

The Commonwealth of Massachusetts

RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

**For the Year Ended December 31,
2024**

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		Year ended December 31, 2024
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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) 03/28/25	Year of Report 2024
GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS*			
Titles	Names	Addresses	Annual Salary ¹
President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$ 79,943
Senior Vice President	Robert B. Hevert	6 Liberty Lane West, Hampton, NH 03842	51,791
Vice President and Treasurer	Daniel J. Hurstak	6 Liberty Lane West, Hampton, NH 03842	36,514
Vice President and Controller	Todd R. Diggins	6 Liberty Lane West, Hampton, NH 03842	27,206
Senior Vice President	Christopher LeBlanc ²	6 Liberty Lane West, Hampton, NH 03842	26,586
Senior Vice President	Kevin Sprague ³	6 Liberty Lane West, Hampton, NH 03842	19,140
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	31,624
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	32,920
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	23,756
Vice President	Joseph Conneely	6 Liberty Lane West, Hampton, NH 03842	30,028
Secretary	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	20,557
¹ Represents direct labor charged from Unitil Service Corp. to Fitchburg Gas and Electric Light Company - Gas Division ² Christopher Leblanc stepped down as Vice President, and was elected to Senior Vice President on July 31, 2024. ³ Kevin Sprague was elected to Senior Vice President on July 31, 2024.			
DIRECTORS*			
Names	Addresses	Fees Paid During Year ⁴	
Anne L. Alonzo	1216 Potmac Street NW, Washington, DC 20007	18,776	
Neveen F. Awad	1636 Derby Road, Birmingham, MI 48009	18,776	
Winfield S. Brown	21 Field Street, Cambridge, MA 02138	20,387	
Mark H.. Collin	19 Cotton Farm Lane, North Hampton, NH 03862	19,770	
Suzanne Foster	14 Justin Circle, Londonderry, NH 03053	19,227	
Edward F. Godfrey	8939 Bloomfield Blvd, Sarasota, FL 34238	19,227	
Michael B. Green	28626 Lacaille Drive, Naples, FL 34119	22,156	
Jane Lewis-Raymond ⁵	162 Buzzell Ridge Road, Sandwich, NH 03227	3,081	
Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	-	
Justine Vogel	11 Cusak Road, Hampton, NH 03842	20,387	
David A. Whiteley	8500 Maryland Avenue, St. Louis, MO 63124	20,387	
⁴ Represents allocated amounts from Unitil Service Corp. to Fitchburg Gas and Electric Light Company - Gas Division ⁵ Jane Lewis-Raymind was appointed to the Board on October 30, 2024.			
* 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 2024			\$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 2024, Fitchburg Gas and Electric Light Company paid \$18,178,451 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	\$469,023,328	500,482,902	\$31,459,574
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	0	(14,387)
5	Investments in Associated Companies (123)	20	113	3,343	3,230
6	Other Investments (124)	20			0
7	Special Funds (125-128)	21			0
8	TOTAL Other Property and Investments		14,500	3,343	(11,157)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		77,134	256,506	179,372
11	Special Deposits (132-134)	21	200,063	327,042	126,979
12	Working Funds (135)		1,500	1,500	0
13	Temporary Cash Investments (136)	20			0
14	Notes and Accounts Receivable (141, 142, 143)	22	24,632,404	27,787,026	3,154,622
15	Accounts Receivable from Assoc. Companies (145, 146)	23	3,158,201	2,966,955	(191,246)
16	Materials and Supplies (151-159, 163)	24	4,718,871	4,435,946	(282,925)
17	Prepayments (165)		299,926	285,040	(14,886)
18	Interest and Dividends Receivable (171)				0
19	Rents Receivable (172)				0
20	Accrued Utility Revenues (173)		35,807,646	39,332,049	3,524,403
21	Miscellaneous Current and Accrued Assets (174)		161,932	146,936	(14,996)
22	TOTAL Current and Accrued Assets		69,057,677	75,539,000	6,481,324
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	692,791	820,479	127,688
25	Extraordinary Property Losses (182)	27			0
26	Preliminary Survey and Investigation Charges (183)		168,101	688,403	520,302
27	Clearing Accounts (184)		897,137	917,634	20,497
28	Temporary Facilities (185)		(3,580)	(3,122)	458
29	Miscellaneous Deferred Debits (186)	27	24,848,954	25,587,246	738,292
30	TOTAL Deferred Debits		26,603,403	28,010,640	1,407,237
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		\$566,205,991	\$605,542,968	\$39,336,977

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
5	Capital Stock Subscribed (202, 205)				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	72,000,000	72,000,000	0
10	Earned Surplus (215, 216)	12	35,946,414	38,920,937	2,974,523
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		107,946,414	110,920,937	2,974,523
13	TOTAL Proprietary Capital		130,575,561	133,550,084	2,974,523
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	113,700,000	137,500,000	23,800,000
18	TOTAL Long-Term Debt		113,700,000	137,500,000	23,800,000
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0		0
21	Accounts Payable (232)		14,856,644	16,859,587	2,002,943
22	Payables to Associated Companies (233, 234)	32	47,246,712	44,781,791	(2,464,921)
23	Customer Deposits (235)		262,239	304,361	42,122
24	Taxes Accrued (236)		566,846	2,587,252	2,020,406
25	Interest Accrued (237)		1,788,816	2,224,609	435,793
26	Dividends Declared (238)		1,568,233	2,016,299	448,066
27	Matured Long-Term Debt (239)				0
28	Matured Interest (240)				0
29	Tax Collections Payable (241)		191,988	50,901	(141,087)
30	Miscellaneous Current and Accrued Liabilities (242)	33	7,111,002	8,020,514	909,512
31	TOTAL Current and Accrued Liabilities		73,592,481	76,845,314	3,252,833
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		1,491,786	1,274,502	(217,284)
35	Other Deferred Credits (253)	33	23,482,898	23,903,080	420,182
36	TOTAL Deferred Credits		24,974,684	25,177,582	202,898
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	168,815,679	177,486,696	8,671,017
39	Reserves for Amortization (257-259)	13	12,033,019	11,862,619	(170,400)
40	Reserve for Uncollectible Accounts (260)		1,559,648	1,545,116	(14,532)
41	Operating Reserves (261-265)	35			0
42	Reserve for Depreciation and Amortization of Nonutility Property (266)				0
43	Reserves for Deferred Federal Income Taxes (267, 268)	36	41,362,475	41,824,098	461,623
44	TOTAL Reserves		223,770,821	232,718,529	8,947,708
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(407,555)	(248,541)	159,014
47	TOTAL Liabilities and Other Credits		\$566,205,991	\$605,542,968	\$39,336,977

Line 46 is deferred income taxes related to CIAC.

Fitchburg Gas and Electric Light Company			Year ended December 31, 2024		
STATEMENT OF INCOME FOR THE YEAR			Year ended December 31, 2024		
Line No.	Account (a)	Ref. Page No.	TOTAL		
			Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	Operating Revenues (400)	37, 43	\$131,580,477	\$1,079,895	
2	Operating Expenses	42, 47	77,152,925	(3,801,671)	
3	Operation Expenses (401)	42, 47	4,855,565	18,615,591	
4	Maintenance Expenses (402)	34	2,100,281	1,345,871	
5	Depreciation (403)		18,615,591	1,345,871	
6	Amortization of Utility Plant (404)		194,124	1,635,776	
7	Amortization of Utility Plant (404-405)		1,539,995	-	
8	Amortization of Property Losses (407.1)		3,537,075	-	
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-	
10	Taxes Other Than Income Taxes (408)	49	4,889,908	488,290	
11	Income Taxes (409)	49	2,145,102	1,906,650	
12	Provision for Deferred Income Taxes (410)	36	1,810,139	(1,030,211)	
13	Income Taxes Deferred in Prior Years - Cr (411)	36	-	-	
14	TOTAL Operating Expenses		114,374,896	1,658,430	
15	Net Operating Revenues		17,185,581	(578,535)	
16	Income from Utility Plant Leased to Others (412)	50	-	-	
17	Other Utility Operating Income (414)		-	-	
18	TOTAL Utility Operating Income		17,185,581	(578,535)	
19	OTHER INCOME		102	1,075	
20	Income from Merchandising, Jobbing and Contract Work (415)	51	-	-	
21	Income from Nonutility Operations (417)		(1,770)	(1,459)	
22	Income from Real Estate (418)		2,587,848	706,310	
23	Interest and Dividend Income (419)		124,213	16,921	
24	Miscellaneous Nonoperating Income (421)		2,710,393	724,006	
25	TOTAL Other Income		19,895,974	145,470	
26	TOTAL Income		-	-	
27	MISCELLANEOUS INCOME DEDUCTIONS		-	-	
28	Miscellaneous Amortization (425)		295,917	106,799	
29	Other Income Deductions (426)		189,118	-	
30	TOTAL Income Deductions		19,600,057	38,671	
31	Income Before Interest Charges		6,457,679	1,072,377	
32	INTEREST CHARGES		67,942	(7,711)	
33	Interest on Long-Term Debt (427)	31	-	-	
34	Amortization of Debt Disc. and Expense (428)	26	528,131	196,753	
35	Amortization of Premium on Debt - Credit (429)	31, 32	2,273,260	251,119	
36	Interest on Debt to Associated Companies (430)		856,934	(327,793)	
37	Other Interest Expense (431)		11,039,719	(1,146,073)	
38	Interest Charged to Construction-Credit (432)		-	-	
39	Net Interest Charges		11,039,719	(1,146,073)	
40	Net Income		35,946,414	5,912,863	
41	EARNED SURPLUS		11,039,719	(1,146,073)	
42	Unappropriated Earned Surplus (at beginning of period) (216)		-	-	
43	Balance Transferred from Income (433)		12,185,792	-	
44	Miscellaneous Credits to Surplus (434)		-	-	
45	Miscellaneous Debits to Surplus (435)		-	-	
46	Appropriations of Surplus (436)		-	-	
47	Net Additions to Earned Surplus		11,039,719	(1,146,073)	
48	Dividends Declared - Preferred Stock (437)		(8,065,196)	-	
49	Dividends Declared - Common Stock (438)		38,920,937	\$2,974,523	
50	Unappropriated Earned Surplus (at end of period) (216)		-	-	

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Fitchburg Gas and Electric Light Company			Year ended December 31, 2024		
STATEMENT OF INCOME FOR THE YEAR (Continued)			Year ended December 31, 2024		
Line No.	Electric		Gas		Other
	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)
1	\$83,722,502	(\$150,383)	\$47,837,975	\$1,230,288	
2	54,341,558	(2,297,625)	22,811,367	(1,504,047)	
3	3,189,415	18,615,591	9,747,158	1,896,000	
4	16,515,286	204,262	9,740,153	97,419	
5	1,345,871	96,704	747,300	405,489	
6	1,901,269	1,230,288	964,913	-	
7	2,572,182	-	-	-	
8	-	-	-	-	
9	2,402,230	148,682	2,487,678	339,608	
10	2,404,868	2,215,711	(259,766)	(309,061)	
11	(428,260)	(1,814,161)	2,238,399	783,950	
12	-	-	-	-	
13	-	-	-	-	
14	74,857,205	(36,697)	39,517,691	1,695,128	
15	8,865,297	(113,696)	8,320,284	(464,840)	
16	-	-	-	-	
17	-	-	-	-	
18	8,865,297	(\$113,696)	\$8,320,284	(\$464,840)	\$0
19	-	-	-	-	
20	-	-	-	-	
21	-	-	-	-	
22	-	-	-	-	
23	-	-	-	-	
24	-	-	-	-	
25	-	-	-	-	
26	-	-	-	-	
27	-	-	-	-	
28	-	-	-	-	
29	-	-	-	-	
30	-	-	-	-	
31	-	-	-	-	
32	-	-	-	-	
33	-	-	-	-	
34	-	-	-	-	
35	-	-	-	-	
36	-	-	-	-	
37	-	-	-	-	
38	-	-	-	-	
39	-	-	-	-	
40	-	-	-	-	
41	-	-	-	-	
42	-	-	-	-	
43	-	-	-	-	
44	-	-	-	-	
45	-	-	-	-	
46	-	-	-	-	
47	-	-	-	-	
48	-	-	-	-	
49	-	-	-	-	
50	-	-	-	-	

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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		\$35,946,414
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		11,039,719
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$6.48 per share (438)	238	8,065,196
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of year		38,920,937
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)	\$460,051,376	\$205,890,085	\$219,734,258			\$34,427,033
4	106 Completed Construction not Classified	19,297,389	6,969,282	9,003,261			3,324,846
5	TOTAL P. 16, 18	479,348,765	212,859,367	228,737,519	0	0	37,751,879
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,698	0	0			35,698
8	107 Construction Work in Progress	21,252,463	10,037,830	4,428,450			6,786,183
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	500,636,926	222,897,197	233,165,969	0	0	44,573,760
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	177,486,696	103,706,993	73,779,703			0
14	257 Amortization	11,862,619	6,427,697	5,434,922			
15	TOTAL, in Service	189,349,315	110,134,690	79,214,625	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	189,349,315	110,134,690	79,214,625	0	0	0

Fitchburg Gas and Electric Light Company							Year ended December 31, 2024
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	1,496,655	195,951		0		\$1,692,606
4	Total Intangible Plant	1,533,042	195,951	0	0	0	1,728,993
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	151,855				1,342,963
9	306 Boiler Plant Equipment						-
10	307 Other Power Equipment						-
11	310 Water Gas Generating Equipment						-
12	311 Liquefied Petroleum Gas Equipment	2,784,578					2,784,578
13	312 Oil Gas Generating Equipment						-
14	313 Generating Equipment - Other Processes						-
15	315 Catalytic Cracking Equipment						-
16	316 Other Reforming Equipment						-
17	317 Purification Equipment						-
18	318 Residual Refining Equipment						-
19	319 Gas Mixing Equipment						-
20	320 Other Equipment	2,290,266	213				2,290,478
21	Total Manufactured Gas Production Plant	6,449,196	152,067	0	0	0	6,601,264
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, 2024
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		1,233				1,233
5	369 Measuring & Regulating Station Equipment						-
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	8,966,124	221,461	134,493	-		9,053,092
10	376.30 Mains, Bare Steel	86,194		688	-		85,506
11	376.40 Mains, Plastic	89,089,314	8,606,358	176,701	-		97,518,971
12	376.50, Mains, Joint Seals	388,375	975				389,350
13	376.60 Mains, Cathodic Protection	3,542,209	242,799				3,785,009
14	376.70 Mains	71,226			-		71,226
15	376.80 Mains, Cast Iron	2,305,542		143,618			2,161,924
16	378.20 Measuring & Regulation	2,730,177					2,730,177
17	380 Services	71,986,284	2,292,056	1,093,789			73,184,551
18	381 Meters	4,191,467	2,305,919	180,260			6,317,126
19	382 Meter Installations	17,571,344	2,303,632	818,067			19,056,909
20	383 House Regulators	177,555					177,555
21	386 Other Property on Cust's Prem.						-
22	386.10 Conversion Burners	1,512,228		757,075			755,153
23	386.20 Water Heaters	3,735,180	657,141	1,949,902			2,442,418
24	387 Other Equipment	-					-
25	Total Transmission & Distribution Plant	206,375,814	16,631,574	5,254,594	-	-	217,752,794
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	2,340					2,340
31	393 Stores Equipment	-					-
32	394 Tools, Shop and Garage Equipment	1,441,135					1,441,135
33	395 Laboratory Equipment	107,846					107,846
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	778,333					778,333
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	-					-
38	Total General Plant	2,500,444	-	-	-	-	2,500,444
39	Total Gas Plant in Service	216,858,496	16,979,593	5,254,594	-	-	228,583,495
40	104 Utility Plant Leased to Others	-					-
41	105 Property Held for Future Use	-					-
42	107 Construction Work in Progress	1,209,361	3,219,089	-			4,428,450
43	Contributions in Aid of Construction		154,024				154,024
44	Total Utility Plant - Gas	218,067,857	20,352,706	5,254,594	-	-	233,165,969

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, 2024

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
301			0
303	96,428	0	(96,428)
304			0
305			0
311			0
320	0	213	213
376.2	0	1,233	1,233
376.3	195,691	262,007	66,316
376.4			0
376.5	68,010	5,539	(62,470)
376.6	25,357	975	(24,383)
376.8	128,713	0	(128,713)
378.2			0
380			0
381	502,467	222,013	(280,455)
382	332,077	2,637,997	2,305,919
383	3,238,348	5,541,980	2,303,632
386.1			0
386.2			0
391	7,188	331,305	324,116
392			0
394			0
395			0
396			0
397			0
398			0
399			0
Totals	4,594,281	9,003,261	4,408,980

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					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53	TOTALS	-	0	0	0

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	\$3,343
2		
3		3,343
4		
5		
6		
7		
8		
9		
10		
11		
16		
17		
18		
19		
20		
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22		
23		
24		
25		
26		
27		
28		
29		
30		
31		

Fitchburg Gas and Electric Light Company		Year ended December 31, 2024		
SPECIAL FUNDS (Accounts 125, 126, 127, 128) (Sinking Funds, Depreciation Fund, Amortization Fund - Federal, Other Special Funds)				
Report below the balance at end of year of each special fund maintained during year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.				
Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)		
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17			TOTAL	0
18				
19				
SPECIAL DEPOSITS (Accounts 132, 133, 134)				
1. Report below the amount of special deposits by classes at end of year. 2. If any deposit consists of assets other than cash, give a brief description of such assets. 3. If any deposit is held by an associated company, give name of company.				
Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)		
20	Interest Special Deposits (Account 132)	327,042		
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				
31				
32				
33				
34				
35				
36	TOTAL		327,042	
37				
38				
39				

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)	27,564,242
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	220,529
26		
27	Receivables from Employees (PC Purchases)	2,255
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	27,787,026

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.	2,966,955		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	2,966,955		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)	-	799,188
2	Fuel Stock Expenses (Account 152)	-	-
3	Residuals (Account 153)	-	-
4	Plant Materials and Operating Supplies (Account 154)	1,324,747	1,801,293
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)	258,423	252,295
11	Total per Balance Sheet	1,583,170	2,852,776

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

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Propane		Natural Gas Storage at Tennessee Gas	
			Quantity (e)	Cost (f)	Quantity (j)	Cost (k)
1	On Hand Beginning of Year	\$1,116,127	17,914	\$ 271,056	263,440	\$ 754,296
2	Received During Year	605,201	10,228	116,830	232,565	346,287
3	TOTAL	1,721,328	28,142	387,886	496,005	1,100,583
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	922,140	1,606	\$ 25,078	274,587	\$ 682,871
12	TOTAL DISPOSED OF	922,140	1,606	25,078	274,587	682,871
13	BALANCE END OF YEAR	\$799,188	26,536	\$362,808	221,418	\$417,712

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	3,004	\$ 90,775	0	\$0
15	Received During Year	31,134	142,084	0	0
16	TOTAL	34,138	232,859	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	30,361	\$ 214,191	0	0
25	TOTAL DISPOSED OF	30,361	214,191	0	0
26	BALANCE END OF YEAR	3,777	\$18,668	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	16,473		3,240	13,233
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	14,000,000	353,187	07/01/01	06/01/31	88,140	-	11,811	76,329
5	7.98%, Due 6/1/2031								
6									
7	25 year notes	15,000,000	204,492	12/21/05	12/15/30	64,200	-	9,171	55,029
8	5.9% Due 12/15/30								
9									
10	10 year notes	10,000,000	86,468	11/01/17	11/01/27	33,399	-	8,621	24,779
11	3.52% Due 11/01/2027								
12									
13	30 year notes	15,000,000	129,702	11/01/17	11/01/47	103,070	-	4,316	98,754
14	4.32% Due 11/01/2047								
15									
16	20 year senior notes	27,500,000	179,432	09/15/20	09/15/40	150,474	-	8,958	141,516
17	3.78% Due 09/15/2040								
18									
19	10 year notes	12,000,000	117,585	07/06/23	07/02/33	111,756	-	11,764	99,992
20	5.70% Due 07/02/2033								
21									
22	30 year notes	13,000,000	127,383	07/06/23	07/02/53	125,279	-	4,247	121,032
23	5.96% Due 07/02/2053								
24									
25	10 year notes	12,500,000	97,815	08/21/24	08/21/34	-	97,815	3,878	93,937
26	5.54% Due 08/21/2034								
27									
28	20 year notes	12,500,000	97,815	08/21/24	08/21/44	-	97,814	1,936	95,878
29	5.99% Due 08/21/2044								
30									
31	TOTALS	143,500,000	1,491,907			692,791	195,629	67,942	820,479

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	349,178	103,652	735		452,830
13	Minor Items	18,545	454,599	407	204,132	269,012
14	Gas and Electric Rate Cases - Ends 2029	946,813	1,062,155	923	207,270	1,801,698
15	Remediation Adjustment Clause	299,374	24,100	242		323,474
16	Retirement Benefit Obligations	6,492,754	288,860	253		6,781,614
17	Recoverable Bad Debt	189,246		449-495	20,605	168,641
18	SFAS 109 Gas - Ends 2027	665,529		407	211,188	454,341
19	PBOP Gas	732,306		926	291,865	440,441
20	Pension Gas	1,134,189		926	318,763	815,426
21	SFAS 109 Electric - Ends 2025	597,640		407	368,288	229,352
22	PBOP Electric	620,965		926	250,290	370,675
23	Pension Electric	934,002		926	288,114	645,888
24	Active Hardship Protected Accts	5,550,853	1,438,633	904		6,989,486
25	ECAF - Electric - Ends 2025	604,779	26,343	407	602,395	28,727
26	ECAF - Gas - Ends 2025	963,390	51,476	407	647,286	367,580
27	Major Storm Deferral	3,807,865		182	3,807,865	0
28	Storm Recovery Adjustment Factor - Ends 2028	0	5,546,604	407	1,251,879	4,294,725
29	Storm Resiliency Program Deferral - Ends 2029	0	477,574	407	44,637	432,937
30	Solar	645,743	66,410	923	330,026	382,127
31	LT Portion of Prepaid Revolver - Ends 2027	90,835	0	165	33,031	57,804
32	Generator Interconnection Study	204,949	25,519	131/184/242	0	230,468
33	Misc Deferred Debits - Lease Deposit	0	50,000			50,000
34						0
35		-				-
36	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					-
37		-				-
38		-				-
39						
40						
41	TOTALS	24,848,955	9,615,925		8,877,634	25,587,246

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							
6							
7							
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29							
30							
31	TOTALS	2,000,000		\$20,000,000	1,244,629	\$12,446,290	\$10,182,857

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* 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	\$ 72,000,000
4		
5		
6	Capital Infusion from Parent Company	-
7		
8		
9	Miscellaneous Paid-in Capital (211) - Ending Balance	72,000,000
10		
11		
12		
13		
14		
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19		
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21		
22		
23		
24		
25		
26		
27		
28		
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	6,000,000	7.37	1/15, 7/15	456,940	486,420
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
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	676,400	676,400
17									
18	30 year senior notes	07/06/23	07/02/53	13,000,000	13,000,000	5.96	1/02, 7/02	766,191	766,191
19									
20	10 year senior notes	08/21/24	08/21/34	12,500,000	12,500,000	5.54	2/28, 8/21	248,146	0
21									
22	20 year senior notes	08/21/24	08/21/44	12,500,000	12,500,000	5.99	2/28, 8/21	268,302	0
23									
24									
25	TOTALS			143,500,000	137,500,000			6,457,679	5,970,711

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

* Sinking fund payments totaling \$1,200,000 were made in January of the report year

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	41,040,926	5.649%	528,131
23				
24	Accounts Payable to Unitil Service Corp./Unitil Corp	3,740,865		
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	44,781,791		528,131

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	\$ 191,174
2	Legal Fees	0
3	Audit Fees	68,735
4	Insurance Claims	99,368
5	Vacation Accrual	146,936
6	Regulatory	210,461
7	A/P Accrual	3,590,000
8	Postage	22,000
10	Energy Efficiency Performance Incentives	414,807
11	Misc	104,999
14	Customer Deposits for Construction	3,172,034
15	TOTAL	8,020,514

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	Retirement Benefit Obligations	-			5,162,973	5,162,973
17	ASC 740 Gas - Ends 2034	5,250,363	254		1,869,898	7,120,261
19	ASC 740 Electric - Ends 2034	4,272,957	254	56,011	1,807,011	6,023,957
20	External Transmission	565,592	449	565,592		0
22	Long-Term Renewable Contracts	255,411	449	255,411		(0)
23	Solar	192,763	449	127,587		65,176
24	Basic Service Var	996,336	449	996,336		-
25	Remediation Adjustment Clause	-			16,209	16,209
26	Residential Assistance Adj Factor	354,590	593		2,342,921	2,697,511
28	Accrued SFAS 106 Liability	2,424,311	926/234	627,268		1,797,043
29	FAS 158 Adjustments - Pension	8,150,625	182/283	8,121,349		29,276
30	Environmental Remediation	299,373	242		24,100	323,473
31		-				-
32	Accrued ITC Balance	720,577	283/411	53,376		667,201
33		-				-
34	TOTALS	23,482,898		10,802,930	11,223,112	23,903,080

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	\$96,983,645	\$71,832,034	\$168,815,679
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	8,835,415	9,780,152	18,615,567
4	Other Accounts (Building Overheads)	-	-	-
5	Transportation Depreciation to Clearing Acct. 184	64,105	(43,480)	20,625
6				
7	TOTAL CREDITS DURING YEAR	8,899,520	9,736,672	18,636,192
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	1,380,018	5,254,594	6,634,612
10	Cost of Removal	808,702	2,534,409	3,343,111
11	Salvage (Credit)	(12,548)	-	(12,548)
12	Other Debit or Credit Items (Describe, detail in footnote)			-
13	NET CHARGES DURING YEAR	2,176,172	7,789,003	9,965,175
14	Balance December 31	103,706,993	73,779,703	177,486,696

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	1.62		1,244,629	\$2,016,299	01/31/24	04/15/24
23		1.62		1,244,629	\$2,016,299	05/01/24	07/15/24
24		1.62		1,244,629	\$2,016,299	07/31/24	10/15/24
25		1.62		1,244,629	\$2,016,299	10/30/24	01/15/25
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$8,065,196		
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 2024 were:

Gas				Electric			
	Account	% Rate Jan - Jun	% Rate Jul - Dec		Account	% Rate Jan - Jun	% Rate Jul - Dec
Production	305	1.91	1.86	Transmission	351	1.27	1.11
	311	2.16	2.19		352	2.12	0.88
	320	4.28	4.27		353	3.92	3.42
Trans. & Dist.	376.2	4.51	5.04		355	6.13	7.82
	376.3	17.33	18.51		356	3.51	4.10
	376.4	2.57	3.23	Distribution	361	2.26	2.11
	376.5	9.55	10.72		362	3.97	3.77
	376.6	2.82	2.98		364	3.46	6.67
	376.7	10.79	12.01		365	3.66	3.77
	376.8	16.76	26.94		366	3.37	3.77
	378.2	5.82	4.80		367	3.67	3.33
	380	4.26	6.21		368	3.99	3.57
	381	6.18	8.00		369	4.78	3.59
	382	4.64	7.91		370	14.65	4.44
	383	9.99	2.92		371	1.61	9.07
	386	0.00	0.00		372	13.03	3.03
	386.1	5.00	5.00		373	1.89	2.83
	386.2	14.29	14.29	General Plant	391	0.00	0.00
General Plant	394	4.00	4.00		394	4.00	4.00
	395	5.00	5.00		395	5.00	5.00
	396	2.85	1.32		396	5.00	2.85
	398	5.00	5.00		397	6.67	6.67
					398	5.00	5.00
				Elec. Common	390	1.98	1.91
					391	6.67	8.14
					393	4.00	4.00
					394	5.00	11.61
					396	0.16	0.00
					397	6.67	0.00
					398	5.00	0.00

Notes:

Depreciation for Federal Inc \$13,197,070

Depreciation Rates used for the year were formulated by an outside consultant, based on 12/31/22 data.
These rates were implemented as a result of Rate Orders DPU 23-80 and DPU 23-81.

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			
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44			

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		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	401,672	396,682
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)	401,672	396,682
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)	407,555	402,565

NOTES

Fitchburg Gas and Electric Light Company		Year ended December 31, 2024		
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	13,993,651		
3	Gas	30,513,246	1,931,488	
4	Other (Define)	0	0	0
5	TOTAL (Enter Total of lines 2 thru 4)	44,506,897	1,931,488	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	44,506,897	1,931,488	0
10	Classification of TOTAL			
11	Federal Income Tax	32,411,560	1,366,091	
12	State Income Tax	12,095,337	565,397	
13	Local Income Tax			
NOTES				

Fitchburg Gas and Electric Light Company		An Original		Year ended December 31, 2024		
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	469,602	282/254	186,951	1
		282/254		282/254	121,212	2
						3
			469,602		308,163	4
						5
						6
						7
						8
			469,602		308,163	9
						10
			357,829		308,163	11
			111,773		0	12
						13
NOTES (Continued)						

Fitchburg Gas and Electric Light Company		Year ended December 31, 2024		
ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2				
3	Electric	157,096	699,336	1,606,185
4	Retail Rate Mechanism	4,513,300		
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	4,670,396	699,336	1,606,185
10				
11	Gas	(11,043,581)	373,318	1,973,582
12	Retail Rate Mechanism	3,228,763	539,930	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(7,814,818)	913,248	1,973,582
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	(3,144,422)	1,612,584	3,579,767
20	Classification of TOTAL			
21	Federal Income Tax ⁽¹⁾⁽³⁾	(3,463,746)	1,054,373	3,579,767
22	State Income Tax ⁽²⁾⁽³⁾	319,322	558,211	
23	Local Income Tax			

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Fitchburg Gas and Electric Light Company		Year ended December 31, 2020					
ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)							
3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.							
4. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS					
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		253/283/410	997,766	253/283/410	1,477,739	(269,780)	3
		253/283/410	108,905	253/283/410	0	4,404,395	4
							5
							6
							7
							8
			1,106,671		1,477,739	4,134,615	9
							10
		253/283/410	946,496	253/283/410	1,234,185	(12,356,156)	11
		253/283/410	0	253/283/410	0	3,768,693	12
							13
							14
							15
							16
							17
			946,496		1,234,185	(8,587,463)	18
							19
			2,053,167		2,711,924	(4,452,848)	20
							21
			1,584,785		1,956,493	(5,617,432)	22
			468,384		755,435	1,164,584	23
			0				23
NOTES (Continued)							

P36F

NOTES (Continued)

P36F

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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	\$25,773,034	(\$127,719)	931,558	(21,408)	14,731	49
3	481 Commercial and Industrial Sales						
4	Small (or Commercial) see instr. 5	9,348,573	(450,432)	464,684	(9,712)	1,732	-
5	Large (or Industrial) see instr. 5	1,441,342	601,465	108,506	56,475	26	14
6	482 Municipal Sales	-	-	-	-	-	(1)
7	483 Other Sales	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales	-	-	-	-	-	-
9	Total Sales to Ultimate Customers	36,562,949	23,314	1,504,748	25,355	16,489	62
10	Sales for Resale	-	-	-	-	-	-
11	Total Sales of Gas*	36,562,949	23,314	1,504,748	25,355	16,489	62
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts	-	-	-	-	-	-
14	488 Miscellaneous Service Revenues	591,592	102,567	-	-	-	-
15	489 Revenues from Trans. of Gas of Others	8,126,195	739,488	-	-	-	-
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	2,557,239	364,919	-	-	-	-
21	Total Other Operating Revenues	11,275,026	1,206,974	-	-	-	-
22	Total Gas Operating Revenues	47,837,975	1,230,288				
* Includes revenues from application of Total Dekatherms to which Applied		Purchased Price Adjustment Clauses	Fuel Clauses				
		3,131,754					
		1,504,748					

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*	
						6/30/2024 (e)	12/31/2024 (f)
1	480	Residential	931,558	25,773,034	27.6666	14,684	14,774
2							
3							
5	481	Commercial	464,684	9,348,573	20.1181	1,717	1,742
6							
7							
9	481	Industrial and Special Contract	108,506	1,441,342	13.2835	26	23
10							
11							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	Note A: Fitchburg Gas and Electric 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)		1,504,748	36,562,949		16,427	16,539

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	42,320	3,116
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	114,102	26,731
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	659	(2,896)
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	239,933	(1,081,466)
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	287,905	(3,088)
44	736 Rents	0	0
45	Total operation	684,919	(1,057,603)
46	Maintenance:		
47	740 Maintenance supervision and engineering	33,809	2,429
48	741 Maintenance of structures and improvements	32,348	6,995
49	742 Maintenance of production equipment	88,717	22,970
50	Total maintenance	154,874	32,394
51	Total manufactured gas production	839,793	(1,025,209)

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	8,341,683	(1,137,714)
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	257,250	(5,368)
11	Total other gas supply expenses	8,598,933	(1,143,082)
12	Total production expenses	9,438,726	(2,168,291)
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	40,676	5,743
36	871 Communication system expense	36,023	(1,149)
37	874 Mains and services expenses	558,650	(45,564)
38	878 Meter and house regulator expenses	595,576	18,580
39	879 Customer installations expenses	31,703	(2,555)
40	880 Other expenses	775,778	87,226
41	881 Rents	0	0
42	Total operation	2,038,406	62,281
43	Maintenance:		
44	885 Maintenance supervision and engineering	121,455	4,880
45	886 Maintenance of structures and improvements	0	0
46	887 Maintenance of mains	181,359	(40,827)
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station equipment	8,509	1,384
49	892 Maintenance of services	35,008	(33,593)
50	893 Maintenance of meters and house regulators	157,420	14,410
51	894 Maintenance of other equipment	34,771	(1,498)
52	Total maintenance	538,522	(55,244)
53	Total transmission and distribution expenses	2,576,928	7,037

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	58,212	(6,349)
5	903 Customer records and collection expenses	988,800	1,029
6	904 Uncollectible accounts	1,733,470	(307,939)
7	905 Miscellaneous customer accounts expenses	4,016,625	1,048,131
8	Total customer accounts expenses	6,797,107	734,872
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	23,819	(2,719)
14	916 Miscellaneous sales expenses	0	0
15	Total sales expenses	23,819	(2,719)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	29,394	2,922
19	921 Office supplies and expenses	206,421	(137,009)
20	922 Administrative expenses transferred - Cr.		0
21	923 Outside services employed	3,150,926	470,011
22	924 Property insurance	57,822	5,242
23	925 Injuries and damages	158,264	21,600
24	926 Employees pensions and benefits	884,532	(501,621)
25	928 Regulatory commission expenses	151,502	9,637
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	29,322	31,423
28	931 Rents	0	0
29	Total operation	4,668,183	(97,795)
30	Maintenance:		
31	932 Maintenance of general plant	54,252	8,619
32	Total administrative and general expenses	4,722,435	(89,176)
33	Total gas operation and maintenance expenses	23,559,015	(1,518,277)
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)
34	Steam production	0	0
35	Manufactured gas production	684,919	154,874
36	Other gas supply expenses	8,598,933	0
37	Total production expenses	9,283,852	154,874
38	Local storage expenses	0	0
39	Transmission and distribution expenses	2,038,406	538,522
40	Customer accounts expenses	6,797,107	0
41	Sales expenses	23,819	0
42	Administrative and general expenses	4,668,183	54,252
43	Total gas operation and maintenance expenses	22,811,367	747,648
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)		73.27%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.		\$3,995,210
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
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If gas is purchased or sold at two or more different rates, the amounts at each rate should be shown in the following tables.

SALES FOR RESALE (Account 483)							
Line No.	Name of Companies to Which Gas is Sold (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)		
1							
2							
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	Distrigas	"	0	0.00	3,573,634		
22	OBA	"	(10,027)	2.18	(21,902)		
23	Tennessee Gas Pipeline	"	0	0.00	2,374,705		
24	External Monthly Supplier Cashout	"	0	0.00	110,414		
25	Repsol	"	50,000	29.19	1,459,291		
26	Commodity Estimates	"	71,087	8.07	573,522		
27	Emera Commodity	"	142,252	1.90	270,735		
28	System Supply Factor - Demand	"	0	0.00	622,394		
29	Shell Commodity	"	1,230,929	2.13	2,616,186		
30	Asset Management Agreement	"	0		(3,328,133)		
31	Other	"	0	0.00	95,250		
32							
33							
34							
35							
36	TOTALS		1,484,241	5.62	8,346,096		

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	3,359	1,700	1,659					
3	FICA	653,898	330,872	323,025					
4	Payroll Taxes Capitalized	(358,161)	(180,462)	(177,700)					
5									
6	State:								
7	Massachusetts Unemployment Tax	25,465	12,885	12,579					
8	Massachusetts Health Insurance	0	0	0					
9	Massachusetts Property Tax	4,542,937	2,226,039	2,316,898					
10	State Tax	22,411	11,196	11,215					
11	Maine Medical Leave Tax	0	0	0					
12									
13	Federal:								
14	Income Tax Current	1,870,385	1,870,385	0					
15	Income Tax Prior	(416,169)	(149,143)	(267,026)					
16	State:								
17	Massachusetts Franchise Tax Current	632,128	632,128	0					
18	Massachusetts Franchise Tax Prior	58,758	51,498	7,260					
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTALS	7,035,010	4,807,098	2,227,912	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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
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27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS	0	0	0	0

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances, returns				
4	<i>and installations</i>	0	765		765
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	1,076		1,076
9					
10	Total Revenues	0	1,841	-	1,841
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	1,710		1,710
17	INSTALLATION		0		0
18	Clean and Check		29		29
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses		0		0
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	1,739	-	1,739
44	Net Profit (or Loss)	0	102	-	102

Fitchburg Gas and Electric Light Company													Year ended December 31, 2024												Fitchburg Gas and Electric Light Company												Year ended December 31, 2024																									
RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS																																																														
Line No.	ITEM	TOTAL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC																																																
1	Gas Made	1,566	1,517	-	-	-	-	-	-	-	-	-	-	49																																																
2	LPG Gas																																																													
3																																																														
4																																																														
5	LNG Gas	29,602	10,467	5,365	1,114	806	698	853	708	708	677	655	747	6,804																																																
6	TOTAL	31,168	11,984	5,365	1,114	806	698	853	708	708	677	655	747	6,853																																																
7																																																														
8	Gas Purchased	2,490,169	361,429	331,324	298,163	202,878	135,069	103,538	99,168	98,634	108,416	157,094	227,762	366,694																																																
9	Natural																																																													
10	Other	0																																																												
11	TOTAL	2,490,169	361,429	331,324	298,163	202,878	135,069	103,538	99,168	98,634	108,416	157,094	227,762	366,694																																																
12	TOTAL MADE AND PURCHASED	2,521,337	373,413	336,689	299,277	203,684	135,767	104,391	99,876	99,342	109,093	157,749	228,509	373,547																																																
13																																																														
14	Net Change in Storage Gas*	274,587	71,357	45,819	26,432	31,256	-	-	-	-	-	21,339	33,067	45,317																																																
15	TOTAL SENDOUT	2,795,924	444,770	382,508	325,709	234,940	135,767	104,391	99,876	99,342	109,093	179,088	261,576	418,864																																																
16																																																														
17																																																														
18																																																														
19	Gas Sold & Transported	2,536,420	372,583	475,394	332,461	274,833	172,441	112,991	101,532	100,086	100,619	145,006	201,465	146,988																																																
20	Gas Used by Company	11,856	1,341	(27,123)	28,358	2,749	502	280	365	383	399	750	1,368	2,485																																																
21	Gas Accounted for	2,548,276	373,925	448,271	360,820	277,582	172,943	113,271	101,897	100,469	101,018	145,756	202,853	149,473																																																
22	Gas Unaccounted for	247,648	70,845	(65,763)	(35,111)	(42,642)	(37,176)	(8,860)	(2,021)	(1,127)	8,075	33,332	58,723	289,391																																																
23	% Unaccounted for (0.00%)	8.86%	15.93%	-17.19%	-10.78%	-18.15%	-27.38%	-8.51%	-2.02%	-1.13%	7.40%	18.61%	22.45%	64.31%																																																
24																																																														
25																																																														
26																																																														
27	Sendout in 24 hours in dekatherms																																																													
28	Maximum dekatherms		19,011	16,411	14,681	12,897	6,444	3,979	3,516	3,664	4,242	8,938	12,607	20,381																																																
29	Maximum date	1/20/2024	1/20/2024	2/14/2024	3/21/2024	4/4/2024	5/5/2024	6/12/2024	7/11/2024	8/12/2024	9/23/2024	10/28/2024	11/30/2024	12/22/2024																																																
30	Minimum dekatherms		11,016	8,100	7,432	4,391	3,218	3,145	2,925	2,207	2,858	3,871	4,456	9,362																																																
31	Minimum date	1/12/2024	1/12/2024	2/27/2024	3/14/2024	4/28/2024	5/26/2024	6/30/2024	7/4/2024	8/19/2024	9/11/2024	10/4/2024	11/6/2024	12/30/2024																																																
32																																																														
33																																																														
34	Supplemental Data: IFT Sendout on max and min days.*																																																													
35	Sendout in 24 hours in dekatherms																																																													
36	Maximum dekatherms		6,469	6,015	5,726	5,127	3,463	2,519	2,413	2,591	2,702	4,203	5,173	6,120																																																
37	Maximum date	1/21/2024	1/21/2024	2/5/2024	3/21/2024	4/3/2024	5/10/2024	6/19/2024	7/23/2024	8/28/2024	9/9/2024	10/28/2024	11/30/2024	12/24/2024																																																
38	Minimum dekatherms		3,813	3,641	3,645	2,812	1,732	1,735	1,931	1,388	2,073	2,172	2,426	3,665																																																
39	Minimum date	1/15/2024	1/15/2024	2/10/2024	3/3/2024	4/28/2024	5/21/2024	6/8/2024	7/20/2024	8/20/2024	9/14/2024	10/4/2024	11/5/2024	12/11/2024																																																
40																																																														
41	* Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.																																																													
42																																																														
43																																																														
44																																																														
45																																																														
46																																																														
47	B.T.U. Content of Gas Delivered to Customers not less than 1,000 BTU's per Cubic Foot																																																													
																																							P73																							
																																							P72																							
																																							*Add Decreases in Storage Gas. Deduct Increases																							

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	3,000
3	Propane Air Peak Shaving Plant, Lunenburg, MA * Dth		4,631
4			
5			
6	LNG Vaporization Facility, Westminster, MA *MCf	1	3,172
7	LNG Vaporization Facility, Westminster, MA * Dth		5,040
8			
9			
10			
11			
12			
13			
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20			
21			
22			
23			
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28			
29			
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31			
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34			
35			
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42			
43			
44			
45			
46			
47			
48			
49			
51			
52			
53			
54			
55			
56	TOTAL		15,843

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						

Fitchburg Gas and Electric Light Company				Year ended December 31, 2024			
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			4	426
	3"	3,845				3,845
	4"	103,417			16,764	86,653
	6"	17,202	509		7,917	9,794
	8"	11,568			3,792	7,776
	10"	1,181				1,181
	12"	217			209	8
	16"	935			930	5
	20"	337	19			356
	24"	4,129			4,129	0
	Subtotal	143,260	528	0	33,745	110,043
	Ductile					
	4"	2,207			922	1,285
	6"	311			266	45
	8"	46			4	42
	Subtotal	2,564	0	0	1,192	1,372
	Steel					
	2" or Less	227,476	587		573	227,490
	3"	30,554			182	30,372
	4"	197,782	1,028		1,086	197,724
	6"	101,248	2		4,520	96,730
	8"	72,361	378		405	72,334
	10"	31				31
	12"	3,618			4	3,614
	Subtotal	633,070	1,995	0	6,770	628,295
	Wrought Iron					
	2"	1	0		0	1
	4"	697	0		185	512
	Subtotal	698	0	0	185	513
	Plastic					
	.5"	56			1	55
	.75"	39				39
	1"	3,930	83			4,013
	1 1/4"	3,430	146			3,576
	2"	305,740	19,277		24	324,993
	3"	14	1			15
	4"	181,102	10,202		2,357	188,948
	6"	31,040	841		824	31,056
	8"	124,308	156		1,684	122,779
	12"	1,576			10	1,566
	Subtotal	651,234	30,706	0	4,900	677,040
	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	1,430,826	33,229	0	46,792	1,417,263

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	11,255	7,733	23,039
2	Additions during year:			
3	Purchased			4,468
4	Installed	48	457	268
5	Associated with Plant acquired			
6	Total Additions	48	457	4,736
7	Reductions during year			
8	Retirements	52	60	2,982
8a	Correction to prior year services	13		
9	Associated with Plant sold			
10	Total Reductions	65	60	2,982
11	Number at End of Year	11,238	8,130	24,793
12	In Stock			8,251
13	On Customers' Premises - Inactive			103
14	On Customers' Premises - Active			16,434
15	In Company Use			5
16	Number at End of Year			24,793
17	Number of Meters Tested by State Inspectors During Year			5,948

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		

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

(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, 2024

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge ⁽⁴⁾	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Total Delivery = Total Distribution + LDAC	Default Service (DS) ⁽¹⁾⁽³⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.3444	\$0.1600	\$1.5044	\$0.8090	\$2.3134	\$0.5889	\$2.9023
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.3444	\$0.1600	\$1.5044	\$0.8090	\$2.3134	\$0.5889	\$2.9023
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.3761)	(\$0.2023)	(\$0.5784)	(\$0.1472)	(\$0.7256)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0951	\$0.0826	\$1.1777	\$0.8090	\$1.9867	\$0.6276	\$2.6143
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0951	\$0.0826	\$1.1777	\$0.8090	\$1.9867	\$0.6276	\$2.6143
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2944)	(\$0.2023)	(\$0.4967)	(\$0.1569)	(\$0.6536)
General Service Small, High Winter Use⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.8817	\$0.0446	\$0.9263	\$0.5903	\$1.5166	\$0.6276	\$2.1442
General Service Small, Low Winter Use⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.7925	\$0.0492	\$0.8417	\$0.5903	\$1.4320	\$0.5889	\$2.0209
General Service Medium, High Winter Use⁽²⁾ G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.5128	\$0.0446	\$0.5574	\$0.3870	\$0.9444	\$0.6276	\$1.5720
General Service Medium, Low Winter Use⁽²⁾ G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.4797	\$0.0492	\$0.5289	\$0.3870	\$0.9159	\$0.5889	\$1.5048
General Service Large, High Winter Use⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.3215	\$0.0446	\$0.3661	\$0.3274	\$0.6935	\$0.6276	\$1.3211
	MDD Therms		\$1.85		\$1.85		\$1.85		\$1.85
General Service Large, Low Winter Use⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2774	\$0.0492	\$0.3266	\$0.3274	\$0.6540	\$0.5889	\$1.2429
	MDD Therms		\$2.30		\$2.30		\$2.30		\$2.30

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.

(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.

(3) The LDAC and the DS (CGA) are broken out into individual rate components.

(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service
Approved for effect May 1, 2024

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge ⁽⁴⁾	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Total Delivery = Total Distribution + LDAC	Default Service (DS) ⁽¹⁾⁽³⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.3444	\$0.0214	\$1.3658	\$0.8923	\$2.2581	\$0.2994	\$2.5575
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.3444	\$0.0214	\$1.3658	\$0.8923	\$2.2581	\$0.2994	\$2.5575
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.3415)	(\$0.2231)	(\$0.5645)	(\$0.0749)	(\$0.6394)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0951	\$0.0266	\$1.1217	\$0.8923	\$2.0140	\$0.3222	\$2.3362
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0951	\$0.0266	\$1.1217	\$0.8923	\$2.0140	\$0.3222	\$2.3362
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2804)	(\$0.2231)	(\$0.5035)	(\$0.0806)	(\$0.5841)
General Service Small, High Winter Use⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.8817	\$0.0156	\$0.8973	\$0.6742	\$1.5715	\$0.3222	\$1.8937
General Service Small, Low Winter Use⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.7925	\$0.0056	\$0.7981	\$0.6742	\$1.4723	\$0.2994	\$1.7717
General Service Medium, High Winter Use⁽²⁾ G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.5128	\$0.0156	\$0.5284	\$0.4215	\$0.9499	\$0.3222	\$1.2721
General Service Medium, Low Winter Use⁽²⁾ G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.4797	\$0.0056	\$0.4853	\$0.4215	\$0.9068	\$0.2994	\$1.2062
General Service Large, High Winter Use⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.3215	\$0.0156	\$0.3371	\$0.3576	\$0.6947	\$0.3222	\$1.0169
	MDD Therms		\$1.85		\$1.85		\$1.85		\$1.85
General Service Large, Low Winter Use⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2774	\$0.0056	\$0.2830	\$0.3576	\$0.6406	\$0.2994	\$0.9400
	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 July 1, 2024

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge ⁽⁴⁾	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Total Delivery = Total Distribution + LDAC	Default Service (DS) ⁽¹⁾⁽³⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.8884	\$0.0214	\$1.9098	\$0.8127	\$2.7225	\$0.2420	\$2.9645
Residential Low Income NonHeat R-2	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.8884	\$0.0214	\$1.9098	\$0.8127	\$2.7225	\$0.2420	\$2.9645
25% Low Income Discount	Customer Charge	(\$3.13)			(\$3.13)		(\$3.13)		(\$3.13)
	All therms				(\$0.4775)	(\$0.2032)	(\$0.6806)	(\$0.0605)	(\$0.7411)
Residential Heat R-3	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.6306	\$0.0266	\$1.6572	\$0.8127	\$2.4699	\$0.2648	\$2.7347
Residential Low Income Heat R-4	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.6306	\$0.0266	\$1.6572	\$0.8127	\$2.4699	\$0.2648	\$2.7347
25% Low Income Discount	Customer Charge	(\$3.13)			(\$3.13)		(\$3.13)		(\$3.13)
	All therms				(\$0.4143)	(\$0.2032)	(\$0.6175)	(\$0.0662)	(\$0.6837)
General Service Small, High Winter Use⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$35.00			\$35.00		\$35.00		\$35.00
	All therms		\$1.3335	\$0.0156	\$1.3491	\$0.5491	\$1.8982	\$0.2648	\$2.1630
General Service Small, Low Winter Use⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$35.00			\$35.00		\$35.00		\$35.00
	All therms		\$1.2582	\$0.0056	\$1.2638	\$0.5491	\$1.8129	\$0.2420	\$2.0549
General Service Medium, High Winter Use⁽²⁾ G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$175.00			\$175.00		\$175.00		\$175.00
	All therms		\$0.8129	\$0.0156	\$0.8285	\$0.3695	\$1.1980	\$0.2648	\$1.4628
General Service Medium, Low Winter Use⁽²⁾ G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$175.00			\$175.00		\$175.00		\$175.00
	All therms		\$0.7081	\$0.0056	\$0.7137	\$0.3695	\$1.0832	\$0.2420	\$1.3252
General Service Large, High Winter Use⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$785.00			\$785.00		\$785.00		\$785.00
	All Therms		\$0.5403	\$0.0156	\$0.5559	\$0.3198	\$0.8757	\$0.2648	\$1.1405
	MDD Therms		\$2.50		\$2.50		\$2.50		\$2.50
General Service Large, Low Winter Use⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$785.00			\$785.00		\$785.00		\$785.00
	All Therms		\$0.2625	\$0.0056	\$0.2681	\$0.3198	\$0.5879	\$0.2420	\$0.8299
	MDD Therms		\$2.60		\$2.60		\$2.60		\$2.60

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.

(2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.

(3) The LDAC and the DS (CGA) are broken out into individual rate components.

(4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
Summary of Rates
Delivery Service and Default Service
Approved for effect November 1, 2024

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge ⁽⁴⁾	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Total Delivery = Total Distribution + LDAC	Default Service (DS) ⁽¹⁾⁽³⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.8884	\$0.1351	\$2.0235	\$0.9242	\$2.9477	\$0.3727	\$3.3204
Residential Low Income NonHeat R-2	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.8884	\$0.1351	\$2.0235	\$0.9242	\$2.9477	\$0.3727	\$3.3204
25% Low Income Discount	Customer Charge	(\$3.13)			(\$3.13)		(\$3.13)		(\$3.13)
	All therms				(\$0.5059)	(\$0.2311)	(\$0.7369)	(\$0.0932)	(\$0.8301)
Residential Heat R-3	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.6306	\$0.0749	\$1.7055	\$0.9242	\$2.6297	\$0.6916	\$3.3213
Residential Low Income Heat R-4	Customer Charge	\$12.50			\$12.50		\$12.50		\$12.50
	All therms		\$1.6306	\$0.0749	\$1.7055	\$0.9242	\$2.6297	\$0.6916	\$3.3213
25% Low Income Discount	Customer Charge	(\$3.13)			(\$3.13)		(\$3.13)		(\$3.13)
	All therms				(\$0.4264)	(\$0.2311)	(\$0.6574)	(\$0.1729)	(\$0.8303)
General Service Small, High Winter Use⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$35.00			\$35.00		\$35.00		\$35.00
	All therms		\$1.3335	\$0.0424	\$1.3759	\$0.6010	\$1.9769	\$0.6916	\$2.6685
General Service Small, Low Winter Use⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$35.00			\$35.00		\$35.00		\$35.00
	All therms		\$1.2582	\$0.0368	\$1.2950	\$0.6010	\$1.8960	\$0.3727	\$2.2687
General Service Medium, High Winter Use⁽²⁾ G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$175.00			\$175.00		\$175.00		\$175.00
	All therms		\$0.8129	\$0.0424	\$0.8553	\$0.4276	\$1.2829	\$0.6916	\$1.9745
General Service Medium, Low Winter Use⁽²⁾ G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$175.00			\$175.00		\$175.00		\$175.00
	All therms		\$0.7081	\$0.0368	\$0.7449	\$0.4276	\$1.1725	\$0.3727	\$1.5452
General Service Large, High Winter Use⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$785.00			\$785.00		\$785.00		\$785.00
	All Therms		\$0.5403	\$0.0424	\$0.5827	\$0.3816	\$0.9643	\$0.6916	\$1.6559
	MDD Therms		\$2.50		\$2.50		\$2.50		\$2.50
General Service Large, Low Winter Use⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$785.00			\$785.00		\$785.00		\$785.00
	All Therms		\$0.2625	\$0.0368	\$0.2993	\$0.3816	\$0.6809	\$0.3727	\$1.0536
	MDD Therms		\$2.60		\$2.60		\$2.60		\$2.60

(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. 312-24-A
Canceling M.D.P.U. No. 312-23-G
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission			Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
						Internal Transmission	Service Cost Adjustment	External Transmission				
Residential RD-1 Farm Credit	384	Customer Charge All kWh Customer Charge All kWh	\$7.00	\$0.07903	\$0.09373	\$0.00394	\$0.00054	\$0.03053	\$0.003501	\$0.00250	\$0.01482	\$7.00 \$0.2259 (\$0.70) (\$0.02256)
<i>Last Change</i>			6/1/14		1/1/24	6/1/14	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07903	\$0.07198	\$0.00394	\$0.00054	\$0.03053	\$0.003501	\$0.00250	\$0.01482	\$7.00 \$0.20384
34.5% Low Income Discount		Customer Charge All kWh										(\$2.42) (\$0.05608)
Farm Credit		Customer Charge All kWh										(\$0.46) (\$0.01478)
<i>Last Change</i>			6/1/14		1/1/23	6/1/14	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
Small General GD-1 Farm Credit	393	Customer Charge All kWh Customer Charge All kWh	\$10.00	\$0.07850	\$0.06394	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.01089	\$10.00 \$0.18630 (\$1.00) (\$0.01863)
<i>Last Change</i>			6/1/14		1/1/23	6/1/14	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
Regular General GD-2 Farm Credit	393	Customer Charge All kW Customer Charge All kW	\$10.00	\$9.81 \$0.02377	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.01089	\$10.00 \$9.81 \$0.12911 (\$1.00) (\$0.98) (\$0.01291)
<i>Last Change</i>			6/1/14		1/1/24	6/1/14	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
Large General GD-3 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	\$0.02568 \$0.02568	\$0.00310 \$0.00310	\$0.00035 \$0.00035	\$0.01981 \$0.01981	\$0.02326 \$0.02326	\$0.00250 \$0.00250	\$0.00372 \$0.00372 \$0.00372 (\$30.00) (\$0.81) (\$0.00732) (\$0.06600)	\$8.07 \$0.07518 \$0.06001 (\$30.00) (\$0.81) (\$0.00732) (\$0.06600)
<i>Last Change</i>			8/1/11		1/1/23	6/1/14	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
Optional Time-of-Use GD-4 (2) Farm Credit	393	Customer Charge On Peak kW On Peak kWh Off Peak kWh Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.92 \$0.01027 \$0.00223	\$0.06148 \$0.06148	\$0.00323 \$0.00323	\$0.00047 \$0.00047	\$0.02627 \$0.02627	\$0.02997 \$0.02997	\$0.00250 \$0.00250	\$0.01089 \$0.01089	\$10.00 \$3.92 \$0.11561 \$0.10757 (\$1.00) (\$0.39) (\$0.01156) (\$0.01076)
<i>Last Change</i>			6/1/14		1/1/23	6/1/14	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
Water Heating and/or Space Heating GD-5 (2) Farm Credit	393	Customer Charge All kWh Customer Charge All kWh	\$0.00	\$0.06071	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.01089	\$0.00 \$0.16605
<i>Last Change</i>			6/1/14		1/1/23	6/1/14	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
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 Farm Credit	387	Customer Charge All kWh All kWh	\$0.00000	\$0.08682	\$0.00318	\$0.00058	\$0.03220	\$0.03606	\$0.00050	\$0.00250	\$0.01185	\$0.13773 (\$0.01377)
<i>Last Change</i>			1/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/23	1/1/24	1/1/02	1/1/24	1/1/24
Outdoor Lighting Customer Owned-SDC Farm Credit	388	All kWh All kWh	\$0.06429	\$0.08266	\$0.00318	\$0.00058	\$0.03220	\$0.03606	\$0.00050	\$0.00250	\$0.01185	\$0.19786 (\$0.01979)
<i>Last Change</i>			1/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/23	1/1/24	6/1/14	1/1/24	1/1/24

(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: November 30, 2023
Effective: January 1, 2024

**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		11/1/23	11/1/23	11/1/23

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

Issued by: Daniel Hurstak
Vice President and Treasurer

Issued: November 30, 2023
Effective: January 1, 2024

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

M.D.P.U. No. 312-24-A
Cancelling M.D.P.U. No. 312-23-G
Sheet 5

Electric Vehicle Rates - Delivery and Supply

Electric Vehicle Rates - Delivery and Supply																			
Class	M.D.P.U. No.	Blocks	DELIVERY RATES						SUPPLY RATES				TOTAL						
			Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission Adjustment	Internal Service Cost	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		
EV-RES	392	Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh	\$6.39															Total Delivery and Supply \$6.39	
Farm Credit		Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh		\$0.03951 \$0.10117 \$0.17645	\$0.09373 \$0.09373 \$0.09373	\$0.00394 \$0.00394 \$0.00394	\$0.00054 \$0.00054 \$0.00054	\$0.00199 \$0.01261 \$0.14323	\$0.00647 \$0.01709 \$0.14771	\$0.00250 \$0.00250 \$0.00250	\$0.01482 \$0.01482 \$0.01482	\$0.15753 \$0.22981 \$0.43571	\$0.19294 \$0.21918 \$0.23664	\$0.00493 \$0.00493 \$0.00493	\$0.19787 \$0.22411 \$0.24157			\$0.35540 \$0.45392 \$0.67728	
		Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh																(\$0.64) (\$0.03554) (\$0.02241) (\$0.04539) (\$0.06773)	
	Last Charge																		
	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	\$0.06148	\$0.00323 \$0.00047	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.01089	\$0.16510	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 \$0.05977	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.01089	\$0.15611	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	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.01089	\$0.14712	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	\$9.81 \$0.02577	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.01089	\$0.12911	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 kW A On Peak kWh Off Peak kWh Customer Charge On Peak kW A On Peak kWh Off Peak kWh	\$300.00																
		Customer Charge On Peak kW A On Peak kWh Off Peak kWh Customer Charge On Peak kW A On Peak kWh Off Peak kWh		\$0.00 \$0.03990 \$0.02473	\$0.02568 \$0.02568 \$0.02568	\$0.00310 \$0.00310 \$0.00310	\$0.00035 \$0.00035 \$0.00035	\$0.01981 \$0.01981 \$0.01981	\$0.02326 \$0.02326 \$0.02326	\$0.00250 \$0.00250 \$0.00250	\$0.00372 \$0.00372 \$0.00372	\$0.09556 \$0.08039 \$0.03000	\$0.00956 \$0.008956 \$0.00894	\$0.00956 \$0.00956 \$0.00956	\$0.00956 \$0.00956 \$0.00956	\$0.00956 \$0.00956 \$0.00956	\$0.00956 \$0.00956 \$0.00956	\$0.00956 \$0.00956 \$0.00956	
	Large General GD-3 Electric Vehicle Price Schedule B 5% <= Load Factor <=10% Farm Credit	393	Customer Charge On Peak kW A On Peak kWh Off Peak kWh Customer Charge On Peak kW A On Peak kWh Off Peak kWh	\$300.00	\$2.01 \$0.0482 \$0.01965	\$0.02568 \$0.02568 \$0.02568	\$0.00310 \$0.00310 \$0.00310	\$0.00035 \$0.00035 \$0.00035	\$0.01981 \$0.01981 \$0.01981	\$0.02326 \$0.02326 \$0.02326	\$0.00250 \$0.00250 \$0.00250	\$0.00372 \$0.00372 \$0.00372	\$0.09448 \$0.07531 \$0.03000	\$0.09448 \$0.07531 \$0.03000	\$0.09448 \$0.07531 \$0.03000	\$0.09448 \$0.07531 \$0.03000	\$0.09448 \$0.07531 \$0.03000	\$0.09448 \$0.07531 \$0.03000	
	Large General GD-3 Electric Vehicle Price Schedule C 10% <= Load Factor <=15% Farm Credit	393	Customer Charge On Peak kW A On Peak kWh Off Peak kWh Customer Charge On Peak kW A On Peak kWh Off Peak kWh	\$300.00	\$4.03 \$0.02972 \$0.01455	\$0.02568 \$0.02568 \$0.02568	\$0.00310 \$0.00310 \$0.00310	\$0.00035 \$0.00035 \$0.00035	\$0.01981 \$0.01981 \$0.01981	\$0.02326 \$0.02326 \$0.02326	\$0.00250 \$0.00250 \$0.00250	\$0.00372 \$0.00372 \$0.00372	\$0.08538 \$0.07021 \$0.03000	\$0.08538 \$0.07021 \$0.03000	\$0.08538 \$0.07021 \$0.03000	\$0.08538 \$0.07021 \$0.03000	\$0.08538 \$0.07021 \$0.03000	\$0.08538 \$0.07021 \$0.03000	
	Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge On Peak kW A On Peak kWh Off Peak kWh Customer Charge On Peak kW A On Peak kWh Off Peak kWh	\$300.00	\$8.07 \$0.00957 \$0.00435	\$0.02568 \$0.02568 \$0.02568	\$0.00310 \$0.00310 \$0.00310	\$0.00035 \$0.00035 \$0.00035	\$0.01981 \$0.01981 \$0.01981	\$0.02326 \$0.02326 \$0.02326	\$0.00250 \$0.00250 \$0.00250	\$0.00372 \$0.00372 \$0.00372	\$0.07 \$0.05416 \$0.06000	\$0.07 \$0.05416 \$0.06000	\$0.07 \$0.05416 \$0.06000	\$0.07 \$0.05416 \$0.06000	\$0.07 \$0.05416 \$0.06000	\$0.07 \$0.05416 \$0.06000	
GD-2, GD-3 Last Charge			7/1/23	11/1/23	11/1/24	6/1/14	11/1/24	11/1/24	11/1/24	11/1/03	11/1/02	11/1/24	8/1/23	12/1/22	11/1/22	8/1/23	11/1/24		
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.																		
EV-RES:	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																		
DEFINITIONS	GD-3 Electric Vehicle: 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.																		

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

**M.D.P.U. No. 312-24-B
Canceling M.D.P.U. No. 312-24-A
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	\$0.07903	\$0.09373	\$0.00394	\$0.00054	\$0.03053	\$0.03501	\$0.00050	\$0.00250	\$0.01482	\$7.00
Farm Credit		Customer Charge All kWh											(\$0.70)
<i>Last Change</i>			6/1/14	11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07903	\$0.07198	\$0.00394	\$0.00054	\$0.03053	\$0.03501	\$0.00050	\$0.00250	\$0.01482	\$7.00
34.5% Low Income Discount		Customer Charge All kWh											(\$2.42)
Farm Credit		Customer Charge All kWh											(\$0.46)
<i>Last Change</i>			6/1/14	11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
Small General GD-1	393	Customer Charge All kWh	\$10.00	\$0.07850	\$0.06394	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$10.00
Farm Credit		Customer Charge All kWh											(\$1.00)
<i>Last Change</i>			6/1/14	11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
Regular General GD-2	393	Customer Charge All kW	\$10.00	\$9.81									\$10.00
		All kWh		\$0.02377	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$9.81
Farm Credit		Customer Charge All kW											\$0.12911
<i>Last Change</i>			6/1/14	11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
Large General GD-3	393	Customer Charge On Peak kVA	\$300.00	\$8.07									\$300.00
		On Peak kWh		\$0.01952	\$0.02568	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$8.07
Farm Credit		Off Peak kWh		\$0.00435	\$0.02568	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$0.07518
<i>Last Change</i>			8/1/11	11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
Optional Time-of-Use GD-4 (2)	393	Customer Charge On Peak kW	\$10.00	\$3.92									\$10.00
		On Peak kWh		\$0.01027	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$3.92
Farm Credit		Off Peak kWh		\$0.00223	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$0.11561
<i>Last Change</i>			6/1/14	11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
Water Heating and/or Space Heating GD-5 (2)	393	Customer Charge All kWh	\$0.00	\$0.06071	\$0.06148	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$0.10757
Farm Credit		Customer Charge All kWh											(\$0.39)
<i>Last Change</i>			6/1/14	11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
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 kW													
Outdoor Lighting Company Owned-SD	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3			\$0.00000	\$0.08682	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00050	\$0.00250
Farm Credit		All kWh											\$0.01185
<i>Last Change</i>				11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	1/1/24
Outdoor Lighting Customer Owned-SDC	388	All kWh		\$0.06429	\$0.08266	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00050	\$0.00250	\$0.01185	\$0.13773
Farm Credit		All kWh											(\$0.01377)
<i>Last Change</i>				11/1/23	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	6/1/14	6/1/14	1/1/24	1/1/24

(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: January 29, 2024
Effective: February 1, 2024

**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		11/1/23	11/1/23	11/1/23

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

Issued by: Daniel Hurstak
Vice President and Treasurer

Issued: January 29, 2024
Effective: February 1, 2024

M.D.P.U. No. 312-24-B
Canceling M.D.P.U. No. 312-24-A
Sheet 5

DELIVERY RATES

[illegible]

Issued: January 29, 2024
Effective: February 1, 2024

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

**M.D.P.U. No. 312-24-C
Canceling M.D.P.U. No. 312-24-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
Residential RD-1	384	Customer Charge All kWh	\$7.00	\$0.07903	\$0.09516	\$0.00394	\$0.00054	\$0.03053	\$0.03501	\$0.00050	\$0.00250	\$0.01482	\$7.00
Farm Credit		Customer Charge All kWh											(\$0.70) (\$0.02270)
<i>Last Change</i>			6/1/14	11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07903	\$0.07341	\$0.00394	\$0.00054	\$0.03053	\$0.03501	\$0.00050	\$0.00250	\$0.01482	\$7.00
34.5% Low Income Discount		Customer Charge All kWh											(\$2.42) (\$0.05657)
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01487)
<i>Last Change</i>			6/1/14	11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24
Small General GD-1	393	Customer Charge All kWh	\$10.00	\$0.07850	\$0.06475	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$10.00
Farm Credit		Customer Charge All kWh											(\$1.00) (\$0.01871)
<i>Last Change</i>			6/1/14	11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24
Regular General GD-2	393	Customer Charge All kWh	\$10.00	\$9.81		\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$10.00
Farm Credit		Customer Charge All kWh		\$0.02377	\$0.06229	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$9.81
<i>Last Change</i>			6/1/14	11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24
Large General GD-3	393	Customer Charge On Peak kVA	\$300.00	\$8.07		\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$300.00
Farm Credit		Customer Charge On Peak kWh		\$0.01952	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$8.07
<i>Last Change</i>			8/1/11	11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24
Optional Time-of-Use GD-4 (2)	393	Customer Charge On Peak kW	\$10.00	\$3.92		\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$10.00
Farm Credit		Customer Charge Off Peak kWh		\$0.01027	\$0.06229	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$3.92
<i>Last Change</i>			6/1/14	11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24
Water Heating and/or Space Heating GD-5 (2)	393	Customer Charge All kWh	\$0.00	\$0.06071	\$0.06229	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$0.00
Farm Credit		Customer Charge All kWh											\$0.00
<i>Last Change</i>			6/1/14	11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24
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 kW											
Outdoor Lighting Company Owned-SD	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3			\$0.00000	\$0.08814	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00050	\$0.00250
Farm Credit		Customer Charge All kWh											\$0.01185
<i>Last Change</i>				11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	\$0.13905 (\$0.01391)
Outdoor Lighting Customer Owned-SDC	388	All kWh		\$0.06429	\$0.08398	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00050	\$0.00250	\$0.01185	\$0.19918
Farm Credit		All kWh											(\$0.01992)
<i>Last Change</i>				11/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	6/1/14	6/1/14	1/1/24	6/1/24

(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: May 31, 2024
Effective: June 1, 2024

**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		11/1/23	11/1/23	11/1/23

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

Issued by: Daniel Hurstak
Vice President and Treasurer

Issued: May 31, 2024
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Fitchburg Gas and Electric Light Company
Summary of Electric Service Rates
Schedule SR

M.D.P.U. No. 312-24-C
Canceling M.D.P.U. No. 312-24-B
Sheet 5

Electric Vehicle Rates - Delivery and Supply

Electric Vehicle Rates - Delivery and Supply																		
Class	M.D.P.U. No.	Blocks	DELIVERY RATES										SUPPLY RATES			TOTAL		
			Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	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	
EV-RES	392	Customer Charge	\$6.39															Total Delivery and Supply \$6.39
		Off-Peak kWh		\$0.03951	\$0.09516	\$0.00394	\$0.00054	\$0.00000	\$0.00448	\$0.00050	\$0.00250	\$0.01482	\$0.15697	\$0.17311	\$0.00436	\$0.17747	\$0.33444	
		Mid-Peak kWh		\$0.11283	\$0.09516	\$0.00394	\$0.00054	\$0.03651	\$0.04099	\$0.00050	\$0.00250	\$0.01482	\$0.26680	\$0.19059	\$0.00436	\$0.19495	\$0.46175	
Farm Credit		On-Peak kWh		\$0.15835	\$0.09516	\$0.00394	\$0.00054	\$0.11927	\$0.12375	\$0.00050	\$0.00250	\$0.01482	\$0.39508	\$0.23606	\$0.00436	\$0.24042	\$0.63550	
		Customer Charge											(\$0.64)			(\$0.64)		
		Off-Peak kWh											(\$0.01570)			(\$0.03345)	(\$0.03345)	
Last Change		Mid-Peak kWh											(\$0.02668)			(\$0.04618)	(\$0.04618)	
		On-Peak kWh											(\$0.03951)			(\$0.06355)	(\$0.06355)	
			4/1/23	12/1/23	6/1/24	6/1/14	1/1/24	6/1/24	6/1/24	1/1/03	1/1/02	1/1/24	6/1/24	2/1/24	2/1/24	2/1/24	6/1/24	
Regular General	GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	Customer Charge	\$10.00															
		All kW		\$0.00	\$0.06229	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$0.16911				See Summary of Electric Service Rates, Schedule SR, Sheet 4	
		All kWh		\$0.05976									(\$1.00)			(\$1.00)	(\$1.00)	
Regular General	GD-2 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	Customer Charge	\$10.00															
		All kW		\$2.45	\$0.06229	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$0.15692				See Summary of Electric Service Rates, Schedule SR, Sheet 4	
		All kWh		\$0.05077									(\$1.00)			(\$1.00)	(\$1.00)	
Regular General	GD-2 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	Customer Charge	\$10.00															
		All kW		\$4.90	\$0.06229	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$0.14793				See Summary of Electric Service Rates, Schedule SR, Sheet 4	
		All kWh		\$0.04178									(\$1.00)			(\$1.00)	(\$1.00)	
Regular General	GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	Customer Charge	\$10.00															
		All kW		\$9.81	\$0.06229	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00050	\$0.00250	\$0.01089	\$0.981				See Summary of Electric Service Rates, Schedule SR, Sheet 4	
		All kWh		\$0.02377									(\$0.01479)			(\$0.01479)	(\$0.01479)	
Large General	GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	Customer Charge	\$300.00															
		On Peak kVA		\$0.00	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$0.09833				(\$0.09833)	
		On Peak kWh		\$0.03990	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$0.08966				(\$0.08966)	
Large General	GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	Customer Charge	\$300.00															
		On Peak kVA		\$2.01	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$0.09875				(\$0.09875)	
		On Peak kWh		\$0.03482	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$0.09075				(\$0.09075)	
Large General	GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	Customer Charge	\$300.00															
		On Peak kVA		\$4.03	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$4.03				(\$4.03)	
		On Peak kWh		\$0.02972	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$0.08565				(\$0.08565)	
Large General	GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	Customer Charge	\$300.00															
		On Peak kVA		\$8.07	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$8.07				(\$8.07)	
		On Peak kWh		\$0.01952	\$0.02595	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00050	\$0.00250	\$0.00372	\$0.07545				(\$0.07545)	
GD-2, GD-3 Last Change	ALL	Customer Charge	7/1/23	1/1/23	6/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/03	1/1/02	1/1/24	6/1/24				6/1/24	
		On Peak kWh																
		Off Peak kWh																
GENERAL	EV-RES:	Transformers Ownership Credit of \$50.19 may apply to all kW for schedule GD-2.																
		High Voltage Metering and No. Transformation, 2% Discount at 4, 160 Volts or Over may apply to all kW / kVA and kWh.																
		Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays																
DEFINITIONS		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 kWh: Monday - Friday 10:00 A.M. - 10:00 P.M., excluding Weekday Holidays, On-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.																

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

M.D.P.U. No. 312-24-D
Canceling M.D.P.U. No. 312-24-C
Sheet 1

PART A - TOTAL DELIVERY RATES
(1) Reconciling Rates = Sum of Part B Rates

Schedule	MDPU No.	Rate Code	Service Area	Rate Component	Distribution Charges				Revenue Decoupling MDPU No. 383	Distributed Solar (SMART) MDPU No. 390	Transmission Charges			Energy Efficiency Charge (EEC)			Renewable Energy MDTE No. 37	Total Delivery	
					Base Distribution	Exogenous Cost Adjust MDPU No. 382	Reconciling Rate Adjust (1)	Total Distribution			ITSCA MDPU No. 304	External Transmission MDPU No. 305	Total Transmission	System Benefits	Recon. Factor MDPU No. 436	Total EEC			
Last charge																			
RD-1 Residential	429		ALL	Customer Charge Energy (kWh)	7/1/24 \$8.50	1/1/24 \$0.00218	7/1/24 \$0.06733	7/1/24 \$8.50 \$0.16527	1/1/24 \$0.00605	1/1/24 \$0.01482	6/1/14 \$0.00394	1/1/24 \$0.00054	1/1/24 \$0.03053	1/1/24 \$0.03501	1/1/02 \$0.00250	7/1/24 \$0.03348	7/1/24 \$0.03598	1/1/03 \$0.00050	7/1/24 \$8.50 \$0.25763
Farm Credit				Customer Charge Energy (kWh)														(\$0.85)	
RD-2 Residential Assistance	430		ALL	Customer Charge Energy (kWh)	8/5/50 \$0.09576	\$0.00218	\$0.06733	\$8.50 \$0.16527	\$0.00605	\$0.01482	\$0.00394	\$0.00054	\$0.03053	\$0.03501	\$0.00250	\$0.03348	\$0.03598	\$0.00050	\$8.50 \$0.25763
40.0% Low Income Discount				Customer Charge Energy (kWh)														(\$0.10305)	
Farm Credit				Customer Charge Energy (kWh)														(\$0.02576)	
GD-1 Small General Service	431		ALL	Customer Charge Energy (kWh)	\$12.00 \$0.06958	\$0.00160	\$0.04230	\$12.00 \$0.11348	\$0.00444	\$0.01089	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$12.00 \$0.16573
Farm Credit				Customer Charge Energy (kWh)														(\$0.120)	
GD-2 Medium General Service	431		ALL	Customer Charge Energy (kWh)	\$12.00 \$10.00 \$0.02993 \$0.02305	\$0.00160	\$0.04178	\$12.00 \$0.04334 \$0.02318 \$0.06943	\$0.00444	\$0.01089	\$0.00323	\$0.00047	\$0.02627	0.02997	\$0.00250	\$0.00395	0.00645	\$0.00050	\$12.00 \$0.16573 \$0.05963 \$0.11868
Farm Credit				Customer Charge Energy (kWh)														(\$0.120)	
GD-3 Large General Service	431		ALL	Customer Charge Energy (kWh)	\$370.00 \$10.00 \$0.02993 \$0.00577	\$0.00054	\$0.01687	\$370.00 \$0.04334 \$0.02318 \$0.06943	\$0.00152	\$0.00372	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$370.00 \$10.00 \$0.07879 \$0.05963 \$0.11868 \$0.120
Farm Credit				Customer Charge Energy (kWh)														(\$0.00788)	
GD-4 Optional Time of Use	431		ALL	Customer Charge Energy (kWh)	\$12.00 \$4.75 \$0.00000 \$0.00000	\$0.00160	\$0.04178	\$12.00 \$4.75 \$0.04338 \$0.00000	\$0.00444	\$0.01089	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$12.00 \$4.75 \$0.09663 \$0.05963 \$0.120
Farm Credit				Customer Charge Energy (kWh)														(\$0.00958)	
GD-5 Water Heating and/or Space Heating	431		ALL	Customer Charge Energy (kWh)	\$0.00 \$0.06110	\$0.00160	\$0.04178	\$0.00 \$0.10448	\$0.00444	\$0.01089	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.00 \$0.15673
Farm Credit				Customer Charge Energy (kWh)														(\$0.01567)	
Energy Efficiency Credits of \$0.19 may apply (call kW for schedules GD-2 and GD-3). Transmission Ownership Credit of \$0.19 may apply (call kW for schedules GD-2 and GD-3). High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kW																			
SD Street Lighting	432		ALL	Fixture Charge/Customer Charge Energy (kWh)	Per Rate Schedule, Part B Outdoor Lighting	\$0.00174	\$0.06773	\$0.06947	\$0.00484	\$0.01185	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00250	\$0.00395	\$0.00645	\$0.00050	Per Rate Schedule \$0.12917
Farm Credit				Customer Charge Energy (kWh)														(\$0.01292)	
Street Lighting - Customer Owned	433		ALL	Energy (kWh)	\$0.08164	\$0.00174	\$0.06586	\$0.14924	\$0.00484	\$0.01185	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.20894 \$0.02089
Farm Credit				Energy (kWh)														(\$0.02089)	

Issued by: Daniel Hurstak
Vice President and Treasurer

Issued: July 15, 2024
Effective: July 1, 2024

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

PART B - OUTDOOR LIGHTING DELIVERY RATES
Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
M.D.P.U. No. 432

Lamp Size Lumens	Type of Luminaire	Per Month	Per Year	Total Farm Credit Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$16.90	\$202.80	(\$1.69)
7,000	Street and Highway Type	\$18.74	\$224.88	(\$1.87)
20,000	Street and Highway Type	\$34.06	\$408.72	(\$3.41)
60,000	Street and Highway Type	\$65.13	\$781.56	(\$6.51)
20,000	Flood Light Type	\$37.67	\$452.04	(\$3.77)
3,500	Power Bracket Included	\$17.69	\$212.28	(\$1.77)
7,000	Power Bracket Included	\$19.93	\$239.16	(\$1.99)
High Pressure Sodium**:				
3,300	Street and Highway Type	\$14.66	\$175.92	(\$1.47)
9,500	Street and Highway Type	\$17.43	\$209.16	(\$1.74)
20,000	Street and Highway Type	\$26.00	\$312.00	(\$2.60)
50,000	Street and Highway Type	\$36.97	\$443.64	(\$3.70)
140,000	Street and Highway Type	\$75.85	\$910.20	(\$7.59)
50,000	Flood Light Type	\$42.91	\$514.92	(\$4.29)
Light Emitting Diode (LED):				
<i>Wattage Ranges</i>				
20-30	Cobra Head Type	\$9.50	\$114.00	(\$0.95)
31-40	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
41-50	Cobra Head Type	\$11.00	\$132.00	(\$1.10)
51-60	Cobra Head Type	\$11.50	\$138.00	(\$1.15)
61-80	Cobra Head Type	\$16.50	\$198.00	(\$1.65)
81-110	Cobra Head Type	\$19.00	\$228.00	(\$1.90)
111-150	Cobra Head Type	\$21.00	\$252.00	(\$2.10)
40-60	Flood Light Type	\$16.50	\$198.00	(\$1.65)
61-80	Flood Light Type	\$18.00	\$216.00	(\$1.80)
81-110	Flood Light Type	\$19.00	\$228.00	(\$1.90)
110	Flood Light Type - CREE	\$25.79	\$309.48	(\$2.58)
111-150	Flood Light Type	\$24.00	\$288.00	(\$2.40)
350-390	Flood Light Type	\$30.00	\$360.00	(\$3.00)
20-30	Yard Light Type	\$10.50	\$126.00	(\$1.05)
31-40	Yard Light Type	\$11.25	\$135.00	(\$1.13)
41-50	Yard Light Type	\$12.00	\$144.00	(\$1.20)
51-60	Yard Light Type	\$12.50	\$150.00	(\$1.25)
61-80	Yard Light Type	\$17.50	\$210.00	(\$1.75)
81-110	Yard Light Type	\$20.00	\$240.00	(\$2.00)
111-150	Yard Light Type	\$22.00	\$264.00	(\$2.20)
Ornamental Lighting:				
3,300	Street and Highway Type	\$11.77	\$141.24	(\$1.18)
<i>Last Change - All Luminaires</i>		<i>7/1/24</i>	<i>7/1/24</i>	<i>7/1/24</i>

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

**High Pressure Sodium Lighting is not available for new lighting installations, effective September 1, 2023.

Issued by: Daniel Hurstak
Vice President and Treasurer

Issued: July 15, 2024
Effective: July 1, 2024

PART D - EV & DEMAND CHARGE ALTERNATIVE RATES																		
Electric Vehicle Rates - Delivery and Supply																		
Class	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Exogenous Cost Adjustment	Total Reconciling Adjustments	Revenue Decoupling Adjustment	Internal Transmission 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
EV-RES	434	Customer Charge	\$6.39															
		Off-Peak kWh	\$0.04788	\$0.00218	\$0.06733	\$0.00605	\$0.00394	\$0.00054	\$0.00097	\$0.00545	\$0.00050	\$0.03598	\$0.01482	\$0.18019	\$0.17498	\$0.00436	\$0.17934	\$0.15953
		Mid-Peak kWh	\$0.12980	\$0.00218	\$0.06733	\$0.00605	\$0.00394	\$0.00054	\$0.00280	\$0.00950	\$0.03598	\$0.01482	\$0.28594	\$0.28944	\$0.19614	\$0.00436	\$0.20050	\$0.48644
Farm Credit		Customer Charge																
		Off-Peak kWh																
		Mid-Peak kWh																
Last Charge		On-Peak kWh																
		Customer Charge																
		Off-Peak kWh																
Regular General GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	431	Customer Charge	\$12.00															
		All kW	\$0.00															
		All kWh	\$0.06032	\$0.00160	\$0.04178	\$0.0444	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00645	\$0.01089	\$0.15955	\$0.15955	\$0.00645	\$0.01089	\$0.17934	\$0.15955
Regular General GD-2 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	431	Customer Charge	\$12.00															
		All kW	\$2.50															
		All kWh	\$0.05100	\$0.00160	\$0.04178	\$0.0444	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00645	\$0.01089	\$0.15955	\$0.15955	\$0.00645	\$0.01089	\$0.17934	\$0.15955
Regular General GD-2 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	431	Customer Charge	\$12.00															
		All kW	\$5.00															
		All kWh	\$0.04168	\$0.00160	\$0.04178	\$0.0444	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00645	\$0.01089	\$0.15955	\$0.15955	\$0.00645	\$0.01089	\$0.17934	\$0.15955
Regular General GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	431	Customer Charge	\$12.00															
		All kW	\$10.00															
		All kWh	\$0.02305	\$0.00160	\$0.04178	\$0.0444	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00645	\$0.01089	\$0.15955	\$0.15955	\$0.00645	\$0.01089	\$0.17934	\$0.15955
Large General GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	431	Customer Charge	\$370.00															
		On Peak kVA	\$0.00															
		On Peak kWh	\$0.04912	\$0.00054	\$0.01687	\$0.0152	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00645	\$0.00372	\$0.10198	\$0.10198	\$0.00645	\$0.00372	\$0.10198	\$0.10198
Large General GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	431	Customer Charge	\$370.00															
		On Peak kVA	\$0.04332	\$0.00054	\$0.01687	\$0.0152	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00645	\$0.00372	\$0.10198	\$0.10198	\$0.00645	\$0.00372	\$0.10198	\$0.10198
		On Peak kWh	\$0.02316	\$0.00054	\$0.01687	\$0.0152	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00645	\$0.00372	\$0.10198	\$0.10198	\$0.00645	\$0.00372	\$0.10198	\$0.10198
Large General GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	431	Customer Charge	\$370.00															
		On Peak kVA	\$2.50															
		On Peak kWh	\$0.03752	\$0.00054	\$0.01687	\$0.0152	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00645	\$0.00372	\$0.10198	\$0.10198	\$0.00645	\$0.00372	\$0.10198	\$0.10198
Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	431	Customer Charge	\$370.00															
		On Peak kVA	\$5.00															
		On Peak kWh	\$0.03752	\$0.00054	\$0.01687	\$0.0152	\$0.00310	\$0.00035	\$0.01981	\$0.02326	\$0.00645	\$0.00372	\$0.10198	\$0.10198	\$0.00645	\$0.00372	\$0.10198	\$0.10198
Last Charge		Customer Charge																
		On Peak kVA																
		On Peak kWh																
ALL GENERAL		Customer Charge																
		On Peak kVA																
		On Peak kWh																
DEFINITIONS		Customer Charge																
		On Peak kVA																
		On Peak kWh																
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.																		
EV-RES: 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																		

PART A - TOTAL DELIVERY RATES
(1) Reconciling Rates = Sum of Part B Rates

Schedule	MDPU No.	Rate Code	Service Area	Rate Component	Distribution Charges				Revenue Decoupling (MDPU No. 383)	Transmission Charges			Energy Efficiency Charge (EEC)			Renewable Energy (MDPU No. 37)	Total Delivery	
					Base Distribution	Exogenous Cost Adjust	Reconciling Rate Adjust (1)	Total Distribution		Internal Transmission	ITSCA	External Transmission	Total Transmission	System Benefits	Recon. Factor			Total EEC
					MDPU No. 382	MDPU No. 382	MDPU No. 382	MDPU No. 382	MDPU No. 383	MDPU No. 304	MDPU No. 304	MDPU No. 305	MDPU No. 305	MDPU No. 436	MDPU No. 436			
<i>Last change</i>					7/1/24	7/1/24	7/1/24	7/1/24	1/1/24	6/1/14	1/1/24	1/1/24	1/1/24	1/1/02	7/1/24	7/1/24	7/1/24	
RD-1 Residential Farm Credit	429		ALL	Customer Charge Energy (kWh)	\$8.50 \$0.06576	\$0.00218	\$0.06733	\$8.50 \$0.16527	\$0.00605	\$0.00394	\$0.00054	\$0.03053	\$0.03501	\$0.00250	\$0.03348	\$0.03598	\$0.00050	\$0.25763 (\$0.85) (\$0.02576)
RD-2 Residential Assistance 40.0% Low Income Discount Farm Credit	430		ALL	Customer Charge Energy (kWh)	\$8.50 \$0.06576	\$0.00218	\$0.06733	\$8.50 \$0.16527	\$0.00605	\$0.00394	\$0.00054	\$0.03053	\$0.03501	\$0.00250	\$0.03348	\$0.03598	\$0.00050	\$0.25763 (\$3.40) (\$0.10305) (\$0.51) (\$0.01548)
GD-1 Small General Service Farm Credit	431		ALL	Customer Charge Energy (kWh)	\$12.00 \$0.06958	\$0.00160	\$0.04230	\$12.00 \$0.11548	\$0.00444	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.16773 (\$1.20) (\$0.01657)
GD-2 Medium General Service Farm Credit	431		ALL	Customer Charge Demand (All kW)	\$12.00 \$10.00 \$0.02305	\$0.00160	\$0.04178	\$12.00 \$10.00 \$0.06643	\$0.00444	\$0.00323	\$0.00047	\$0.02627	0.02997	\$0.00250	\$0.00395	0.00645	\$0.00050	\$0.16773 \$0.068 (\$1.20) (\$1.00) (\$0.01187)
GD-3 Large General Service Farm Credit	431		ALL	Customer Charge Demand (On-Peak kVA) Peak kWh Off Peak kWh Customer Charge Demand (On-Peak kVA) Peak kWh Off Peak kWh	\$370.00 \$10.00 \$0.02553 \$0.00577	\$0.00054 \$0.00054	\$0.01887 \$0.01887	\$370.00 \$10.00 \$0.04334 \$0.02318	\$0.00152 \$0.00152	\$0.00310 \$0.00310	\$0.00035 \$0.00035	\$0.01881 \$0.01881	\$0.02326 \$0.02326	\$0.00250 \$0.00250	\$0.00395 \$0.00395	\$0.00645 \$0.00645	\$0.00050 \$0.00050	\$0.07279 \$0.05863 (\$37.00) (\$1.00) (\$0.00586) (\$0.00586)
GD-4 Optional Time of Use Farm Credit	431		ALL	Customer Charge Demand (On-Peak kW) Peak kWh Customer Charge Demand (On-Peak kW) Peak kWh Off Peak kWh	\$12.00 \$4.75 \$0.00000 \$0.00000	\$0.00160 \$0.00160	\$0.04178 \$0.04178	\$12.00 \$4.75 \$0.04338 \$0.00000	\$0.00444 \$0.00444	\$0.00323 \$0.00323	\$0.00047 \$0.00047	\$0.02627 \$0.02627	\$0.02997 \$0.02997	\$0.00250 \$0.00250	\$0.00395 \$0.00395	\$0.00645 \$0.00645	\$0.00050 \$0.00050	\$4.75 \$0.05863 \$0.00000 (\$0.48) (\$0.00586) (\$0.00586)
GD-5 Water Heating and/or Space Heating Farm Credit	431		ALL	Customer Charge Energy (kWh)	\$0.00 \$0.06110	\$0.00160	\$0.04178	\$0.00 \$0.10448	\$0.00444	\$0.00323	\$0.00047	\$0.02627	\$0.02997	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.15673
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.													\$0.00 (\$0.01567)	
SD Street Lighting Farm Credit	432		ALL	Fixture Charge/Customer Charge Energy (kWh)	Per Rate Schedule, Part B Outdoor Lighting	\$0.00174	\$0.06773	\$0.06647	\$0.00484	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.12917 (\$0.01592)
SD Street Lighting - Customer Owner Farm Credit	433		ALL	Energy (kWh)	\$0.06164	\$0.00174	\$0.06586	\$0.14824	\$0.00484	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.20894 (\$0.02089)

PART B - OUTDOOR LIGHTING DELIVERY RATES
Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
M.D.P.U. No. 432

Lamp Size Lumens	Type of Luminaire	Per Month	Per Year	Total Farm Credit Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$16.90	\$202.80	(\$1.69)
7,000	Street and Highway Type	\$18.74	\$224.88	(\$1.87)
20,000	Street and Highway Type	\$34.06	\$408.72	(\$3.41)
60,000	Street and Highway Type	\$65.13	\$781.56	(\$6.51)
20,000	Flood Light Type	\$37.67	\$452.04	(\$3.77)
3,500	Power Bracket Included	\$17.69	\$212.28	(\$1.77)
7,000	Power Bracket Included	\$19.93	\$239.16	(\$1.99)
High Pressure Sodium**:				
3,300	Street and Highway Type	\$14.66	\$175.92	(\$1.47)
9,500	Street and Highway Type	\$17.43	\$209.16	(\$1.74)
20,000	Street and Highway Type	\$26.00	\$312.00	(\$2.60)
50,000	Street and Highway Type	\$36.97	\$443.64	(\$3.70)
140,000	Street and Highway Type	\$75.85	\$910.20	(\$7.59)
50,000	Flood Light Type	\$42.91	\$514.92	(\$4.29)
Light Emitting Diode (LED):				
<i>Wattage Ranges</i>				
20-30	Cobra Head Type	\$9.50	\$114.00	(\$0.95)
31-40	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
41-50	Cobra Head Type	\$11.00	\$132.00	(\$1.10)
51-60	Cobra Head Type	\$11.50	\$138.00	(\$1.15)
61-80	Cobra Head Type	\$16.50	\$198.00	(\$1.65)
81-110	Cobra Head Type	\$19.00	\$228.00	(\$1.90)
111-150	Cobra Head Type	\$21.00	\$252.00	(\$2.10)
40-60	Flood Light Type	\$16.50	\$198.00	(\$1.65)
61-80	Flood Light Type	\$18.00	\$216.00	(\$1.80)
81-110	Flood Light Type	\$19.00	\$228.00	(\$1.90)
110	Flood Light Type - CREE	\$25.79	\$309.48	(\$2.58)
111-150	Flood Light Type	\$24.00	\$288.00	(\$2.40)
350-390	Flood Light Type	\$30.00	\$360.00	(\$3.00)
20-30	Yard Light Type	\$10.50	\$126.00	(\$1.05)
31-40	Yard Light Type	\$11.25	\$135.00	(\$1.13)
41-50	Yard Light Type	\$12.00	\$144.00	(\$1.20)
51-60	Yard Light Type	\$12.50	\$150.00	(\$1.25)
61-80	Yard Light Type	\$17.50	\$210.00	(\$1.75)
81-110	Yard Light Type	\$20.00	\$240.00	(\$2.00)
111-150	Yard Light Type	\$22.00	\$264.00	(\$2.20)
Ornamental Lighting:				
3,300	Street and Highway Type	\$11.77	\$141.24	(\$1.18)
<i>Last Change - All Luminaires</i>		<i>7/1/24</i>	<i>7/1/24</i>	<i>7/1/24</i>

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

**High Pressure Sodium Lighting is not available for new lighting installations, effective September 1, 2023.

Issued by: Daniel Hurstak
Vice President and Treasurer

Issued: July 24, 2024
Effective: August 1, 2024

PART D - EV & DEMAND CHARGE ALTERNATIVE RATES

[illegible]

PART A - TOTAL DELIVERY RATES

(1) Reconciling Rates = Sum of Part B Rates

Schedule	MDPU No.	Rate Code	Service Area	Rate Component	Distribution Charges				Revenue Decoupling	Distributed Solar (SMART)	Net Metering Recovery	Transmission Charges			Energy Efficiency Charge (EEC)			Renewable Energy	Total Delivery
					Base Distribution	Exogenous Cost Adjust	Reconciling Rate Adjust (1)	Total Distribution				ITSCA	Internal Transmission	External Transmission	Total Transmission	System Benefits	Recon. Factor		
					MDPU No. 382	MDPU No. 383	MDPU No. 390	MDPU No. 391	MDPU No. 383	MDPU No. 390	MDPU No. 411	MDPU No. 390	MDPU No. 391	MDPU No. 416	MDPU No. 416	MDPU No. 416	MDPU No. 37		
Least Charge					12/1/24	1/1/24	7/1/24	12/1/24	1/1/24	1/1/24	1/1/24	1/1/24	6/1/14	1/1/24	1/1/02	7/1/24	7/1/24	1/1/03	12/1/24
RD-1 Residential	455		ALL	Customer Charge Energy (kWh)	\$8.50	\$0.06021	\$0.04237	\$8.50	\$0.06005	\$0.01482	\$0.02496	\$0.00054	\$0.00394	\$0.03053	\$0.00250	\$0.03348	\$0.03598	\$0.00050	\$0.2508
Farm Credit				Customer Charge Energy (kWh)				\$0.14076										\$0.85	\$0.2508
RD-2 Residential Assistance	456		ALL	Customer Charge Energy (kWh)	\$8.50	\$0.06021	\$0.04237	\$8.50	\$0.06005	\$0.01482	\$0.02496	\$0.00054	\$0.00394	\$0.03053	\$0.00250	\$0.03348	\$0.03598	\$0.00050	\$0.2508
40.0% Low Income Discount				Customer Charge Energy (kWh)				\$0.14076										\$0.85	\$0.2508
Farm Credit				Customer Charge Energy (kWh)														\$0.85	\$0.2508
GD-1 Small General Service	457		ALL	Customer Charge Energy (kWh)	\$12.00	\$0.07023	\$0.02397	\$12.00	\$0.00444	\$0.01089	\$0.01833	\$0.00047	\$0.00323	\$0.02827	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.1638
Farm Credit				Customer Charge Energy (kWh)				\$0.05690										\$0.51	\$0.1638
GD-2 Medium General Service	457		ALL	Customer Charge Demand (All kW)	\$12.00	\$0.02327	\$0.02345	\$12.00	\$0.00444	\$0.01089	\$0.01833	\$0.00047	\$0.00323	\$0.02827	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.1638
Farm Credit				Customer Charge Demand (All kW)				\$0.04832										\$0.51	\$0.1638
GD-3 Large General Service	457		ALL	Customer Charge Demand (On-Peak kW); Peak kWh	\$370.00	\$10.00	\$0.01061	\$370.00	\$0.00152	\$0.00372	\$0.00626	\$0.00035	\$0.00310	\$0.01981	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.1000
Farm Credit				Customer Charge Demand (On-Peak kW); Peak kWh				\$0.00587										\$0.00	\$0.1000
Optional Time of Use	457		ALL	Customer Charge Peak kWh	\$12.00	\$0.00000	\$0.02345	\$12.00	\$0.00444	\$0.01089	\$0.01833	\$0.00047	\$0.00323	\$0.02827	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.1000
Farm Credit				Customer Charge Peak kWh				\$0.02505										\$0.00	\$0.1000
GD-4 Water Heating and/or Space Heating	457		ALL	Customer Charge Energy (kWh)	\$0.00	\$0.06132	\$0.02345	\$0.00	\$0.00444	\$0.01089	\$0.01833	\$0.00047	\$0.00323	\$0.02827	\$0.00250	\$0.00395	\$0.00645	\$0.00050	\$0.0050
Farm Credit				Customer Charge Energy (kWh)				\$0.0837										\$0.00	\$0.0050

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 Vels or Over may apply to all kW / kVA and kWh.																		
					Per Rate Schedule, Part B Outdoor Lighting													Per Rate Schedule Schedule
SD Street Lighting Farm Credit	458	ALL	Fixture Charge/Customer Charge Energy (kWh)	\$0.00000	\$0.00174	\$0.04779	\$0.04953	\$0.00484	\$0.01185	\$0.01994	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00250	\$0.00395	\$0.00645	\$0.00050 (\$0.01292)
Street Lighting - Customer Owned Farm Credit	459	ALL	Energy (kWh) Street Lighting - Customer Owned Farm Credit	\$0.08214	\$0.00174	\$0.04592	\$0.12980	\$0.00484	\$0.01185	\$0.01994	\$0.00318	\$0.00058	\$0.03230	\$0.03606	\$0.00250	\$0.00395	\$0.00645	\$0.00050 (\$0.02994)

PART B - OUTDOOR LIGHTING DELIVERY RATES

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges

M.D.P.U. No. 458

Lamp Size Lumens	Type of Luminaire	Per Month	Per Year	Total Farm Credit Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$16.91	\$202.92	(\$1.69)
7,000	Street and Highway Type	\$18.75	\$225.00	(\$1.88)
20,000	Street and Highway Type	\$34.08	\$408.96	(\$3.41)
60,000	Street and Highway Type	\$65.17	\$782.04	(\$6.52)
20,000	Flood Light Type	\$37.69	\$452.28	(\$3.77)
3,500	Power Bracket Included	\$17.71	\$212.52	(\$1.77)
7,000	Power Bracket Included	\$19.94	\$239.28	(\$1.99)
High Pressure Sodium**:				
3,300	Street and Highway Type	\$14.67	\$176.04	(\$1.47)
9,500	Street and Highway Type	\$17.44	\$209.28	(\$1.74)
20,000	Street and Highway Type	\$26.01	\$312.12	(\$2.60)
50,000	Street and Highway Type	\$36.99	\$443.88	(\$3.70)
140,000	Street and Highway Type	\$75.90	\$910.80	(\$7.59)
50,000	Flood Light Type	\$42.94	\$515.28	(\$4.29)
Light Emitting Diode (LED):				
<i>Wattage Ranges</i>				
20-30	Cobra Head Type	\$9.50	\$114.00	(\$0.95)
31-40	Cobra Head Type	\$10.25	\$123.00	(\$1.03)
41-50	Cobra Head Type	\$11.00	\$132.00	(\$1.10)
51-60	Cobra Head Type	\$11.50	\$138.00	(\$1.15)
61-80	Cobra Head Type	\$16.50	\$198.00	(\$1.65)
81-110	Cobra Head Type	\$19.00	\$228.00	(\$1.90)
111-150	Cobra Head Type	\$21.00	\$252.00	(\$2.10)
40-60	Flood Light Type	\$16.50	\$198.00	(\$1.65)
61-80	Flood Light Type	\$18.00	\$216.00	(\$1.80)
81-110	Flood Light Type	\$19.00	\$228.00	(\$1.90)
110	Flood Light Type - CREE	\$25.79	\$309.48	(\$2.58)
111-150	Flood Light Type	\$24.00	\$288.00	(\$2.40)
350-390	Flood Light Type	\$30.00	\$360.00	(\$3.00)
20-30	Yard Light Type	\$10.50	\$126.00	(\$1.05)
31-40	Yard Light Type	\$11.25	\$135.00	(\$1.13)
41-50	Yard Light Type	\$12.00	\$144.00	(\$1.20)
51-60	Yard Light Type	\$12.50	\$150.00	(\$1.25)
61-80	Yard Light Type	\$17.50	\$210.00	(\$1.75)
81-110	Yard Light Type	\$20.00	\$240.00	(\$2.00)
111-150	Yard Light Type	\$22.00	\$264.00	(\$2.20)
Ornamental Lighting:				
3,300	Street and Highway Type	\$11.77	\$141.24	(\$1.18)
<i>Last Change - All Luminaires</i>		1/1/25	1/1/25	1/1/25

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

**High Pressure Sodium Lighting is not available for new lighting installations, effective September 1, 2023.

Issued by: Daniel Hurstak
Vice President and Treasurer

Issued: December 16, 2024
Effective: December 1, 2024
Billed: January 1, 2025

Electric Vehicle Rates - Delivery and Supply																						
Class	MDP U.	No.	Blocks	Customer Charge	Base Distribution	Exogenous Cost Adjustment	Total Reconciling Adjustments	Revenue Decoupling Adjustment	Net Metering Recovery Surcharge (NMR)	Internal Transmission	Transmitter Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Adder	Total		
EV-RES	434	Customer Charge	Off-Peak kWh	\$6.39	\$0.04810	\$0.00218	\$0.04237	\$0.00605	\$0.02866	\$0.00394	\$0.00054	\$0.00097	\$0.00545	\$0.00050	\$0.03598	\$0.01482	\$0.17461	\$0.18441	\$0.0456	\$0.17897	\$6.39	
			Mid-Peak kWh		\$0.13041	\$0.00218	\$0.04237	\$0.00605	\$0.02866	\$0.00394	\$0.00054	\$0.00097	\$0.00545	\$0.00050	\$0.03598	\$0.01482	\$0.19582	\$0.20018	\$0.0456	\$0.19582	\$0.35938	
			On-Peak kWh		\$0.20331	\$0.00218	\$0.04237	\$0.00605	\$0.02866	\$0.00394	\$0.00054	\$0.00097	\$0.00545	\$0.00050	\$0.03598	\$0.01482	\$0.22372	\$0.22808	\$0.0456	\$0.22372	\$0.48673	
			Customer Charge																			\$0.64
Farm Credit		Customer Charge	Off-Peak kWh																		\$0.03594	
			Mid-Peak kWh																			\$0.04868
			On-Peak kWh																			\$0.02808
			Customer Charge																			\$0.02808
Last Charge	431	Customer Charge	Off-Peak kWh	\$12.00																	\$0.01790	
			Mid-Peak kWh																			\$0.04868
			On-Peak kWh																			\$0.02808
			Customer Charge																			\$0.02808
Regular General	431	Customer Charge	Off-Peak kWh	\$2.50																	\$0.01790	
			Mid-Peak kWh		\$0.05122																	\$0.04868
			On-Peak kWh																			\$0.02808
			Customer Charge																			\$0.02808
Regular General	431	Customer Charge	Off-Peak kWh	\$12.00																	\$0.01790	
			Mid-Peak kWh																			\$0.04868
			On-Peak kWh																			\$0.02808
			Customer Charge																			\$0.02808
Regular General	431	Customer Charge	Off-Peak kWh	\$10.00																	\$0.01790	
			Mid-Peak kWh		\$0.02327																	\$0.04868
			On-Peak kWh																			\$0.02808
			Customer Charge																			\$0.02808
Large General	431	Customer Charge	Off-Peak kWh	\$370.00																	\$0.01790	
			Mid-Peak kWh																			\$0.04868
			On-Peak kWh																			\$0.02808
			Customer Charge																			\$0.02808
Large General	431	Customer Charge	Off-Peak kWh	\$370.00																	\$0.01790	
			Mid-Peak kWh																			\$0.04868
			On-Peak kWh																			\$0.02808
			Customer Charge																			

Fitchburg Gas and Electric Light Company
Summary of Electric Basic Service Rates
January 1, 2024 - December 31, 2024

Basic Service - \$/kWh M.D.P.U. No. 397, 425, and 440		Jan 24 (1)	Feb 24 (1)	Mar 24 (1)	Apr 24 (1)	May 24 (1)	Jun 24 (1)	Jul 24 (1)	Aug 24 (1)	Sep 24 (1)	Oct 24 (1)	Nov 24 (1)	Dec 24 (1)
Residential - RD-1, RD-2	Fixed	\$0.21206	\$0.19338	\$0.19338	\$0.19338	\$0.19338	\$0.19338	\$0.19338	\$0.19304	\$0.19304	\$0.19304	\$0.19304	\$0.19304
	Variable	\$0.30731	\$0.26474	\$0.19801	\$0.17360	\$0.16346	\$0.16292	\$0.17726	\$0.16414	\$0.15675	\$0.15439	\$0.16852	\$0.21761
RD-1 Farm Credit (2)	Fixed	(\$0.02121)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01930)	(\$0.01930)	(\$0.01930)	(\$0.01930)	(\$0.01930)
	Variable	(\$0.03073)	(\$0.02647)	(\$0.01980)	(\$0.01736)	(\$0.01635)	(\$0.01629)	(\$0.01773)	(\$0.01641)	(\$0.01568)	(\$0.01544)	(\$0.01685)	(\$0.02176)
RD-2 Farm Credit (2)	Fixed	(\$0.01389)	(\$0.01267)	(\$0.01267)	(\$0.01267)	(\$0.01267)	(\$0.01267)	(\$0.01267)	(\$0.01158)	(\$0.01158)	(\$0.01158)	(\$0.01158)	(\$0.01158)
	Variable	(\$0.02013)	(\$0.01734)	(\$0.01297)	(\$0.01137)	(\$0.01071)	(\$0.01067)	(\$0.01161)	(\$0.00985)	(\$0.00941)	(\$0.00926)	(\$0.01011)	(\$0.01306)
Residential RD-2 Low Income Discount	Fixed	(\$0.07316)	(\$0.06672)	(\$0.06672)	(\$0.06672)	(\$0.06672)	(\$0.06672)	(\$0.06672)	(\$0.07722)	(\$0.07722)	(\$0.07722)	(\$0.07722)	(\$0.07722)
	Variable	(\$0.10602)	(\$0.09134)	(\$0.06831)	(\$0.05989)	(\$0.05639)	(\$0.05621)	(\$0.06115)	(\$0.06566)	(\$0.06270)	(\$0.06176)	(\$0.06741)	(\$0.08704)
Small General - GD-1	Fixed	\$0.21206	\$0.19338	\$0.19338	\$0.19338	\$0.19338	\$0.19338	\$0.19338	\$0.19304	\$0.19304	\$0.19304	\$0.19304	\$0.19304
	Variable	\$0.30731	\$0.26474	\$0.19801	\$0.17360	\$0.16346	\$0.16292	\$0.17726	\$0.16414	\$0.15675	\$0.15439	\$0.16852	\$0.21761
Farm Credit (2)	Fixed	(\$0.02121)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01934)	(\$0.01930)	(\$0.01930)	(\$0.01930)	(\$0.01930)	(\$0.01930)
	Variable	(\$0.03073)	(\$0.02647)	(\$0.01980)	(\$0.01736)	(\$0.01635)	(\$0.01629)	(\$0.01773)	(\$0.01641)	(\$0.01568)	(\$0.01544)	(\$0.01685)	(\$0.02176)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD	Fixed	\$0.20609	\$0.19412	\$0.19412	\$0.19412	\$0.19412	\$0.19412	\$0.19412	\$0.19164	\$0.19164	\$0.19164	\$0.19164	\$0.19164
	Variable	\$0.30244	\$0.26705	\$0.20187	\$0.17351	\$0.16516	\$0.16777	\$0.18038	\$0.16473	\$0.15728	\$0.15359	\$0.17706	\$0.22221
Farm Credit (2)	Fixed	(\$0.02061)	(\$0.01941)	(\$0.01941)	(\$0.01941)	(\$0.01941)	(\$0.01941)	(\$0.01941)	(\$0.01916)	(\$0.01916)	(\$0.01916)	(\$0.01916)	(\$0.01916)
	Variable	(\$0.03024)	(\$0.02671)	(\$0.02019)	(\$0.01735)	(\$0.01652)	(\$0.01678)	(\$0.01806)	(\$0.01647)	(\$0.01573)	(\$0.01536)	(\$0.01771)	(\$0.02222)
Large General - GD-3	Fixed	12/27/23-1/23/24 N/A	1/24-1/31 N/A	2/1-2/23 N/A	2/24-3/26 N/A	3/27-4/24 N/A	4/25-5/24 N/A	5/25-6/25 N/A	6/26-7/25 N/A	7/26-8/26 N/A	8/27-9/24 N/A	9/25-10/24 N/A	10/25-11/22 N/A
	Variable	\$0.10968	\$0.07611	\$0.07554	\$0.06208	\$0.06289	\$0.06248	\$0.06791	\$0.08214	\$0.08214	\$0.07371	\$0.07288	\$0.07742
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	(\$0.01097)	(\$0.00761)	(\$0.00755)	(\$0.00621)	(\$0.00629)	(\$0.00625)	(\$0.00679)	(\$0.00821)	(\$0.00821)	(\$0.00737)	(\$0.00729)	(\$0.00774)

(1) Pursuant to Basic Service Schedule BS, M.D.P.U. 397 effective August 1, 2023, M.D.P.U. 425 effective May 1, 2024, and M.D.P.U. 440 effective July 1, 2024. Rates include Basic Service Costs Adder of \$0.00493/kWh effective December 1, 2022 and \$0.00436/kWh effective February 1, 2024.

(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		
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	Customer Deposits	\$ 304,361
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51	TOTAL	304,361

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.

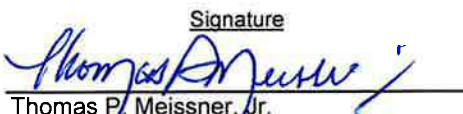
Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	CIVIC ACTIVITIES	\$126,321
2		
3		
4		
5		
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31		
32		
33		
34		
	Total	\$126,321

913. ADVERTISING EXPENSES

Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1	913	Advertising Expense	Bill inserts, safety messaging, etc.	23,819
2				
3				
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51	TOTAL			23,819

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
 Thomas P. Meissner, Jr.	03/27/2025	President
 Todd R. Diggins	03/27/2025	Controller
/s/ Anne L. Alonzo * Neveen F. Awad	03/27/2025	Director
/s/ Neveen F. Awad * Neveen F. Awad	03/27/2025	Director
/s/ Winfield S. Brown * Winfield S. Brown	03/27/2025	Director
/s/ Mark H. Collin * Mark H. Collin	03/27/2025	Director
/s/ Suzanne Foster * Suzanne Foster	03/27/2025	Director
/s/ Edward F. Godfrey * Edward F. Godfrey	03/27/2025	Director
/s/ Michael B. Green * Michael B. Green	03/27/2025	Director
/s/ Jane Lewis-Raymond * Justine Vogel	03/27/2025	Director
/s/ Justine Vogel * Justine Vogel	03/27/2025	Director
/s/ David A. Whiteley * David A. Whiteley	03/27/2025	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.

March 27, 2025Then 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.

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


Notary Public

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

STATEMENT OF OPERATING REVENUES

YEAR 2024

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)	\$	83,722,502	(Electric Revenues) Pg 11 Line 2, Electric col (b)
Other Revenues (outside Massachusetts)	\$	-	
Total Revenues	\$	83,722,502	

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 **2024**

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

		Location on <u>Annual Return</u>
Massachusetts Operating Revenues (Intrastate)	\$ 47,837,975 (Gas Revenues)	<u>Pg 11 Line 2, Gas col (b)</u>
Other Revenues (outside Massachusetts)	\$ -	
Total Revenues	<u>\$ 47,837,975</u>	

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 **2024**

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

			Location on <u>Annual Return</u>
Massachusetts Operating Revenues (Intrastate)	\$	83,722,502	(Electric Revenues) Pg 11 Line 2, Electric col (b)
Other Revenues (outside Massachusetts)	\$	-	
Total Revenues	\$	<u>83,722,502</u>	

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

DEPARTMENT OF PUBLIC UTILITIES

This statement is filed in accordance with Chapter 164, Section 84A

CONDENSED FINANCIAL RETURN**FOR THE YEAR ENDED DECEMBER 31, 2024**

FULL NAME OF COMPANY Fitchburg Gas and Electric Light Company d/b/a Unitil
LOCATION OF PRINCIPAL BUSINESS OFFICE Lunenburg, Massachusetts

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		\$
Operating Revenues	131,560,477	1,079,895
Operating Expenses:		
Operation Expense	77,152,925	(3,801,671)
Maintenance Expense	4,684,185	165,191
Depreciation Expense	18,615,567	2,100,281
Amortization of Utility Plant	1,539,995	194,124
Amortization of Property Losses	3,537,075	1,635,776
Amortization of Conversion Expenses ITC	0	0
Taxes Other than Income Taxes	4,889,908	488,290
Income Taxes	2,145,102	1,906,650
Provisions for Deferred Federal Income Taxes	1,810,139	(1,030,211)
Federal Income Taxes Deferred in Prior Years-Cr	0	0
Total Operating Expenses	114,374,896	1,658,430
Net Operating Revenues	17,185,581	(578,535)
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	17,185,581	(578,535)
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work	102	1,075
Income from Nonutility Operations	0	0
Nonoperating Rental Income	(1,770)	(301)
Interest and Dividend Income	2,587,848	706,310
Miscellaneous Nonoperating Income	124,213	16,921
Total Other Income	2,710,393	724,006
Total Income	19,895,974	145,470
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	295,917	106,799
Total Income Deductions	295,917	106,799
Income Before Interest Charges	19,600,057	38,671
INTEREST CHARGES		
Interest on Long-Term Debt	6,457,679	1,072,377
Amortization of Debt Discount and Expense	67,942	(7,711)
Amortization of Premium on Debt-Credit	0	0
Interest on Debt to Associated Companies	528,131	196,753
Other Interest Expense	2,273,260	251,119
Interest Charged to Construction-Credit	(766,674)	(327,793)
Total Interest Charges	8,560,338	1,184,745
Net Income	11,039,719	(1,146,073)

Form AC-20.

Fitchburg Gas and Electric Light Company - Condensed Financial Return - For the year ended December 31, 2024

BALANCE SHEET

Title of Account		Balance End of Year	Title of Account		Balance End of Year
UTILITY PLANT		\$	PROPRIETARY CAPITAL		\$
Utility Plant		500,636,926	CAPITAL STOCK		
OTHER PROPERTY AND INVESTMENTS			Common Stock Issued		12,446,290
Nonutility Property		0	Preferred Stock Issued		0
Investment in Associated Companies		3,343	Capital Stock Subscribed		0
Other Investments		0	Premium on Capital Stock		10,182,857
Special Funds		0	Total		22,629,147
Total Other Property and Investments		3,343	SURPLUS		
CURRENT AND ACCRUED ASSETS			Other Paid-In Capital		72,000,000
Cash		256,506	Earned Surplus		38,920,937
Special Deposits		327,042	Surplus Invested in Plant		0
Working Funds		1,500	Total		110,920,937
Temporary Cash Investments		0	Total Proprietary Capital		133,550,084
Notes and Accounts Receivable		27,787,026	LONG TERM DEBT		
Receivables from Associated Companies		2,966,955	Bonds		0
Materials and Supplies		4,435,946	Advances from Associated Companies		0
Prepayments		285,040	Other Long-Term Debt		137,500,000
Interest and Dividends Receivable		0	Total Long-Term Debt		137,500,000
Rents Receivable		0	CURRENT AND ACCRUED LIABILITIES		
Accrued Utility Revenues		40,583,793	Notes Payable		0
Misc. Current and Accrued Assets		146,936	Accounts Payable		16,859,587
Total Current and Accrued Assets		76,790,744	Payables to Associated Companies		44,781,791
DEFERRED DEBITS			Customer Deposits		304,361
Unamortized Debt Discount and Expense		820,479	Taxes Accrued		2,587,252
Extraordinary Property Losses		0	Interest Accrued		2,224,609
Preliminary Survey and Investigation			Dividends Declared		2,016,299
Charges		688,403	Matured Long-Term Debt		0
Clearing Accounts		917,634	Matured Interest		0
Temporary Facilities		(3,122)	Tax Collections Payable		50,901
Miscellaneous Deferred Debits		21,126,445	Misc. Current and Accrued Liabilities		8,020,514
Total Deferred Debits		23,549,839	Total Current and Accrued Liabilities		76,845,314
CAPITAL STOCK DISCOUNT AND EXPENSE			DEFERRED CREDITS		
Discount on Capital Stock		0	Unamortized Premium on Debt		0
Capital Stock Expense		1,507,083	Customer Advances for Construction		(1,428,526)
Total Capital Stock Discount and Expense		1,507,083	Other Deferred Credits		20,694,023
REACQUIRED SECURITIES			Total Deferred Credits		19,265,497
Reacquired Capital Stock		0	RESERVES		
Reacquired Bonds		0	Reserves for Depreciation		177,486,696
Total Reacquired Securities		0	Reserves for Amortization		11,862,619
Total Assets and Other Debits		602,487,935	Reserve for Uncollectible Accounts		1,545,116
			Operating Reserves		0
			Reserve for Depreciation and Amortization of Nonutility Property		0
			Reserves for Deferred Federal Income Taxes		41,824,098
			Total Reserves		232,718,529
			CONTRIBUTIONS IN AID OF CONSTRUCTION		
			Contributions in Aid of Construction		(248,541)
			Total Liabilities and Other Credits		599,630,883

NOTES:

			3
STATEMENT OF EARNED SURPLUS		Current Year	Increase from PY
Unappropriated Earned Surplus (at beginning of period)	35,946,414	5,912,863	
Balance Transferred from Income	11,039,719	(1,146,073)	
Miscellaneous Credits to Surplus		0	
Miscellaneous Debits to Surplus	0	0	
Net Additions to Earned Surplus	11,039,719	(1,146,073)	
Dividends Declared-Preferred Stock		0	
Dividends Declared-Common Stock	8,065,196	1,792,267	
Unappropriated Earned Surplus (at end of period)	38,920,937	2,974,523	
ELECTRIC OPERATING REVENUES			
Account	Operating Revenues		
	Amount For Year	Increase or (Decrease) from Preceding Year	
SALES OF ELECTRICITY	\$	\$	
Residential Sales	44,573,805	395,008	
Commercial and Industrial Sales			
Small (or Commercial)	17,459,671	(1,102,829)	
Large (or Industrial)	14,997,472	1,350,048	
Public Street and Highway Lighting	501,122	(30,026)	
Other Sales to Public Authorities	0	0	
Sales to Railroad and Railways			
Interdepartmental Sales			
Miscellaneous Electric Sales	(75,574)	(412,384)	
Total Sales to Ultimate Consumers	77,456,496	199,817	
Sales for Resale	755,584	200,923	
Total Sales of Electricity	78,212,080	400,740	
OTHER OPERATING REVENUES			
Forfeited Discounts	52,995	11,962	
Miscellaneous Service Revenues	135,587	7,452	
Sales of Water and Water Power			
Rent from Electric Property	655,064	74,875	
Interdepartmental Rents			
Other Electric Revenues	4,666,776	(645,422)	
Total Other Operating Revenues	5,510,422	(551,134)	
Total Electric Operating Revenues	83,722,502	(150,393)	
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:			
Steam Power	0	0	0
Nuclear Power			0
Hydraulic Power			0
Other Power	0	15,554	15,554
Other Power Supply Expenses	20,889,106	0	20,889,106
Total Power Production Expenses	20,889,106	15,554	20,904,660
Transmission Expenses	12,142,238	45,634	12,187,872
Distribution Expenses	1,697,252	3,734,779	5,432,031
Customer Accounts Expenses	3,658,357		3,658,357
Sales Expenses	9,511,131		9,511,131
Administrative and General Expense	6,443,474	140,570	6,584,044
Total Electric Operation and Maintenance Expenses	54,341,558	3,936,537	58,278,095

Fitchburg Gas and Electric Light Company - Condensed Financial Return - For the year ended December 31, 2024

4			
GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount For Year	Increase or (Decrease) from Preceding Year	
SALES OF GAS	\$		\$
Residential Sales	25,773,034		(127,719)
Commercial and Industrial Sales			
Small (or Commercial)	9,348,573		(450,432)
Large (or Industrial)	1,441,342		601,465
Other Sales to Public Authorities			
Interdepartmental Sales			
Miscellaneous Gas Sales			
Total sales to Ultimate Consumers	36,562,949		23,314
Sales for Resale	0		0
Total Sales of Gas	36,562,949		23,314
OTHER OPERATING REVENUES			
Forfeited Discounts			
Miscellaneous Service Revenues	591,592		102,567
Revenues from Transportation of Gas of Others	8,126,195		739,488
Sales of Products Extracted from Natural Gas			
Revenues from Natural Gas Processed by Others			
Rent from Gas Property			
Interdepartmental Rents			
Other Gas Revenues	2,557,239		364,919
Total Other Operating Revenues	11,275,026		1,206,974
Total Gas Operating Revenues	47,837,975		1,230,288
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production		\$	\$
Manufactured Gas Production	684,919	154,874	839,793
Other Gas Supply Expenses	8,598,933	0	8,598,933
Total power production expenses	9,283,852	154,874	9,438,726
Local Storage Expenses	0	0	
Transmission and Distribution Expenses	2,038,406	538,522	2,576,928
Customer Accounts Expenses	6,797,107	0	6,797,107
Sales expenses	23,819	0	23,819
Administrative and general expense	4,668,183	54,252	4,722,435
Total Gas Operation and Maintenance Expenses	22,811,367	747,648	23,559,015
I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.  Thomas P. Meissner, Jr., President March 28, 2025  Todd R. Diggins, Controller March 28, 2025			

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2024
based on the MDTE Order of April 3, 2003

10.	12 Months Ended December 31, 2024				Source
	Total		Electric	Gas	
Net Utility Income Available for Common Shareholders					
Net Utility Operating Income/FERC	\$	17,840,876	9,250,004	8,590,872	FERC Form 1, Page 115, Line 24
Plus: Amortization of Acquisition Premiums		-	-	-	Not Applicable
Plus: Service Quality Penalties		-	-	-	Not Applicable
Interest Charges & Preferred Dividends		8,560,281	4,142,420	4,417,860	Line 22, Line 23 and Line 24
Net Utility Income Available for Common Shareholders	\$	9,280,595	\$ 5,107,584	\$ 4,173,012	Line 1 + Line 2 + Line 3 - Line 4
Total Utility Average Common Equity	\$	130,916,536	\$ 63,352,050	\$ 67,564,487	Line 34 and Line 35
Average Return on Equity		7.1%	8.1%	6.2%	Line 5 / Line 6

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

Average Return on Equity Calculation 12 Months Ended December 31, 2024

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, 2024	Source
8	Total Plant in Service	\$ 459,897,352	FERC Form 1, Page 200, Line 3, Column b
9	Common Plant in Service	34,427,033	FERC Form 1, Page 201, Line 3, Column h
10	Total Electric and Gas Plant in Service (No Common)	425,470,319	Line 8 - Line 9
11	Gross Electric Plant in Service	205,890,085	FERC Form 1, Page 200, Line 3, Column c
12	Gross Gas Plant in Service	\$ 219,580,234	FERC Form 1, Page 201, Line 3, Column d
13	Electric Plant in Service as a % of Total Plant in Service	48%	Line 11 / Line 10
14	Gas Plant in Service as a % of Total Plant in Service	52%	Line 12 / Line 10

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2024
based on the MDTE Order of April 3, 2003

Calculation of Interest Charges & Preferred Dividends

o.	12 Months Ended December 31, 2024				Source
	Total	Electric		Gas	
Net Interest Charges	\$ 8,560,338	\$	4,142,448	\$ 4,417,890	FERC Form 1, Page 117, Line 13 (Elec); * Line 14 (Gas)
Total Dividends Declared - Preferred Stock	-	-	-	-	FERC Form 1, Page 118, Line 13 (Elec); * Line 14 (Gas)
Subtotal	<u>\$ 8,560,338</u>	<u>\$</u>	<u>4,142,448</u>	<u>\$ 4,417,890</u>	Line 15 + Line 16
Total Utility Plant	500,482,902				FERC Form 1, Page 110, Line 18 / Line 20
Total Other Property and Investments	<u>3,343</u>				FERC Form 1, Page 110, Line 18 + Line 19
Subtotal	<u>\$ 500,486,245</u>				Line 18 + Line 20
Ratio	100.00%				Line 17 * Line 21
Amount of Int. & Pref. Div. Allocated to Utility Operations	<u>\$ 8,560,281</u>				Line 17 (Elec) * Line 21
Amount of Int. & Pref. Div. to Electric Division	\$ 4,142,420				Line 17 (Gas) * Line 21
Amount of Int. & Pref. Div. to Gas Division	\$ 4,417,860				

Fitchburg Gas and Electric Light Company d/b/a Unitil
Average Return on Equity Calculation 12 Months Ended December 31, 2024
based on the MDTE Order of April 3, 2003

Calculation of Average Common Equity

Line No.		Balance at Dec 31, 2024	Balance at Dec 31, 2023	Source
25	Total Proprietary Capital	\$ 132,043,000	\$ 129,068,477	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	(362,557)	(360,787)	FERC Form 1, Page 112, Line 12
29	Unamortized Acquisition Premium	-	-	Not Applicable
30	Total Utility Common Equity	<u>\$ 132,405,557</u>	<u>\$ 129,429,264</u>	Line 25 + Line 26 - Line 27 - Line 28 - Line 29
31	Amount Allocated to Utility Operations	\$ 132,404,673	\$ 129,428,400	Line 30 * Line 41
32	Amount Allocated to Electric	\$ 64,072,177	\$ 62,631,923	Line 31 * Line 13
33	Amount Allocated to Gas	\$ 68,332,497	\$ 66,796,477	Line 31 * Line 14
	Average			
34	Average Electric Common Equity	\$ 63,352,050		Sum of both Line 32 figures / 2
35	Average Gas Common Equity	\$ 67,564,487		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, 2024
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	\$ 500,482,902	FERC Form 1, Page 110, Line 4
37	Less: Property Under Capital Leases	-	FERC Form 1, Page 200, Line 4
38	Total Utility Plant, adjusted	500,482,902	Line 36 - Line 37
39	Total Other Property and Investments	3,343	FERC Form 1, Page 110, Line 32
40	Total - Utility Plant and Other Property and Investments, adjusted	\$ 500,486,245	Line 38 + Line 39
41	Ratio	100.0%	Line 38 / Line 40