								
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Storm Restoration		—	1,040,309	1,040,309																																								
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Total Account 283		(7,814,818)	4,670,396 \$	(3,144,422)																																								



Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	ASC 740 Gas	5,761,580	411	511,217		5,250,363
2	ITC Electric - Ends in 2037	166,072	283	11,453		154,619
3	ASC 740 - Electric Distribution - Ends 2033	5,859,744	411	549,079		5,310,665
4	ASC 740 - Electric Distribution Gross-Up - Ends 2033	(1,600,885)	411		150,008	(1,450,877)
5	ASC 740 - Electric Transmission - Ends 2034	622,338	411	53,861		568,477
6	ASC 740 - Electric Transmission Gross-Up - Ends 2034	(170,023)	411		14,715	(155,308)
7	External Transmission	784,645	449	219,053		565,592
8	Basic Service Adder	446,088	449	446,088		
9	Long-Term Renewable Contracts	514,070	449	258,659		255,411
10	Solar	243,129	449/495	50,366		192,763
11	Pension Adjustment Factor	159,697	495	159,697		
12	Basic Service Var		449		996,336	996,336
13	Residential Assistance Adj Factor		593		354,590	354,590
41	TOTAL	12,786,455		2,259,473	1,515,649	12,042,631

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

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

Includes an adjustment to increase the amount by \$676,515 related to distribution which was removed from line 5.

[\(b\)](#) Concept: OtherRegulatoryLiabilities

Includes an adjustment to reduce the amount by \$676,515 related to distribution which is now included on line 3.

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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**Electric Operating Revenues**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.

2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

6. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	<u>Sales of Electricity</u>						
2	<u>(440) Residential Sales</u>	44,266,139	47,247,811	59,708	115,370	26,186	26,082
3	<u>(442) Commercial and Industrial Sales</u>						
4	<u>Small (or Comm.) (See Instr. 4)</u>	18,636,336	18,765,017	13,954	34,545	4,061	4,031
5	<u>Large (or Ind.) (See Instr. 4)</u>	13,822,234	15,445,731	4,332	15,295	29	28
6	<u>(444) Public Street and Highway Lighting</u>	531,970	600,024	224	589	460	466
7	<u>(445) Other Sales to Public Authorities</u>						
8	<u>(446) Sales to Railroads and Railways</u>						
9	<u>(448) Interdepartmental Sales</u>						
10	<u>TOTAL Sales to Ultimate Consumers</u>	77,256,679	82,058,583	78,218	165,799	30,736	30,607
11	<u>(447) Sales for Resale</u>	554,661	1,480,924	46,957	50,451		
12	<u>TOTAL Sales of Electricity</u>	77,811,340	83,539,507	125,175	216,250	30,736	30,607
13	<u>(Less) (449.1) Provision for Rate Refunds</u>						
14	<u>TOTAL Revenues Before Prov. for Refunds</u>	77,811,340	83,539,507	125,175	216,250	30,736	30,607
15	<u>Other Operating Revenues</u>						
16	<u>(450) Forfeited Discounts</u>	41,033	27,773				
17	<u>(451) Miscellaneous Service Revenues</u>	128,135	129,262				
18	<u>(453) Sales of Water and Water Power</u>						
19	<u>(454) Rent from Electric Property</u>	580,189	620,398				
20	<u>(455) Interdepartmental Rents</u>						
21	<u>(456) Other Electric Revenues</u>	4,530,686	3,531,978				
22	<u>(456.1) Revenues from Transmission of Electricity of Others</u>	781,512	1,114,608				
23	<u>(457.1) Regional Control Service Revenues</u>						
24	<u>(457.2) Miscellaneous Revenues</u>						
25	<u>Other Miscellaneous Operating Revenues</u>						

26	TOTAL Other Operating Revenues	6,061,555	5,424,019				
27	TOTAL Electric Operating Revenues	83,872,895	88,963,526				
Line12, column (b) includes \$ of unbilled revenues. Line12, column (d) includes MWH relating to unbilled revenues							

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: OtherElectricRevenue			
<b>2023</b> PTP Revenue: \$242,417 ISO ODR: \$336,275 Net Metering Energy Market Payments: \$387,437 SMART - Energy Market Revenue: \$497,095 Regional Greenhouse Gas Initiative: \$997,399 LRCA Contract Termination: \$1,071,000 SMART - RPS Class I Renewable Generation: \$999,063			
<a href="#">(b)</a> Concept: OtherElectricRevenue			
<b>2022</b> PTP Revenue: \$293,155 ISO ODR: \$509,759 Net Metering Energy Market Payments: \$1,001,826 SMART - Energy Market Revenue: \$1,016,988 SMART - RPS Class I Renewable Generation: \$710,249			

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

Page 300-301

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

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

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
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38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	R1 Residential	47,509	38,568,927	20,835	2,280	0.8118
2	R2 Residential Fuel Assistance	13,120	5,609,870	5,351	2,452	0.4276
41	TOTAL Billed Residential Sales	60,629	44,178,797	26,186	2,315	0.7287
42	TOTAL Unbilled Rev. (See Instr. 6)	(921)	87,342			(0.0948)
43	TOTAL	59,708	44,266,139	26,186	2,280	0.7414



Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	G1 Commercial	1,685	1,656,285	2,494	676	0.9831
2	G2 Commercial	11,970	16,775,827	1,559	7,678	1.4015
3	G4 Commercial	257	80,552	2	128,590	0.3132
4	G5 Commercial	42	49,836	6	7,027	1.1821
41	TOTAL Billed Small or Commercial	13,954	18,562,500	4,061	3,436	1.3303
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)		73,836			
43	TOTAL Small or Commercial	13,954	18,636,336	4,061	3,436	1.3355

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	G3 Industrial	3,714	13,647,424	29	128,069	3.6746
41	TOTAL Billed Large (or Ind.) Sales	3,714	13,647,424	29	128,069	3.6746
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	618	174,810			
43	TOTAL Large (or Ind.)	4,332	13,822,234	29	149,379	3.1907

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Outdoor Lighting - Other	236	531,148	460	513	2.2506
41	TOTAL Billed Public Street and Highway Lighting	236	531,148	460	513	2.2506
42	TOTAL Unbilled Rev. (See Instr. 6)	(12)	822			(0.0685)
43	TOTAL	224	531,970	460	487	2.3749

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	78,533	76,919,869	30,736	2,555	
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(315)	336,810			
43	TOTAL - All Accounts	78,218	77,256,679	30,736	2,545	

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

[\(.a\)](#) Concept: RevenueFromSalesOfElectricityByRateSchedulesIncludingUnbilledRevenue

Internal transmission revenue included in total: \$2,035,665

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	ISO New England Inc.	SF	FERC Tariff #3				35,655		160,330		160,330
2	Long Term Renewable Contracts	LU	Schedule LRCA Massachusetts	0			9,851		349,825		349,825
3	Sawyer Passway Solar Sales	LU	Solar Cost Adjustment (SCA) Tariff	0			1,451		44,506		44,506
15	Subtotal - RQ										
16	Subtotal-Non-RQ						46,957		554,661		554,661
17	Total						46,957		554,661		554,661

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

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

33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	23,726	5,183
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	23,726	5,183
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		



71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	23,726	5,183
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	24,982,990	35,836,405
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	18,211	20,629
78	(557) Other Expenses	348,485	374,410
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	25,349,687	36,231,444
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	25,373,413	36,236,627
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	10,117	782,810
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	43,309	47,429
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	170,833	166,731
89	(561.5) Reliability, Planning and Standards Development	4,225	3,575
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	23,320	2,920
93	(562) Station Expenses		
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	29,208	28,384
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	10,456,752	10,844,361
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents	7,064	6,481
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	10,744,828	11,882,691
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	16,560	16,935
102	(569) Maintenance of Structures		187
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	11,625	19,923

107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	7,542	28,894
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	35,727	65,939
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	10,780,555	11,948,630
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	104,814	56,381
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	104,814	56,381
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	104,814	56,381
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	641,393	585,100
135	(581) Load Dispatching	49,099	64,308
136	(582) Station Expenses	56,203	52,208
137	(583) Overhead Line Expenses	144,852	142,366
138	(584) Underground Line Expenses	136,058	114,158
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	12,953	23,192
140	(586) Meter Expenses	366,515	381,057
141	(587) Customer Installations Expenses	17,456	12,148
142	(588) Miscellaneous Expenses	124,595	127,940
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	1,549,124	1,502,477

145	Maintenance		
146	(590) Maintenance Supervision and Engineering	146,021	131,435
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	44,158	71,148
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	3,208,503	3,047,299
150	(594) Maintenance of Underground Lines	141,775	107,850
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems	1,068	347
153	(597) Maintenance of Meters	8,599	12,129
154	(598) Maintenance of Miscellaneous Distribution Plant	570	1,376
155	TOTAL Maintenance (Total of Lines 146 thru 154)	3,550,695	3,371,583
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	5,099,819	4,874,059
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	44,063	51,852
161	(903) Customer Records and Collection Expenses	1,868,482	1,886,075
162	(904) Uncollectible Accounts	2,985,717	3,375,772
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	4,898,262	5,313,699
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	7,778,905	5,240,856
169	(909) Informational and Instructional Expenses	6,530	38,027
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	7,785,435	5,278,883
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses	35,757	36,961
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	35,757	36,961
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	29,971	34,539
182	(921) Office Supplies and Expenses	351,960	460,937

183	<u>(Less) (922) Administrative Expenses Transferred-Credit</u>		
184	<u>(923) Outside Services Employed</u>	3,648,239	3,276,016
185	<u>(924) Property Insurance</u>	52,161	39,283
186	<u>(925) Injuries and Damages</u>	188,372	149,486
187	<u>(926) Employee Pensions and Benefits</u>	1,371,510	1,390,044
188	<u>(927) Franchise Requirements</u>		
189	<u>(928) Regulatory Commission Expenses</u>	550,326	477,267
190	<u>(929) (Less) Duplicate Charges-Cr.</u>		
191	<u>(930.1) General Advertising Expenses</u>		
192	<u>(930.2) Miscellaneous General Expenses</u>	(21,263)	93,597
193	<u>(931) Rents</u>		
194	<u>TOTAL Operation (Enter Total of Lines 181 thru 193)</u>	6,171,276	5,921,169
195	<u>Maintenance</u>		
196	<u>(935) Maintenance of General Plant</u>	146,966	114,298
197	<u>TOTAL Administrative &amp; General Expenses (Total of Lines 194 and 196)</u>	6,318,243	6,035,467
198	<u>TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)</u>	60,396,298	69,780,706

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: UncollectibleAccounts

Formula rate adjustment: allocate to transmission by the ratio of internal transmission revenue (Page 304, footnote) to Total Electric Sales to Ultimate Customers (Page 300.10b) less Unbilled Revenue (Page 301, footnote).  
\$2,035,665 / (77,256,679 - 336,810) = 2.65%  
\$2,985,717 \* 2.65% = \$79,016

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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PURCHASED POWER (Account 555)
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1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

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

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	ISO New England Inc.	SF	FERC Electric Tariff No. 3				65,334	0					5,267,916	5,267,916
2	Fitchburg Renewables QF	<sup>12</sup> OS	QF Purchased Power Agreement				5,043	0				170,964		170,964
3	Stored Solar	<sup>12</sup> OS	Massachusetts Retail Delivery Tariff				30,612	0				(10,634)		(10,634)
4	Stored Solar	LU	QF Purchased Power Agreement	14										
5	NEXTERA-BASIC SERVICE	SF	Massachusetts Retail Delivery Tariff				1,162	0				124,386		124,386
6	CONSTELLATION - BASIC SERVICE	SF	Massachusetts Retail Delivery Tariff				0	0						
7	CALPINE - BASIC SERVICE	SF	Massachusetts Retail Delivery Tariff				32,135	0				4,893,942		4,893,942

8	QUALIFYING & ON-SITE GENERATING FACILITY	<sup>(a)</sup> OS					(1,724)	0				61,206		61,206
9	NET METERING CREDIT	<sup>(d)</sup> OS					19,646					7,007,212		7,007,212
10	BLACK BEAR HYDRO	<sup>(a)</sup> LU	Massachusetts Schedule LRCA										300,013	300,013
11	LONG-TERM CLEAN ENERGY CONTRACTS	<sup>(d)</sup> LU	Massachusetts Schedule LRCA				10,123	0				821,991		821,991
12	3DEGREES GROUP	<sup>(a)</sup> OS											74,250	74,250
13	ACT COMMODITIES INC	<sup>(b)</sup> OS											968,935	968,935
14	CITY OF HOLYOKE GAS & ELECTRIC DEPARTMENT	<sup>(b)</sup> OS											138,000	138,000
15	CLEAN ASSET PARTNERS CORPORATION	<sup>(b)</sup> OS											27,640	27,640
16	CLEAResult	<sup>(b)</sup> OS											6,250	6,250
17	COVANTA ENERGY GROUP	<sup>(b)</sup> OS											189,750	189,750
18	GFINET INC	<sup>(b)</sup> OS											29,174	29,174
19	MASSACHUSETTS CLEAN ENERGY	<sup>(b)</sup> OS											608,586	608,586
20	NuGen Capital Payment	<sup>(b)</sup> OS											(669,700)	(669,700)
21	SMART- RECS - CREDITS - BASIC SERVICE	<sup>(b)</sup> OS											999,062	999,062
22	SMART INCENTIVE PAYMENTS	OS											3,974,047	3,974,047
15	TOTAL						162,331	0	0		0	13,069,067	11,913,923	24,982,990

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(b)</a> Concept: StatisticalClassificationCode			
FG&E purchases a portion of the Pinetree Power Fitchburg wood-burning generator through FG&E's Schedule QF of its retail delivery tariff. In September 2020, Pinetree Power ownership changed to Stored Solar Fitchburg LLC.			
<a href="#">(c)</a> Concept: StatisticalClassificationCode			
Purchases through FG&E's QF and Net Metering Tariffs.			
<a href="#">(d)</a> Concept: StatisticalClassificationCode			
Purchases through FG&E's QF and Net Metering Tariffs.			
<a href="#">(e)</a> Concept: StatisticalClassificationCode			
Purchases through FG&E's Long Term Renewable Contract entered into to satisfy the requirements of the Massachusetts Green Communities Act.			
<a href="#">(f)</a> Concept: StatisticalClassificationCode			
Purchases through FG&E's Long Term Renewable Contract entered into to satisfy the requirements of the Massachusetts Green Communities Act.			
<a href="#">(g)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(h)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(i)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(j)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(k)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(l)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(m)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(n)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(o)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			
<a href="#">(p)</a> Concept: StatisticalClassificationCode			
QF payment to Fitchburg Renewables LLC for one month prior to transition to net metering status.			

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Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")**

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	<a href="#">Keolis</a>	<a href="#">unknown</a>	Keolis	FNO	ISO New England Inc. Transmission, Markets and Services Tariff	Flagg Pond Substn	Keolis		<a href="#">111</a>	106	3,337	965	(61)	4,241
2	ISO New England Inc.	<a href="#">unknown</a>	unknown	OLF	ISO New England Inc. Transmission, Markets and Services Tariff						777,271			777,271
35	TOTAL							0	111	106	780,608	965	(61)	781,512

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: PaymentByCompanyOrPublicAuthority			
Keolis (fka Massachusetts Bay Transport Authority (MBTA))			
<a href="#">(b)</a> Concept: TransmissionEnergyReceivedFromCompanyOrPublicAuthorityName			
Kelois does not contract with Fitchburg Gas and Electric Light Company ("FGE") for its power supply. Keolis is responsible for delivering power to the FGE system. Keolis may have contracted with a wholesale supplier to deliver power to FGE's system, but FGE does not have access to this information.			
<a href="#">(c)</a> Concept: TransmissionEnergyReceivedFromCompanyOrPublicAuthorityName			
Transmission revenue associated with OATT Schedule 1 and OATT Schedule 9 RNS payments from ISO-NE. OATT Schedule 9 and Schedule 1 RNS payments are allocated pro-rata to the TOs based on their share of the Participating Transmission Owners Administrative Committee (PTO-AC) approved Revenue Requirement. Columns (b, c, i and j): FGE does not have this information. Actual transmission scheduling is conducted by ISO-NE.			
<a href="#">(d)</a> Concept: TransmissionOfElectricityForOthersEnergyReceived			
This figure was calculated by multiplying the MWH delivered in column (j) by one plus the applicable loss factor for this customer (4.48%)			
FERC FORM NO. 1 (ED. 12-90)			

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs
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1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.  
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).  
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.  
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.  
5. In column (d) report the revenue amounts as shown on bills or vouchers.  
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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41					
42					
43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.

2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.

3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.

4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.

5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

6. Enter ""TOTAL"" in column (a) as the last line.

7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	<sup>(a)</sup> ISO New England Inc.	FNS	448,351	448,351	10,432,662			10,432,662
2	<sup>(a)</sup> New England Power Co	OLF			18,734			18,734
3	<sup>(a)</sup> Eversource Energy	OLF			1,163			1,163
4	<sup>(a)</sup> Eversource Energy.2	OLF			4,193			4,193
	TOTAL		448,351	448,351	10,456,752	0	0	10,456,752

FOOTNOTE DATA
<a href="#">(a)</a> Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers
FGE is a distribution company, which purchases transmission service across the ISO New England Inc. ("ISO-NE") bulk transmission system to FGE's facilities. FGE pays ISO-NE for transmission service through the ISO New England Inc.Transmission, Markets and Services Tariff. FGE does not have access to data on the losses across the ISO-NE bulk transmission grid, so cannot calculate the volume of Megawatt hours Received. In the ISO-NE market, the cost of losses is accounted for through locational marginal prices. FGE meters the amount of Megawatt hours delivered at its Flagg Pond substation and internal generators.
<a href="#">(b)</a> Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers
Obligation to pay support charges in accordance with Phase II New England Power AC Facilities Support Agreement with New England Power Company. .
<a href="#">(c)</a> Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers
Obligation to pay support charges in accordance with NSTAR Hydro Quebec Phase II AC Facilities Support Agreement with Eversource Energy..
<a href="#">(d)</a> Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers
Eversource provides Network Transmission Service under FERC Electric Tariff No. 3, Section II, OATT Schedule 21-ES, Category B Cost..
<b>FERC FORM NO. 1 (REV. 02-04)</b>

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)		
Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Media Services	14,083
7	Miscellaneous General Expenses	(35,346)
46	TOTAL	(21,263)

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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**Depreciation and Amortization of Electric Plant (Account 403, 404, 405)**

1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.  
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.  
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.  
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

Line No.	A. Summary of Depreciation and Amortization Charges					
	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			86,302		86,302
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	166,233				166,233
7	Transmission Plant	503,570				503,570
8	Distribution Plant	7,529,283				7,529,283
9	Regional Transmission and Market Operation					
10	General Plant	268,394				268,394
11	Common Plant-Electric	163,653		609,689		773,342
12	TOTAL	8,631,133		695,991		9,327,124

**B. Basis for Amortization Charges**

Line No.	C. Factors Used in Estimating Depreciation Charges						
	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	TRANSMISSION PLANT						
13	351		50 years		1.27	SQ	
14	352	59	40 years		2.12	S4	
15	353	11,970	50 years		3.92	L4	
16	354						
17	355	1,125	45 years		6.13	S4	
18	356	1,991	45 years		3.51	R1.5	
19	DISTRIBUTION PLANT						
20	361	1,476	50 years		2.26	R4	
21	362	21,855	42 years		3.97	S4	
22	364	43,081	50 years		3.46	S2	



23	365	47,522	44 years		3.66	S4	
24	366	5,071	70 years		3.37	S6	
25	367	16,933	50 years		3.67	S5	
26	368	18,655	40 years		3.99	S5	
27	369	12,411	50 years		4.78	S3	
28	370	10,245	25 years		14.65	S4	
29	371	1,113	15 years		1.61	S4	
30	372	519			13.03	S1.5	
31	373	422	22 years		1.89	R1	
32	GENERAL PLANT						
33	394	1,117	30 years		4	S3	
34	395	389	25 years		5	S5	
35	396	4					
36	397	3,327	12 years		6.67	SQ	
37	398	24	25 years		5	S2	
38	COMMON UTILITY GENERAL PLANT						
39	390	14,184	35 years		1.98	R3	
40	391	504	12 years		6.67	S0.5	
41	393	70	40 years		4	S4	
42	394	172	33 years		5	R1	
43	396	1	20 years		16	R4	
44	397	1,868	12 years		6.67	SQ	
45	398	72			5		

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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REGULATORY COMMISSION EXPENSES												
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party. 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years. 3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization. 4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped.												

						EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	Commonwealth of Massachusetts											
2	Assessments - Gas	124,428		124,428		Gas	928	124,428				
3	Assessments - Electric	251,368		251,368		Electric	928	251,368				
4	FERC Assessments - Transmission Gas					Gas	928					
5	FERC Assessments - Transmission Electric	30,536		30,536		Electric	928	30,536				
6	Legal - Gas		3,298	3,298		Gas	928	3,298				
7	Legal - Electric		11,998	11,998		Electric	928	11,998				
8	Legal - Transmission - Gas					Gas	928					
9	Legal - Transmission - Electric		6,583	6,583		Electric	928	6,583				
10	Section 83 C/D Costs - Gas					Gas	928					
11	Section 83 C/D Costs - Electric		304,926	304,926		Electric	928	304,926				
12	Miscellaneous - Gas		14,139	14,139		Gas	928	14,139				
13	Miscellaneous - Electric		(55,085)	(55,085)		Electric	928	(55,085)				
46	TOTAL	406,332	285,859	692,191				692,191				

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

2. Indicate in column (a) the applicable classification, as shown below:  
Classifications:

Electric R, D and D Performed Internally:

Generation

hydroelectric

Recreation fish and wildlife

Other hydroelectric

Fossil-fuel steam

Internal combustion or gas turbine

Nuclear

Unconventional generation

Siting and heat rejection

Transmission

Overhead

Underground

Distribution

Regional Transmission and Market Operation

Environment (other than equipment)

Other (Classify and include items in excess of \$50,000.)

Total Cost Incurred

Electric, R, D and D Performed Externally:

Research Support to the electrical Research Council or the Electric Power Research Institute

Research Support to Edison Electric Institute

Research Support to Nuclear Power Groups

Research Support to Others (Classify)

Total Cost Incurred

3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""

7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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38							

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production				
4	Transmission	27,394			
5	Regional Market				
6	Distribution	522,792			
7	Customer Accounts	15,816			
8	Customer Service and Informational				
9	Sales				
10	Administrative and General	7,329			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	573,331			
12	Maintenance				
13	Production				
14	Transmission	24,986			
15	Regional Market				
16	Distribution	566,762			
17	Administrative and General	22,882			
18	TOTAL Maintenance (Total of lines 13 thru 17)	614,630			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)				
21	Transmission (Enter Total of lines 4 and 14)	52,380			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	1,089,554			
24	Customer Accounts (Transcribe from line 7)	15,816			
25	Customer Service and Informational (Transcribe from line 8)				
26	Sales (Transcribe from line 9)				
27	Administrative and General (Enter Total of lines 10 and 17)	30,211			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	1,187,961	115,088	1,303,049	
29	Gas				
30	Operation				
31	Production - Manufactured Gas	281,912			

32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution	800,632		
37	Customer Accounts	25,232		
38	Customer Service and Informational			
39	Sales			
40	Administrative and General	6,424		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	1,114,200		
42	Maintenance			
43	Production - Manufactured Gas	71,867		
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution	243,280		
49	Administrative and General	23,701		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	338,848		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)	353,779		
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)	1,043,912		
58	Customer Accounts (Line 37)	25,232		
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)	30,125		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	1,453,048	136,899	1,589,947
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	2,641,009	251,987	2,892,996
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	1,920,431	353,467	2,273,898
69	Gas Plant	2,025,387	372,785	2,398,172
70	Other (provide details in footnote):	339,237	62,439	401,676

71	TOTAL Construction (Total of lines 68 thru 70)	4,285,055	788,691	5,073,746
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Temporary Services	6,521		6,521
80	Other	340,709		340,709
81	MDS	23,473		23,473
82	Other MDS	2,408		2,408
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	373,111		373,111
96	TOTAL SALARIES AND WAGES	7,299,175	1,040,678	8,339,853

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

ITEM 1

Common Depreciable Plant

Structures:  
390 STRUCTURES AND IMPROVEMENTS 14,405,118  
390.2 IMPROV. TO LEASED SVC CENTER 0  
  
TOTAL STRUCTURES 14,405,118

General Plant:  
391 OFFICE FURNITURE 530,911  
393 STORES EQUIPMENT 70,057  
394 TOOLS, SHOP & GARAGE EQUIPMENT 379,385  
396 POWER OPERATED EQUIPMENT 1,287  
397 COMMUNICATION EQUIPMENT 1,867,789  
398 MISC. EQUIPMENT 72,196  
  
TOTAL GENERAL PLANT 2,921,626

Transportation Equipment:  
392 TRANSPORTATION EQUIPMENT 0  
  
TOTAL TRANSPORTATION PLANT 0  
TOTAL COMMON DEP. PLANT 17,326,744

Non-Depreciable Plant:  
105 NON-OPERATING PROPERTY 35,698  
310 LAND AND RIGHTS - PRODUC. PLANT 0  
389 LAND AND RIGHTS - GENERAL PLNT 1,434,792  
Amortizable Plant: 0  
303 INTANGIBLE SOFTWARE 17,516,877  
390.1 SVC CNTR BLDG- CAP LEASE (101.10) 0  
399 OTHER TANGIBLE PLANT 0  
107 UNFINISHED CONSTRUCTION 6,790,766  
  
TOTAL COMMON NON-DEPRECIABLE 25,778,134  
TOTAL COMMON UTILITY PLANT 43,104,878

The basis of the allocation of Common Plant is based on labor factor analysis completed on an annual basis.

The allocation is: Electric Division 49.70%  
Gas Division 50.30%

Formula Rate Adjustment

Total Common Utility Plant \$43,104,876  
Less: Account 303 (\$17,516,877)  
Less: Account 310 50  
Less: Account 107 (\$6,790,766)  
Less: Account 105 (\$35,698)  
Total Common, A/C 389 - 399 \$18,761,534  
Labor Allocator 49.70%  
Total Common Plant Allocated to Electric \$9,324,483

General Plant \$2,921,624  
Total General Plant \$12,246,106

ITEM 2

Item	Total	Gas	Electric
Depreciation:	4,554,033	2,222,162	2,331,871
Balance Beginning of Year			
Deprec. Prov. For Year Charged to			
(See Page 356A for calculation of )	329,282	165,629	163,653
(403) Depreciation Expense			
Transportation Expenses - Clearing	0	0	0
Adjustment to Reserve Balance	0	0	0
Total Deprec. Prov. For Year	4,883,315	2,387,790	2,495,524
Net Changes for Plant Retired			
Book Cost of Plant Retired	0	0	0
Cost of Removal	0	0	0
Salvage (Credit)	0	0	0
Net Charges for Plant Retired	0	0	0
Balance End of Year	4,883,315	2,387,790	2,495,524
Amortization:			
Balance Beginning of Year	7,756,130	3,650,113	4,106,017
Amort. Prov. For Year Charged to			
(404) Amortization Expense	1,205,661	595,972	609,689
Adjustment to Reserve Balance	0	0	0
Net Charges for Plant Retired:			
Book Cost of Plant Retired	0	0	0
Balance End of Year	8,961,791	4,246,085	4,715,706

ITEM 3



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY						
COMMON UTILITY PLANT EXPENSE						
ALLOCATION						
TOTAL EXPENSE UTILITY DEPARTMENTS						
ACCOUNT	ACCOUNT TITLE	FOR YEAR		ELECTRIC	GAS	
NO.	(A)	(B)	(C)	(D)		
403,404	DEPRECIATION/AMORTIZATION	\$329,282		\$163,653		\$165,629
901-931	OPERATING EXPENSES & RENTS	\$9,974,804		5,554,947		4,419,857
935	MAINTENANCE	\$63,951	31,848	32,104		
TOTAL COMMON UTILITY PLANT EXPENSE		\$10,368,037		5,750,448		4,617,590

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS					
1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.					
Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	2,883,188	3,055,172	3,210,700	2,999,098
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(184,167)	(347,655)	(497,111)	(546,029)
4	Transmission Rights	(25,727)	(34,021)	(37,374)	(37,396)
5	Ancillary Services	81,179	335,531	302,711	303,962
6	Other Items (list separately)				
7	GIS Costs - (Account 555)	422	729	913	1,098
8	Forward Capacity Market Change - (555)	745,958	1,071,376	1,141,174	1,140,071
9	Forfeited Financial Assurance	(7,582)	(12,160)	(11,917)	(11,918)
10	FCM Import Penalty Credit				
11	Mystic Cost of Service Charge	225,261	504,166	545,249	547,056
46	TOTAL	3,718,532	4,573,138	4,654,345	4,395,942

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4		
PURCHASES AND SALES OF ANCILLARY SERVICES							
Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.  1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year. 2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year. 3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year. 4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year. 5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period. 6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.							
		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	863	MW-Months	178,024			
2	Reactive Supply and Voltage	863	MW-Months	69,729			
3	Regulation and Frequency Response	7,159	MWH	21,236			
4	Energy Imbalance	105,182	MWH	276	39,844	MWH	(64)
5	Operating Reserve - Spinning	56,699	MWH	53,822			
6	Operating Reserve - Supplement	56,699	MWH	56,673			
7	Other	863	MW-Months	203,733			
8	Total (Lines 1 thru 7)	228,328		583,493	39,844		(64)

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: AncillaryServicesPurchasedAmount

Line 7, Column D: Other charges include Black Start Charges (ISO New England Inc.'s OATT Schedule 16) of \$149,813, Energy Administration Service charges of \$47,885 and Reliability Administration Service charges of \$6,035. Black Start and Reliability Must-Run Charges are allocated on the basis of Fitchburg's Network Load.

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

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

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January	69	25	19	69					
2	February	77	3	18	77					
3	March	61	7	18	61					
4	Total for Quarter 1				207	0	0			0
5	April	60	5	19	60					
6	May	61	31	19	61					
7	June	71	2	14	71					
8	Total for Quarter 2				192	0	0			0
9	July	84	27	16	84					
10	August	75	21	18	75					
11	September	90	7	18	90					
12	Total for Quarter 3				249	0	0			0
13	October	64	4	19	64					
14	November	80	5	17	80					
15	December	71	7	17	71					
16	Total for Quarter 4				215	0	0			0
17	Total				863	0	0	0	0	0

Name of Respondent: Fitchburg Gas and Electric Light Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4			
Monthly ISO/RTO Transmission System Peak Load										
1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f). 5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

Name of Respondent: Fitchburg Gas and Electric Light Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 2024-03-29		Year/Period of Report End of: 2023/ Q4	
ELECTRIC ENERGY ACCOUNT								
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.								
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)			
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY				
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	78,218			
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)				
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	46,957			
5	Hydro-Conventional		25	Energy Furnished Without Charge				
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	1,808			
7	Other		27	Total Energy Losses	35,353			
8	Less Energy for Pumping		27.1	Total Energy Stored				
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	162,336			
10	Purchases (other than for Energy Storage)	162,331						
10.1	Purchases for Energy Storage	0						
11	Power Exchanges:							
12	Received	0						
13	Delivered	0						
14	Net Exchanges (Line 12 minus line 13)	0						
15	Transmission For Other (Wheeling)							
16	Received	111						
17	Delivered	106						
18	Net Transmission for Other (Line 16 minus line 17)	5						
19	Transmission By Others Losses							
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	162,336						

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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MONTHLY PEAKS AND OUTPUT

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

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	16,842	2,065	69	25	19
30	February	20,392	3,288	77	3	18
31	March	14,716	3,197	61	7	18
32	April	11,891	4,653	60	5	19
33	May	13,228	5,971	61	31	19
34	June	14,874	5,276	71	2	14
35	July	15,039	4,278	84	27	16
36	August	11,351	3,827	75	21	18
37	September	12,387	4,662	90	7	18
38	October	10,045	3,588	64	4	19
39	November	10,725	3,229	80	5	17
40	December	10,846	2,923	71	7	17
41	Total	162,336	46,957			



Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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Steam Electric Generating Plant Statistics

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

Line No.	Item (a)	Plant Name: 0
1	<u>Kind of Plant (Internal Comb, Gas Turb, Nuclear)</u>	
2	<u>Type of Constr (Conventional, Outdoor, Boiler, etc)</u>	
3	<u>Year Originally Constructed</u>	
4	<u>Year Last Unit was Installed</u>	
5	<u>Total Installed Cap (Max Gen Name Plate Ratings-MW)</u>	
6	<u>Net Peak Demand on Plant - MW (60 minutes)</u>	
7	<u>Plant Hours Connected to Load</u>	
8	<u>Net Continuous Plant Capability (Megawatts)</u>	
9	<u>When Not Limited by Condenser Water</u>	
10	<u>When Limited by Condenser Water</u>	
11	<u>Average Number of Employees</u>	
12	<u>Net Generation, Exclusive of Plant Use - kWh</u>	
13	<u>Cost of Plant: Land and Land Rights</u>	
14	<u>Structures and Improvements</u>	
15	<u>Equipment Costs</u>	
16	<u>Asset Retirement Costs</u>	
17	<u>Total cost (total 13 thru 20)</u>	
18	<u>Cost per KW of Installed Capacity (line 17/5) Including</u>	
19	<u>Production Expenses: Oper, Supv, &amp; Engr</u>	
20	<u>Fuel</u>	
21	<u>Coolants and Water (Nuclear Plants Only)</u>	
22	<u>Steam Expenses</u>	
23	<u>Steam From Other Sources</u>	
24	<u>Steam Transferred (Cr)</u>	
25	<u>Electric Expenses</u>	
26	<u>Misc Steam (or Nuclear) Power Expenses</u>	

27	<u>Rents</u>	
28	<u>Allowances</u>	
29	<u>Maintenance Supervision and Engineering</u>	
30	<u>Maintenance of Structures</u>	
31	<u>Maintenance of Boiler (or reactor) Plant</u>	
32	<u>Maintenance of Electric Plant</u>	
33	<u>Maintenance of Misc Steam (or Nuclear) Plant</u>	
34	<u>Total Production Expenses</u>	0
35	<u>Expenses per Net kWh</u>	
35	<b><u>Plant Name</u></b>	
36	<u>Fuel Kind</u>	
37	<u>Fuel Unit</u>	
38	<u>Quantity (Units) of Fuel Burned</u>	
39	<u>Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)</u>	
40	<u>Avg Cost of Fuel/unit, as Delvd f.o.b. during year</u>	
41	<u>Average Cost of Fuel per Unit Burned</u>	
42	<u>Average Cost of Fuel Burned per Million BTU</u>	
43	<u>Average Cost of Fuel Burned per kWh Net Gen</u>	
44	<u>Average BTU per kWh Net Generation</u>	

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
Hydroelectric Generating Plant Statistics				
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.				
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0		
1	Kind of Plant (Run-of-River or Storage)			
2	Plant Construction type (Conventional or Outdoor)			
3	Year Originally Constructed			
4	Year Last Unit was Installed			
5	Total installed cap (Gen name plate Rating in MW)			
6	Net Peak Demand on Plant-Megawatts (60 minutes)			
7	Plant Hours Connect to Load			
8	Net Plant Capability (in megawatts)			
9	(a) Under Most Favorable Oper Conditions			
10	(b) Under the Most Adverse Oper Conditions			
11	Average Number of Employees			
12	Net Generation, Exclusive of Plant Use - kWh			
13	Cost of Plant			
14	Land and Land Rights			
15	Structures and Improvements			
16	Reservoirs, Dams, and Waterways			
17	Equipment Costs			
18	Roads, Railroads, and Bridges			
19	Asset Retirement Costs			
20	Total cost (total 13 thru 20)			
21	Cost per KW of Installed Capacity (line 20 / 5)			
22	Production Expenses			
23	Operation Supervision and Engineering			
24	Water for Power			
25	Hydraulic Expenses			
26	Electric Expenses			
27	Misc Hydraulic Power Generation Expenses			
28	Rents			

29	<u>Maintenance Supervision and Engineering</u>	
30	<u>Maintenance of Structures</u>	
31	<u>Maintenance of Reservoirs, Dams, and Waterways</u>	
32	<u>Maintenance of Electric Plant</u>	
33	<u>Maintenance of Misc Hydraulic Plant</u>	
34	<u>Total Production Expenses (total 23 thru 33)</u>	
35	<u>Expenses per net kWh</u>	

Name of Respondent: Fitchburg Gas and Electric Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
Pumped Storage Generating Plant Statistics				
<div>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number. 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." 6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes. 7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.</div>				
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0		
1	Type of Plant Construction (Conventional or Outdoor)			
2	Year Originally Constructed			
3	Year Last Unit was Installed			
4	Total installed cap (Gen name plate Rating in MW)			
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0		
6	Plant Hours Connect to Load While Generating	0		
7	Net Plant Capability (in megawatts)	0		
8	Average Number of Employees			
9	Generation, Exclusive of Plant Use - kWh	0		
10	Energy Used for Pumping			
11	Net Output for Load (line 9 - line 10) - Kwh	0		
12	Cost of Plant			
13	Land and Land Rights			
14	Structures and Improvements	0		
15	Reservoirs, Dams, and Waterways	0		
16	Water Wheels, Turbines, and Generators	0		
17	Accessory Electric Equipment	0		
18	Miscellaneous Powerplant Equipment	0		
19	Roads, Railroads, and Bridges	0		
20	Asset Retirement Costs	0		
21	Total cost (total 13 thru 20)			
22	Cost per KW of installed cap (line 21 / 4)			
23	Production Expenses			
24	Operation Supervision and Engineering	0		
25	Water for Power	0		
26	Pumped Storage Expenses	0		
27	Electric Expenses	0		

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



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Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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## ENERGY STORAGE OPERATIONS (Large Plants)

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

[illegible]

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35	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0		0	0	0



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36	TOTAL			0	0	0	0	0	0

Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)		(f)	(g)			(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Fitchburg	Fitchburg	69,000.00	69,000.00		5.70		1	556.5 ACSR, 2/0 CU - 1	607,194	1,248,056	1,855,249	22,444	19,112	7,945	49,501
2	Fitchburg	Fitchburg	69,000.00	69,000.00		3.50	3.70	2	556.5 ACSR, 2/0 CU - 2							
3	Fitchburg	Fitchburg	69,000.00	69,000.00		2.83	0.07	3	556.5 ACSR - 1							
4	Fitchburg	Fitchburg	69,000.00	69,000.00		0.50		6	556.5 ACSR - 2							
5	Lunenburg	Townsend	69,000.00	69,000.00		8.91	0.29	8	556.5 ACSR, 1/0 ACSR - 1							
6	Lunenburg	Townsend	69,000.00	69,000.00		8.70	0.29	9	556.5 ACSR, 1/0 ACSR - 2							
7	Townsend	Townsend	69,000.00	69,000.00		3.39		10	1/0 ACSR							
36	TOTAL					34	4	39		607,194	1,248,056	1,855,249	22,444	19,112	7,945	49,501



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43																	
44	TOTAL		0		0	0	0										

Name of Respondent: Fitchburg Gas and Electric Light Company				This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 03/29/2024		Year/Period of Report End of: 2023/ Q4			
<b>SUBSTATIONS</b>												
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>												
Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVA)			Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	Princeton Rd, Fitchburg, MA	Distribution	Unattended	69	14		40	2		None		
2	Townsend, Townsend, MA	Distribution	Unattended	69	14		11	1		None		
3	West Townsend, Townsend, MA	Distribution	Unattended	69	14		11	1		None		
4	Pleasant Street, Lunenburg, MA	Distribution	Unattended	69	14		14	1		None		
5	Summer Street, Fitchburg, MA	Distribution	Unattended	69	14		35	1		None		
6	Canton Street, Fitchburg, MA	Distribution	Unattended	69	4		4	1		None		
7	Canton Street, Fitchburg, MA (2)	Distribution	Unattended	69	14		14	1		None		
8	Lunenburg, Lunenburg, MA	Distribution	Unattended	69	14		11	1		None		
9	River Street, Fitchburg, MA	Distribution	Unattended	69	14		14	1		None		
10	Flagg Pond, Fitchburg, MA	Transmission	Unattended	115	69	14	200	2		None		
11	Beech Street, Fitchburg, MA	Distribution	Unattended	69	14		22	1		None		
12	Sawyer Passway, MA	Distribution	Unattended	69	14		40	2		None		
13	Mobile Unit (1)	Distribution	Unattended	69	14		15			Mobile		
14	Spare Unit, Flagg Pond, Fitchburg (1)	Transmission	Unattended	115	69	14	100		1	None		
15	Spare Unit, Flagg Pond, Fitchburg (2)	Transmission	Unattended	115	69	14	56		1	None		
16	Spare Unit, Fitchburg	Distribution	Unattended	69	14		14		1	None		
17	Total			1,242	377	43	600	15	3			
18	In service substation transformers						415					
19	Mobile units						15					
20	Spare units - Transm.						156					
21	Spare units - Dist.						14					
22	Total											0



Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	<sup>(a)</sup> Administrative and Professional Services - 163	Unitil Service Corp	163	261,977
3	Administrative and Professional Services - 182	Unitil Service Corp	182	120,843
4	Administrative and Professional Services - 184	Unitil Service Corp	184	4,653,213
5	Administrative and Professional Services - 186	Unitil Service Corp	186	642,874
6	Administrative and Professional Services - 421	Unitil Service Corp	421	(107,293)
7	Administrative and Professional Services - 426	Unitil Service Corp	426	31,431
8	Administrative and Professional Services - 557	Unitil Service Corp	557	348,486
9	Administrative and Professional Services - 561	Unitil Service Corp	561	43,309
10	Administrative and Professional Services - 580	Unitil Service Corp	580	591,156
11	Administrative and Professional Services - 593	Unitil Service Corp	593	187,885
12	Administrative and Professional Services - 813	Unitil Service Corp	813	262,618
13	Administrative and Professional Services - 880	Unitil Service Corp	880	567,111
14	Administrative and Professional Services - 903	Unitil Service Corp	903	2,135,251
15	Administrative and Professional Services - 908	Unitil Service Corp	908	1,387,818
16	Administrative and Professional Services - 923	Unitil Service Corp	923	5,364,851
19				
20	Non-power Goods or Services Provided for Affiliated			
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Name of Respondent: Fitchburg Gas and Electric Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/29/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService

Unitil Service Corp. ("USC") provides shared administrative and professional services for its Unitil affiliates, in accordance with Service Agreements with each affiliate company. The costs of the services are accumulated in designated USC accounts and are assigned on a direct or cost-causation basis whenever possible, or allocated to the appropriate affiliate in accordance with guidelines provided. Time for work performed by USC employees for the Utility Client Companies is recorded by functional Job Order Number and charged to the Utility Client Companies. USC costs that are considered general overhead in nature are charged to the Utility Client Companies in relation to the direct time charged.

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Fitchburg Gas and Electric Light Company  
Fitchburg, MA

### **Opinion**

We have audited the financial statements of Fitchburg Gas and Electric Light Company (the "Company"), which comprise the balance sheet — regulatory basis as of December 31, 2023, and the related statements of income — regulatory basis, retained earnings — regulatory basis, and cash flows — regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of the Company as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

### **Basis for Opinion**

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

### **Emphasis of Matter — Basis of Accounting**

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

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

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

### **Restriction on Use**

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

*Deloitte & Touche LLP*

March 28, 2024