

# The Commonwealth of Massachusetts

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RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

**For the Year Ended December 31,  
2023**

Name of officer to whom

correspondence should be

addressed regarding this report: Todd R. Diggins

Official Title: Controller

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

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

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Name of Respondent Fitchburg Gas and Electric Light Company	This report is: (1) <u>  X  </u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS*			
Titles	Names	Addresses	Annual Salary <sup>1</sup>
President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$ 77,662
Senior Vice President	Todd R. Black <sup>2</sup>	6 Liberty Lane West, Hampton, NH 03842	12,623
Senior Vice President	Robert B. Hevert	6 Liberty Lane West, Hampton, NH 03842	48,581
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	30,611
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	31,055
Vice President	Christopher Leblanc	6 Liberty Lane West, Hampton, NH 03842	24,972
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	28,463
Vice President	Joseph Conneely <sup>3</sup>	6 Liberty Lane West, Hampton, NH 03842	26,973
Vice President / Treasurer	Daniel J. Hurstak <sup>4</sup>	6 Liberty Lane West, Hampton, NH 03842	33,132
Vice President / Controller	Todd R. Diggins <sup>5</sup>	6 Liberty Lane West, Hampton, NH 03842	24,447
Secretary	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	19,699
<sup>1</sup> Represents direct labor charged from Unitil Service Corp. to Fitchburg Gas and Electric Light Company -Gas Division <sup>2</sup> Todd Black retired on May 1, 2023. <sup>3</sup> Joseph Conneely was elected to Vice President on August 1, 2023. <sup>4</sup> Daniel Hurstak stepped down as Controller, and was elected to Vice President and Treasurer on May 1, 2023. <sup>5</sup> Todd Diggins stepped down as Treasurer, and was elected to Vice President and Controller on May 1, 2023.			
DIRECTORS*			
Names	Addresses	Fees Paid During Year <sup>2</sup>	
Anne L. Alonzo <sup>7</sup>	1216 Potomac Street NW, Washington, DC 20007	11,418	
Neveen F. Awad	1636 Derby Road, Birmingham, MI 48009	17,123	
Winfield S. Brown	21 Field Street, Cambridge, MA 02138	19,094	
Mark H.. Collin	19 Cotton Farm Lane, North Hampton, NH 03862	17,770	
Suzanne Foster	14 Justin Circle, Londonderry, NH 03053	17,911	
Edward F. Godfrey	8939 Bloomfield Blvd, Sarasota, FL 34238	17,911	
Michael B. Green	28626 Lacaille Drive, Naples, FL 34119	20,894	
Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	-	
Eben S. Moulton <sup>8</sup>	55 Ferncroft Road, Danvers, MA 01923	18,923	
Justine Vogel	11 Cusak Road, Hampton, NH 03842	19,094	
David A. Whiteley	8500 Maryland Avenue, St. Louis, MO 63124	19,094	
<sup>6</sup> Represents allocated amounts from Unitil Service Corp. to Fitchburg Gas and Electric Light Company -Gas Division <sup>7</sup> Anne L. Alonzo was elected to the Board on April 26, 2023. <sup>8</sup> Eben S. Moulton retired on December 1, 2023.			
* By General Laws, Chapter 164, Section 83, the Return must contain a "List of the names of all their salaried officers and the amount of the salary paid to each," and section 77, the Department is required to include in its annual report "the names and addresses of the principal officers and of the directors."			

## GENERAL INFORMATION - Continued

1. Corporate name of company making this report,  
Fitchburg Gas and Electric Light Company
2. Date of organization,  
February 4, 1853
3. Date of incorporation,  
May 13, 1852 (under the name Fitchburg Gas Company)
4. Give location (including street and number) of principal business office:  
357 Electric Ave, Lunenburg, MA 01462
5. Total number of stockholders,  
Common: 1 Preferred: 0
6. Number of stockholders in Massachusetts, 0
7. Amount of stock held in Massachusetts, No. of Common shares, 0 \$0
8. Capital stock issued prior to June 5, 1894, No. of shares 3,000 \$150,000
9. Capital stock issued with approval of Board of Gas and Electric  
Light Commissioners or Department of Public Utilities since June 5, 1894,  
  

Number of shares:	Common	1,244,629	\$12,446,290
Total 1,244,629 shares, par value \$10.00, Common outstanding December 31 of the fiscal year 2023			\$12,446,290
10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.  
  
N/A
11. Management Fees and Expenses during the Year.  
  

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

In 2023, Fitchburg Gas and Electric Light Company paid \$16,491,530 to Unitil Service Corp. under the Service Agreement.

## GENERAL INFORMATION - Continued

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

In electric property:

None

In gas property:

None

In general property:

None



COMPARATIVE BALANCE SHEET Assets and Other Debits					
Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT				
2	Utility Plant (101-107, 114)	13	\$443,200,807	469,023,328	\$25,822,521
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	(0)
5	Investments in Associated Companies (123)	20	1,582	113	(1,469)
6	Other Investments (124)	20	0		0
7	Special Funds (125-128)	21	0		0
8	TOTAL Other Property and Investments		15,969	14,500	(1,469)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		114,691	77,134	(37,557)
11	Special Deposits (132-134)	21	4,060,141	200,063	(3,860,078)
12	Working Funds (135)		1,500	1,500	0
13	Temporary Cash Investments (136)	20	0		0
14	Notes and Accounts Receivable (141, 142, 143)	22	21,554,315	24,632,404	3,078,089
15	Accounts Receivable from Assoc. Companies (145, 146)	23	5,997,654	3,158,201	(2,839,453)
16	Materials and Supplies (151-159, 163)	24	5,286,525	4,718,871	(567,654)
17	Prepayments (165)		269,473	299,926	30,453
18	Interest and Dividends Receivable (171)		0		0
19	Rents Receivable (172)		0		0
20	Accrued Utility Revenues (173)		30,085,240	35,807,646	5,722,406
21	Miscellaneous Current and Accrued Assets (174)		150,398	161,932	11,534
22	TOTAL Current and Accrued Assets		67,519,937	69,057,677	1,537,740
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	537,576	692,791	155,215
25	Extraordinary Property Losses (182)	27	0		0
26	Preliminary Survey and Investigation Charges (183)		4,878	168,101	163,223
27	Clearing Accounts (184)		1,029,278	897,137	(132,141)
28	Temporary Facilities (185)		(3,745)	(3,580)	165
29	Miscellaneous Deferred Debits (186)	27	21,473,881	24,848,954	3,375,073
30	TOTAL Deferred Debits		23,041,868	26,603,403	3,561,535
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28			0
33	Capital Stock Expense (192)	28	1,507,083	1,507,083	0
34	TOTAL Capital Stock Discount and Expense		1,507,083	1,507,083	0
35	REACQUIRED SECURITIES				
36	Reacquired Capital Stock (196)		0	0	0
37	Reacquired Bonds (197)		0	0	0
38	TOTAL Reacquired Securities		0	0	0
39	TOTAL Assets and Other Debits		\$535,285,664	\$566,205,991	\$30,920,327



COMPARATIVE BALANCE SHEET					
			Liabilities and Other Credits		
Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL				
2	CAPITAL STOCK				
3	Common Stock Issued (201)	29	\$12,446,290	\$12,446,290	\$0
4	Preferred Stock Issued (204)	29	0	0	0
5	Capital Stock Subscribed (202, 205)		0	0	0
6	Premium on Capital Stock (207)	29	10,182,857	10,182,857	0
7	TOTAL		22,629,147	22,629,147	0
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	67,000,000	72,000,000	5,000,000
10	Earned Surplus (215, 216)	12	30,033,551	35,946,414	5,912,863
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		97,033,551	107,946,414	10,912,863
13	TOTAL Proprietary Capital		119,662,698	130,575,561	10,912,863
14	LONG-TERM DEBT				
15	Bonds (221)/Unamortized Debt Discount (226)	26	0	0	0
16	Advances from Associated Companies (223)	31	0	0	0
17	Other Long-Term Debt (224)	31	91,900,000	113,700,000	21,800,000
18	TOTAL Long-Term Debt		91,900,000	113,700,000	21,800,000
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		13,155,136	14,856,644	1,701,508
22	Payables to Associated Companies (233, 234)	32	60,315,423	47,246,712	(13,068,711)
23	Customer Deposits (235)		252,123	262,239	10,116
24	Taxes Accrued (236)		(62,003)	566,846	628,849
25	Interest Accrued (237)		1,161,449	1,788,816	627,367
26	Dividends Declared (238)		1,518,448	1,568,233	49,785
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		121,346	191,988	70,642
30	Miscellaneous Current and Accrued Liabilities (242)	33	7,437,309	7,111,002	(326,307)
31	TOTAL Current and Accrued Liabilities		83,899,231	73,592,481	(10,306,750)
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		1,569,594	1,491,786	(77,808)
35	Other Deferred Credits (253)	33	26,197,607	23,482,898	(2,714,709)
36	TOTAL Deferred Credits		27,767,201	24,974,684	(2,792,517)
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	160,303,868	168,815,679	8,511,811
39	Reserves for Amortization (257-259)	13	10,687,148	12,033,019	1,345,871
40	Reserve for Uncollectible Accounts (260)		1,705,955	1,559,648	(146,307)
41	Operating Reserves (261-265)	35	0	0	0
42	Reserve for Depreciation and Amortization of Nonutility Property (266)		0	0	0
43	Reserves for Deferred Federal Income Taxes (267, 268)	36	39,788,376	41,362,475	1,574,099
44	TOTAL Reserves		212,485,347	223,770,821	11,285,474
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(428,813)	(407,555)	21,258
47	TOTAL Liabilities and Other Credits		\$535,285,664	\$566,205,991	\$30,920,327

Line 46 is deferred income taxes related to CIAC.

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

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Fitchburg Gas and Electric Light Company						Year ended December 31, 2023
STATEMENT OF INCOME FOR THE YEAR (Continued)						
Electric		Gas		Other		Line No.
Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
\$83,872,895	(\$5,090,631)	\$46,607,687	(\$1,216,291)	\$0	\$0	1
56,639,193	(9,584,521)	24,315,414	(3,407,434)	-	-	2
3,757,115	200,113	761,878	35,345	-	-	3
8,631,133	391,688	7,884,152	326,586	-	-	4
695,991	(10,957)	649,881	27,821	-	-	5
1,341,874	638,831	559,424	394,479	-	-	6
-	-	-	-	-	-	7
2,253,548	604,520	2,148,070	499,945	-	-	8
189,157	371,590	49,295	1,593,935	-	-	9
1,385,901	468,204	1,454,449	(1,325,405)	-	-	10
-	-	-	-	-	-	11
74,893,902	(6,920,532)	37,822,564	(1,854,729)	-	-	12
8,978,993	1,829,901	8,785,123	638,438	-	-	13
-	-	-	-	-	-	14
8,978,993	\$1,829,901	\$8,785,123	\$638,438	\$0	\$0	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
-	-	-	-	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
-	-	-	-	-	-	23
-	-	-	-	-	-	24
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-	-	-	-	-	-	26
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-	-	-	-	-	-	28
-	-	-	-	-	-	29
-	-	-	-	-	-	30
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-	-	-	-	-	-	34
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-	-	-	-	-	-	36
-	-	-	-	-	-	37
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-	-	-	-	-	-	40
-	-	-	-	-	-	41
-	-	-	-	-	-	42
-	-	-	-	-	-	43
-	-	-	-	-	-	44
-	-	-	-	-	-	45
-	-	-	-	-	-	46
-	-	-	-	-	-	47
-	-	-	-	-	-	48
-	-	-	-	-	-	49
-	-	-	-	-	-	50

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## STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.
2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited.

Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

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

5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of year		\$30,033,551
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		12,185,792
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$5.04 per share (438)	238	6,272,929
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of year		35,946,414
28			
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32	NONE		
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$449,637,928	\$201,726,576	\$212,264,215			\$35,647,137
4	106 Completed Construction not Classified	9,127,823	3,894,275	4,594,281			639,267
5	TOTAL P. 16, 18	458,765,751	205,620,851	216,858,496	0	0	36,286,404
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,700	0				35,700
8	107 Construction Work in Progress	10,221,877	2,229,743	1,209,360			6,782,774
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	469,023,328	207,850,594	218,067,856	0	0	43,104,878
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	168,815,679	96,983,645	71,832,034			0
14	257 Amortization	12,033,019	6,510,651	5,522,368			
15	TOTAL, in Service	180,848,698	103,494,296	77,354,402	0	0	0
16	Leased to Others:						
17	255 Depreciation	0					
18	258 Amortization	0					
19	TOTAL, Leased to Others	0	0	0	0	0	0
20	Held for Future Use:						
21	256 Depreciation	0					
22	259 Amortization	0	0	0			
23	TOTAL, Held for Future Use	0	0	0	0	0	0
24	TOTAL Reserves for Depreciation and Amortization	180,848,698	103,494,296	77,354,402	0	0	0

Fitchburg Gas and Electric Light Company							Year ended December 31, 2023
UTILITY PLANT - GAS							
1. Report below the cost of utility plant in service according to prescribed accounts. 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate. 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. 4. Reclassifications or transfers within utility plant accounts should be shown in column (f).							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization	\$36,387					\$36,387
3	303 Miscellaneous Intangible Plant	1,309,007	187,648		0		\$1,496,655
4	Total Intangible Plant	1,345,394	187,648	0	0	0	1,533,042
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243					183,243
8	305 Structures and Improvements	1,191,108					1,191,108
9	306 Boiler Plant Equipment	0					-
10	307 Other Power Equipment	0					-
11	310 Water Gas Generating Equipment	0					-
12	311 Liquefied Petroleum Gas Equipment	2,784,578					2,784,578
13	312 Oil Gas Generating Equipment	0					-
14	313 Generating Equipment - Other Processes	0					-
15	315 Catalytic Cracking Equipment	0					-
16	316 Other Reforming Equipment	0					-
17	317 Purification Equipment	0					-
18	318 Residual Refining Equipment	0					-
19	319 Gas Mixing Equipment	0					-
20	320 Other Equipment	2,116,778	177,094	3,606			2,290,266
21	Total Manufactured Gas Production Plant	6,275,708	177,094	3,606	0	0	6,449,196
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					-
24	361 Structures and Improvements	0					-
25	362 Gas Holders	0					-
26	363 Other Equipment	0					-
27	Total Storage Plant	0	0	0	0	0	-

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Fitchburg Gas and Electric Light Company							Year ended December 31, 2023
UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (g)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION & DISTRIBUTION PLANT						
2	365.10 Land Rights, Other Dist	-					-
3	365.20 Rights of Way	-					-
4	366 Structures and Improvements	-					-
5	369 Measuring & Regulating Station Equipmen	-					-
6	374.40 Land Rights, Other Dist.	6,958					6,958
7	374.50 Rights of Way	15,636					15,636
8	367.00 Mains	-					-
9	376.20 Mains, Coated/Wrapped	8,741,531	250,853	26,260	-		8,966,124
10	376.30 Mains, Bare Steel	86,194			-		86,194
11	376.40 Mains, Plastic	82,088,158	7,715,243	714,089	-		89,089,313
12	376.50, Mains, Joint Seals	363,018	25,357				388,375
13	376.60 Mains, Cathodic Protection	3,299,349	242,861				3,542,209
14	376.70 Mains	71,226			-		71,226
15	376.80 Mains, Cast Iron	2,333,354		27,812			2,305,542
16	378.20 Measuring & Regulation	2,647,240	82,937				2,730,177
17	380 Services	68,193,943	4,257,291	464,951			71,986,283
18	381 Meters	3,889,987	436,597	135,117			4,191,467
19	382 Meter Installations	14,739,150	3,514,712	682,517			17,571,344
20	383 House Regulators	177,555					177,555
21	386 Other Property on Cust's Prem.	-					-
22	386.10 Conversion Burners	1,512,228					1,512,228
23	386.20 Water Heaters	3,700,231	220,668	185,718			3,735,180
24	387 Other Equipment	-					-
25	Total Transmission & Distribution Plant	191,865,758	16,746,517	2,236,464	-	-	206,375,812
26	5. GENERAL PLANT						
27	389 Land and Land Rights	-					-
28	390 Structures and Improvements	-					-
29	391 Office Furniture and Equipment	-					-
30	392 Transportation Equipment	143,670		141,330			2,340
31	393 Stores Equipment	-					-
32	394 Tools, Shop and Garage Equipment	1,338,481	102,654				1,441,135
33	395 Laboratory Equipment	107,846					107,846
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	728,797	140,051	90,514			778,333
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	-					-
38	Total General Plant	2,489,584	242,705	231,844	-	-	2,500,444
39	Total Gas Plant in Service	201,976,445	17,353,964	2,471,914	-	-	216,858,495
40	104 Utility Plant Leased to Others	-					-
41	105 Property Held for Future Use	-					-
42	107 Construction Work in Progress	777,678	431,683	-			1,209,361
43	Total Utility Plant - Gas	202,754,123	17,785,647	2,471,914	-	-	218,067,856

**NOTE:**

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

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

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

## NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	Book Value at End of year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2	Land on Franklin Road, Fitchburg, MA	14,387			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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44					
45					
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47					
48					
49					
50					
51					
52					
53	TOTALS	14,387	0	0	0

INVESTMENTS (Accounts 123, 124, 136)
--------------------------------------

<p>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.</p>
--

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1	Account 123 Fitchburg Energy Development Company	\$113
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
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31		



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

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

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

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

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

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132) Dividend Special Deposits (Account 133) Other Special Deposits (Account 134): Deposit with ISO New England	200,063
21		
22		
23		
24		
25		
26		
27		
28		
29		
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34		
35		
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37		
38		
39	TOTAL	200,063

**NOTES RECEIVABLE (Account 141)**

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

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

**ACCOUNTS RECEIVABLE (Accounts 142, 143)**

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Gas and Electric (Includes \$0 Unbilled Revenue)	24,513,275
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	115,838
26		
27	Receivables from Employees (PC Purchases)	3,291
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	24,632,404

## RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Accounts Receivable from Associated Companies (146)			
3	Unitil Service Corp.	3,158,201		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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18				
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43				
44				
45	TOTALS	3,158,201		0

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

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

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

--

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

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

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

Line No.	Item	Kinds of Fuel and Oil			
		LNG Inventory at Westminster		Dominion (formerly CNG)	
		Quantity (m)	Cost (n)	Quantity (h)	Cost (l)
14	On Hand Beginning of Year	3,023	\$ 128,285	0	\$0
15	Received During Year	25,592	1,146,440	0	0
16	TOTAL	28,615	1,274,725	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	25,611	\$ 1,183,950	0	0
25	TOTAL DISPOSED OF	25,611	1,183,950	0	0
26	BALANCE END OF YEAR	3,004	\$90,775	0	0

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

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

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

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

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which Discount & Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount & Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	30 year notes	12,000,000	98,028	01/15/99	01/15/29	19,714		3,241	16,473
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	14,000,000	353,187	07/01/01	06/01/31	99,893	-	11,753	88,140
5	7.98%, Due 6/1/2031								
6									
7	22 year notes*	10,000,000	171,961	11/01/03	10/15/25	21,780	-	21,780	-
8	6.79% Due 10/15/25								
9									
10	25 year notes	15,000,000	204,492	12/21/05	12/15/30	73,372	-	9,172	64,200
11	5.9% Due 12/15/30								
12									
13	10 year notes	10,000,000	86,468	11/01/17	11/01/27	41,926	-	8,528	33,399
14	3.52% Due 11/01/2027								
15									
16	30 year notes	15,000,000	129,702	11/01/17	11/01/47	107,379	-	4,309	103,070
17	4.32% Due 11/01/2047								
18									
19	20 year senior notes	27,500,000	179,432	09/15/20	09/15/40	159,413	-	8,939	150,474
20	3.78% Due 09/15/2040								
21									
22	10 year notes	12,000,000	117,585	07/06/23	07/02/33	6,767	110,817	5828	111,756
23	5.70% Due 07/02/2033								
24									
25	30 year notes	13,000,000	127,383	07/06/23	07/02/53	7,332	120,050	2103	125,279
26	5.96% Due 07/02/2053								
27									
28									
29									
30									
31									
32									
33	TOTALS	128,500,000	1,468,238			537,576	230,867	75,653	692,791

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

## EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

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

## MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12	Def Environmental Costs	170,383	178,795	735		349,178
13	Minor Items	800,339		407	136,051	664,288
14	Revenue Decoupling Mechanism	177,209		407	177,209	0
15	Gas and Electric Rate Cases	873,538	73,275	923		946,813
16	Remediation Adjustment Clause	303,237		242	3,863	299,374
17	Retirement Benefit Obligation	3,877,675	2,615,079	253		6,492,754
18	Recoverable Bad Debt	240,361		449-495	51,115	189,246
19	SFAS 109 Gas - ends in 2027	876,717		407	211,188	665,529
20	PBOP Gas	1,207,604		926	475,298	732,306
21	Pension Gas	1,465,503		926	331,314	1,134,189
22	SFAS 109 Electric - ends in 2025	965,928		407	368,288	597,640
23	PBOP Electric	1,036,720		926	415,755	620,965
24	Pension Electric	1,572,280		926	638,278	934,002
25	Active Hardship Protected Accts	5,359,196	191,657	904	0	5,550,853
26	ECAF - Electric - Ends 2025	935,610		407	330,831	604,779
27	ECAF - Gas - Ends 2025	1,237,568		407	274,178	963,390
28	Major Storm Deferral	0	3,807,865			3,807,865
29	LT Portion of Prepaid Revolver	101,045		165	10,210	90,835
30	Generator Interconnection Study	272,969		131/184/242	68,020	204,949
31						
32						0
33		-				-
34	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					-
35		-				-
36		-				-
37						
38						
39	TOTALS	21,473,881	6,866,671		3,491,598	24,848,955

## DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

## CAPITAL STOCK EXPENSE (Account 192)

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

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



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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					(e)	(f)	
1	Common Stock (Not Listed)	2,000,000	\$10	\$20,000,000	1,244,629	\$12,446,290	\$10,182,857
2							
3							
4							
5							
6							
7							
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22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTALS	2,000,000		\$20,000,000	1,244,629	\$12,446,290	\$10,182,857

P29

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

## OTHER PAID-IN CAPITAL (Accounts 208 - 211)

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

Line No.	Item (a)	Amount (b)
1		
2		
3	Miscellaneous Paid-in Capital (211) - Beginning Balance	\$ 67,000,000
4		
5		
6	Capital Infusion from Parent Company	5,000,000
7		
8		
9	Miscellaneous Paid-in Capital (211) - Ending Balance	72,000,000
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
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	7,200,000	7.37	1/15, 7/15	526,955	574,860
3									
4	30 year senior notes	06/01/01	06/01/31	14,000,000	14,000,000	7.98	6/01, 12/01	1,117,200	1,117,200
5									
6	22 year senior notes**	10/28/03	10/15/25	10,000,000	-	6.79	4/15,10/15	107,508	135,800
7									
8	25 year senior notes	12/21/05	12/15/30	15,000,000	15,000,000	5.90	6/15,12/15	885,000	885,000
9									
10	10 year senior notes	11/01/17	11/01/27	10,000,000	10,000,000	3.52	5/01, 11/01	352,000	352,000
11									
12	30 year senior notes	11/01/17	11/01/47	15,000,000	15,000,000	4.32	5/01, 11/01	648,000	648,000
13									
14	20 year senior notes	09/15/20	09/15/40	27,500,000	27,500,000	3.78	3/15, 9/15	1,039,500	1,039,500
15									
16	10 year senior notes	07/06/23	07/02/33	12,000,000	12,000,000	5.70	1/02, 7/02	332,500	0
17									
18	30 year senior notes	07/06/23	07/02/53	13,000,000	13,000,000	5.96	1/02, 7/02	376,639	0
19									
20									
21									
22									
23									
24									
25	TOTALS			128,500,000	113,700,000			5,385,302	4,752,360

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

NOTES PAYABLE (Account 231)

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

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

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22	Unitil Corporation - Cash Pool	39,530,791	6.581%	331,378
23				
24	Accounts Payable to Unitil Service Corp./Unitil Corp	7,715,921		
25				
26	December average interest rate is shown on line 23, column (c)			
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTALS	47,246,712		331,378

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1	Compensation Accrual	\$ 189,000
2	Legal Fees	2,000
3	Audit Fees	4,660
4	Insurance Claims	92,700
5	Vacation Accrual	161,931
6	Regulatory	180,031
7	A/P Accrual	1,012,000
8	Postage	22,000
10	Misc	371,863
14	Customer Deposits for Construction	5,074,817
15	TOTAL	7,111,002

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
16	Regulatory Liability - SFAS 109 - Gas	-	407			-
17	ASC 740 Gas	5,761,580	254	511,217		5,250,363
18	Regulatory Liability - SFAS 109 - Electric	-	407			-
19	ASC 740 Electric	4,711,174	254	438,217		4,272,957
20	External Transmission	784,645	449	219,053		565,592
21	Basic Service Adder	446,088	449	446,088		0
22	Long-Term Renewable Contracts	514,070	449	258,659		255,411
23	Solar	243,129	449	50,366		192,763
24	PAF - Electric	159,697	449/495	159,697		0
25	Accrued SFAS 106 Liability	2,853,650	926/234	429,339		2,424,311
27	FAS 158 Adjustments - Pension	9,646,386	182/283	1,495,761		8,150,625
28	Environmental Remediation	303,236	242	3,863		299,373
29	Basic Service Var	-	449		996,336	996,336
30	Residential Assistance Adj Factor	-	593		354,590	354,590
31						-
32	Accrued ITC Balance	773,952	283/411	53,375		720,577
33		-				-
34	TOTALS	26,197,607		4,065,635	1,350,926	23,482,898

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year	\$91,452,227	\$68,851,641	\$160,303,868
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	8,631,133	7,884,153	16,515,286
4	Other Accounts (Building Overheads)	-	-	-
5	Transportation Depreciation to Clearing Acct. 184	108,889	(66,889)	42,000
6				
7	TOTAL CREDITS DURING YEAR	8,740,022	7,817,264	16,557,286
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	2,300,698	2,471,915	4,772,613
10	Cost of Removal	929,571	2,364,956	3,294,527
11	Salvage (Credit)	(21,665)	-	(21,665)
12	Other Debit or Credit Items (Describe, detail in footnote)	-	-	-
13	NET CHARGES DURING YEAR	3,208,604	4,836,871	8,045,475
14	Balance December 31	96,983,645	71,832,034	168,815,679

## METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	See page 34A
16	
17	
18	
19	
20	
21	

## DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate per Cent		Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
22	Common Stock	1.26		1,244,629	\$1,568,233	01/25/23	04/15/23
23		1.26		1,244,629	\$1,568,233	04/26/23	07/15/23
24		1.26		1,244,629	\$1,568,233	07/26/23	10/14/23
25		1.26		1,244,629	\$1,568,232	11/01/23	01/15/24
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$6,272,929		
38	Dividend rates on Common Stock and Premium						
39	Dividend rates on Common Stock, Premium and Surplus						

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

Methods of Determination of Depreciation Charges

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

The rates used in 2023 were:

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

Notes:

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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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	422,930	401,672
3	Other Deferred Tax Assets	0	0
4	Retail Rate Mechanism	0	0
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	422,930	401,672
9	Gas		
10	Contributions in Aid to Construction	5,883	5,883
11	Other Deferred Tax Assets	0	0
12	Retail Rate Mechanism	0	0
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	5,883	5,883
17	Other (Specify)		
18	TOTAL (Account 271) (total of lines 8, 16 & 17)	428,813	407,555

## NOTES

Fitchburg Gas and Electric Light Company			Year ended December 31, 2023	
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	14,346,579		
3	Gas	21,750,212	1,624,331	
4	Other (Define)	0	0	0
5	TOTAL (Enter Total of lines 2 thru 4)	36,096,791	1,624,331	0
6	Other (Specify)			
7	Electric Generation			
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	36,096,791	1,624,331	0
10	Classification of TOTAL			
11	Federal Income Tax	25,197,194	1,093,351	
12	State Income Tax	10,899,597	530,980	
13	Local Income Tax			
NOTES				

Fitchburg Gas and Electric Light Company			An Original		Year ended December 31, 2023		
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)							
2. For Other (Specify), include deferrals relating to other income and deductions. 3. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
		410	352,928	282/254		13,993,651	2
		282/254		282/254	7,138,703	30,513,246	3
						0	4
			352,928		7,138,703	44,506,897	5
							6
						0	7
							8
			352,928		7,138,703	44,506,897	9
							10
			310,542		6,431,557	32,411,560	11
			42,386		707,146	12,095,337	12
							13
NOTES (Continued)							

Fitchburg Gas and Electric Light Company			Year ended December 31, 2023	
ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283:				
1. Report the information called for below concerning the respondent's accountin 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	(808,726)	1,801,799	
4	Retail Rate Mechanism	3,558,420	954,880	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	2,749,694	2,756,679	0
10				
11	Gas	(1,612,064)	507,431	
12	Retail Rate Mechanism	2,553,955	674,808	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	941,891	1,182,239	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	3,691,585	3,938,918	0
20	Classification of TOTAL			
21	Federal Income Tax <sup>(1)(b)</sup>	2,748,395	2,787,122	
22	State Income Tax <sup>(2)(a)</sup>	943,190	1,151,796	
23	Local Income Tax			

P36E

## GAS OPERATING REVENUES (Account 400)

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

Line No.	Account (a)	OPERATING REVENUES		DEKATHERMS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or (Decrease) from Preceding year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding year (e)	Number for Year (f)	Increase or (Decrease) from Preceding year (g)
1	SALES OF GAS						
2	480 Residential Sales	\$25,900,753	\$283,898	952,966	(44,283)	14,682	82
3	481 Commercial and Industrial Sales						-
4	Small (or Commercial) see instr. 5	9,799,005	(272,197)	474,396	(24,779)	1,718	18
5	Large (or Industrial) see instr. 5	839,877	(1,216,668)	52,031	(79,132)	27	-
6	482 Municipal Sales	-	-	-	-	-	-
7	483 Other Sales	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales	-	-	-	-	-	-
9	Total Sales to Ultimate Customers	36,539,635	(1,204,967)	1,479,393	(148,194)	16,427	100
10	Sales for Resale	-	(832,605)	-	-	-	-
11	Total Sales of Gas*	36,539,635	(2,037,572)	1,479,393	(148,194)	16,427	100
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts	-	-				
14	488 Miscellaneous Service Revenues	489,025	21,641				
15	489 Revenues from Trans. of Gas of Others	7,386,707	1,096,927				
16	490 Sales of Products Extracted from Nat. Gas		-				
17	491 Rev. from Nat. Gas Processed by Others		-				
18	493 Rent from Gas Property		-				
19	494 Interdepartmental Rents		-				
20	495 Other Gas Revenues	2,192,320	(297,287)				
21	Total Other Operating Revenues	10,068,052	821,281				
22	<b>Total Gas Operating Revenues</b>	<b>46,607,687</b>	<b>(1,216,291)</b>				
* Includes revenues from application of Total Dekatherms to which Applied		Purchased Price Adjustment Clauses	Fuel Clauses				
		1,341,280					
		1,479,393					

SALES OF GAS TO ULTIMATE CONSUMERS							
Report by account the dekatherms sold, the amount derived and the number of customers under each filed schedule or contract. Municipal sales, contract sales and unbilled sales may be reported separately in total.							
Line No.	Account No.	Schedule (a)	Dekatherms (b)	Revenue (c)	Average Revenue per Dth (d)	Number of Customers (Per Bills Rendered) *see Note A*	
						6/30/2023 (e)	12/31/2023 (f)
1	480	Residential	952,966	25,900,753	27.1791	14,615	14,749
2							
3							
5	481	Commercial	474,396	9,799,005	20.6557	1,702	1,731
6							
7							
9	481	Industrial and Special Contract	52,031	839,877	16.1419	27	26
10							
11							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	Note A: Fitchburg Gas and Elecitric Light Company does not track the number of bills rendered. As such, the average						
25	customer counts are shown in columns (d) and (e).						
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	TOTAL SALES TO ULTIMATE CUST. (Page 43 line 9)		1,479,393	36,539,635		16,344	16,506

## GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering	0	0
6	701 Operation labor	0	0
7	702 Boiler fuel	0	0
8	703 Miscellaneous steam expenses	0	0
9	704 Steam transferred - Cr.	0	0
10	Total operation	0	0
11	Maintenance:		
12	705 Maintenance supervision and engineering	0	0
13	706 Maintenance of structures and improvements	0	0
14	707 Maintenance of boiler plant equipment	0	0
15	708 Maintenance of other steam production plant	0	0
16	Total maintenance	0	0
17	Total steam production	0	0
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering	39,204	(369)
21	Production labor and expenses:	0	0
22	711 Steam expenses	0	0
23	712 Other power expenses	0	0
24	715 Water gas generating expenses	0	0
25	716 Oil gas generating expenses	0	0
26	717 Liquefied petroleum gas expenses	87,371	(37,354)
27	718 Other process production expenses	0	0
28	Gas fuels:	0	0
29	721 Water gas generator fuel	0	0
30	722 Fuel for oil gas	0	0
31	723 Fuel for liquefied petroleum gas process	3,555	3,399
32	724 Other gas fuels	0	0
33	Gas raw materials:	0	0
34	726 Oil for water gas	0	0
35	727 Oil for oil gas	0	0
36	728 Liquefied petroleum gas	1,321,399	793,407
37	729 Raw materials for other gas processes	0	0
38	730 Residuals expenses	0	0
39	731 Residuals produced - Cr.	0	0
40	732 Purification expenses	0	0
41	733 Gas mixing expenses	0	0
42	734 Duplicate charges - Cr.	0	0
43	735 Miscellaneous production expenses	290,993	(436,188)
44	736 Rents	0	0
45	Total operation	1,742,522	322,895
46	Maintenance:		
47	740 Maintenance supervision and engineering	31,380	(64)
48	741 Maintenance of structures and improvements	25,353	(9,628)
49	742 Maintenance of production equipment	65,747	(10,360)
50	Total maintenance	122,480	(20,052)
51	Total manufactured gas production	1,865,002	302,843



GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases	9,479,397	(4,412,027)
4	805 Other gas purchases	0	0
5	806 Exchange gas	0	0
6	807 Purchased gas expenses	0	0
7	810 Gas used for compressor station fuel - Cr.	0	0
8	811 Gas used for products extraction - Cr.	0	0
9	812 Gas used for other utility operations - Cr.	0	0
10	813 Other gas supply expenses	262,618	18,664
11	Total other gas supply expenses	9,742,015	(4,393,363)
12	Total production expenses	11,607,017	(4,090,520)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering	0	0
16	841 Operation labor and expenses	0	0
17	842 Rents	0	0
18	Total operation	0	0
19	Maintenance:		
20	843 Maintenance supervision and engineering	0	0
21	844 Maintenance of structures and improvements	0	0
22	845 Maintenance of gas holders	0	0
23	846 Maintenance of other equipment	0	0
24	Total maintenance	0	0
25	Total storage expenses	0	0
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering	0	0
29	851 System control and load dispatching	0	0
30	852 Communication system expenses	0	0
31	853 Compressor station labor and expenses	0	0
32	855 Fuel and power for compressor stations	0	0
33	857 Measuring and regulating station expenses	0	0
34	858 Transmission and compression of gas by others	0	0
35	870 Distribution operation supervision	34,933	3,167
36	871 Communication system expense	37,172	(2,550)
37	874 Mains and services expenses	604,214	113,111
38	878 Meter and house regulator expenses	576,996	34,612
39	879 Customer installations expenses	34,258	(8,632)
40	880 Other expenses	688,552	4,592
41	881 Rents	0	0
42	Total operation	1,976,125	144,300
43	Maintenance:		
44	885 Maintenance supervision and engineering	116,575	12,220
45	886 Maintenance of structures and improvements	0	0
46	887 Maintenance of mains	222,186	16,821
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station equipment	7,125	(1,419)
49	892 Maintenance of services	68,601	19,055
50	893 Maintenance of meters and house regulators	143,010	22,688
51	894 Maintenance of other equipment	36,269	(7,352)
52	Total maintenance	593,766	62,013
53	Total transmission and distribution expenses	2,569,891	206,313

## GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 Supervision	0	0
4	902 Meter reading expenses	64,561	245
5	903 Customer records and collection expenses	987,771	(12,318)
6	904 Uncollectible accounts	2,041,409	(64,652)
7	905 Miscellaneous customer accounts expenses	2,968,494	361,053
8	Total customer accounts expenses	6,062,235	284,328
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	26,538	(236)
14	916 Miscellaneous sales expenses	0	0
15	Total sales expenses	26,538	(236)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	26,472	(1,810)
19	921 Office supplies and expenses	343,430	(54,136)
20	922 Administrative expenses transferred - Cr.		0
21	923 Outside services employed	2,680,915	305,866
22	924 Property insurance	52,580	13,140
23	925 Injuries and damages	136,664	16,275
24	926 Employees pensions and benefits	1,386,153	45,828
25	928 Regulatory commission expenses	141,865	37,192
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	(2,101)	(127,714)
28	931 Rents	0	0
29	Total operation	4,765,978	234,641
30	Maintenance:		
31	932 Maintenance of general plant	45,633	(6,615)
32	Total administrative and general expenses	4,811,611	228,026
33	Total gas operation and maintenance expenses	25,077,292	(3,372,089)
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)
34	Steam production	0	0
35	Manufactured gas production	1,742,522	122,480
36	Other gas supply expenses	9,742,015	0
37	Total production expenses	11,484,537	122,480
38	Local storage expenses	0	0
39	Transmission and distribution expenses	1,976,125	593,766
40	Customer accounts expenses	6,062,235	0
41	Sales expenses	26,538	0
42	Administrative and general expenses	4,765,978	45,633
43	Total gas operation and maintenance expenses	24,315,413	761,879
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (P. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407)		73.32%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.		\$3,851,220
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)		29
P47			

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

## SALES FOR RESALE (Account 483)

Line No.	Name of Companies to Which Gas is Sold (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
1	BP Energy	Fitchburg City Gate Meter, Fitchburg, MA	0		0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS		0		0

## SALE OR RESIDUALS (Accounts 730, 731)

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

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

## PURCHASED GAS (Accounts 804 - 806)

Line No.	Name of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
21	Coral Spot	Fitchburg City Gate Meter, Fitchburg, MA	0	0.00	0
22	Distrigas	"	0	0.00	1,972,200
23	OBA	"	(13,365)	2.53	(33,836)
24	BP Commodity	"	0	0.00	0
25	Tennessee Gas Pipeline	"	0	0.00	3,056,519
26	External Monthly Supplier Cashout	"	0	0.00	211,825
27	Repsol / AMA	"	43,000	17.13	736,389
28	Commodity Estimates	"	(51,126)	26.00	(1,329,456)
30	DTE Commodity	"	0	0.00	0
31	Emera Commodity	"	1,161,749	3.61	4,192,142
32	Shell Commodity	"	181,582		489,977
33	Other	"	0	0.00	260,369
35					
36					
35					
36					
37					
38	TOTALS		1,321,840	7.23	9,556,130

## TAXES CHARGED DURING YEAR

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)						
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)
1	Federal:								
2	Unemployment	2,652	1,318	1,334					
3	FICA	557,748	277,201	280,547					
4	Payroll Taxes Capitalized	(340,519)	(169,238)	(171,281)					
5									
6	State:								
7	Massachusetts Unemployment Tax	29,226	14,526	14,701					
8	Massachusetts Health Insurance	0	0	0					
9	Massachusetts Property Tax	4,132,227	2,119,524	2,012,703					
10	State Tax	20,282	10,216	10,066					
11	Maine Medical Leave Tax	0	0	0					
12									
13	Federal:								
14	Income Tax Current	238,453	238,453	(0)					
15	Income Tax Prior	0	0	0					
16	State:								
17	Massachusetts Franchise Tax Current	0	0	0					
18	Massachusetts Franchise Tax Prior	0	(49,295)	49,295					
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTALS	4,640,070	2,442,705	2,197,365	0	0	0	0	0

## OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS	0	0	0	0

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances, returns				
4	and installations	0	1,020		1,020
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	628		628
9					
10	Total Revenues	0	1,648	-	1,648
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	2,408		2,408
17	INSTALLATION		0		0
18	Clean and Check		53		53
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses		160		160
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL COSTS AND EXPENSES	0	2,621	-	2,621
44	Net Profit (or Loss)	0	(973)	-	(973)



## GAS GENERATING PLANT

Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap (MCF)
1			
2	Propane Air Peak Shaving Plant, Lunenburg, MA * MCf	1	4,320
3	Propane Air Peak Shaving Plant, Lunenburg, MA * Dth		4,631
4			
5			
6	LNG Vaporization Facility, Westminster, MA *MCf	1	4,800
7	LNG Vaporization Facility, Westminster, MA * Dth		5,040
8			
9			
10			
11			
12			
13			
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47			
48			
49			
51			
52			
53			
54			
55			
56		TOTAL	18,791



BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam per Hour
1	Propane Plant	Natural Gas	Max Press. 125psi		S/N L-85161	15,517,150
2	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69603	10,460,899
3	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69604	10,460,899
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas				Total Capacity
29						
30						
31	Scrubbers	NONE				
32						
33						
34						
35						
36	Condensers					
37						
38						
39						
40						
41	Exhausters					
42						
43						
44						
45						
46						
47						
48						

## PURIFIERS

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

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

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but not Removed During Year	Total Length in Feet at End of Year (actual GIS numbers)
	Cast Iron					
	2"	430			0	430
	3"	4,535			690	3,845
	4"	118,029			14,612	103,417
	6"	18,416			1,214	17,202
	8"	11,692			124	11,568
	10"	1,181			0	1,181
	12"	217			0	217
	16"	905	30		0	935
	20"	367			30	337
	24"	4,129			0	4,129
	Subtotal	159,900	30	0	16,670	143,260
	Ductile					
	4"	3,105	0		898	2,207
	6"	785	0		474	311
	8"	8	107		69	46
	Subtotal	3,898	107	0	1,441	2,564
	Steel					
	2" or Less	229,170	171		1,865	227,476
	3"	30,881	1		328	30,554
	4"	205,849	21		8,088	197,782
	6"	102,982	10		1,744	101,248
	8"	72,885	90		614	72,361
	10"	31	0		0	31
	12"	3,614	19		15	3,618
	Subtotal	645,412	312	0	12,654	633,070
	Wrought Iron					
	2"	1	0		0	1
	4"	697	0		0	697
	Subtotal	698	0	0	0	698
	Plastic					
	.5"	56	0		0	56
	.75"	39	0		0	39
	1"	4,050	0		120	3,930
	1 1/4"	3,430	0		0	3,430
	2"	278,292	27,955		506	305,740
	3"	10	4		0	14
	4"	178,607	4,261		1,766	181,102
	6"	32,588	682		2,231	31,040
	8"	123,580	1,103		375	124,308
	12"	1,576	0		0	1,576
	Subtotal	622,226	34,006	0	4,998	651,234
	Unknown Mains					
	1	0				0
	1.5	0				0
	2	0				0
	3	0				0
	4	0				0
	6	0				0
	8	0				0
	12	0				0
	16	0				0
	unknown	0				0
	Subtotal	0	0	0	0	0
	TOTALS	1,432,135	34,454	0	35,763	1,430,826

## GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	11,241	7,355	20,936
2	Additions during year:			
3	Purchased			3,283
4	Installed	51	457	404
5	Associated with Plant acquired			
6	Total Additions	51	457	3,687
7	Reductions during year			
8	Retirements	37	79	1,584
8a	Correction to prior year services			
9	Associated with Plant sold			
10	Total Reductions	37	79	1,584
11	Number at End of Year	11,255	7,733	23,039
12	In Stock			4,740
13	On Customers' Premises - Inactive			126
14	On Customers' Premises - Active			16,346
15	In Company Use			4
16	Number at End of Year			21,216
17	Number of Meters Tested by State Inspectors During Year			3,803

## RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		See 79 A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>370</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.07949	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.70) (\$0.02015)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>Low-Income Residential RD-2</b>	<b>371</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.05942	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											(\$2.42) (\$0.04944)
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.46) (\$0.01320)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>Small General GD-1</b>	<b>372</b>	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05529	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh											(\$1.00) (\$0.01728)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>Regular General GD-2</b>	<b>372</b>	Customer Charge All kWh	\$10.00	\$9.91	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.02396	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.11614 (\$1.00) (\$0.99) (\$0.01161) 1/1/23
<b>Large General GD-3</b>	<b>372</b>	Customer Charge On Peak kVA	\$300.00	\$8.15	\$0.02078	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$300.00
<b>Farm Credit</b>		Customer Charge On Peak kWh		\$0.01968	\$0.02078	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$8.15
<i>Last Change</i>			8/1/11	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.06846 \$0.05317 (\$30.00) (\$0.82) (\$0.00685) (\$0.00532) 1/1/23
<b>Optional Time-of-Use GD-4 (2)</b>	<b>372</b>	Customer Charge On Peak kW	\$10.00	\$3.96	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge Off Peak kWh		\$0.01033	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$3.96
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.10251 \$0.09443 (\$1.00) (\$0.40) (\$0.01025) (\$0.00944) 1/1/23
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>372</b>	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00 (\$0.01535)
<i>Last Change</i>			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>ALL GENERAL</b>		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.											
<b>Outdoor Lighting Company Owned-SD</b>	<b>373</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3			\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.10988
<b>Farm Credit</b>		Customer Charge All kWh		\$0.00000	\$0.06990	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	(\$0.01099)
<i>Last Change</i>				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>374</b>	All kWh		\$0.06489	\$0.06668	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17155
<b>Farm Credit</b>		All kWh				\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	(\$0.01716)
<i>Last Change</i>				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	1/1/23

(1) See Sheet 2.

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

Issued by: Robert B. Hevart  
Sr. Vice President

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

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

**Company Owned Outdoor Lighting Delivery Service - Luminaire Charges  
M.D.P.U. No. 373**

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

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

Issued by: Robert B. Hevert  
Sr. Vice President

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

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
Residential RD-1	384	Customer Charge All kWh	\$7.00	\$0.07976	\$0.07949	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
Farm Credit		Customer Charge All kWh											\$0.20149 (\$0.70) (\$0.02015)
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07976	\$0.05942	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
34.5% Low Income Discount		Customer Charge All kWh											\$0.18142 (\$2.42) (\$0.04944)
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01320)
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
Small General GD-1	386	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05529	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kWh											\$0.17283 (\$1.00) (\$0.01728)
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
Regular General GD-2	386	Customer Charge All kW All kWh	\$10.00	\$9.91									\$10.00
Farm Credit		Customer Charge All kW All kWh		\$0.02396	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91 \$0.11614 (\$1.00) (\$0.99) (\$0.01161)
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
Large General GD-3	386	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.15 \$0.01968 \$0.00439	\$0.02078 \$0.02078	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250		\$300.00 \$8.15 \$0.06846 \$0.05317 (\$30.00) (\$0.82) (\$0.00685) (\$0.00532)
Farm Credit		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											(\$0.01161)
Last Change			8/1/11	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
Optional Time-of-Use GD-4 (2)	386	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.96 \$0.01033 \$0.00225	\$0.05387 \$0.05387	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250		\$10.00 \$3.96 \$0.10251 \$0.09443 (\$1.00) (\$0.40) (\$0.01025) (\$0.00944)
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh											(\$1.00) (\$0.40) (\$0.01025) (\$0.00944)
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
Water Heating and/or Space Heating GD-5 (2)	386	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05387	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
Farm Credit		Customer Charge All kWh											\$0.15346
Last Change			6/1/14	1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.											
Outdoor Lighting Company Owned-SD	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
Farm Credit		All kWh	\$0.00000	\$0.06990	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250		\$0.00427	\$0.10988 (\$0.01099)
Last Change				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	1/1/23
Outdoor Lighting Customer Owned-SDC	388	All kWh		\$0.06489	\$0.06668	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17155 (\$0.01716)
Farm Credit		All kWh											(\$0.01716)
Last Change				1/1/23	1/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	1/1/23

(1) See Sheet 2.

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

Issued by: Robert B. Hevert  
Sr. Vice President

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

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

**Company Owned Outdoor Lighting Delivery Service - Luminaire Charges  
M.D.P.U. No. 387**

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

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

Issued by: Robert B. Hevert  
Sr. Vice President

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

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

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

**Electric Vehicle Rates - Delivery and Supply**

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

(1) See Sheet 2.

Issued by: Robert B. Hevert  
Sr. Vice President

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

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>384</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.20575
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.70) (\$0.02058) 6/1/23
<b>Low-Income Residential RD-2</b>	<b>385</b>	Customer Charge All kWh	\$7.00	\$0.07976	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											\$0.18400
<b>Farm Credit</b>		Customer Charge All kWh											(\$2.42) (\$0.04923)
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.46) (\$0.01348) 6/1/23
<b>Small General GD-1</b>	<b>386</b>	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.17598
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$1.00) (\$0.01760) 6/1/23
<b>Regular General GD-2</b>	<b>386</b>	Customer Charge All kWh	\$10.00	\$9.91	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.11929 (\$1.00) (\$0.99) (\$0.01193) 6/1/23
<b>Large General GD-3</b>	<b>386</b>	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.15 \$0.01968 \$0.00439	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00
<b>Farm Credit</b>		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											\$8.15 \$0.07040 \$0.05511 (\$30.00) (\$0.82) (\$0.00704) (\$0.00551) 6/1/23
<i>Last Change</i>			8/1/11	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Optional Time-of-Use GD-4 (2)</b>	<b>386</b>	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.96 \$0.01033 \$0.00225	\$0.05702 \$0.05702	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00450 \$0.00450	\$10.00
<b>Farm Credit</b>		Customer Charge On Peak kW On Peak kWh Off Peak kWh											\$3.96 \$0.10566 \$0.09758 (\$1.00) (\$0.40) (\$0.01057) (\$0.00976) 6/1/23
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>386</b>	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.15661
<i>Last Change</i>			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.00 (\$0.01566) 6/1/23
<b>ALL GENERAL</b>		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.											
<b>Outdoor Lighting Company Owned-SD</b>	<b>387</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3			\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00427
<i>Last Change</i>				1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.11284 (\$0.01128) 6/1/23
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>388</b>	All kWh		\$0.06489	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17451
<b>Farm Credit</b>		All kWh											(\$0.01745) 6/1/23
<i>Last Change</i>				1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	6/1/23

(1) See Sheet 2.

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

Issued by: Robert B. Hevert  
Sr. Vice President

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



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

**Company Owned Outdoor Lighting Delivery Service - Luminaire Charges  
M.D.P.U. No. 387**

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

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

Issued by: Robert B. Hevert  
Sr. Vice President

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

Fitchburg Gas and Electric Light Company

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

Summary of Electric Service Rates  
Schedule SR

Electric Vehicle Rates - Delivery and Supply

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

(1) See Sheet 2.

Issued by: Robert B. Hevert  
Sr. Vice President

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

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

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

SMART Solar Massachusetts Renewable Target													Total Delivery
Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency		
Residential RD-1	384	Customer Charge All kWh	\$7.00										\$7.00
Farm Credit		Customer Charge All kWh		\$0.07976	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$0.20575
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.70) (\$0.02058)
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00										\$7.00
34.5% Low Income Discount		Customer Charge All kWh											\$0.18400
Farm Credit		Customer Charge All kWh											(\$2.42) (\$0.04923)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.46) (\$0.01348)
Small General GD-1	393	Customer Charge All kWh	\$10.00										\$10.00
Farm Credit		Customer Charge All kWh		\$0.07923	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.17598
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$1.00) (\$0.01760)
Regular General GD-2	393	Customer Charge All kW	\$10.00	\$9.91									\$10.00
Farm Credit		Customer Charge All kW		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.11929 (\$1.00) (\$0.99) (\$0.01193)
Large General GD-3	393	Customer Charge On Peak kVA	\$300.00	\$8.15									\$300.00
Farm Credit		Customer Charge On Peak kVA		\$0.01968	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$8.15
Last Change			8/1/11	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.07040 \$0.05511 (\$30.00) (\$0.82) (\$0.00704) (\$0.00551)
Optional Time-of-Use GD-4 (2)	393	Customer Charge On Peak kW	\$10.00	\$3.96									\$10.00
Farm Credit		Customer Charge On Peak kW		\$0.01033	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$3.96
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.10566 \$0.09758 (\$1.00) (\$0.40) (\$0.01057) (\$0.00976)
Water Heating and/or Space Heating GD-5 (2)	393	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
Farm Credit		Customer Charge All kWh											\$0.15661
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.00 (\$0.01566)
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.											
Outdoor Lighting Company Owned-SD	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
Farm Credit		Customer Charge All kWh	\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284	
Last Change			1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	(\$0.01128)
Outdoor Lighting Customer Owned-SDC	388	All kWh		\$0.06489	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17451
Farm Credit		All kWh											(\$0.01745)
Last Change			1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	6/1/23

(1) See Sheet 2.

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

Issued by: Daniel Hurstak  
Sr. Vice President

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

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

**Company Owned Outdoor Lighting Delivery Service - Luminaire Charges  
M.D.P.U. No. 387**

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

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

Issued by: Daniel Hurstak  
Sr. Vice President

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

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

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

**Electric Vehicle Rates - Delivery and Supply**

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES				TOTAL
Class	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply	
EV-RES	392	Customer Charge	\$6.39										\$6.39				\$6.39	
		Off-Peak kWh		\$0.03988	\$0.08375	\$0.00394	\$0.00158	\$0.00000	\$0.00552	\$0.00050	\$0.00250	\$0.00567	\$0.13782	\$0.19168	\$0.00493	\$0.19661	\$0.33443	
		Mid-Peak kWh		\$0.11387	\$0.08375	\$0.00394	\$0.00158	\$0.03354	\$0.03906	\$0.00050	\$0.00250	\$0.00567	\$0.24535	\$0.21111	\$0.00493	\$0.21604	\$0.46139	
		On-Peak kWh		\$0.15982	\$0.08375	\$0.00394	\$0.00158	\$0.10958	\$0.11510	\$0.00050	\$0.00250	\$0.00567	\$0.36734	\$0.26163	\$0.00493	\$0.26656	\$0.63390	
Farm Credit		Customer Charge											(\$0.64)				(\$0.64)	
		Off-Peak kWh											(\$0.01378)			(\$0.01966)	(\$0.03344)	
		Mid-Peak kWh											(\$0.02454)			(\$0.02160)	(\$0.04614)	
		On-Peak kWh											(\$0.03673)			(\$0.02666)	(\$0.06339)	
Last Change			4/1/23	6/1/23	6/1/23	6/1/14	1/1/23	6/1/23	6/1/23	1/1/03	1/1/02	1/1/23	6/1/23	6/1/23	12/1/22	6/1/23	6/1/23	
Regular General GD-2 Electric Vehicle Price Schedule A	393	Customer Charge	\$10.00										\$10.00					
		All kW		\$0.00									\$0.00					
		All kWh		\$0.06032	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.15565	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
0% <= Load Factor <=5% Farm Credit		Customer Charge											(\$1.00)					
		All kW											\$0.00					
		All kWh											(\$0.01557)					
Regular General GD-2 Electric Vehicle Price Schedule B	393	Customer Charge	\$10.00										\$10.00					
		All kW		\$2.47									\$2.47					
		All kWh		\$0.05126	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.14659	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
5% < Load Factor <=10% Farm Credit		Customer Charge											(\$1.00)					
		All kW											(\$0.25)					
		All kWh											(\$0.01466)					
Regular General GD-2 Electric Vehicle Price Schedule C	393	Customer Charge	\$10.00										\$10.00					
		All kW		\$4.95									\$4.95					
		All kWh		\$0.04216	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.13749	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
10% < Load Factor <=15% Farm Credit		Customer Charge											(\$1.00)					
		All kW											(\$0.50)					
		All kWh											(\$0.01375)					
Regular General GD-2 Electric Vehicle Price Schedule D	393	Customer Charge	\$10.00										\$10.00					
		All kW		\$9.91									\$9.91					
		All kWh		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.11929	See Summary of Electric Service Rates, Schedule SR, Sheet 4				
Load Factor >15% Farm Credit		Customer Charge											(\$1.00)					
		All kW											(\$0.99)					
		All kWh											(\$0.01193)					
Large General GD-3 Electric Vehicle Price Schedule A	393	Customer Charge	\$300.00										\$300.00					
		On Peak kVA		\$0.00									\$0.00					
		On Peak kWh		\$0.04026	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.09098					
		Off Peak kWh		\$0.02497	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07569					
Farm Credit		Customer Charge											(\$30.00)					
		On Peak kVA											\$0.00					
		On Peak kWh											(\$0.00910)					
		Off Peak kWh											(\$0.00757)					
Large General GD-3 Electric Vehicle Price Schedule B	393	Customer Charge	\$300.00										\$300.00					
		On Peak kVA		\$2.03									\$2.03					
		On Peak kWh		\$0.03513	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.08585					
		Off Peak kWh		\$0.01984	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07056					
Farm Credit		Customer Charge											(\$30.00)					
		On Peak kVA											(\$0.20)					
		On Peak kWh											(\$0.00859)					
		Off Peak kWh											(\$0.00706)					
Large General GD-3 Electric Vehicle Price Schedule C	393	Customer Charge	\$300.00										\$300.00					
		On Peak kVA		\$4.07									\$4.07					
		On Peak kWh		\$0.02998	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.08070					
		Off Peak kWh		\$0.01469	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.06541					
Farm Credit		Customer Charge											(\$30.00)					
		On Peak kVA											(\$0.41)					
		On Peak kWh											(\$0.00807)					
		Off Peak kWh											(\$0.00654)					
Large General GD-3 Electric Vehicle Price Schedule D	393	Customer Charge	\$300.00										\$300.00					
		On Peak kVA		\$8.15									\$8.15					
		On Peak kWh		\$0.01968	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.07040					
		Off Peak kWh		\$0.00439	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$0.05511					
Farm Credit		Customer Charge											(\$30.00)					
		On Peak kVA											(\$0.82)					
		On Peak kWh											(\$0.00704)					
		Off Peak kWh											(\$0.00551)					
GD-2, GD-3 Last Change			7/1/23	7/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	7/1/23					
ALL GENERAL	Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																	
DEFINITIONS	EV-RES:	GD-3 Electric Vehicle: Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 10:00 A.M. - 10:00 P.M. excluding Weekday Holidays. Off-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.																

Issued by: Daniel Hurstak  
Sr. Vice President

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

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
Residential RD-1	384	Customer Charge All kWh	\$7.00	\$0.07976	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
Farm Credit		Customer Charge All kWh											\$0.20575 (\$0.70) (\$0.02058)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07976	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
34.5% Low Income Discount		Customer Charge All kWh											\$0.18400 (\$2.42) (\$0.04923)
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01348)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Small General GD-1	393	Customer Charge All kWh	\$10.00	\$0.07923	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kWh											\$0.17598 (\$1.00) (\$0.01760)
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23
Regular General GD-2	393	Customer Charge All kW	\$10.00	\$9.91	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kW		\$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$9.91
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.11929 (\$1.00) (\$0.99) (\$0.01193) 6/1/23
Large General GD-3	393	Customer Charge On Peak kVA	\$300.00	\$8.15	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$300.00
Farm Credit		Customer Charge On Peak kVA		\$0.01968	\$0.02272	\$0.00310	\$0.00108	\$0.01931	\$0.02349	\$0.00050	\$0.00250	\$0.00151	\$8.15
Last Change			8/1/11	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.07040 \$0.05511 (\$30.00) (\$0.82) (\$0.00704) (\$0.00551) 6/1/23
Optional Time-of-Use GD-4 (2)	393	Customer Charge On Peak kW	\$10.00	\$3.96	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge On Peak kW		\$0.01033	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$3.96
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.10566 \$0.09758 (\$1.00) (\$0.40) (\$0.01057) (\$0.00976) 6/1/23
Water Heating and/or Space Heating GD-5 (2)	393	Customer Charge All kWh	\$0.00	\$0.06128	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
Farm Credit		Customer Charge All kWh											\$0.15661
Last Change			6/1/14	1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	\$0.00 (\$0.01566) 6/1/23
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.											
Outdoor Lighting Company Owned-SD	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
Farm Credit		Customer Charge All kWh	\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284 (\$0.01128)	
Last Change			1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	6/1/23	
Outdoor Lighting Customer Owned-SDC	388	All kWh	\$0.06489	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17451 (\$0.01745)	
Farm Credit		All kWh											
Last Change			1/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	6/1/23

(1) See Sheet 2.

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

Issued by: Daniel Hurstak  
Sr. Vice President

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

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

**Company Owned Outdoor Lighting Delivery Service - Luminaire Charges  
M.D.P.U. No. 387**

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

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

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Sr. Vice President

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

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

Electric Vehicle Rates - Delivery and Supply

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES			TOTAL
			Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply
EV-RES	392	Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh	\$6.39	\$0.03988 \$0.11387 \$0.15982	\$0.08375 \$0.08375 \$0.08375	\$0.00394 \$0.00394 \$0.00394	\$0.00158 \$0.00158 \$0.00158	\$0.00000 \$0.03354 \$0.10958	\$0.00552 \$0.03906 \$0.11510	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$0.00567 \$0.00567 \$0.00567	\$6.39 \$0.13782 \$0.24535 \$0.36734	\$0.18946 \$0.20888 \$0.25938	\$0.00493 \$0.00493 \$0.00493	\$0.19439 \$0.21381 \$0.26431	\$6.39 \$0.33221 \$0.45916 \$0.63165
Farm Credit		Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh											(\$0.64) (\$0.01378) (\$0.02454) (\$0.03673)			(\$0.01944) (\$0.02138) (\$0.02643)	(\$0.64) (\$0.03322) (\$0.04592) (\$0.06316)
Last Change			4/1/23	6/1/23	6/1/23	6/1/14	1/1/23	6/1/23	6/1/23	1/1/03	1/1/02	1/1/23	6/1/23	8/1/23	12/1/22	8/1/23	8/1/23
Regular General GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$0.00 \$0.06032	\$0.00 \$0.06032	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$0.00 \$0.15565	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 \$0.00 \$0.06032	\$2.47 \$0.05126	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$2.47 \$0.14659	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 \$0.00 \$0.06032	\$4.95 \$0.04216	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$4.95 \$0.13749	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
Regular General GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$0.00 \$0.06032	\$9.91 \$0.02396	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$9.91 \$0.11929	See Summary of Electric Service Rates, Schedule SR, Sheet 4			
Large General GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$0.00 \$0.04026 \$0.02497	\$0.00 \$0.04026 \$0.02497	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$0.00 \$0.09998 \$0.07569 (\$30.00) \$0.00 (\$0.00910) (\$0.00757)				
Large General GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% 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 \$2.03 \$0.03513 \$0.01984	\$2.03 \$0.03513 \$0.01984	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$2.03 \$0.08585 \$0.07056 (\$30.00) (\$0.20) (\$0.00859) (\$0.00706)				
Large General GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$4.07 \$0.02998 \$0.01469	\$4.07 \$0.02998 \$0.01469	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$4.07 \$0.08070 \$0.06541 (\$30.00) (\$0.41) (\$0.08070) (\$0.00654)				
Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$8.15 \$0.01968 \$0.00439	\$8.15 \$0.01968 \$0.00439	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$8.15 \$0.07040 \$0.05511 (\$30.00) (\$0.82) (\$0.00704) (\$0.00551)				
GD-2, GD-3 Last Change			7/1/23	7/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	7/1/23				
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.															
DEFINITIONS	EV-RES:	GD-3 Electric Vehicle: Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 10:00 A.M. - 10:00 P.M. excluding Weekday Holidays. Off-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.															

Issued by: Daniel Hurstak  
Sr. Vice President

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



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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
Residential RD-1	384	Customer Charge All kWh	\$7.00	\$0.07903	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
Farm Credit		Customer Charge All kWh											\$0.20502 (\$0.70) (\$0.02050)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07903	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
34.5% Low Income Discount		Customer Charge All kWh											\$0.18327 (\$2.42) (\$0.04898)
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01343)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Small General GD-1	393	Customer Charge All kWh	\$10.00	\$0.07850	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kWh											\$0.17525 (\$1.00) (\$0.01753)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Regular General GD-2	393	Customer Charge All kW All kWh	\$10.00	\$9.81 \$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kW All kWh											\$9.81 \$0.11910 (\$1.00) (\$0.98) (\$0.01191)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Large General GD-3	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.07 \$0.01952 \$0.00435	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00
Farm Credit		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											\$8.07 \$0.07024 \$0.05507 (\$30.00) (\$0.81) (\$0.00702) (\$0.00551)
Last Change			8/1/11	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Optional Time-of-Use GD-4 (2)	393	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.92 \$0.01027 \$0.00223	\$0.05702 \$0.05702	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00450 \$0.00450	\$10.00
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh											\$3.92 \$0.10560 \$0.09756 (\$1.00) (\$0.39) (\$0.01056) (\$0.00976)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Water Heating and/or Space Heating GD-5 (2)	393	Customer Charge All kWh	\$0.00	\$0.06071	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
Farm Credit		Customer Charge All kWh											\$0.15604 (\$0.01560)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.											
Outdoor Lighting Company Owned-SD	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
Farm Credit		All kWh	\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284 (\$0.01128)	
Last Change			11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Outdoor Lighting Customer Owned-SDC	388	All kWh	\$0.06429	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17391 (\$0.01739)	
Farm Credit		All kWh											
Last Change			11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	11/1/23

(1) See Sheet 2.

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

Issued by: Daniel Hurstak  
Sr. Vice President

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

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

**Company Owned Outdoor Lighting Delivery Service - Luminaire Charges**  
**M.D.P.U. No. 387**

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

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

Issued by: Daniel Hurstak  
Sr. Vice President

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

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

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

Electric Vehicle Rates - Delivery and Supply

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES				TOTAL
Class	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Basic Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply	
EV-RES	392	Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh	\$6.39	\$0.03951 \$0.11283 \$0.15835	\$0.08375 \$0.08375 \$0.08375	\$0.00394 \$0.00394 \$0.00394	\$0.00158 \$0.00158 \$0.00158	\$0.00000 \$0.03354 \$0.10958	\$0.00552 \$0.03906 \$0.11510	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$0.00567 \$0.00567 \$0.00567	\$6.39 \$0.13745 \$0.24431 \$0.36587	\$0.18946 \$0.20888 \$0.25938	\$0.00493 \$0.00493 \$0.00493	\$0.19439 \$0.21381 \$0.26431	\$6.39 \$0.33184 \$0.45812 \$0.63018	
Farm Credit		Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh											(\$0.64) (\$0.01375) (\$0.02443) (\$0.03659)			(\$0.01944) (\$0.02138) (\$0.02643)	(\$0.64) (\$0.03319) (\$0.04581) (\$0.06302)	
Last Change			4/1/23	11/1/23	6/1/23	6/1/14	1/1/23	6/1/23	6/1/23	1/1/03	1/1/02	1/1/23	11/1/23	8/1/23	12/1/22	8/1/23	11/1/23	
Regular General GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$0.00 \$0.05976	\$0.00 \$0.05976	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$0.00 \$0.15509	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) \$0.00 (\$0.01551)	
Regular General GD-2 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$2.45 \$0.05077	\$0.00 \$0.05077	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$2.45 \$0.14610	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) (\$0.25) (\$0.01461)	
Regular General GD-2 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$4.90 \$0.04178	\$0.00 \$0.04178	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$4.90 \$0.13711	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) (\$0.49) (\$0.01371)	
Regular General GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$9.81 \$0.02377	\$0.00 \$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$9.81 \$0.11910	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.00 \$0.00 (\$1.00) (\$0.98) (\$0.01191)	
Large General GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$0.00 \$0.03990 \$0.02473	\$0.00 \$0.03990 \$0.02473	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$0.00 \$0.09962 \$0.07545 (\$30.00) \$0.00 (\$0.00906) (\$0.00755)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.00906) (\$0.00755)	
Large General GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$2.01 \$0.03482 \$0.01965	\$0.00 \$0.03482 \$0.01965	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$2.01 \$0.08554 \$0.07037 (\$30.00) (\$0.20) (\$0.00855) (\$0.00704)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.00855) (\$0.00704)	
Large General GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$4.03 \$0.02972 \$0.01455	\$0.00 \$0.02972 \$0.01455	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$4.03 \$0.08044 \$0.06527 (\$30.00) (\$0.40) (\$0.08044) (\$0.00653)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.08044) (\$0.00653)	
Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$8.07 \$0.01952 \$0.00435	\$0.00 \$0.01952 \$0.00435	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$8.07 \$0.07024 \$0.05507 (\$30.00) (\$0.81) (\$0.00702) (\$0.00551)				\$0.00 \$0.00 \$0.00 \$0.00 (\$0.00702) (\$0.00551)	
GD-2, GD-3 Last Change			7/1/23	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23					
ALL GENERAL	Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2, High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																	
DEFINITIONS	EV-RES:	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 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.																

Issued by: Daniel Hurstak  
Sr. Vice President

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

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
Residential RD-1	384	Customer Charge All kWh	\$7.00	\$0.07903	\$0.08375	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
Farm Credit		Customer Charge All kWh											\$0.20502 (\$0.70) (\$0.02050)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Low-Income Residential RD-2	385	Customer Charge All kWh	\$7.00	\$0.07903	\$0.06200	\$0.00394	\$0.00158	\$0.02805	\$0.03357	\$0.00050	\$0.00250	\$0.00567	\$7.00
34.5% Low Income Discount		Customer Charge All kWh											\$0.18327 (\$2.42) (\$0.04898)
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01343)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Small General GD-1	393	Customer Charge All kWh	\$10.00	\$0.07850	\$0.05844	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kWh											\$0.17525 (\$1.00) (\$0.01753)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Regular General GD-2	393	Customer Charge All kW All kWh	\$10.00	\$9.81 \$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00
Farm Credit		Customer Charge All kW All kWh											\$9.81 \$0.11910 (\$1.00) (\$0.98) (\$0.01191)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Large General GD-3	393	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$8.07 \$0.01952 \$0.00435	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00
Farm Credit		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											\$8.07 \$0.07024 \$0.05507 (\$30.00) (\$0.81) (\$0.00702) (\$0.00551)
Last Change			8/1/11	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Optional Time-of-Use GD-4 (2)	393	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.92 \$0.01027 \$0.00223	\$0.05702 \$0.05702	\$0.00323 \$0.00323	\$0.00147 \$0.00147	\$0.02611 \$0.02611	\$0.03081 \$0.03081	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00450 \$0.00450	\$10.00
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh											\$3.92 \$0.10560 \$0.09756 (\$1.00) (\$0.39) (\$0.01056) (\$0.00976)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Water Heating and/or Space Heating GD-5 (2)	393	Customer Charge All kWh	\$0.00	\$0.06071	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$0.00
Farm Credit		Customer Charge All kWh											\$0.15604 (\$0.01560)
Last Change			6/1/14	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.											
Outdoor Lighting Company Owned-SD	387	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
Farm Credit		All kWh	\$0.00000	\$0.07286	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.11284 (\$0.01128)	
Last Change			11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23
Outdoor Lighting Customer Owned-SDC	388	All kWh	\$0.06429	\$0.06964	\$0.00318	\$0.00157	\$0.02796	\$0.03271	\$0.00050	\$0.00250	\$0.00427	\$0.17391 (\$0.01739)	
Farm Credit		All kWh											
Last Change			11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/23	6/1/14	6/1/14	1/1/23	11/1/23

(1) See Sheet 2.

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

Issued by: Daniel Hurstak  
Vice President and Treasurer

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

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

**Company Owned Outdoor Lighting Delivery Service - Luminaire Charges  
M.D.P.U. No. 387**

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

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

Issued by: Daniel Hurstak  
Vice President and Treasurer

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

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

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

**Electric Vehicle Rates - Delivery and Supply**

Electric Vehicle Rates - Delivery and Supply			DELIVERY RATES											SUPPLY RATES				TOTAL
			Customer Charge	Base Distribution	Total Other Distribution (Sheet 2)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery	Basic Service Charge	Service Costs Adder	Total Basic Service Charge	Total Delivery and Supply	
EV-RES	392	Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh	\$6.39 \$0.03951 \$0.10117 \$0.17645	\$0.08375 \$0.08375 \$0.08375	\$0.00394 \$0.00394 \$0.00394	\$0.00158 \$0.00158 \$0.00158	\$0.00183 \$0.01159 \$0.13159	\$0.00735 \$0.01711 \$0.13711	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$0.00567 \$0.00567 \$0.00567	\$0.13928 \$0.21070 \$0.40598	\$0.19294 \$0.21918 \$0.23664	\$0.00493 \$0.00493 \$0.00493	\$0.19787 \$0.22411 \$0.24157	\$6.39 \$0.33715 \$0.43481 \$0.64755		
Farm Credit		Customer Charge Off-Peak kWh Mid-Peak kWh On-Peak kWh										(\$0.64) (\$0.01393) (\$0.02107) (\$0.04060)			(\$0.01979) (\$0.02241) (\$0.02416)	(\$0.64) (\$0.03372) (\$0.04348) (\$0.06476)		
Last Change			4/1/23	12/1/23	6/1/23	6/1/14	1/1/23	12/1/23	12/1/23	1/1/03	1/1/02	1/1/23	12/1/23	12/1/23	12/1/23	12/1/23		
Regular General GD-2 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$0.00 \$0.05976	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$0.00 \$0.15509	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.33715		
Regular General GD-2 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$2.45 \$0.05077	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$2.45 \$0.14610	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.64755		
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	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$4.90 \$0.13711	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.64755		
Regular General GD-2 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge All kW All kWh	\$10.00 \$9.81 \$0.02377	\$0.05702	\$0.00323	\$0.00147	\$0.02611	\$0.03081	\$0.00050	\$0.00250	\$0.00450	\$10.00 \$9.81 \$0.11910	See Summary of Electric Service Rates, Schedule SR, Sheet 4			\$0.64755		
Large General GD-3 Electric Vehicle Price Schedule A 0% <= Load Factor <=5% Farm Credit	393	Customer Charge On Peak kWh Off Peak kWh Customer Charge On Peak kWh On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$0.00 \$0.03990 \$0.02473	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$0.00 \$0.09062 \$0.07545 (\$30.00) \$0.00 (\$0.00906) (\$0.00755)				\$0.64755		
Large General GD-3 Electric Vehicle Price Schedule B 5% < Load Factor <=10% Farm Credit	393	Customer Charge On Peak kWh Off Peak kWh Customer Charge On Peak kWh On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$2.01 \$0.03482 \$0.01965	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$2.01 \$0.08554 \$0.07037 (\$30.00) (\$0.20) (\$0.00855) (\$0.00704)				\$0.64755		
Large General GD-3 Electric Vehicle Price Schedule C 10% < Load Factor <=15% Farm Credit	393	Customer Charge On Peak kWh Off Peak kWh Customer Charge On Peak kWh On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$4.03 \$0.02972 \$0.01455	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$4.03 \$0.08044 \$0.06527 (\$30.00) (\$0.40) (\$0.0804) (\$0.00653)				\$0.64755		
Large General GD-3 Electric Vehicle Price Schedule D Load Factor >15% Farm Credit	393	Customer Charge On Peak kWh Off Peak kWh Customer Charge On Peak kWh On Peak kVA On Peak kWh Off Peak kWh	\$300.00 \$8.07 \$0.01952 \$0.00435	\$0.02272 \$0.02272	\$0.00310 \$0.00310	\$0.00108 \$0.00108	\$0.01931 \$0.01931	\$0.02349 \$0.02349	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00151 \$0.00151	\$300.00 \$8.07 \$0.07024 \$0.05507 (\$30.00) (\$0.81) (\$0.00702) (\$0.00551)				\$0.64755		
GD-2, GD-3 Last Change			7/1/23	11/1/23	6/1/23	6/1/14	1/1/23	1/1/23	1/1/23	1/1/03	1/1/02	1/1/23	11/1/23					
ALL GENERAL	Transformer Ownership Credit of \$0.19 may apply to all kW for schedule GD-2.																	
EV-RES:	High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																	
DEFINITIONS	GD-3 Electric Vehicle: Off-Peak kWh: Monday - Friday 8 P.M. - 6 A.M. and All Day Weekends and Weekday Holidays Mid-Peak kWh: Monday - Friday 6 A.M. - 3 P.M., excluding Weekday Holidays On-Peak kWh: Monday - Friday 3 P.M. - 8 P.M., excluding Weekday Holidays On-Peak: Monday - Friday 10:00 A.M. - 10:00 P.M. excluding Weekday Holidays. Off-Peak: Monday - Friday 10:00 P.M. - 10:00 A.M. and All Day Weekends and Weekday Holidays.																	

Issued by: Daniel Hurstak  
Vice President and Treasurer

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

### Summary of Electric Basic Service Rates

Basic Service - \$/kWh													
M.D.P.U. No. 380 and 397													
		Jan 23 (1)	Feb 23 (1)	Mar 23 (1)	Apr 23 (1)	May 23 (1)	Jun 23 (1)	Jul 23 (1)	Aug 23 (1)	Sep 23 (1)	Oct 23 (1)	Nov 23 (1)	Dec 23 (1)
Residential - RD-1, RD-2	Fixed	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21206	\$0.21206	\$0.21206	\$0.21206	\$0.21206
	Variable	\$0.36434	\$0.34879	\$0.21857	\$0.14170	\$0.11179	\$0.10560	\$0.12518	\$0.17471	\$0.16321	\$0.15955	\$0.19114	\$0.25162
RD-1 Farm Credit (2)	Fixed	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.022121)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)
	Variable	(\$0.03643)	(\$0.03488)	(\$0.02186)	(\$0.01417)	(\$0.01118)	(\$0.01056)	(\$0.01252)	(\$0.01747)	(\$0.01632)	(\$0.01596)	(\$0.01911)	(\$0.02516)
RD-2 Farm Credit (2)	Fixed	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01404)	(\$0.01389)	(\$0.01389)	(\$0.01389)	(\$0.01389)	(\$0.01389)
	Variable	(\$0.02386)	(\$0.02285)	(\$0.01432)	(\$0.00928)	(\$0.00732)	(\$0.00692)	(\$0.00820)	(\$0.01144)	(\$0.01069)	(\$0.01045)	(\$0.01252)	(\$0.01648)
Residential RD-2	Fixed	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07393)	(\$0.07316)	(\$0.07316)	(\$0.07316)	(\$0.07316)	(\$0.07316)
Low Income Discount	Variable	(\$0.12570)	(\$0.12033)	(\$0.07541)	(\$0.04889)	(\$0.03857)	(\$0.03643)	(\$0.04319)	(\$0.06027)	(\$0.05631)	(\$0.05504)	(\$0.06594)	(\$0.08681)
Small General - GD-1	Fixed	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21429	\$0.21206	\$0.21206	\$0.21206	\$0.21206	\$0.21206
	Variable	\$0.36434	\$0.34879	\$0.21857	\$0.14170	\$0.11179	\$0.10560	\$0.12518	\$0.17471	\$0.16321	\$0.15955	\$0.19114	\$0.25162
Farm Credit (2)	Fixed	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02143)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)
	Variable	(\$0.03643)	(\$0.03488)	(\$0.02186)	(\$0.01417)	(\$0.01118)	(\$0.01056)	(\$0.01252)	(\$0.01747)	(\$0.01632)	(\$0.01596)	(\$0.01911)	(\$0.02516)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD	Fixed	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20347	\$0.20609	\$0.20609	\$0.20609	\$0.20609	\$0.20609
	Variable	\$0.36259	\$0.34728	\$0.21613	\$0.13821	\$0.10648	\$0.10269	\$0.12344	\$0.16999	\$0.15571	\$0.15428	\$0.19614	\$0.25203
GD-2 Farm Credit (2)	Fixed	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02035)	(\$0.02061)	(\$0.02061)	(\$0.02061)	(\$0.02061)	(\$0.02061)
	Variable	(\$0.03626)	(\$0.03473)	(\$0.02161)	(\$0.01382)	(\$0.01065)	(\$0.01027)	(\$0.01234)	(\$0.01700)	(\$0.01557)	(\$0.01543)	(\$0.01961)	(\$0.02520)
Large General - GD-3	Fixed	12/23-1/24 N/A	1/25-2/23 N/A	2/24-3/27 N/A	3/28-4/25 N/A	4/26-5/25 N/A	5/26-6/26 N/A	6/27-7/26 N/A	7/27-8/25 N/A	8/26-9/25 N/A	9/26-10/25 N/A	10/26-11/27 N/A	11/28-12/26 N/A
	Variable	\$0.14526	\$0.09725	\$0.09139	\$0.07618	\$0.06574	\$0.06999	\$0.08228	\$0.06687	\$0.07152	\$0.05986	\$0.06850	\$0.08450
Farm Credit (2)	Fixed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Variable	(\$0.01453)	(\$0.00973)	(\$0.00914)	(\$0.00762)	(\$0.00657)	(\$0.00700)	(\$0.00823)	(\$0.00669)	(\$0.00715)	(\$0.00599)	(\$0.00685)	(\$0.00845)

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

(2) Additional 10% discount to customers who qualify as persons or corporations engaged in the business of agriculture or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws.

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

Line No.	Name or City or Town	Amount
1		
2	Customer Deposits	\$ 262,239
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51	TOTAL	262,239



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

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

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

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

## 913. ADVERTISING EXPENSES

Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1				
2			Bill inserts, safety messaging, etc.	26,538
3				
4				
5				
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7				
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51			TOTAL	26,538

## THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

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

\* Power of Attorney on file.

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

State of New Hampshire  
Rockingham County

ss.

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

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

Notary Public

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