The Commonwealth of Massachusetts

RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31, 2014

Name of officer to whom

correspondence should be

addressed regarding this report: Daniel V. Main

Official Title:

Assistant Controller

Office address:

6 Liberty Lane West, Hampton, NH 03842

Table of Contents

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

	Schedule	
Title of Schedule	Page Number	Remarks
(a)	(b)	(c)
General Information	4 - 7	
Comparative Balance Sheet	8 - 9	
Statement of Income for the Year	10 - 11	
Statement of Earned Surplus	12	
Summary of Utility Plant and Reserves for		
Depreciation and Amortization	13	
Utility Plant - Gas	17 - 18	
Nonutility Property	19	
Investments	20	
Special Funds	21	None
Special Deposits	21	
Notes Receivable	22	None
Accounts Receivable	22	710113
Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and		
Unamortized Premium on Debt	26	
Extraordinary Property Losses	27	None
Miscellaneous Deferred Debits	27	
Discount on Capital Stock	28	None
Capital Stock Expense	28	,
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	None
Payables to Associated Companies	32	,,,,,,
Miscellaneous Current and Accrued Liabilities	33	•
Other Deferred Credits	33	
Reserve for Depreciation of Utility Plant in Service	34	
Method of Determination of Depreciation Charges	34	
Dividends Declared During Year	34	
Operating Reserves	35	None
Reserves for Deferred Federal Income Taxes	36	· • •
Contributions in Aid of Construction	36	

Fitchburg Gas and Electric Light Company

Year ended December 31, 2014

Table of Contents (Continued)

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

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salary ¹
President	Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$64,034
Sr. Vice President	Todd R. Black	6 Liberty Lane West, Hampton, NH 03842	\$22,515
Sr. Vice President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$31,996
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	\$15,957
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	\$19,795
Vice President	Christopher Leblanc	6 Liberty Lane West, Hampton, NH 03842	\$38,148
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$17,664
Controller	Laurence M. Brock	6 Liberty Lane West, Hampton, NH 03842	\$23,803
Treasurer	Mark H. Collin	6 Liberty Lane West, Hampton, NH 03842	\$31,849
Assistant Treasurer	David Chong	6 Liberty Lane West, Hampton, NH 03842	\$15,323
Clerk	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	\$11,654

DIRECTORS*

Names	Addresses	Fees Paid During Year ²
William D. Adams ³	4600 Mayflower Hill Dr, Waterville, ME 04901	\$7,493
Dr. Robert V. Antonucci	160 Pearl Street, Fitchburg, MA 01420	\$11,810 ´
David P. Brownell	20 Patriots Road, Stratham, NH 03885	\$12,769
Lisa Crutchfield	2 Hudson Way, Garnet Valley, PA 19060	\$11,930
Albert H. Elfner III	53 Chestnut Street, Boston, MA 02108	\$12,889
Edward F. Godfrey	305 Old Farm Lane, Warren, VT 05674	\$12,619
Michael B. Green	123 Old Henniker Road, Hopkinton, NH 03229	\$12,109
Eben S. Moulton	55 Ferncroft Road, Danvers, MA 01923	\$12,769
M. Brian O' Shaughnessy	One Revere Park, Rome, NY 13444	\$12,169
Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$0
Dr. Sarah P. Voll	4000 Cathedral Ave, NW, Apt 652B, Washington, DC 20016	\$11,809
David A. Whiteley	12000 Heatherdane Drive, St. Louis, MO 63131	\$11,990

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

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

³ Mr. Adams resigned from the Board on July 9, 2014.

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

Fitchburg Gas and Electric Light Company	Y	ear ended December 31, 2014
GENI	ERAL INFORMATION - Continued	
Corporate name of company making this report, Fitchburg Gas and Electric Light Company	· · · · · · · · · · · · · · · · · · ·	
Date of organization, February 4, 1853		
Date of incorporation, May 13, 1852 (under the name Fitchburg Gas Compan	y)	
4. Give location (including street and number) of principal 285 John Fitch Highway, Fitchburg, MA 01420-8207	business office:	
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
 Capital stock issued with approval of Board of Gas and Light Commissioners or Department of Public Utilities s 		
Number of shares:	Common 1,244,629	\$12,444,400
Total 1,244,629 shares, par value \$10.00, Common ou	tstanding December 31 of the fiscal year 2014	\$12,444,400
10. If any stock has been issued during the last fiscal period and if the whole or any part of the issue was sold at au amounts realized therefrom.	ed, give the date and terms upon which such issue was offered ction, the date or dates of such sale or sales, the number of sl	to the stockholders, nares sold and the
N/A		
11. Management Fees and Expenses during the Year.		
	n the company has any contract or agreement covering the mag, engineering, construction, purchasing, operation, etc., and si	
In 2014, Fitchburg Gas and Electric Light Company pa	id \$12,451,374 to Unitil Service under the Service Agreement	

itc	hburg Gas and Electric Light Company	Year ended December 31, 2014				
	GENERAL INFORMATION - Continued					
1.	Describe briefly, all the important physical changes in the property during the last fiscal perimprovements to the works or physical property retired.	eriod including additions, alterations or				
	In electric property:					
	None					
	In gas property:					
	None					
	•					
		1				

		,	
	GENERAL INFORMA	ATION - Continued	
	vns in which the company umber of customers' meters in	Names of the cities or to supplies GAS, with the n meters in each place	wns in which the company umber of customers'
City or Town	Number of Customers' Meters 12/31/2014	City or Town	Number of Customers' Meters
Fitchburg	11,871		
Lunenburg	308		
Townsend	1,759		
Ashby	144		
Gardner	1,486		
Westminster	439		
—————————————————————————————————————	otal 16,007	Tota	31

		COMPARATIVE BALANCE SHEET Assets and Other Debits					
1		Ref.	Balance at	Balance at	Increase		
Line	Title of Account	Page	Beginning of Year	End of Year	or (Decrease)		
No.	(a)	No.	(b)	(c)	(d)		
1	UTILITY PLANT						
2	Utility Plant (101-107, 114)	13	\$248,548,058	\$264,833,675	\$16,285,617		
3	OTHER PROPERTY AND INVESTMENTS	ļ i			· · · · · · · · · · · · · · · · · · ·		
4	Nonutility Property (121)	19	14,387	14,387	0		
5	Investments in Associated Companies (123)	20	1,667	5,057	3,390		
6	Other Investments (124)	20	0	. 0	. 0		
7	Special Funds (125-128)	21	0	0	0		
8	TOTAL Other Property and Investments		16,054	19,444	3,390		
9	CURRENT AND ACCRUED ASSETS	. 1					
10	Cash (131)		548,333	576,880	28,547		
	Special Deposits (132-134)	21	2,317,653	1,625,330	(692,323)		
	Working Funds (135)		1,500	1,500	` ó		
	Temporary Cash Investments (136)	20	0	0	0		
14	Notes and Accounts Receivable (141, 142, 143)	22	18,210,992	19,607,820	1,396,828		
	Accounts Receivable from Assoc. Companies (145, 146)	23	4,043,117	3,229,798	(813,319)		
16	Materials and Supplies (151-159, 163)	24	2,392,682	2,125,123	(267,559)		
	Prepayments (165)		7,105,209	6,731,758	(373,451)		
	Interest and Dividends Receivable (171)		0	0	` o´		
	Rents Receivable (172)		0	0	0		
	Accrued Utility Revenues (173)		22,366,061	15,445,194	(6,920,867)		
	Miscellaneous Current and Accrued Assets (174)		83,209	83,993	784		
	TOTAL Current and Accrued Assets		57,068,756	49,427,396	(7,641,360)		
23	DEFERRED DEBITS		· · · · · · · · · · · · · · · · · · ·	· ·			
24	Unamortized Debt Discount and Expense (181)	26	610,141	567,262	(42,879)		
	Extraordinary Property Losses (182)	27	0	0	` o		
	Preliminary Survey and Investigation Charges (183)		274,489	77,622	(196,867)		
	Clearing Accounts (184)	}	673,158	678,161	5,003		
	Temporary Facilities (185)		(2,982)	(1,942)	1,040		
	Miscellaneous Deferred Debits (186)	27	57,267,295	52,083,997	(5,183,298)		
30	TOTAL Deferred Debits	1	58,822,101	53,405,100	(5,417,001)		
31	CAPITAL STOCK DISCOUNT AND EXPENSE		"				
32	Discount on Capital Stock (191)	28	0	0	0		
	Capital Stock Expense (192)	28	1,507,083	1,507,083	0		
	TOTAL Capital Stock Discount and Expense	1	1,507,083	1,507,083	0		
35	REACQUIRED SECURITIES		·				
36	Reacquired Capital Stock (196)		0	0	0		
	Reacquired Bonds (197)		. 0	0	0		
	TOTAL Reacquired Securities	1	0	0	0		
39	TOTAL Assets and Other Debits	1 .	\$365,962,052	\$369,192,698	\$3,230,646		

		Decemi	~ 4	
Vear	andad	Ilacami	רבי יום	・ソハコカロ

Fitchburg Gas and Electric Light Compar	Ī	Fitchburg	Gas and	Electric	Light	Compan
---	---	-----------	---------	----------	-------	--------

COMPARATIVE BALANCE SHEET Liabilities and Other Credits					
		Ref.	Balance at	Balance at	Increase
_ine	Title of Account	Page	Beginning of Year	End of Year	or (Decrease)
۷o.	(a)	No.	(b)	(c)	(d)
1	PROPRIETARY CAPITAL			. ,	
2	CAPITAL STOCK	1			
3	Common Stock Issued (201)	29	\$12,444,400	\$12,444,400	\$0
4	Preferred Stock Issued (204)	29	0	0	0
5	Capital Stock Subscribed (202, 205)		0	0	0
6	Premium on Capital Stock (207)	29	10,182,857	10,182,857	0
7	TOTAL	1	22,627,257	22,627,257	0
8	SURPLUS	1	,	,,	
9	Other Paid-In Capital (208-211)	30	31,000,000	31,000,000	0
10	Earned Surplus (215, 216)	12	12,803,823	13,021,089	217,266
11	Surplus Invested in Plant (217)	'-	0	10,021,000	217,200
12	TOTAL	H	43,803,823	44,021,089	217,266
13	TOTAL Proprietary Capital		66,431,080	66,648,346	217,266
14	LONG-TERM DEBT	l ⊦	00,451,000	00,040,340	217,200
	1	26	0	ا م	0
15	Bonds (221)/Unamortized Debt Discount (226)		0	0	0
	Advances from Associated Companies (223)	31	00 400 000	0000000	(4,000,000
17	Other Long-Term Debt (224)	31	68,100,000	66,200,000	(1,900,000
18	TOTAL Long-Term Debt	1 -	68,100,000	66,200,000	(1,900,000
19	CURRENT AND ACCRUED LIABILITIES	_		_	_
20	Notes Payable (231)	32	0		0
21	Accounts Payable (232)	1	10,725,030	10,317,864	(407,166
22	Payables to Associated Companies (233, 234)	32	22,780,800	30,078,081	7,297,281
23	Customer Deposits (235)		470,751	489,205	18,454
24	Taxes Accrued (236)	1 1	222,231	269,375	47,144
25	Interest Accrued (237)	1 1	801,864	775,212	(26,652
26	Dividends Declared (238)		759,224	0	(759,224
27	Matured Long-Term Debt (239)		0		0
28	Matured Interest (240)		0		0
29	Tax Collections Payable (241)		95,026	107,624	12,598
30	Miscellaneous Current and Accrued Liabilities (242)	33	5,275,172	6,186,431	911,259
31	TOTAL Current and Accrued Liabilities		41,130,098	48,223,792	7,093,694
32	DEFERRED CREDITS	1 1		•	
	Unamortized Premium on Debt (251)	26	0	0	0
	Customer Advances for Construction (252)		285,877	218,518	(67,359
	Other Deferred Credits (253)	33	56,525,892	59,528,749	3,002,857
	TOTAL Deferred Credits	'	56,811,769	59,747,267	2,935,498
37		1 1	55,511,.55	3017 111-01	
	Reserves for Depreciation (254-256)	13	89,415,335	96,564,085	7,148,750
	Reserves for Amortization (257-259)	13	3,981,820	4,353,076	371,256
	Reserve for Uncollectible Accounts (260)	'	517,589	521,817	4,228
	<u> </u>	35	017,309	021,017	4,220
	Reserve for Depreciation and Amortization of Nonutility Property (266)	33	0	0	
	Reserves for Deferred Federal Income Taxes (267, 268)	36	=	27,020,150	(12 662 672
	1	30	39,683,823	128,459,128	(12,663,673
44			133,598,567	120,459,128	(5,139,439
45		1 ,, 1	(400,400)	(05.005)	00.00-
46	Contributions in Aid of Construction (271)	36	(109,462)	(85,835)	23,627
			A		,
47	TOTAL Liabilities and Other Credits		\$365,962,052	\$369,192,698	\$3,230,646

Fitch	burg Gas and Electric Light Company		Year ende	d December 31, 2014
	STATEMENT OF INCOME F	OR THE YEAR		
Line	Account	Ref. Page	Current Year	ITAL Increase or (Decrease) from Preceding Year
No.	(a)	No.	(b)	(c)
1	OPERATING INCOME			
2	Operating Revenues (400)	37, 43	\$103,452,652	\$18,169,777
3	Operating Expenses	40.47		
4	Operation Expenses (401)	42, 47	72,794,842	15,988,385
5	Maintenance Expenses (402)	42, 47	3,679,337	797,116
7	Depreciation Expense (403) Amortization of Utility Plant (404-405)	34	10,661,791	653,271
8	Amortization of Property Losses (407.1)		386,296	48,197
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		2,947,089	1,039,174
10	Taxes Other Than Income Taxes (408)	49	3,301,680	241,159
11	Income Taxes (409)	49	7,567,437	4,706,589
12	Provision for Deferred Income Taxes (410)	36	(5,722,071)	(4,768,197)
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	(0,722,071)	(4,700,107)
14	TOTAL Operating Expenses	"	95,616,401	18,705,694
15	Net Operating Revenues		7,836,251	(535,917)
16	Income from Utility Plant Leased to Others (412)		•	
17	Other Utility Operating Income (414)	50	-	-
18	TOTAL Utility Operating Income		7,836,251	(535,917)
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	4,029	4,564
21	Income from Nonutility Operations (417)	1 1	-	-
22	Nonoperating Rental Income (418)		(31,312)	(18,765)
23	Interest and Dividend Income (419)		81,226	(1,484,231)
	Miscellaneous Nonoperating Income (421)		-	-
25	TOTAL Other Income		53,943	(1,498,432)
	TOTAL Income	- -	7,890,194	(2,034,349)
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)			
29	Other Income Deductions (426)	-	144,258	(586,502)
30	TOTAL Income Deductions	- -	144,258	(586,502)
31	Income Before Interest Charges	-	7,745,936	(1,447,847)
	INTEREST CHARGES Interest on Long-Term Debt (427)	24	4 900 705	(04.075)
	Amortization of Debt Disc. and Expense (428)	31 26	4,826,725	(21,375)
	Amortization of Premium on Debt - Credit (429)	26	42,879	
	Interest on Debt to Associated Companies (430)	31, 32	108,749	(20,021)
	Other Interest Expense (431)	01,02	212,074	(164,018)
38	Interest Charged to Construction-Credit (432)		(63,891)	52,885
39	TOTAL Interest Charges		5,126,536	(152,529)
40	Net Income		2,619,400	(1,295,318)
41	EARNED SURPLUS		· · · · · · · · · · · · · · · · · · ·	, , , , , ,
42	Unappropriated Earned Surplus (at beginning of period) (216)		12,803,823	877,823
43	Balance Transferred from Income (433)		2,619,400	(1,295,318)
44	Miscellaneous Credits to Surplus (434)		-	- 1
45	Miscellaneous Debits to Surplus (435)		-	-
46	Appropriations of Surplus (436)			-
47	Net Additions to Earned Surplus	l L	2,619,400	(1,295,318)
48	Dividends Declared - Preferred Stock (437)		-	-
49	Dividends Declared - Common Stock (438)	- - -	(2,402,134)	634,761
50	Unappropriated Earned Surplus (at end of period) (216)		\$13,021,089	\$217,266
	1			
Щ				

Increase or (Decrease) from Preceding Year (b)	Т	nor I		FOR THE YEAR (Cont			
(b) (c) (b) (c) (d) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Increase or (Decrease) from		Increase or		Increase or (Decrease) from	Elect
\$35,869,183 (\$4,696,210) \$0 \$0 22,794,254 (4,719,736)						Preceding Year	Current Year
\$35,869,183 (\$4,696,210) \$0 \$0 22,794,254 (4,719,736)		(C)	(b)	(c)	(b)	(c)	(b)
921,057 (256,283)		\$0	\$0	(\$4,696,210)	\$35,869,183	(\$13,473,567)	\$67,583,469
921,057 (256,283)	l	-	_	(4.719.736)	22.794.254	(11,268,649)	50,000,588
4,975,744 (339,502) - - 187,019 (37,273) - - 102,174 - - - - - - - 1,573,623 (178,788) - - 8,377,896 (9,617,575) - - (7,114,534) 9,930,759 - - - - - - 31,817,233 (5,218,398) - - 4,051,950 522,188 - - \$4,051,950 \$522,188 \$0 \$0	l	-	-			(540,833)	2,758,280
187,019 (37,273) - - - 102,174 - - - - 1,573,623 (178,788) - - - 8,377,896 (9,617,575) - - - (7,114,534) 9,930,759 - - - - - - - - 31,817,233 (5,218,398) - - - 4,051,950 522,188 - - - - - - - - - \$4,051,950 \$522,188 \$0 \$0	l	-	-			(313,769)	5,686,047
102,174	l	_	_			(10,924)	199,277
1,573,623 (178,788)	l	-	_	(0.,2.0)		(1,039,174)	2,844,915
8,377,896 (9,617,575)	l	-	-	_	-	(1,000,17 1)	2,044,010
8,377,896 (9,617,575)	l	-	-	(178,788)	1.573.623	(62,371)	1,728,057
(7,114,534) 9,930,759 - - 31,817,233 (5,218,398) - - 4,051,950 522,188 - - - - - - \$4,051,950 \$522,188 \$0 \$0		-	<u>-</u>			4,910,986	(810,459)
31,817,233 (5,218,398)		-	-			(5,162,562)	1,392,463
31,817,233 (5,218,398)		-		-	- (7,111,001)	(0,102,002)	1,002,400
4,051,950 522,188		-	-	(5,218,398)	31.817.233	(13,487,296)	63,799,168
		-	-			13,729	3,784,301
\$4,051,950 \$522,188 \$0 \$0	l	-	-	-	′ ′ <u>-</u>	´-	-
\$4,051,950 \$522,188 \$0 \$0	l	-	-		-	-	-
	1	\$0	\$0	\$522,188	\$4,051,950	\$13,729	\$3,784,301
	ļ						
	l						
	l						
	l						
	1	i					
	١						
	ı						
	ı						
	ł						
	ł						
	١						•
	l						
	l						
	ı						
	١						
	1						
-	1						
-	-						
	ı	-					
	١						
i i							

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

- 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.

		Contra Primary	
Line	Item	Account Affected	Amount
No.	(a)	(b)	(c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of year		\$12,803,823
3	Changes: (identify by prescribed earned surplus accounts)		
4	, , , , , , , , , , , , , , , , , , , ,	1	
5	Credits		
6	Balance transferred from income (433)		2,619,400
7	, ,		
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$1.93 per share (438)	238	2,402,134
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25 26			
27	Balance - End of year	<u>l</u>	13,021,089
28	Dalance - Life of year		10,021,000
29	State balance and purpose of each appropriated earned surplus amount at end of y	ear and give account	i tina
30	entries for any applications of appropriated earned surplus during the year.	g]
31	annies in mil abbustions of abbustions agricult and an Jami's		
32	NONE		
33			
34			
35			
36			
37			
38			
39			
40			!
41			
42			
43			
	Page 12		

Fitchburg Gas and Electric Light Company Year ended December 31, 2014										
_	SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION									
				<u> </u>						
Line	Item	Total	Electric	Gas			Common			
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)			
1	UTILITY PLANT:									
2	In Service:									
3	101 Plant in Service (Classified)	\$248,872,003	\$128,209,662	\$112,754,598			\$7,907,743			
4	106 Completed Construction not Classified	4,727,533	494,960	4,226,023			6,550			
5	TOTAL P. 16, 18	253,599,536	128,704,622	116,980,621	0	0_	7,914,293			
6	120 Nuclear Fuel	0								
7	105 Held for Future Use	35,698	0				35,698			
8	107 Construction Work in Progress	11,198,441	1,800,775	5,541,361	i		3,856,305			
9	114 Electric Plant Acquistion Adjustment	0	0							
10	TOTAL Utility Plant	264,833,675	130,505,397	122,521,982	0	0	11,806,296			
11	DETAIL OF RESERVES FOR									
	DEPRECIATION AND AMORTIZATION									
12	In Service:									
13	254 Depreciation P. 34	96,564,085	51,802,559	44,761,526			0			
14	257 Amortization	4,353,076	2,442,488	1,910,588						
15	TOTAL, in Service	100,917,161	54,245,047	46,672,114	0	0	0			
16	Leased to Others:									
17	255 Depreciation	0	,	İ	-					
18	258 Amortization	0			. =		l			
19	TOTAL, Leased to Others	0	0	0	0	0	0			
20	Held for Future Use:									
21	256 Depreciation	0					1			
22	259 Amortization	0	0	0						
23	TOTAL, Held for Future Use	0	0	0	0	0	0			
24	TOTAL Reserves for Depreciation									
1	and Amortization	100,917,161	54,245,047	46,672,114	0	0	0			

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).

		Balance					Balance
		Beginning					End
Line	Account	of Year	Additions	Retirements	Adjustments	Transfers	of Year
No.	(a)	(b)	(c)	(d)	, (e)	(f)	(g)
1	1. INTANGIBLE PLANT		;		` '		
2	301 Organization	\$36,387					\$36,387
3	303 Miscellaneous Intangible Plant	686,060	27,395		81,978		\$795,433
4	Total Intangible Plant	722,447	27,395	0	81,978	0	831,820
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243				1	183,243
8	305 Structures and Improvements	1,053,327	5,050				1,058,377
9	306 Boiler Plant Equipment	0				ŀ	0
10	307 Other Power Equipment	0					0
11	310 Water Gas Generating Equipment	0					. 0
12	311 Liquefied Petroleum Gas Equipment	2,459,586	22,640				2,482,226
13	312 Oil Gas Generating Equipment	0					0
	313 Generating Equipment - Other Processes	0					0
15	315 Catalytic Cracking Equipment	0					0
16	316 Other Reforming Equipment	0					0
17	317 Purification Equipment	0					0
18	318 Residual Refining Equipment	0					0
19	319 Gas Mixing Equipment	0					0
20	320 Other Equipment	802,076	41				802,117
21	Total Manufactured Gas Production Plant	4,498,232	27,731	0	0	0	4,525,963
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					0
24	361 Structures and Improvements	0					0
25	362 Gas Holders	0		l			0
26	363 Other Equipment	0					0
27	Total Storage Plant	0	0	0	0	0	0

Fitch	Fitchburg Gas and Electric Light Company Year ended December 31, 2014						
		UTILITY F	PLANT - GAS (C	ontinued)			
		Balance					Balance
		Beginning					End
Line	Account	of Year	Additions	Retirements	Adjustments	Transfers	of Year
No.	(a)	(g)	(c)	(d)	(e)	(f)	(g)
1	4. TRANSMISSION & DISTRIBUTION PLANT					ŀ	
2	365.10 Land Rights, Other Dist	0					0
3	365.20 Rights of Way	0				}	0
4	366 Structures and Improvements	0				}	0
5	369 Measuring & Regulating Station Equipment	0				!	0
	374.40 Land Rights, Other Dist.	6,958					6,958
	374.50 Rights of Way	15,636				}	15,636
8	367.00 Mains	0					0
9	376.20 Mains, Coated/Wrapped	7,553,001	3,572	16,171		!	7,540,402
10	376.30 Mains, Bare Steel	29,639	0	0			29,639
11	376.40 Mains, Plastic	33,903,637	2,843,600	96,646			36,650,591
12	376.50, Mains, Joint Seals	361,901					361,901
	376.60 Mains, Cathodic Protection	1,961,885	75			Į l	1,961,960
	376.70 Mains	86,997		247			86,750
15	376.80 Mains, Cast Iron	2,773,412	0	21,254			2,752,158
	378.20 Measuring & Regulation	2,228,800	18,054	10,468			2,236,386
	380 Services	36,338,560	4,384,437	54,418			40,668,579
18	381 Meters	4,293,645	-304,246	292,990			3,696,409
19	382 Meter Installations	9,610,732	317,105	56,685			9,871,152
20	383 House Regulators	173,441		·			173,441
21	386 Other Property on Cust's Prem.	0	[l		0
22	386.10 Conversion Burners	1,305,885	51,689	,			1,357,574
23	386.20 Water Heaters	2,472,076	132,097	109,034			2,495,139
24	387 Other Equipment	0					0
25	Total Transmission & Distribution Plant	103,116,205	7,446,383	657,913	(0	109,904,675
26	5. GENERAL PLANT			,			
27	389 Land and Land Rights	0	ļ	ļ.		1	0
28	390 Structures and Improvements	0		ľ	1		0
29	391 Office Furniture and Equipment	10,229		10,229			0
30	392 Transportation Equipment	345,370		136,986			208,384
31	393 Stores Equipment	0	ļ				0
32		536,006	24,838	666			560,178
•	395 Laboratory Equipment	97,845	ļ			ļ	97,845
	396 Power Operated Equipment	57,311			l .		57,311
	397 Communication Equipment	680,966					680,966
36	1	113,479	İ	Ì			113,479
37	• • •	81,978		<u> </u>	(81,978	3)	0
38	, , ,	1,923,184	24,838	147,881	(81,978	3) 0	1,718,163
39		110,260,068	7,526,347	- 805,794		0	116,980,621
40		0					0
41	105 Property Held for Future Use	0				1	0
42	, , , ,	1,541,901	3,999,460	0			5,541,361
43	_	111,801,968				0 0	122,521,982

NOTE:

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

Fitchburg Gas and Electric Light Company Account Distribution of Tentative Classifications in Column (c) Year ended December 31, 2014

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
004			0
301			0
303			0
304			0
305			0
311			0
320			0
376.2	0	0	0
376.3	0	0	0
376.4	368,554	2,018,141	(1,649,587)
376.5			0
376.6			0
376.8			0
378.2			0
380	1,224,265	2,055,577	(831,312)
381	531,532		531,532
382	959,680		959,680
383			0
386.1	236,399		236,399
386.2	165,291	128,186	37,105
391			0
392			0
394	29,746	24,120	5,626
395			0
396			0
397			0
398			0
399			0
Totals	3,515,467	4,226,024	(710,557)

NONUTILITY PROPERTY (ACCOUNT 121)

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

	Give particulars of all investments of the re	espondent in physic	zai property not di	evoled to dimity of	eration.
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				i	
17 18					
19					
20					
21					
22					
23					
24 25					
26					
27				,	
28					
29					
30					
31					
32 33					
34		1			
35					
36					
37				ı	
38					
39 40					
41					
42					
43					
44					
45					
46					
47 48					
49					
50					,
51					
52					
53	TOTALS	14,387	0	0	0

Fitchburg Gas and Electric Light Company
Year ended December 31, 2014

INVESTMENTS (Accounts 123, 124, 136)

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

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		,
2	Account 123	
3	Fitchburg Energy Development Company	\$5,057
4		
5		
6		5,057
7		
8		
9	•	
10		
11		
16		
17		
18		
19]
20		
21		
22		
23		
24		
25		
26 27		
28		
29		
30		
31		
U		i

Year ended December 31, 2014

SPECIAL FUNDS (Accounts 125, 126, 127, 128)

(Sinking Funds, Depreciation Fund, Amortization Fund - Federal, Other Special Funds)

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

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

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

		Balance End
Line	Description and Purpose of Deposit	of Year
No.	(a)	(b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	1,625,330
25		
26		
27	, and the second	
28		
29		
30		
31		İ
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	1,625,330

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.

			Date of			
Line		Name of Maker and Purpose for Which Received	Issue	Maturity	Rate	of Year
No.		(a)	(b)	(c)	(d)	(e)
1						
2	NONE					
3						
4						
5				1		
6						
7		•	1	1		
8						
9		,]		
10						
11					ļ	
12]
13			l			
14						1
15			1	ļ		
16						
17				İ		
18				1		,
19				<u> </u>	TOTAL	0
20	l				IOIAL	· · · · · ·

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.

		Amount End
Line	Description	of Year
No.	(a)	(b)
21	Customers (Account 142):	
22	Gas and Electric (Includes \$0 Unbilled Revenue)	19,401,822
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	203,683
26		1
27	Receivables from Employees (PC Purchases)	2,315
28		
29		
30		
31		,
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	19,607,820
40	I	18,007,020

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.

		Amount	Interest fo	or Year
Line	Name of Company	End of Year	Rate	Amount
No.	(a)	(b)	(c)	(d)
1	Accounts Receivable from Associated Companies (146)			
3	Unitil Service Corp.	3,229,798		
5		1		
6		i		
7				
8		1		
9				
10				
11 12				
13				·
14			:	
15				
16			}	
17				
18				
19	·			
20				
21				
22				
23		·		
24				
25		Ì		
26		i		
27		1		1
28 29		ı		
30		İ		
31				
32	-			1
33				
34				
35				
36				
37				
38			1	
39				· ·
40				
41]		
42				
43	·			
44	TOTAL	0.000 700	 	0
45	TOTALS	3,229,798	1	<u> </u>

Year ended December 31, 2014

Fitchburg Gas and Electric Light Company

MATERIALS AND SUPPLIES (Accounts 151 - 159, 163)

Summary Per Balance Sheet

		Amount End o	
Line	Account	Electric	Gas
No.	(a)	(b)	(c)
1	Fuel (Account 151) (See Schedule, Page 25)		1,109,009
2	Fuel Stock Expenses (Account 152)	· 0	0 }
3	Residuals (Account 153)	0	0
4	Plant Materials and Operating Supplies (Account 154)	517,766	369,118
5	Merchandise (Account 155)	0	0
6	Other Materials and Supplies (Account 156)	0	0
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)	0	0
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)	0	0
9	Nuclear Byproduct Materials (Account 159)	0	0
10	Stores Expense (Account 163)	68,053	61,177
11	Total per Balance Sheet	585,819	1,539,304

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

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

			Kinds of Fuel and Oil				
1		Total	Propane		Natural Gas Storage at Tennessee Gas		
	Item ·	Cost					
Line			Quantity	Cost	Quantity	Cost	
No.	(a)	(b)	(e)	(f)	(i)	(k)	
1	On Hand Beginning of Year	\$1,279,911	17,570	\$290,555	238,775	\$953,815	
2	Received During Year	1,891,409	4,966	72,116	181,413	\$859,378	
3	TOTAL	3,171,320	22,536	362,671	420,188	1,813,193	
4	Used During Year (Note A)						
5	GENERATOR FUEL	0					
6		0					
7		0					
8		0	1				
9		0					
10		0					
11	Sold or Transferred	2,062,311	8,511	157,146	228,434	944,099	
12	TOTAL DISPOSED OF	2,062,311	8,511	157,146	228,434	944,099	
13	BALANCE END OF YEAR	\$1,109,009	14,025	\$205,525	191,754	\$869,094	

		Kinds of Fuel and Oil LNG Inventory at Westminster Dominion (formerly CNG)							
		LNG Inventory at West	LNG Inventory at Westminster						
Line No.		Quantity (m)	Cost (n)	Quantity (h)	Cost (i)				
_	On Hand Beginning of Year	3,174	\$35,541	0	\$0				
15	Received During Year	43,336	959,915	0	0				
16	TOTAL	46,510	995,456	0	0				
17	Used During Year (Note A)								
18	·								
19			i						
20									
21									
22									
24	Sold or Transferred	43,170	961,066	o	0				
25	TOTAL DISPOSED OF	43,170	961,066	0	0				
26		3,340	\$34,390	0	0				

		Kinds of Fuel and Oil				
Line No.	Item					
	On Hand Beginning of Year					
28	Received During Year					
29	TOTAL					
30	Used During Year (Note A)					
31		1				
32						
33		1				
34						
35						
36		1				
37	Sold or Transferred					
38	TOTAL DISPOSED OF	0	0	0	0	
39	BALANCE END OF YEAR	0	0	0	0	

		Kinds of Fuel and Oil							
Line No.	ltem (q)	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						Į.			
47			-						
48			- [
49									
50	Sold or Transferred		0	0	0	0			
51	TOTAL DISPOSED OF		0	0	0	Ö			
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.

		····							
		Principal Amount							
		of Securities to	Total	Amortization Period		i			
		Which Discount &	Discount &						
1		Expense or Premium	Expense or						
		Minus Expense,	Net			Balance	Debits	Credits	Balance
		Relates	Premium			Beginning	During	During	End
Line	Designation of Long-Term Debt	(Omit Cents)	(Omit Cents)	From	То	of Year	Year	Year	of Year
No.	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>	(g)	(h)	(i)
1	30 year notes	12,000,000	98,028	01/15/99	01/15/29	49,191	0	3,280	45,911
2	7.37%, Due 1/15/2029		•						
3									
4	30 year notes	15,200,000	296,792	11/30/93	11/30/23	105,826	0	10,671	95,155
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,187	07/01/01	07/01/31	206,503	0	11,857	194,646
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	11/01/25	92,245	0	7,850	84,395
11	6.79% Due 10/15/25	1							ı
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	156,376	0	9,221	147,155
14	5.9% Due 12/15/30	, ,	ĺ						
15						[
16									
17						!			
18			*						
19									
20						Į.			
21								1	
22									
23									
24	TOTALS	66,200,000	1,124,460			610,141	0	42,879	567,262

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.

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

		Balance	1		Credits	
		Beginning of		Account		Balance
Line	Description	Year	Debits	Charged	Amount	End of Year
No.	(a)	(b)	(c)	(d)	(e)	(f)
11						
12	Def Environmental Costs (7 yr rolling amortization)	348,949	3,697,411	735	87,066	3,959,294
13	Minor Items	35,185	8,027	426	2,148	41,064
14	Electric Restructuring	0	26,250	253	26,250	0
15	Purchase of Receivables	36,492	0	n/a	0	36,492
16	Gas and Electric Rate Cases (amortization thru 2015)	1,429,823	1,492,023	923	1,474,859	1,446,987
17	Remediation Adjustment Clause	12,000,000	5,200,000	n/a	15,300,000	1,900,000
18	Major Storm Reserve	324,008	621,371	107	945,380	(1)
19	Hurricane Sandy (amortization thru May, 2017)	875,648	224,706	n/a	706,394	393,960
20	Regulatory Asset - PBOP	5,654,449	20,129,395	253	17,204,889	
21	Regulatory Asset - Pension	11,087,763	31,349,719	253	26,355,028	16,082,454
22	SERP	385,900	3,324,731	253	3,013,016	697,615
	Recoverable Bad Debt	139,681	518,504	449-495	526,402	131,783
24	SFAS 109 Gas (20 yr amortization thru 2022)	1,969,557	1,415,057	407	818,391	2,566,223
25	PBOP GAS	1,268,301	474,063	926	551,406	1,190,958
26	Pension Gas	1,735,062	655,619	926	756,104	1,634,577
27	SFAS 109 Elec (20 yr amortization thru 2022)	5,970,536	2,183,637	407	4,241,941	3,912,232
28	PBOP ELEC	759,148	173,312	926	321,220	611,240
29	Pension Electric	1,738,020	584,100	926	777,764	1,544,356
30	Emergency Storm Restoration (7 yr amortization thru 2018)	5,837,909	543,061	407	2,172,245	4,208,725
31	Reg Asset Hurricane Irene (3 yr amortization thru 2017)	1,617,073	682,243	n/a	1,638,709	660,607
32	Reg Asset October Snow Storm (3 yr amortization thru 2017)	3,275,499	3,798,335	407	5,761,840	1,311,994
33	Reg Asset - Active Hardship Protected Accts (5 yr amort thru May, 2015)	0	5,603,301	904	5,010,450	592,851
34	LT Portion of Prepaid Revolver	0	116,653	165	32,967	83,686
35	Generator Interconnection Study	18,012	1,032,153	var	1,050,165	0
36	Misc. Plant and M&S Accruals	178,875	3,312,723	var	3,415,626	75,972
37	Storm Costs	296,576	408,406	407	344,167	360,815
38	Insurance Recovery	284,829	660,190	131/242	883,861	61,158
39		1			ļ	0
40		ļ	l	[0
41	Note: some items have been grouped together to conform with FE	RC Form 1 pa	ges 232 and 2	33 presentati	on	
42						0
43						0
44					1	
45		L	<u> </u>			1
46	TOTALS	57,267,295	88,234,990	L	93,418,288	52,083,997

Fitch	nburg Gas and Electric Light Company Year ended	December 31, 2014
	DISCOUNT ON CAPITAL STOCK (Account 191)	
2.	Report the balance at end of year of discount on capital stock for each class and seril from the statement giving the year in the balance with respect to any class or ser attach a statement giving particulars of the change. State the reason for any charge-year and specify the amount charged.	ies of stock,
Line		Balance End of Year
No.	(a)	(b)
1		
2	NONE	
3		
5		
6		
7		
8		6
9		
10 11		
12	,	
13		
14	·	
15		
16 17		
18	,	
19		
20		
21	TOTAL	0
	CAPITAL STOCK EXPENSE (Account 192)	
	Report the balance at end of year of capital stock expenses for each class and series if any change occurred during the year in the balance with respect to any class or se	
	attach a statement giving particulars of the change. State the reason for any charge stock expense and specify the account charged.	off of capital
	stock expense and specify the account charged.	off of capital Balance End
Line	stock expense and specify the account charged. Class and Series of Stock	off of capital Balance End of Year
	stock expense and specify the account charged.	off of capital Balance End
Line No. 22 23	stock expense and specify the account charged. Class and Series of Stock	off of capital Balance End of Year
Line No. 22 23 24	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26 27	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26 27 28 29 30	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26 27 28 29 30 31	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Lines No. 22 23 24 25 26 27 28 29 30 31 32	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26 27 28 29 30 31 32 33	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26 27 28 29 30 31 32 33 34	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)
Line No. 22 23 24 25 26 27 28 29 30 31 32 33	stock expense and specify the account charged. Class and Series of Stock (a)	Balance End of Year (b)

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.

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

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

OTHER PAID-IN CAPITAL (Accounts 208 - 211)

- 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.
- 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.
- 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.

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

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.

		· · · · · · · · · · · · · · · · · · ·							
				′	Amount	Interest	Provisions	Interest	
		Date of	Date of	Amount	Actually Outstanding at End	Rate per	Dates	Accrued During Year, Charged to	Interest Paid
Line	,	Issue	Maturity	Authorized	of Year	Cent	Due	Income	During Year
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 2 3	30 year senior notes *	11/30/93	11/30/23	19,000,000	15,200,000	6.75	5/31, 11/30	1,261,125	1,282,500
4 5	30 year senior notes	01/26/99	01/15/29	12,000,000	12,000,000	7.37	1/15, 7/15	884,400	884,400
6	30 year senior notes	06/01/01	06/01/31	14,000,000	14,000,000	7.98	6/01, 12/01	1,117,200	1,117,200
8 9	22 year senior notes	10/28/03	10/15/25	10,000,000	10,000,000	6.79	4/15,10/15	679,000	679,000
10 11	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
12									
14 15 16									
17									,
18 19									
20									
22 23	·								
24 25	TOTALS			70,000,000	66,200,000	<u> </u>		4,826,725	4,848,100
25	I IUIALO	<u> </u>		10,000,000	1 00,200,000	l	L	7,020,720	1,040,100

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

^{*} Sinking fund payments totaling \$3,800,000 were made in November, 2014.

Fitchburg Gas and Electric Light Company

Year ended December 31, 2014

NOTES PAYABLE (Account 231)

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

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)
1	, ,	, , , , , , , , , , , , , , , , , , , ,		, ,	
2	NONE				
3	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
4		'			
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18				1	
19		[1		
20			L	<u> </u>	
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.

			Inte	rest for Year
		Amount		
Line	Name of Company	End of Year	Rate	Amount
No.	(a)	(b)	(c)	(d)
22				
23	UNITIL Corporation - Cash Pool	23,097,587	1.54%	108,749
24				
25	Accounts Payable to UNITIL Service Corp.	2,630,541		
26				
27	Accounts Payable to UNITIL Corporation	4,349,953		
28				
29				
30				
31				
32				
33				
34		ĺ		
35]		
36	December average interest rate is shown on line 2	3, column (c)		
37				
38				
39				
40				
41				
42				
43				
44		1		
45	TOTALS	30,078,081		108,749
46	I TOTALS	30,078,081	l	100,749

Fitchburg Gas and Electric Light Company

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	Item	Amount
No.	(a)	(b)
1	Compensation Accrual	107,687
2	Legal Fees	65,760
3	Audit Fees	44,460
4	Insurance Claims	580,324
5	Vacation Accrual	83,994
6	Regulatory	89,118
7	A/P Accrual	54,600
8	Postage	22,000
9	Regulatory Liabilities	2,732,597
	Misc	332,373
11	Remediation Adjustment Clause liability	1,900,000
12	AHPA Liability -Electric - Current Portion	173,518
13		
14		
15	TOTAL	6,186,431

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.

		Balance		ebits		
	1	Beginning of	Account		ì	Balance
Line	Description	Year	Credited	Amount	Credits	End of Year
No.	(a)	(b)	(c)	(d)	(e)	(f)
16	Regulatory Liability - SFAS 109 - Gas	549,669	407	82,193	20,548	488,024
17	Regulatory Liability - SFAS 109 - Electric	876,895	407	143,167	35,792	769,520
18	MGP Remediation	12,000,000	182	12,000,000	0 \	0
19	Gift Certificates	715	131	50	50	715
20	FAS 158 Adjustments - PBOP	12,402,243	182,283	52,552,703	57,531,773	17,381,313
21	FAS 158 Adjustments - Pension	18,665,928	182,283	48,782,252	57,186,807	27,070,483
22	Accrued SFAS 106 Liability	9,841,652	926,234	1,552,206	2,282,781	10,572,227
23	FAS 158 Adjustments - SERP	2,188,790	182,283	16,265,935	16,890,947	2,813,802
24	Reserve for Storm Costs	0	144	257,891	386,837	128,946
1	Active Hardship Protected Accounts (5 yr					
25	amortization through May, 2019)	0	144	43,379	347,098	303,719
26						
27						
28					İ	
29				Ì		
30]				
31	TOTALS	56,525,892		131,679,776	134,682,633	59,528,749

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		Electric	Gas	Total
No.	(a)	(b)	(c)	(d)
1	Balance at beginning of year	\$47,978,892	\$41,436,443	\$89,415,335
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	5,686,047	4,975,744	10,661,791
4	Other Accounts (Building Overheads)	(984)	982	(2)
5	Transportation Depreciation to Clearing Acct. 184	(734)	(5,456)	(6,190)
6		l		
7	TOTAL CREDITS DURING YEAR	5,684,329	4,971,270	10,655,599
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	1,075,091	808,237	1,883,328
10	Cost of Removal	826,139	842,575	1,668,714
11	Salvage (Credit)	(40,569)	(4,624)	(45,193)
12	Other Debit or Credit Items (Describe, detail in footnote)	0	0	0
13	NET CHARGES DURING YEAR	1,860,661	1,646,188	3,506,849
14	Balance December 31	51,802,560	44,761,525	96,564,085

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

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15 16 17

See page 34A

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.

		Rate pe	er Cent	Amount of Capital		Da	te
	Name of Security			Stock on which	Amount of		
Line	on Which Dividend was Declared	Regular	Extra	dividend was declared	Dividend	Declared	Payable
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
22	Common Stock	0.97		1,244,629	\$1,207,290	1/16/2014	4/15/2014
23		0.96		1,244,629	\$1,194,844	4/22/2014	7/15/2014
24				1	\$0		
25		i !			\$O		
26				1			
27				1		i	
28			1				
29						İ	
30			j				
31			1				
32				i !			
33			1		Ì		
34				[
35				1			
36							
37					\$2,402,134		
38	Dividend rates on Common Stock and Premium	1		%			
39	Dividend rates on Common Stock, Premium an	d 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 2014 were:

	G	as		Elec	otric
	Account	% Rate	-	Account	% Rate
Production	305	2.430	Transmission	351	1.270
	311	2.800		352	2,290
	320	4.020		5353	4.110
				355	5.380
Trans. & Dist.	376.2	3.190		356	3.920
	376.3	3.190			
	376.4	3.190	Distribution	361	2,670
	376.5	3.190		362	5.180
	376.6	3.190	•	364	4.510
	376.7	3.190		365	4.480
	376.8	3.190		366	3.060
	369	8.530		367	3.340
	380	6.070		368	2.770
	381	4.670		369	5.160
	382	3.250		370	8.090
	383	3.180		371	9.120
	386	16.490		372	13.030
	386.1	16.490		373	8.450
	386.2	16.490			
•			General Plant	391	3.330
General Plant	394	3.270		394	3.110
,	395	2.810		395	4.290
	396	4.840		396	0.000
	398	4.110		397	10.380
				398	4.750
			Elec. Common	390	3.240
		-		391	3.330
	•			393	2.310
				394	2.630
				396	0.900
				397	8.760
				398	4.750

Notes:

Depreciation for Federal Income Tax was

\$12,389,923.32

Depreciation Rates used for the year were formulated by an outside consultant, based on 12/31/09 data. These rates were implemented as a result of Rate Order DPU 11-01 & 11-02.

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.

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

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

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

			(Changes During Year	
		Balance Beginning	Amounts Debited	Amounts Credited	Balance
Line		of Year	Account 410 (1)	Account 411 (2)	End of Year
No.		(b)	(c)	(d)	(e)
	Accelerated Amortization			•	
2	(Account 267)				
3	Electric				
4	Gas			·	
5	Other (Specify)				
6	Totals				
7					•
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric	ľ	1	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		1		
20		L	<u> </u>		'

(1) Account 410, Provision for Deferred Federal Income Taxes

(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.

		Balance	Det	oits		
		Beginning of	Account			Balance
Line	Description	Year	Credited	Amount	Credits	End of Year
No.	(a)	(b)	(c)	(d)	(e)	(f)
23						
24	See Page 36B					
25						
26	_					
27		•				1
28						ŀ
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			ADR			ACRS		MACRS	
Guideline				Rates				· · · · · · · · · · · · · · · · · · ·	
Class	Life	Rates	Life	DDB	SYD	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	В	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			ADR			ACRS		MACRS	
Guideline				Rates	•				
Class	Life	Rates	Life	DDB	SYD	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	В	5.00	С	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.

1. Report the	ACCUMULATED DEFERRED INCOME TAXES (Account 271)		
2. At Other (addeductions.	e information called for below concerning the respondent's deferred income taxes. Specify), include deferrals relating to other income and		ı
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
	coutions in Aid to Construction Deferred Tax Assets	(101,216)	(77,377)
4 Retail F 5 6	Rate Mechanism		
7 Other 8 TOTA 9 Gas	L Electric (Enter Total of lines 2 thru 7)	(101,216)	(77,377)
11 Other [outions in Aid to Construction Deferred Tax Assets Rate Mechanism	(8,246)	(8,458)
13 14 15 Other			
16 TOTA 17 Other (AL Gas (Enter total of lines 10 thru 15) (Specify)	(8,246)	(8,458)
18 TOTA	AL (Account 271) (total of lines 8, 16 & 17) NOTES	(109,462)	(85,835)

Fitchburg Gas and Electric Light Compan	Fitchbura	Gas and	l Electric	Liaht	Compan
---	-----------	---------	------------	-------	--------

Year ended December 31, 2014

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.

	,		CHANGES DURING	S YEAR
Line No.	Account Subdivisions	Balance at Beginning of Year	Amounts Debited To Account 410.1	Amounts Credited To Account 411.1
140.	(a)	(b)	(c)	(d)
1	Account 282			
2	Electric	22,433,476	5,550,021	
3	Gas	16,962,963		
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	39,396,439	5,550,021	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	39,396,439	5,550,021	0
10	Classification of TOTAL			
11	Federal Income Tax	33,726,403	5,032,701	
12	State Income Tax	5,670,036	517,320	
13	Local Income Tax			

NOTES

Fitchburg Gas and Electric Light Company	An Original	Year ended December 31, 2014

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 DU	JRING YEAR	,	ADJUSTME	NTS			
Amounts	Amounts	Deb	its	Credits		Balance at	
Debited To	Credited To	Account		Account		End of Year	Line
Account 410.2	Account 411.2	Credited	Amount	Debited	Amount		No.
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
		253/283	9,529,781			18,453,716	2
				253/283/410	3,020,684	19,983,647	3
						0	4
			9,529,781		3,020,684	38,437,363	5
						·	6
						0	7
							8
							L_
			9,529,781		3,020,684	38,437,363	9
							10
			8,845,758		1,872,151	31,785,497	11
			684,024		1,148,534	6,651,866	12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283

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

L			·	
			CHANGES DUF	RING YEAR
		Balance at	Amounts	Amounts
Line	Account Subdivisions	Beginning	Debited To	Credited To
No.	7 toobant babanno.bnb	of Year	Account 410.1	Account 411.1
	(a)	(b)	(c)	(d)
1	Account 283	(-/	(-/	(-)
2				
3	Electric	560,529	115,095	
4	Retail Rate Mechanism	449,740	· · · · · · · · · · · · · · · · · · ·	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	1,010,269	115,095	0
10				
11	Gas	(4,110,945)	5,354	
12	Retail Rate Mechanism	3,388,060		
13				
14				
15				
16				
L.		(555 555)		
17	TOTAL Gas (Total of lines 11 thru 16)	(722,885)	5,354	0_
	Other (Specify)	207.004	100 110	
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	287,384	120,449	0
20	Classification of TOTAL			
21	Federal Income Tax (1)(3)	847,674	95,916	
22	State Income Tax (2)(3)	(560,290)	24,533	
23	Totalo moonio Tax	(000,200)	27,000	
1	NOTES	<u> </u>		
		Beginning Balance	Ending Balance	
(1)	Federal Income Taxes	4,049,186	(7,627,719)	•
1 ''	FIT - Retail Rate Mechanism	(3,201,512)	(1,041,061)	
1 -	Total Federal Deferred Taxes	847,674	(8,668,780)	
	, 5 5 5	, 0 . 1	(-131100)	
(2)	State Income Taxes	75,998	(2,482,176)	
[``	SIT - Retail Rate Mechanism	(636,288)	(266,257)	
1	Total State Deferred Taxes	(560,290)	(2,748,433)	

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

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

CHANGE	S DURING YEAR		A	DJUSTMENTS			
Amounts	Amounts	D	ebits		Credits		
Debited To	Credited To	Account		Account		Balance at	Line
Account 410.2	Account 411.2	Credited	Amount	Debited	Amount		No.
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
				·			1
	`	,					2
		253/283/410	5,411,662	253/283/410	890,382	(3,845,656)	3
		253/283/410	2,230,659	253/283/410	2,502,441	721,522	4
							5
							6
							7
							8
			7,642,321		3,392,823	(3,124,134)	
			,				10
		253/283/410	5,409,392	253/283/410	636,106	(8,878,877)	11
		253/283/410	2,802,262	253/283/410	0	585,798	12
							13
							14
							15
							16
			8,211,654		636,106	(8,293,079)	
							18
	<u> </u>		15,853,975		4,028,929	(11,417,213)	19
							20
			12,573,152		2,960,782	(8,668,780)	21
			3,280,823		1,068,147	(2,748,433)	22
			0				23

NOTES (Continued)

Year ended December 31, 20	
γι	
Fitchburg Gas and Electric Light Company	

GAS OPERATING REVENUES (Account 400)

- 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.
 - If increases and decreases are not derived from previously reported figures explain any inconsistencies. લં છ
- 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 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 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 water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.
 - Unmetered sales should be included below. The details of such sales should be given in a footnote.
 - 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. 4. 3.

L		OPERATI	OPERATING REVENUES	DEKAT	DEKATHERMS SOLD	AVERAGE CUSTOMER	AVERAGE NUMBER OF CUSTOMERS PER MONTH
			Increase or		Increase or		Increase or
		Amount	(Decrease) from	Amonnt	(Decrease) from	Number	(Decrease) from
Line	Account	for Year	Preceding year	for Year	Preceding year	for Year	Preceding year
ģ	(a)	(q)	(c)	(p)	(e)	(f)	(b)
 	SALES OF GAS				-		
7	480 Residential Sales	\$18,781,264	\$2,453,171	1,061,456	39,982	13,947	
က	481 Commercial and Industrial Sales						0
4		9,472,071	1,353,003	529,635	21,478	1,599	0
5	Large (or Industrial) see instr. 5	2,197,566	2,141,225	182,380	87,459	31	e (
9	482 Municipal Sales		0		0		0
7	483 Other Sales		0		0		0
∞	485 Miscellaneous Gas Sales		0		0		0
6		30,450,901	5,947,399	1,823,471	148,919	15,577	ຕ _ເ
9	Sales for Resale	294,335	(161,089)	3,000	(49,600)		0
7	Total Sales of Gas*	30,745,236	5,786,310	1,826,471	99,319	15,577	3
12							
13	487 Forfeited Discounts		0				
14	488 Miscellaneous Service Revenues	448,801	199				
15	489 Revenues from Trans. of Gas of Others	5,135,053	(1,385,703)				
16	490 Sales of Products Extracted from Nat. Gas		0				
17	491 Rev. from Nat. Gas Processed by Others		0				
9	493 Rent from Gas Property		0				
19	494 Interdepartmental Rents		0				
20	495 Other Gas Revenues	(459,907)	294,804				
7	Total Other Operating Revenues	5,123,947	(1,090,100)				
22		35,869,183	4,696,210				
L_							
		Purchased Price	Fuel				
		Adjustment Clauses	Clauses				
	* Includes revenues from application of	(1,441,639)					
	Total Dekatherms to which Applied	1,826,471					
L							

Fitchburg Gas and Electric Light Company

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.

		scriedule of contract. Municipal sales,					
					Average		Customers (Per
	Account			_	Revenue		1) *see Note A*
Line	No.	Schedule	Dekatherms	Revenue	per Dth	7/31/2014	12/31/2014
No.		(a)	(b)	(c)	(d)	(e)	(f)
1 2	480	Residential	1,094,723	19,059,781	17.4106	13,840	14,051
3	400	i tesideriliai	1,004,720	10,000,701	17.4100	.0,010	,,,,,,,,,,,
4	480	Unbilled Residential	(33,267)	(278,517)	8.3722		
5			(1			
6	481	Commercial	596,340	9,612,567	16.1193	1,561	1,634
7							
8	481	Unbilled Commercial	(16,705)	(140,496)	8.4104		
9	404	ladvetidel and Captial Contract	100 577	2,200,363	12.0517	28	30
10	481	Industrial and Special Contract	182,577	2,200,303	12.0517	20	30
11			(407)	(0.707)	44 4000		
12	481	Unbilled Industrial	(197)	(2,797)	14.1980		i
13 14				ļ			
15							
16		,				<u> </u>	
17							
28				İ			
29			'				
30							
31							
32 33	}					}	
34	Note A:	Fitchburg Gas and Elecitric Lig	ht Company o	l loes not track	ı k the number	of bills rende	ered. As
35		ne average customer counts are					
36		 	1			1	
37	ļ	1					
38	1						
39				'	1		
40	1						
41							
42 43						1	
44	1				}		ļ
45							
46	1						
47				}			
48							
49	TOTAL S	SALES TO ULTIMATE CUST. (Page 43	1,823,471	30,450,901	<u> </u>	15,429	15,715

GAS OPERATION AND MAINTENANCE EXPENSES

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

701 Operation labor 0 0 0 0 0 0 0 0 0	ļ.,			
MANUFACTURED GAS PRODUCTION EXPENSES				from Preceding Year
STEAM PRODUCTION Operation Supervision and engineering O O O O O O O O O	1	PRODUCTION EXPENSES		
A	2	MANUFACTURED GAS PRODUCTION EXPENSES		
5 700 Operation supervision and engineering 0 0 0 6 701 Operation labor 0 0 0 7 702 Boiler fuel 0 0 0 8 703 Miscellaneous steam expenses 0 0 0 ## 705 Steam transferred - Cr. 0 0 0 ## 705 Maintenance: 0 0 0 ## 706 Maintenance of boiler plant equipment 0 0 0 ## 707 Maintenance of boiler plant equipment 0 0 0 0 ## 708 Mintenance of boiler plant equipment 0 0 0 0 ## 708 Mintenance of boiler plant equipment 0 0 0 0 ## 708 Mintenance of boiler plant equipment 0 0 0 0 ## 701 Comain supervision and engineering 0 0 0 0 ## 702 Operation supervision and engineering 30,734 1,910 0 0	3	STEAM PRODUCTION		
701 Operation labor 0 0 0 0 0 0 0 0 0	4	Operation:		
702 Boller fuel 0 0 0 0 0 0 0 0 0	5	700 Operation supervision and engineering	0	0
703 Miscellaneous steam expenses	6	701 Operation labor	0	0
9 704 Steam transferred - Cr.	7	702 Boiler fuel	0	0
## Total operation	8	703 Miscellaneous steam expenses	0	0
## 705 Maintenance: ## 705 Maintenance supervision and engineering ## 706 Maintenance of structures and improvements ## 707 Maintenance of structures and improvements ## 708 Maintenance of other steam production plant ## 708 Maintenance of other steam production plant ## 710 Maintenance of other steam production plant ## 711 Operation: ## 712 Operation supervision and engineering ## 713 Operation supervision and engineering ## 714 Other power expenses ## 715 Water gas generating expenses ## 716 Oil gas generating expenses ## 717 Uquefied petroleum gas expenses ## 718 Other process production expenses ## 718 Other process production expenses ## 719 Other power expenses ## 710 Other power expenses ## 711 Uquefied petroleum gas expenses ## 712 Uquefied petroleum gas process ## 722 Fuel for ilquefied petroleum gas process ## 723 Oil for water gas ## 724 Other gas fuels Gas raw materials: ## 725 Oil for oil gas ## 726 Oil for water gas ## 727 Oil for oil gas ## 728 Desiduals expenses ## 730 Residuals expenses ## 731 Residuals produced - Cr. ## 732 Puelification expenses ## 733 Gas mixing expenses ## 734 Upulicate charges - Cr. ## 735 Rents ## 736 Rents Total operation ## 740 Maintenance of production expenses ## 731 Posicular expenses ## 732 Puelification expenses ## 733 Gas mixing expenses ## 734 Upulicate charges - Cr. ## 735 Rents Total operation ## 736 Rents Total operation ## 737 Posicular expenses ## 738 Rents Total operation ## 739 Residuals expenses ## 730 Residuals expenses ## 731 Posicular expenses ## 732 Puelification expenses ## 733 Gas mixing expenses ## 734 Upulicate charges - Cr. ## 735 Rents Total operation ## 740 Maintenance of structures and improvements ## 741 Maintenance of structures and improvements ## 742 Maintenance of structures and improvements ## 743 Maintenance of structures and improvements ## 744 Maintenance of structures and improvements ## 745 Maintenance of structures and improvements ## 740 Maintenance of structures and improvement	9	704 Steam transferred - Cr.	0	0
## 705 Maintenance supervision and engineering	##	Total operation	0	0
## 705 Maintenance supervision and engineering	##	Maintenance:		
## 706 Maintenance of structures and improvements	##	4	0	0
## 707 Maintenance of boiler plant equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	•	0	0
### Total maintenance of other steam production plant	_	4	0	0
## Total maintenance	-	• • • • • • • • • • • • • • • • • • • •	0	0
## Total steam production			0	0
## ## MANUFACTURED GAS PRODUCTION Operation: ## 710 Operation supervision and engineering ## 711 Other pass	-	•	0	0
## To Operation:				
### 710 Operation supervision and engineering Production labor and expenses: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_			
## 711 Steam expenses			30.734	1.910
## 711 Steam expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0
## 712 Other power expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	⊢	4 ·		0
## 715 Water gas generating expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		4	-	0
## 716 Oil gas generating expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0
## 717 Liquefied petroleum gas expenses 54,165 4,192 ## 718 Other process production expenses 0	-	- · ·	-	o l
## 718 Other process production expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_		54.165	4,192
## 721 Water gas generator fuel 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_		· ·	0
## 721 Water gas generator fuel 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		4 ' '	0	
## 722 Fuel for oil gas 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	4	0	0
## 723 Fuel for liquefied petroleum gas process 3,933 697 ## 724 Other gas fuels 0 0 0 ## 725 Oil for water gas 0 0 0 ## 727 Oil for oil gas 0 0 0 ## 728 Liquefied petroleum gas 1,114,278 656,367 ## 729 Raw materials for other gas processes 0 0 0 ## 730 Residuals expenses 0 0 0 ## 731 Residuals produced - Cr. 0 0 0 ## 732 Purification expenses 0 0 0 ## 733 Gas mixing expenses 0 0 0 ## 734 Duplicate charges - Cr. 0 0 0 ## 735 Miscellaneous production expenses 197,811 52,715 ## 736 Rents 0 0 0 ## 737 Rents 0 0 0 ## 738 Miscellaneous production expenses 197,811 52,715 ## 740 Maintenance 1740 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance 0 foroduction equipment 52,747 (26,916) ## 744 Maintenance 0 foroduction equipment 52,747 (26,916)		4	0	0
## 724 Other gas fuels 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	4	3,933	697
## Gas raw materials: 0 ## 726 Oil for water gas 0 ## 727 Oil for oil gas 0 ## 728 Liquefied petroleum gas 1,1114,278 656,367 ## 730 Residuals expenses 0 ## 731 Residuals produced - Cr. 0 ## 732 Purification expenses 0 ## 733 Gas mixing expenses 0 ## 734 Duplicate charges - Cr. 0 ## 735 Miscellaneous production expenses 197,811 52,718 ## 736 Rents 0 ## 740 Maintenance: 1,400,921 715,881 ## 741 Maintenance supervision and engineering 24,819 1,495 ## 742 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance of production equipment 52,747 (26,916 ## 752 Oil for water gas 0 ## 0 ## 0 ## 0 ## 0 ## 0 ## 0 ## 0 #	-	• · · · · · · · · · · · · · · · · · · ·	1	l o i
## 726 Oil for water gas 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	-	0	ì
## 727 Oil for oil gas 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		4	0	0
## 728 Liquefied petroleum gas 1,114,278 656,367 ## 729 Raw materials for other gas processes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-		0	l o
## 729 Raw materials for other gas processes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-		1,114,278	656,367
## 730 Residuals expenses 0 0 ## 731 Residuals produced - Cr. 0 0 ## 732 Purification expenses 0 0 ## 733 Gas mixing expenses 0 0 ## 734 Duplicate charges - Cr. 0 0 ## 735 Miscellaneous production expenses 197,811 52,715 ## 736 Rents 0 0 ## Total operation 1,400,921 715,881 ## Maintenance: 4,4819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance of production equipment 52,747 (26,916 ## Total maintenance 86,771 (22,495)	-			0
## 731 Residuals produced - Cr. 0 0 ## 732 Purification expenses 0 0 ## 733 Gas mixing expenses 0 0 ## 734 Duplicate charges - Cr. 0 0 ## 735 Miscellaneous production expenses 197,811 52,715 ## 736 Rents 0 0 ## Total operation 1,400,921 715,881 ## Maintenance: 4,400 4,400 ## 740 Maintenance supervision and engineering 24,819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance of production equipment 52,747 (26,916 ## Total maintenance 86,771 (22,495		= -	0	0
## 732 Purification expenses 0 0 ## 733 Gas mixing expenses 0 0 ## 734 Duplicate charges - Cr. 0 0 ## 735 Miscellaneous production expenses 197,811 52,718 ## 736 Rents 0 0 ## Total operation 1,400,921 715,881 ## Maintenance: 3 3 ## 740 Maintenance supervision and engineering 24,819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance of production equipment 52,747 (26,916 ## Total maintenance 86,771 (22,495			0	0
## 733 Gas mixing expenses 0 0 ## 734 Duplicate charges - Cr. 0 0 ## 735 Miscellaneous production expenses 197,811 52,715 ## 736 Rents 0 0 ## Total operation 1,400,921 715,881 ## Maintenance: 4 ## 740 Maintenance supervision and engineering 24,819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance of production equipment 52,747 (26,916 ## Total maintenance 86,771 (22,495			0	0
## 734 Duplicate charges - Cr. 0 0 ## 735 Miscellaneous production expenses 197,811 52,715 ## 736 Rents 0 0 ## Total operation 1,400,921 715,881 ## Maintenance: ## 740 Maintenance supervision and engineering 24,819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance of production equipment 52,747 (26,916 ## Total maintenance 86,771 (22,495	_	-		0
## 735 Miscellaneous production expenses 197,811 52,715 ## 736 Rents 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0
## 736 Rents 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			197,811	52,715
## Total operation 1,400,921 715,881 ## Maintenance: 740 Maintenance supervision and engineering 24,819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,923 ## 742 Maintenance of production equipment 52,747 (26,916) ## Total maintenance 86,771 (22,495)	-		1	0
## Maintenance: ## 740 Maintenance supervision and engineering 24,819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,925 ## 742 Maintenance of production equipment 52,747 (26,916) ## Total maintenance 86,771 (22,495)	-		1,400.921	715,881
## 740 Maintenance supervision and engineering 24,819 1,495 ## 741 Maintenance of structures and improvements 9,206 2,925 ## 742 Maintenance of production equipment 52,747 (26,916 ## Total maintenance 86,771 (22,495	-	⊣		
## 741 Maintenance of structures and improvements 9,206 2,926 ## 742 Maintenance of production equipment 52,747 (26,916 ## Total maintenance 86,771 (22,496		4	24.819	1,495
## 742 Maintenance of production equipment 52,747 (26,916				2,923
## Total maintenance 86,771 (22,499				(26,916)
La Caracian	_	4		· · · · · · · · · · · · · · · · · · ·
L##L Total manufactured das production 1 487 692 L 693 389	##		1,487,692	693,382

Fitchburg Gas and Electric Light Company Year ended December 31, 201				
	GAS OPERATION AND MAINTENANCE EXPENSES - Co	ontinued		
			Increase or (Decrease)	
Line	Account	Amount for Year	from Preceding Year	
No.	(a)	(b)	(c)	
1	OTHER GAS SUPPLY EXPENSES			
2	Operation:			
	804 Natural gas city gate purchases	11,223,180	2,870,775	
-	805 Other gas purchases	0	0	
	806 Exchange gas	0	0	
	807 Purchased gas expenses	О	0	
	810 Gas used for compressor station fuel - Cr.	0	0	
	811 Gas used for products extraction - Cr.	0	0	
_	812 Gas used for other utility operations - Cr.	0	0	
	813 Other gas supply expenses	252,743	17,993	
##	Total other gas supply expenses	11,475,923	2,888,768	
##	Total production expenses	12,963,615	3,582,150	
##	LOCAL STORAGE EXPENSES			
##	Operation:			
##	840 Operation supervision and engineering	0	0	
##	841 Operation labor and expenses	, 0	0	
##	842 Rents	0	0	
##	Total operation	0	0	
##	Maintenance:			
##	843 Maintenance supervision and engineering	0	0	
##	844 Maintenance of structures and improvements	0	0	
##	845 Maintenance of gas holders	0	0	
##	846 Maintenance of other equipment	0	0	
##	Total maintenance	. 0	0	
##	Total storage expenses	0	0	
##	TRANSMISSION AND DISTRIBUTION EXPENSES			
##	Operation:			
##	850 Operation supervision and engineering	0	0	
##	851 System control and load dispatching	186,041	2,662	
##	852 Communication system expenses	0	0	
##	853 Compressor station labor and expenses	0	0	
##	855 Fuel and power for compressor stations	0	0	
##	857 Measuring and regulating station expenses	0	0	
##	858 Transmission and compression of gas by others	0	0	
##	870 Distribution operation supervision	23,427	(1,145)	
##	871 Communication system expense	51,910	(9,097)	
	874 Mains and services expenses	380,416	52,992	
_	878 Meter and house regulator expenses	433,100	(71,441)	
_	879 Customer installations expenses	28,757	1,672	
##	880 Other expenses	221,019	22,334	
##	881 Rents	0	_0	
##	Total operation	1,324,671	(2,022)	
##	Maintenance:			
_	885 Maintenance supervision and engineering	79,467	(1,513)	
##	886 Maintenance of structures and improvements	7,227	(4,663)	
##	887 Maintenance of mains	561,078	274,205	
	888 Maintenance of compressor station equipment	0	(17,332)	
##	889 Maintenance of measuring and regulating station eq	35,642	21,072	
##	892 Maintenance of services	52,170	7,775	
##	893 Maintenance of meters and house regulators	66,598	1,779	
##	894 Maintenance of other equipment	18,208	(799)	
##	Total maintenance	820,390	280,524	
##	Total transmission and distribution expenses	2,145,061	278,502	

(GAS OPERATION AND MAINTENANCE EXPENSES -	Continued		
ine No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES			
2	Operation:			
	901 Supervision	15	15	
	902 Meter reading expenses	58,275	10,852	ł
	903 Customer records and collection expenses	747,322	38,842	
	904 Uncollectible accounts	1,533,992	456,786	
	905 Miscellaneous customer accounts expenses	2,324,102	702,460	
8	Total customer accounts expenses	4,663,707	1,208,956	
9	SALES EXPENSES			
##	Operation:		•	
	911 Supervision	0	0	
	912 Demonstrating and selling expenses	0	0	
_	913 Advertising expenses	0	1 930	
	916 Miscellaneous sales expenses	4,225	1,830	ł
##	Total sales expenses ADMINISTRATIVE AND GENERAL EXPENSES	4,225	1,830	1
## ##	Operation:			
	920 Administrative and general salaries	21,930	7,711	
	921 Office supplies and expenses	200,369	(35,333)	
	922 Administrative expenses transferred - Cr.	200,309	(55,555)	
_	923 Outside services employed	1,768,061	94,159	Į
	924 Property insurance	34,161	1,706	
	925 Injuries and damages	104,097	(379,317)	
	926 Employees pensions and benefits	1,507,310	186,871	
	928 Regulatory commission expenses	143,644	17,065	
	929 Duplicate charges - Cr.	0	0	
	930 Miscellaneous general expenses	145,237	13,463	
	931 Rents	0	0	
##	Total operation	3,924,808	(93,676)	1
##	Maintenance:			
	932 Maintenance of general plant	13,895	(1,743)	
##	Total administrative and general expenses	3,938,703	(95,419)	
##	Total gas operation and maintenance expenses	23,715,311	4,976,019	
1		1		
ine	Functional Classification (a)	Operation (b)	Maintenance	Total (d)
_		(5)	(c)	(u)
	Steam production Manufactured gas production	1,400,921	86,771	1,487,69
_	Other gas supply expenses	1,400,921		1,487,68
##		12,876,844		12,963,61
_	Local storage expenses	12,676,644	00,771	12,303,01
_	Transmission and distribution expenses	1,324,671	820,390	2,145,06
_	Customer accounts expenses	4,663,707	020,030	4,663,70
$\overline{}$	Sales expenses	4,225	0	4,22
_	Administrative and general expenses	3,924,807	13,895	3,938,70
##	1	22,794,254		23,715,31
	Ratio of operating expenses to operating revenues (carr Compute by dividing Revenues (Acct. 400) into the st	ry out decimal two places, e.g.	: 0.00%)	
<u>,,,,</u>]_	(Acct. 403) and Amortization (Acct. 407)	alijalina amarijutl		
##	Total salaries and wages of gas department for year, inc		ΦΩ 4ΩE ΩΩ=	
	to operating expenses, construction and other accou	ints.	\$2,435,007	1
,,,		Consideration of the property of the Control of the		1
##	Total number of employees of gas department at end of maintenance, construction and other employees (inc		, operating, 32	

Fitchburg Gas and Electric Light Company

Year ended December 31, 2014

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)
3 4 5 6	BP Energy	Fitchburg City Gate Meter, Fitchburg, MA	3,000		294,335
7 8 9 10 11 12					
13 14 15		TOTALS	3,000		294,335

SALE OR RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804 - 806)

1 1					
1 1	Name of Companies from Which	Where Received and Where		Rate per	
Line	Gas is Purchased	and How Measured	Dekatherms	Dekatherm	Amount
No.	(a)	(b)	(c)	(d)	(e)
21	Amerada Hess	Fitchburg City Gate Meter, Fitchburg, MA	1,426,466	5.93	8,461,907
	Coral Spot	п	1,000	70.88	70,880
	BP Commodity	п	167,056	4.19	699,618
22	Commodity Estimates	п	(48,531)	7.09	(344,026)
23	OBA	п	31,193	(10.13)	(316,084)
24	Tennesee Gas Pipeline	u	0	0.00	1,745,544
25	Distrigas	π	0	0.00	432,000
26	External Monthly Supplier Cashout	n n	0	0.00	706,837
	LPG Demand	n n	0	0.00	7,500
27	Demand Estimates	п	0	0.00	(166,592)
28	Other	п	0	0.00	(74,404)
29					
30			*		
31					
32					
33					
34					
35					
36			·		
37		TOTALS	1,577,184	7.12	11,223,180

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.

Ь.		r								
i I		Total Taxes		Dis	stribution of	Taxes Charg	ed (omit cen	ts)		
		Charged		(Show utility of	lepartment w	nere applica	ible and acco	ount charged	1) ————	
I I		During Year	Electric	Gas						
Line		(omit cents)	(Acct. 408,409)	(Acct. 408,409)	, ,		, ,	4.3	40	/:.
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Federal:							,		
2	Unemployment	2,336	1,116	1,220						
3	FICA	436,558	208,587	227,971					1	
4	Payroll Taxes Capitalized	(240,679)	(114,985)	(125,694)						
5			,							
6	State:									
7	Massachusetts Unemployment Tax	16,348	7,811	8,537						
8	Massachusetts Health Insurance	341	163	178						
9	Massachusetts Property Tax	3,084,620	1,624,361	1,460,259						
10	State Tax	2,156	1,004	1,152						
11										
12										
	Federal:									
14	Income Tax Current	5,664,909	(1,258,261)	6,923,170						
15	Income Tax Prior	0								
16	State:									
17	Massachusetts Franchise Tax Current	1,902,528	447,802	1,454,726						
18	Massachusetts Franchise Tax Prior	0	0	0						
19	Maine Franchise Tax Current	0	0	0						
20	Maine Franchise Tax Prior	0	0	0						
21	Gas Inventory Income Tax	0.	0	0						
22										
23										
24										
25										
26										
27		į						'		
28		Ì			1		·		i	
29					1					
30										
31					'					
32										
33										
34		1			ĺ]	
35	,	1			!		1			
36										
37										
38										
39										
40			ļ ·					ļ		
41										
42	TOTALS	10,869,117	917,598	9,951,519	0	0	0	0	0	0

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Report	below the particulars called for	or in each column.			
Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					- '
2	NONE	1			i
3					
4					
5		ļ			
6					
7 8					
9					
10					
11					
12					
13					
14		•	i		
15		!			
16				,	
17					
18					
19		İ			
20					
21					
22 23					
24					
25					
26					
27				(
28					
29			ļ		
30					
31					
32				ì	
33			1		
34					
35		1	1]
36]		
37 38			1	1	
39					
40				1	1
41					
42					
43				1	
44					
45					
46					
47			ľ		
48					
49					
50	TOTALO		 	0	0
51	TOTALS	0	0	0	1

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.

					
			_	Other	
		Electric	Gas	Utility	-
Line		Department	Department	Department	Total
No.	(a)	(b)	(c)	(d)	(e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances, returns				
4	and installations	0	2,735		2,735
5	Contract work				
6	Commissions				
7	Other (list according to major classes)		4		
8	JOBBING	0	6,953		6,953
9	•				
10	Total Revenues	0	9,688	0	9,688
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	5,659		5,659
17	INSTALLATION		0		0
18					
19	Sales expenses				_ [
20	Customer accounts expenses		0		0
21	Administrative and general expenses	1			
22					
23					
24					
25					
26					
27					
28					
29	·				
30					
31					
32					
33			1		
34					
35			1		
36					
37					
38					
39					
40					
41			1		
42			F 0=0	1	E CEO
43		0			
44	Net Profit (or Loss)		4,029	<u> </u>	1 4,023

TOTAL	GE		RECORD OF	SENDOUT FOR	THE YEAR IN DE	KATHERMS			
LPG Gas 8,298 8,298 1,3020 4,362 670 911 TOTAL 50,396 24,828 13,020 4,362 670 911 Gas Purchased		ITEM		TOTAL	JAN	FEB	MAR	APR	MAY
LNG Gas	1	Gas Made							
LNG Gas 42,088 16,608 13,020 4,362 670 91: TOTAL 50,396 24,926 13,020 4,362 670 91: Gas Purchased			LPG Gas	8,298	8,218	- 1	-	-	-
LNG Gas							.		
TOTAL			I NG Gas	42 088	16,608	13.020	4.362	670	916
Gas Purchased Natural 2,949,741 453,432 362,726 359,999 256,303 167,13		1							916
Natural 2,949,741 453,432 362,726 359,999 256,303 167,13									
Other	8	Gas Purchased			i			1	
TOTAL				2,949,741	453,432	362,726	359,999	256,303	167,133
TOTAL MADE AND PURCHASED 3,000,127 478,258 375,746 364,361 256,973 168,04 Net Change in Storage Gas* 228,434 32,383 69,238 60,307 - TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 3,228,561 510,621 444,384 424,668 256,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 25,973 168,04 TOTAL SENDOUT 4,46,66 26,973 168,04 TO		· ·	ļ. — ļ	0				050 000	407 400
13 Net Change in Storage Gas* 228,434 32,363 69,238 60,307 - - 15 TOTAL SENDOUT 3,228,561 510,621 444,984 424,668 256,973 158,04 16 17		1							
14 Net Change in Storage Gas*			-	3,000,127	476,236	375,740	304,301	230,973	100,043
TOTAL SENDOUT 3,228,561 510,621 444,984 424,668 256,973 168,04 16 17 18 19 Gas Sold & Transported 3,293,861 482,653 500,504 446,965 325,501 216,20 382 Used by Company 8,142 1,227 1,322 1,216 870 54 23 24 26 28 447,581 326,371 216,74 28 28 447,581 326,371 216,74 28 28 447,581 326,371 216,74 28 28 447,581 326,371 216,74 28 28 447,581 326,371 216,74 28 29 447,581 326,371 216,74 28 28 48 48 49 40 21 25 26 27 Sendout in 24 hours in dekatherms 23,024 21,218 21,218 21,219 22 23 24 25 26 27 Sendout in 24 hours in dekatherms 23,024 21,224 21,234 21,248 21,279 22 23 24 25 26 27 Sendout in 24 hours in dekatherms 23,024 21,248 21,248 21,254 31,312014 41,62014 51,120 31 31 31 31 31 31 31 31 31 3				228,434	32.363	69.238	60,307		
16 17 18 19 Gas Sold & Transported 3,293,861 482,653 500,504 446,365 325,501 216,20 20 Gas Leed by Company 8,142 1,227 1,322 1,216 870 54 54 54 54 54 54 54 5								256,973	168,049
18	16								
19 Gas Sold & Transported 20 Gas Used by Company 8,142 1,227 1,322 1,216 870 54 21 Gas Accounted for 3,302,003 483,880 501,825 447,581 326,371 216,20 169,398) (89,398) 48,682 23 36 Unaccounted for (73,442) 26,741 (56,842) 22,913) (89,398) (89,398) 48,680 23 36 Unaccounted for (0.00%) -2.27% 5,24% -12.77% -5,40% -27.01% -28.98 24 25 26 27 28 Maximum dekatherms 23,024 19,248 19,022 11,541 7,22 29 Maximum dekatherms 23,024 11,034 3/13/2014 4/16/2014 3/13/2014 4/16/2014 5/25/20 30 Minimum date 1/11/2014 2/22/2014 3/29/2014 3/13/2014 4/14/2014 5/25/20 30 Minimum dekatherms 30 Maximum dekatherms 31 Minimum date 31 Minimum date 31 Minimum dekatherms 32 Maximum dekatherms 33 Sendout in 24 hours in dekatherms 34 Supplemental Data: IFT Sendout on max and min days.* 35 Sendout in 24 hours in dekatherms 36 Maximum dekatherms 37 Maximum dekatherms 38 Minimum dekatherms 39 Minimum date 30 Minimum dekatherms 30 Minimum dekatherms 31 Minimum dekatherms 32 Sendout in 24 hours in dekatherms 33 Maximum dekatherms 34 Supplemental Data: IFT Sendout on max and min days.* 35 Sendout in 24 hours in dekatherms 36 Maximum dekatherms 37 Maximum dekatherms 38 Minimum date 38 Minimum date 39 Minimum date 30	17					Ì			
Cas Used by Company S,142 1,227 1,322 1,216 870 54				1					
21 Gas Accounted for 3,302,003 483,880 501,826 447,581 326,371 216,74 22 Gas Unaccounted for (73,442) 26,741 (56,842) (22,913) (89,398) (48,69 23 % Unaccounted for (0.00%) 2.27% 5.24% -12.77% -5.40% -27.01% -28.98 24 25 26 27 Sendout in 24 hours in dekatherms 28 Maximum dekatherms 28 Maximum dekatherms 29 Maximum date 177/2014 2/28/2014 3/13/2014 4/16/2014 5/1/2014 30 Minimum dekatherms 8,508 11,034 9,711 5,113 4,0 31 Minimum date 1/11/2014 2/22/2014 3/29/2014 3/29/2014 4/14/2014 5/25/20 32 33 34 Supplemental Data: IFT Sendout on max and min days.* 35 Sendout in 24 hours in dekatherms 36 Maximum date 1/12/2014 2/22/2014 3/29/2014 4/14/2014 5/25/20 37 Maximum dekatherms 38 Maximum dekatherms 49 Supplemental Data: IFT Sendout on max and min days.* 36 Maximum dekatherms 40 Maximum dekatherms 41 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 39 Minimum dekatherms 42 2,566 4,450 3,781 3,222 2,52 39 Minimum date 1/11/2014 2/1/2014 3/2/2014 4/13/2014 5/26/20 40 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.		II.						1	
22 Gas Unaccounted for (73,442) 26,741 (56,842) (22,913) (69,398) (49,69 23 % Unaccounted for (0.00%) -2.27% 5.24% -12.77% -5.40% -27.01% -28.98 24 25 26 Jan Feb Mar Apr May 27 Sendout in 24 hours in dekatherms 28 Maximum dekatherms 23,024 19,248 19,022 11,541 7,2 29 Maximum date 177/2014 2/28/2014 3/13/2014 4/16/2014 5/1/20 30 Minimum dekatherms 8,508 11,034 9,711 5,113 4,0 31 Minimum date 1711/2014 2/22/2014 3/29/2014 4/14/2014 5/25/20 32 33 34 Supplemental Data: IFT Sendout on max and min days.* 35 Sendout in 24 hours in dekatherms 36 Maximum dekatherms 7,185 6,411 3,452 5,178 4,20 37 Maximum date 17/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 38 Minimum dekatherms 7,185 6,411 3,452 5,178 4,20 39 Minimum date 17/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 39 Minimum date 17/2/2014 2/5/2014 3/17/2014 4/13/2014 5/13/20 40 Minimum date 17/2/2014 2/1/2014 3/2/2014 4/13/2014 5/13/20 41 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.			-						
23 % Unaccounted for (0.00%)			-						
24 25 26 26 3 Jan Feb Mar Apr May 27 Sendout in 24 hours in dekatherms 23,024 19,248 19,022 11,541 7,22 29 Maximum dekatherms 23,024 19,248 19,022 11,541 7,22 29 Maximum date 17/7/2014 2/28/2014 3/13/2014 4/16/2014 5/1/20 30 Minimum dekatherms 8,508 11,034 9,711 5,113 4,0 31 Minimum date 17/11/2014 2/22/2014 3/29/2014 3/29/2014 4/14/2014 5/25/20 32 33 33 34 Supplemental Data: IFT Sendout on max and min days.* Sendout in 24 hours in dekatherms 7,185 6,411 3,452 5,178 4,20 37 Maximum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 38 Minimum dekatherms 2,566 4,450 3,781 3,222 2,52 39 Minimum date 1/11/2014 2/1/2014 3/2/2014 3/2/2014 4/13/2014 5/26/20 40 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.			1						-28.98%
Sendout in 24 hours in dekatherms Sendout in 24 hours in dekat			† †						
27 Sendout in 24 hours in dekatherms 28 Maximum dekatherms 23,024 19,248 19,022 11,541 7,25 29 Maximum date 1/7/2014 2/28/2014 3/13/2014 4/16/2014 5/1/20 30 Minimum dekatherms 8,508 11,034 9,711 5,113 4,0 31 Minimum date 1/111/2014 2/22/2014 3/29/2014 4/14/2014 5/25/20 32 33 Supplemental Data: IFT Sendout on max and min days.* 36 Maximum dekatherms 7,185 6,411 3,452 5,178 4,20 37 Maximum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 38 Minimum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 39 Minimum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 30 Minimum date 1/11/2014 2/1/2014 3/17/2014 4/1/2014 5/13/20 40 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.	25						ļ		
28 Maximum dekatherms 23,024 19,248 19,022 11,541 7,22 29 Maximum date 1/1/2014 2/28/2014 3/13/2014 4/16/2014 5/1/20 30 Minimum dekatherms 8,508 11,034 9,711 5,113 4,0 31 Minimum date 1/1/11/2014 2/22/2014 3/29/2014 4/14/2014 5/25/20 32 33 34 Supplemental Data: IFT Sendout on max and min days.* 35 Sendout in 24 hours in dekatherms 7,185 6,411 3,452 5,178 4,20 37 Maximum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 38 Minimum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 39 Minimum date 1/1/2014 2/1/2014 3/17/2014 4/1/2014 5/13/20 40 Minimum date 1/11/2014 2/1/2014 3/2/2014 4/13/2014 5/26/20 41 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.	26		l i	1	Jan	Feb	Mar	Apr	May
9 Maximum date									
Minimum dekatherms 8,508 11,034 9,711 5,113 4,0 Minimum date 1/11/2014 2/22/2014 3/29/2014 4/14/2014 5/25/20 Supplemental Data: IFT Sendout on max and min days.* Sendout in 24 hours in dekatherms 7,185 6,411 3,452 5,178 4,20 Maximum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 Minimum dekatherms 2,566 4,450 3,781 3,222 2,52 Minimum date 1/11/2014 2/11/2014 3/2/2014 4/13/2014 5/26/20 Minimum date 1/11/2014 2/11/2014 3/2/2014 4/13/2014 5/26/20 **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.* **Auximum data** **Auximum da		1	1						
31 Minimum date				- 1			I .	l l	
32 33 34 Supplemental Data: IFT Sendout on max and min days.* 35 Sendout in 24 hours in dekatherms 36 Maximum dekatherms 37 Maximum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 38 Minimum dekatherms 2,566 4,450 3,781 3,222 2,52 39 Minimum date 1/11/2014 2/1/2014 3/2/2014 4/13/2014 5/26/20 41 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer. 42 43 44 45			i 1						
33 Supplemental Data: IFT Sendout on max and min days.*				<u>_</u>	111112011	DEE: EOT (0,00,00		
35 Sendout in 24 hours in dekatherms 36 Maximum dekatherms 37,185 6,411 3,452 5,178 4,207 4,172014 4,172014 5,1732014 4,172014 5,1732014 4,172014 4,172014 5,1732014 4,17201									
36 Maximum dekatherms 7,185 6,411 3,452 5,178 4,20 37 Maximum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 38 Minimum dekatherms 2,566 4,450 3,781 3,222 2,52 39 Minimum date 1/11/2014 2/1/2014 3/2/2014 4/13/2014 5/26/20 41 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer. 42 43 44 45 46	34	Supplemental Data: IFT Sendout on n	nax and min d	lays,*					
Maximum date 1/2/2014 2/5/2014 3/17/2014 4/1/2014 5/13/20 Minimum dekatherms 2,566 4,450 3,781 3,222 2,52 Minimum date 1/11/2014 2/11/2014 3/2/2014 4/13/2014 5/26/20 Minimum date 1/11/2014 2/11/2014 3/2/2014 4/13/2014 5/26/20 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer. **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third party marketer.** **Pote: IFT sendout represents gas that was distributed by the Company for a third pa	35	Sendout in 24 hours in dekatherms							
38 Minimum dekatherms 2,566 4,450 3,781 3,222 2,52 39 Minimum date 1/11/2014 2/1/2014 3/2/2014 4/13/2014 5/26/20 40 1 Note: IFT sendout represents gas that was distributed by the Company for a third party marketer. 42 43 44 45 46	36				· 1				4,208
39 Minimum date 1/11/2014 2/1/2014 3/2/2014 4/13/2014 5/26/20 41 *Note: IFT sendout represents gas that was distributed by the Company for a third party marketer. 42 43 44 45 46					I .	I .			
40 41 * Note: IFT sendout represents gas that was distributed by the Company for a third party marketer. 42 43 44 45									
41 * Note: IFT sendout represents gas that was distributed by the Company for a third party marketer. 42 43 44 45					1/11/2014	2/1/2014	3/2/2014	4/13/2014	3/20/201
42 43 44 45 46			hat was distrib	outed by the Comp	any for a third par	tv marketer.			•
43 44 45 46			iat may aloun	2.02.27 2.00 2.00.4					
45 46									
46	44	1							
	45	5							

JUN	JUL	AUG	SEP	ост	NOV	DEC
-	-	-	-		-	80
861	881	809	614	845	962	1,540
861	881	809	614	845	962	1,620
135,734	. 128,449	128,083	134,348	172,451	290,688	360,395
135,734	128,449	128,083	134,348	172,451	290,688	360,395
136,595	129,330	128,892	134,962	173,296	291,650	362,015
-		-		9,132	26,241	31,15
136,595	129,330	128,892	134,962	182,428	317,891	393,168
151,941 338 152,279	128,487 231 128,718	131,950 157 132,107	131,580 248 131,828	154,202 316 154,518	244,231 684 244,915	380,244 990 381,234
(15,684)	612	(3,215)	3,134	27,910	72,976	11,934
-11.48%	0.47%	-2.49%	2.32%	15.30%	22.96%	3.049
Jun	Jul	Aug	Sep	Oct	Nov	Dec
5,435	4,738	4,941	5,712	8,135	15,567	17,22
6/5/2014	7/29/2014	8/14/2014	9/19/2014	10/22/2014	11/18/2014	12/8/201
3,698	3,481	3,348	3,470	3,752	6,390	8,21
6/28/2014	7/26/2014	8/9/2014	9/6/2014	10/14/2014	11/24/2014	12/24/201
3,807	3,491	3,511	3,691	4,400	6,151	5,67
6/5/2014	7/30/2014	8/6/2014	9/16/2014	10/20/2014	11/18/2014	12/4/201
2,591	2,471	2,451	2,461	1,891	3,122	1,89
6/28/2014	7/26/2014	8/9/2014	9/27/2014	10/14/2014	11/29/2014	12/24/201
					-	

Fitch	nburg Gas and Electric Light Company	Year ended De	ecember 31, 2014
	GAS GENERATING PLANT		
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap (MCF)
1 2 3 4	Propane Air Peak Shaving Plant, Lunenburg, MA * MCf Propane Air Peak Shaving Plant, Lunenburg, MA * Dth	1	8,083 10,573
5 6 7 8	LNG Vaporization Facility, Westminster, MA *MCf LNG Vaporization Facility, Westminster, MA * Dth	, 1	7,200 7,488
9 10 11 12			
13 14 15 16			
17 18 19 20			
21 22 23 24			
25 26 27 28			
29 30 31 32			
33 34 35 36			. :
37 38 39 40 41			
42 43 44 45			
46 47 48 49			
51 52 53 54			
55 56	5	TOTAL	33,344

Fitch	nburg Gas and Electric	c Light Company			Year ended	December 31, 2014
			BOILERS			
		Kind of Fuel	Rated	Rated		Output Rating
Line	Location	and Method	Pressure	Steam	Number	M. Lbs. Steam
No.		of Firing	in Lbs.	Temp.	0.017 02404	per Hour
1	Propane Plant	Natural Gas Natural Gas	Max Press. 125psi		S/N L-85161 S/N L-69603	15,517,150 10,460,899
2	LNG Plant LNG Plant	Natural Gas	Max Press. 60psi Max Press. 60psi		S/N L-69604	10,460,899
4	LING FIAIIL	Natural Gas	Iviax i iess. oopsi		0/11/2 00004	10, 100,000
5	j					
6			l '		Į l	1
7]	
8				u.		Ì
9						
10						
11 12						
13	İ					1
14			,			
15						
16	1					
17						
18			`		Ì	
19				ļ		
20 21					1	1
22			1			
23					1	
24						
25		u.	,	!	1	
26						
27 28	1					
1	SCRUBBE	BS CONDENSER	S AND EXHAUSTER	S 24 HOUR CAP	ACITY (MCF)	
	T	rno, condenden	- AND EXHAUGHEN	0. 241100110AI		1
Line	<u> </u>		Kind o	of Gas		Total
No.			,			Capacity
29						
30		NONE				
31	Scrubbers	ļ		1	İ	
32 33].				
34		<u> </u>	ł			
35						
36						1
37			•			
38				1	1	
39			ľ			
40					1	
41 42		1				
43						
44						
45						
46						
47		1	1	1	1	
48	1	l		1	<u> </u>	

Fitch	burg Gas and Electric Lig	ht Company			Year	ended Dece	ember 31, 2014
<u> </u>	· · · · · · · · · · · · · · · · · · ·		PURIFIERS	1.77			
Line No.	Location	Kind of 0	as Purified	Pur	nd of ifying terial		Estimated 24 Hour Capacity
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	NONE						
22				elief Holders by the le	<u></u>		
Line No.		Type of Tank	Dim Diameter	ensions Height	No. of Lifts	Number	Working Capacity
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47							

TRANSMISSION AND DISTRIBUTION MAINS

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains.

Sub-totals should be shown for each type.

Total Length in Feet at Beginning Of Year Of Yea	Sub-to	otals should be show	n for each type.				
Line Diameter Feet at Beginning Added During Taken Up During Year During			Tatal Langth in			Abandonad	Total Langth in
No.		Diameter		Added During	Takan Ha		
Table Tabl		Diameter		- 1			
2 2"		Cost Iron	or rear	Teal	Duning rear	Duning Teal	Of Teat
3 3"			1 420	6		أه	1 435
4 4* 241,452 12,330 229,122 5 6* 38,869 3,445 0 42,314 6 8* 22,886 524 0 23,410 7 10* 666 576 1,439 1,429 8 12* 2,283 1,439 1,439 1,449 9 16* 1,384 13 1,351 1,202 1,2034 11 20* 2,029 5 2 2,034 1,351 1,419 1,419 1,419 1,419 1,419 1,419 1,419 1,419 1,419 1,419 1,419 1,414 1,419 1,414 1,419 1,414 1,419 1,414 1,419				۲			
6 6' 38,869 3,445 0 42,314 7 10'' 666 576 1,242 2,283 1,439 844 9 16'' 1,384 5 2,432 1,351 1,351 10 20'' 2,029 5 2,4329 1,351 1,351 11 24'' 4,331 4,569 0 14,755 318,663 11 24'' 4,331 4,569 0 14,755 318,663 15 4'' 5,130 860 0 14,755 318,663 16 6'' 679 340 1,131 1,131 17 Subtotal 5,699 2,331 0 0 237,674 18 Steel 22'' or less 235,688 2,006 0 237,674 21 3'' 33,918 687 33,231 22 4'' 229,821 8,999 22,122 23 6'' 124,673 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
6 8' 22,886 524 0 23,410 7 10" 666 576 1,242 1,249 1,242 9 16" 1,3864 13 1,351 1,351 1,351 10 20" 2,029 5 0 14,755 318,663 11 24" 4,331 2 4,329 2 4,329 12 Subtotal 328,862 4,566 0 14,755 318,663 13 Ducille 6" 6" 6" 9" 340 1,019 16 6" 6" 6" 79 340 1,019 1,019 17 Subtotal 5,009 2,331 0 0 0 6,140 18 19 Steel 29 2" less 295,688 2,006 0 237,674 21 3" 3" 33,916 20 2" less 3,339 6" 6" 33,333 121 6,009 118,164 <				3 445			
To							
8						١	
9	1 1		1	370		1 430	
10							
11				5		'0	
12	1 1			3		ا و	
13				4 556			
14	1 1	Subloiai	320,002	4,000		14,700	010,000
15		Dustila					
16			E 100	960			5 000
8" 0							
17	16					i	
18	1	-					
19		Subtotal	5,809	2,331	0		8,140
20		<u> </u>				<u> </u>	
21				2 222		ام	007 074
22 4" 229,621 8,393 221,228 23 6" 124,673 6,509 118,164 24 8" 81,789 5,602 76,787 25 10" 607 576 31 26 12" 3,323 121 3,444 27 Subtotal 709,599 2,127 0 21,167 690,559 28 Wrought Iron 30 2" 1,914 373 1,541 31 4" 994 94 94 994 32 Subtotal 2,908 0 0 373 2,535 34 Plastic 35 1" 4,136 1,037 3,099 36 1 1/4" 1,996 303 2,299 37 2" 128,483 20,167 0 148,650 38 3" 16 3 0 19 39 4" 141,333 9,291 0 150,624				2,006			
23 6" 124,673 6,509 118,164 24 8" 81,789 5,002 76,787 25 10" 607 576 31 26 12" 3,323 121 576 31 28 Subtotal 709,599 2,127 0 21,167 690,559 29 Wrought Iron 30 2" 1,914 373 1,541 31 4" 994 994 994 32 Subtotal 2,908 0 0 373 2,535 33 1" 4,136 303 1,037 3,099 36 1 1/4" 1,996 303 1,037 3,099 37 2" 128,483 20,167 0 148,650 38 3" 16 3 0 19 39 4" 141,333 9,291 0 150,624 40 6" 24,442 2,252 2 <						I i	
24							
25			1 '		'		
12" 3,323 121 3,444 27 Subtotal 709,599 2,127 0 21,167 690,559 2,127 0 21,167 690,559 2,127 0 21,167 690,559 2,127 0 21,167 690,559 2,127 0 21,167 690,559 2,127 0 21,167 690,559 2,127 373 1,541 31 4" 994 995 996 99	1 1		· ·		ì		•
Subtotal Toy.599 C.127 Co C.1167 G.90,559				404		3/6	
28 Wrought Iron 30 2" 1,914 373 1,541 994 373 1,541 994 373 1,541 994 373 1,541 994 373 1,541 994 394 994 394 994 394 994 394 994 395 2,536 373 2,536 2,536 373 2,536 373 2,536 373 2,536 373 2,536 373 2,536 373 2,536 373 2,536 374 3,099		L				01.107	
29		Subtotal	709,599	2,127		21,107	090,009
30							
31			104		1	979	1 5/1
32 Subtotal 2,908 0 0 373 2,535 33 Plastic 35 1" 4,136 1,037 3,099 36 1 1/4" 1,996 303 2,299 37 2" 128,483 20,167 0 148,650 38 3" 16 3 0 19 39 4" 141,333 9,291 0 150,624 40 6" 24,442 2,252 26,694 41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 Unknown Mains 46 1" 161 0 1,037 432,645 48 2" 1,113 1,113 0 1,113 0 1,113 0 4 1,113 0 1,113 0 1,113 0						3/3	
33 34		· ·				272	
34 Plastic 1* 4,136 1,037 3,099 36 1 1/4" 1,996 303 2,299 37 2" 128,483 20,167 0 148,650 38 3" 16 3 0 19 39 4" 141,333 9,291 0 150,624 40 6" 24,442 2,252 26,694 41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 45 Unknown Mains 46 1" 161 0 969 43 2" 1,113 1,113 0 1,113 0 46 1" 161 0 228 228 0 48 2" 1,113 1,113 1,113 0 49 3" 25		Subtotal	2,906			373	2,000
1		Disatis					
36 1 1/4" 1,996 303 2,299 37 2" 128,483 20,167 0 148,650 38 3" 16 3 0 19 39 4" 141,333 9,291 0 150,624 40 6" 24,442 2,252 26,694 41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 Unknown Mains 161 161 0 1,037 432,645 48 2" 1,113 1,113 0 1,113 0 49 3" 25 228 228 0 48 2" 1,113 1,113 0 49 3" 25 25 25 0 50 4" 1,148 1,148 1,148 0 <td></td> <td></td> <td>4 406</td> <td></td> <td></td> <td>1 037</td> <td>3 099</td>			4 406			1 037	3 099
37 2" 128,483 20,167 0 148,650 38 3" 16 3 0 19 39 4" 141,333 9,291 0 150,624 40 6" 24,442 2,252 26,694 41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 45 Unknown Mains 46 1" 161 0 47 1.5" 228 228 0 48 2" 1,113 1,113 0 49 3" 25 25 0 50 4" 1,148 1,148 0 51 6" 338 338 0 52 8" 254 0 254 53 12" 76 76 0 54<	•			202		1,007	
38 3" 16 3 0 19 39 4" 141,333 9,291 0 150,624 40 6" 24,442 2,252 26,694 41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 45 Unknown Mains 46 1" 161 0 1,037 432,645 44 45 Unknown Mains 228 228 0 0 1,137 0 0 0 0 0 1,037 432,645 0 0 0 0 0 1,037 432,645 0 0 0 0 0 0 0 0 1,037 432,645 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					Į.	١ ،	
39 4" 141,333 9,291 0 150,624 40 6" 24,442 2,252 26,694 41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 45 Unknown Mains 46 1" 161 0 1,037 432,645 48 2" 1,113 1,113 0 228 0 48 2" 1,113 1,113 0 0 49 3" 25 25 0 0 50 4" 1,148 0 1,148 0 0 51 6" 338 0 338 0 0 52 8" 254 0 254 0 0 53 12" 76 0 76 0 0			1				
40 6" 24,442 2,252 26,694 41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 45 Unknown Mains 46 1" 161 0 1 0 432,645 48 2" 1,113 1,113 0 228 0 0 4 1,113 0 0 3,113 0	1						
41 8" 98,714 1,577 0 100,291 42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 Unknown Mains 46 1" 161 0 161 0 47 1.5" 228 228 0 228 0 48 2" 1,113 1,113 0 25 0 50 4" 1,148 1,148 0 1,148 0 51 6" 338 0 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 0 5 0 55 unknown 19 19 0 0 3,367 0 0		1			1	١	
42 12" 959 10 969 43 Subtotal 400,079 33,603 0 1,037 432,645 44 Unknown Mains 46 1" 161 0 161 0 47 1.5" 228 228 0 228 0 48 2" 1,113 1,113 0 1,113 0 49 3" 25 25 0 0 0 0 50 4" 1,148 1,148 0 0 0 338 0		I .				_	
Subtotal 400,079 33,603 0 1,037 432,645			-			١	
44 45 Unknown Mains 46 1" 161 0 47 1.5" 228 228 0 48 2" 1,113 1,113 0 49 3" 25 25 0 50 4" 1,148 1,148 0 51 6" 338 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0					1	1 027	
45 Unknown Mains 46 1" 161 0 47 1.5" 228 228 0 48 2" 1,113 1,113 0 49 3" 25 25 0 50 4" 1,148 1,148 0 51 6" 338 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0		Subtotal	400,079	33,003	ļ	1,037	432,043
46 1" 161 0 47 1.5" 228 0 48 2" 1,113 1,113 0 49 3" 25 25 0 50 4" 1,148 1,148 0 51 6" 338 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0	1				ļ		
47 1.5" 228 0 0 3.113 0 <td< td=""><td></td><td></td><td>101</td><td>1</td><td></td><td>101</td><td>_</td></td<>			101	1		101	_
48 2" 1,113 0 49 3" 25 0 50 4" 1,148 1,148 0 51 6" 338 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0		l .		Ì		1	
49 3" 25 0 50 4" 1,148 0 51 6" 338 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0				1	1		
50 4" 1,148 0 51 6" 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0							
51 6" 338 0 52 8" 254 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0						1	
52 8" 254 0 53 12" 76 76 0 54 16" 5 5 0 55 unknown 19 19 19 0 56 Subtotal 3,367 0 0 3,367 0							
53 12" 76 0 54 16" 5 5 55 unknown 19 19 19 56 Subtotal 3,367 0 0 3,367 0							
54 16" 5 5 0 55 unknown 19 19 19 56 Subtotal 3,367 0 0 3,367 0	1	1				1	
55 unknown 19 19 0 56 Subtotal 3,367 0 0 3,367 0			4		1		
56 Subtotal 3,367 0 0 3,367 0		1		1	·		
eo Cabiciai Siesi		1		 	+		
37 TOTALO 1,430,024 42,017 0 40,039 1,432,042							
	57	TOTALO	1,400,024	72,017	.1	1 10,000	1, 102,012

Normal Operating Pressure - Mains and Lines - Maximum Normal Operating Pressure - Services - Maximum

<100 PSIG *

Minimum Minimum 5" WC * 5" WC *

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

^{**} In years prior to 2013, the historical additions and removals for pipe length had been used. Starting in 2013, the beginning balances have been updated to the amounts as tracked in the GIS system for a more accurate representation of the total footage.

Fitchburg Gas and Electric Light Company

Year ended December 31, 2014

AS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

				·
Line	Item	Gas	House	Meters
No.		Services	Governors	
1	Number at beginning of year	10,949	4,747	20,856
2	Additions during year:			
3	Purchased			1,682
4	Installed	142	415	437
5	Associated with Plant acquired			
6	Total Additions	142	415	2,119
7	Reductions during year			
8	Retirements	149	57	3,520
8a	Correction to prior year services			
9	Associated with Plant sold			
10	Total Reductions	149	57	3,520
11	Number at End of Year	10,942	5,105	19,455
12	In Stock			3,448
13	On Customers' Premises - Inactive			318
14	On Customers' Premises - Active		Ì	15,684
15	In Company Use		L	5
16	Number at End of Year			19,455
		,		
17	Number of Meters Tested by State Inspectors Du	ring Year		2,136

Year ended December 31, 2014

RATE SCHEDULE INFORMATION

- 1. Attach copies of all Filed Rates for General Consumers
- 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	Estir Effect Annual Re Increases	
			Hicieases	Decidades
		See 79 A, B, C, D, E, F, G, H, I, J, K, L	}	
			ļ '	
•				
		•		
			[
	ļ.			
		•	}	
		·		
			·	
		·		
			ļ	
]			
				I
	İ		j .	
			1	
	1			
		·		
			*	
			Ì	
	1			
	1			
			1	
	-			

Fitchburg Gas and Electric Light Company **Summary of Rates** Delivery Service and Default Service APPROVED for effect January 1, 2014

Camina	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
Service Residential NonHeat	Customer Charge	\$8.50	Charge	Auj. 1 actor	\$8.50	Ciddod (EB/10/(0)	\$8.50	1	\$8.50
R-1		*****			•				
•••	First 10 therms		\$0.8091	\$0.0524	\$0.8615	\$0.1848	\$1.0463	\$0.7200	\$1.7663
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.7200	\$1.8790
					40.50		60.50		\$8.50
Residential Low Income NonHeat	Customer Charge	\$8.50			\$8.50		\$8.50	1	\$0.50
R-2	First 10 therms	ļ	\$0.8091	\$0.0524	\$0.8615	\$0.1848	\$1.0463	\$0.7200	\$1.7663
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1,1590	\$0.7200	\$1.8790
	LACESS TO UTCHTIS		40.02.10	ψο,οοΞ ι	40.07.2	,	V 1,1222	'	·
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)]	(\$2.13)
	•	, ,							
	First 10 therms				(\$0.2154)	(\$0.0462)	(\$0.2616)	(\$0.1800)	(\$0.4416)
	Excess 10 therms				(\$0.2436)	(\$0.0462)	(\$0.2898)	(\$0.1800)	(\$0.4698)
					60.50		¢0 E0		\$8.50
Residential Heat	Customer Charge	\$8.50	ļ		\$8.50		\$8.50		\$6.50
R-3	First 20 therms		\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$0.7922	\$1.6030
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.7922	\$1.7421
	EXCESS 20 therms		Ψ0.7 (2)	ψ0.0021	40.7501	40.10.0	V		,
- Residential Low Income Heat	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
R-4					1				ŀ
	First 20 therms		\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$0.7922	\$1.6030
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.7922	\$1.7421
					(4- 4-)		(40.40)		(60.42)
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 00 therms				(\$0.1565)	(\$0.0462)	(\$0.2027)	(\$0.1981)	(\$0.4008)
	First 20 therms Excess 20 therms	•			(\$0.1913)	(\$0.0462)	(\$0.2375)	(\$0.1981)	(\$0.4356)
	EXCESS 20 tilelilis				(40.1010)	(40.0 102)	(45.2575)	(44	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
General Service	Customer Charge	\$24.00			\$24.00		\$24.00	1	\$24.00
Small, High Winter Use (2)		1			1	İ			
G-41	First 40 therms		\$0.4433	\$0.0524	\$0.4957	\$0.1852	\$0.6809	\$0.7922	\$1.4731
	Excess 40 therms		\$0.6765	\$0.0524	\$0.7289	\$0.1852	\$0.9141	\$0.7922	\$1.7063
Less than or equal to 8,000 Therms/Yr.									1
		204.00		ļ	404.00		#04.00		\$24.00
General Service	Customer Charge	\$24.00			\$24.00		\$24.00	1	\$24.00
Small, Low Winter Use (2)	First 40 thorns		\$0.3966	\$0.0524	\$0.4490	\$0.1852	\$0.6342	\$0.7200	\$1.3542
G-51	First 40 therms Excess 40 therms		\$0.5757	\$0.0524	\$0.4430	\$0.1852	\$0.8133	\$0.7200	\$1.5333
Less than or equal to 8,000 Therms/Yr.			ψο.σ.σ.	ψο.σο2 τ	40.0201	40.7002	V	***************************************	,
Less than or equal to 5,000 memor m.			ľ	1	1				·
General Service	Customer Charge	\$120.00	i		\$120.00		\$120.00		\$120.00
Medium, High Winter Use (2)	•								li .
G-42	First 500 therms		\$0.3579	\$0.0524	\$0.4103	\$0.1852	\$0.5955	\$0.7922	\$1.3877
	Excess 500 therms		\$0.4525	\$0.0524	\$0.5049	l \$0.1852	\$0.6901	\$0.7922	\$1.4823
	Excess 500 tricinis	1	1 401.022	Ψ0.002.	40.00.10	Ψ0.1002	φυ.υσυ i	1 40.7022	4
Greater than 8,000 but less	Excess ood therms	i	70		ψυ.σσ.τσ	ψ0.1002	\$0.0501	V 0022	V
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Excess ood troms		40.1325	ψο.σοΞ.	ψοισσίο	ψ0.1002	\$0.0501	ψοο22	VIII.02
than or equal to 80,000 Therms/Yr.		\$420.00	40.1525	40.002		ψ0.1032		40022	
than or equal to 80,000 Therms/Yr. General Service	Customer Charge	\$120.00	40,1323	V 0.002.	\$120.00	\$0.100Z	\$120.00	V 0022	\$120.00
General Service Medium, Low Winter Use (2)	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
than or equal to 80,000 Therms/Yr. General Service	Customer Charge First 500 therms	\$120.00	\$0.3867	\$0.0524	\$120.00 \$0.4391	\$0.1852	\$120.00 \$0.6243	\$0.7200 \$0.7200	\$120.00 \$1.3443
General Service Medium, Low Winter Use (2) G-52	Customer Charge	\$120.00			\$120.00		\$120.00	\$0.7200	\$120.00
General Service Medium, Low Winter Use (2)	Customer Charge First 500 therms	\$120.00	\$0.3867	\$0.0524	\$120.00 \$0.4391	\$0.1852	\$120.00 \$0.6243	\$0.7200 \$0.7200	\$120.00 \$1.3443
General Service General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less	Customer Charge First 500 therms		\$0.3867 \$0.4376	\$0.0524	\$120.00 \$0.4391 \$0.4900	\$0.1852	\$120.00 \$0.6243 \$0.6752	\$0.7200	\$120.00 \$1.3443 \$1.3952
General Service General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less	Customer Charge First 500 therms	\$120.00 \$500.00	\$0.3867 \$0.4376	\$0.0524	\$120.00 \$0.4391	\$0.1852	\$120.00 \$0.6243	\$0.7200 \$0.7200	\$120.00 \$1.3443
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge First 500 therms Excess 500 therms		\$0.3867 \$0.4376	\$0.0524	\$120.00 \$0.4391 \$0.4900	\$0.1852	\$120.00 \$0.6243 \$0.6752	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service	Customer Charge First 500 therms Excess 500 therms Customer Charge		\$0.3867 \$0.4376	\$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00	\$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952 \$500.00
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2) G-43	Customer Charge First 500 therms Excess 500 therms		\$0.3867 \$0.4376	\$0.0524	\$120.00 \$0.4391 \$0.4900	\$0.1852	\$120.00 \$0.6243 \$0.6752	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2)	Customer Charge First 500 therms Excess 500 therms Customer Charge All Therms		\$0.3867 \$0.4376 \$0.2749	\$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00 \$0.3273	\$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00 \$0.5125	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952 \$500.00 \$1.3047
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2) G-43	Customer Charge First 500 therms Excess 500 therms Customer Charge		\$0.3867 \$0.4376	\$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00	\$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952 \$500.00
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge First 500 therms Excess 500 therms Customer Charge All Therms MDD Therms	\$500.00	\$0.3867 \$0.4376 \$0.2749 \$1.56	\$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00 \$0.3273 \$1.56	\$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00 \$0.5125 \$1.56	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952 \$500.00 \$1.3047 \$1.56
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge First 500 therms Excess 500 therms Customer Charge All Therms		\$0.3867 \$0.4376 \$0.2749 \$1.56	\$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00 \$0.3273	\$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00 \$0.5125	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952 \$500.00 \$1.3047
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr. General Service Large, Low Winter Use(2)	Customer Charge First 500 therms Excess 500 therms Customer Charge All Therms MDD Therms	\$500.00	\$0.3867 \$0.4376 \$0.2749 \$1.56	\$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00 \$0.3273 \$1.56	\$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00 \$0.5125 \$1.56	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952 \$500.00 \$1.3047 \$1.56
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge First 500 therms Excess 500 therms Customer Charge All Therms MDD Therms Customer Charge	\$500.00	\$0.3867 \$0.4376 \$0.2749 \$1.56	\$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00 \$0.3273 \$1.56	\$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00 \$0.5125 \$1.56	\$0.7200 \$0.7200	\$120.00 \$1.3443 \$1.3952 \$500.00 \$1.3047 \$1.56
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr. General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr. General Service Large, Low Winter Use(2)	Customer Charge First 500 therms Excess 500 therms Customer Charge All Therms MDD Therms	\$500.00	\$0.3867 \$0.4376 \$0.2749 \$1.56	\$0.0524 \$0.0524 \$0.0524	\$120.00 \$0.4391 \$0.4900 \$500.00 \$0.3273 \$1.56	\$0.1852 \$0.1852 \$0.1852	\$120.00 \$0.6243 \$0.6752 \$500.00 \$0.5125 \$1.56 \$500.00	\$0.7200 \$0.7200 \$0.7922	\$120.00 \$1.3443 \$1.3952 \$500.00 \$1.3047 \$1.56 \$500.00

⁽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, 2014

							•		
		Customer		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
Service Residential NonHeat	Blocks Customer Charge	Charge \$8.50	Charge	Auj. Facior	\$8.50	Oladse (LDAO)(5)	\$8.50		\$8.50
R-1	Customer Charge	40.00	-		,	Ì			•
	First 10 therms		\$0.8091	\$0.0524	\$0.8615	\$0.1848	\$1.0463	\$0.7742	\$1.8205
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.7742	\$1.9332
		60.50			\$8.50		\$8.50		\$8.50
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$0.5U		\$0.50	}	ψυ.ου
	First 10 therms		\$0.8091	\$0.0524	\$0.8615	\$0.1848	\$1.0463	\$0.7742	\$1.8205
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.7742	\$1.9332
	·							ì	
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)	1	(\$2.13)
	Fi . 1 10 th				(\$0.2154)	(\$0.0462)	(\$0.2616)	(\$0.1936)	(\$0.4552)
	First 10 therms Excess 10 therms	l			(\$0.2134)	(\$0.0462)	(\$0.2898)	(\$0.1936)	(\$0.4834)
	Excess to thentis				(40,2100)	(\$0.0.02)	(42227)	(***********	
Residential Heat	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
R-3	-			1	1				l
	First 20 therms		\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$0.8464	\$1.6572
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.8464	\$1.7963
David II and David	Cuatomor Charge	\$8.50			\$8.50		\$8.50	 	\$8.50
Residential Low Income Heat R-4	Customer Charge	φο. ວ υ		ĺ	Ψ0,30	1	ψο.σσ		73.00
10-4	First 20 therms		\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$0.8464	\$1.6572
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.8464	\$1.7963
	!								
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	=:	1			(\$0.1565)	(\$0.0462)	(\$0.2027)	(\$0.2116)	(\$0.4143)
	First 20 therms Excess 20 therms				(\$0.1965)	(\$0.0462)	(\$0.2375)	(\$0.2116)	(\$0.4491)
	Excess 20 tremis				(ψ0.1515)	(\$0.0402)	(40.20.0)	(40.27.10)	(4311.131)
General Service	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
Small, High Winter Use (2)	_								
G-41	First 40 therms		\$0.4433	\$0.0524	\$0.4957	\$0.1852	\$0.6809	\$0.8464	\$1.5273
	Excess 40 therms		\$0.6765	\$0.0524	\$0.7289	\$0.1852	\$0.9141	\$0.8464	\$1.7605
Less than or equal to 8,000 Therms/Yr.				1					
General Service	Customer Charge	\$24.00			\$24.00		\$24.00	<u> </u>	\$24.00
Small, Low Winter Use (2)	outerner onlings	1			,				l
G-51	First 40 therms		\$0.3966	\$0.0524	\$0.4490	\$0.1852	\$0.6342	\$0.7742	\$1.4084
	Excess 40 therms		\$0.5757	\$0.0524	\$0.6281	\$0.1852	\$0.8133	\$0.7742	\$1.5875
Less than or equal to 8,000 Therms/Yr.								ļ.	II.
Constal Sandos	Customer Charge	\$120.00			\$120.00	 	\$120.00		\$120.00
General Service Medium, High Winter Use (2)	Customer Charge	Ψ120.00			V120.00		V.20.00	ļ	*******
G-42	First 500 therms		\$0.3579	\$0.0524	\$0.4103	\$0.1852	\$0.5955	\$0.8464	\$1.4419
	Excess 500 therms	}	\$0.4525	\$0.0524	\$0.5049	\$0.1852	\$0.6901	\$0.8464	\$1.5365
Greater than 8,000 but less]			i	1			1
than or equal to 80,000 Therms/Yr.		[1					1	
Compani Sandas	Customer Charge	\$120.00	 	 	\$120.00	-	\$120.00	1	\$120.00
General Service Medium, Low Winter Use (2)	oustorier offarge	ψ120,00	1	1	¥ 120.00		1.20.00	1	1
G-52	First 500 therms		\$0.3867	\$0.0524	\$0.4391	\$0.1852	\$0.6243	\$0.7742	\$1.3985
- 	Excess 500 therms		\$0.4376	\$0.0524	\$0.4900	\$0.1852	\$0.6752	\$0.7742	\$1.4494
Greater than 8,000 but less						1	1	1	
than or equal to 80,000 Therms/Yr.			1			1		1	
General Service	Customer Charge	\$500.00	 		\$500.00	 	\$500.00	·+ ·	\$500.00
Large, High Winter Use(2)	Justomer Unarge	\$300.00	1	1	7000,00			1	1
G-43						1			
2 10	All Therms	1	\$0.2749	\$0.0524	\$0.3273	\$0.1852	\$0.5125	\$0.8464	\$1.3589
Greater than 80,000 Therms/Yr.				1					64.50
	MDD Therms	1 .	\$1.56		\$1.56		\$1.56		\$1.56
	Customer Obsers	\$500.00	+	+	\$500.00		\$500.00	1	\$500.00
General Service	Customer Charge	φουυ.υυ			\$500.00		Ψ000.00	1	7555.50
Large, Low Winter Use(2) G-53		1						1	
3-33	All Therms		\$0.2429	\$0.0524	\$0.2953	\$0.1852	\$0.4805	\$0.7742	\$1.2547
						1		1	1
Greater than 80,000 Therms/Yr.		1	\$1.97	i i	\$1.97	· I	\$1.97		\$1.97

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

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

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

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

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

Outline	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
Service Residential NonHeat	Customer Charge	\$8.50	Charge	Auj. I actor	\$8.50	0/2000 (2.5/ 10/(0)	\$8.50		\$8.50
R-1	oubtonnor ondings				,		·		
• • • • • • • • • • • • • • • • • • • •	First 10 therms		\$0.8091	\$0.0524	\$0.8615	\$0.1848	\$1.0463	\$1.1822	\$2.2285
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$1,1822	\$2.3412
									00.50
Residential Low Income NonHeat	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
R-2			# 0.0004	#0.0E04	#0.004E	£0.4040	\$1.0463	\$1,1822	\$2,2285
	First 10 therms		\$0.8091	\$0.0524	\$0.8615	\$0.1848 \$0.1848	\$1.0463 \$1.1590	\$1.1822	\$2.3412
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	φυ.1040	φι.1330	Ψ1.1022	Ψ2.0712
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
25% LOW INCOME DISCOUNT	oustomer onarge	(ψ2.10)			(ψ2.10)		(42)		(*=:,
	First 10 therms				(\$0.2154)	(\$0.0462)	(\$0.2616)	(\$0.2956)	(\$0.5572)
	Excess 10 therms				(\$0.2436)	(\$0.0462)	(\$0.2898)	(\$0.2956)	(\$0.5854)
				١ ،	ļ ``				
Residential Heat	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
R-3									
	First 20 therms		\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$1.2544	\$2.0652
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$1.2544	\$2.2043
					1		40 70		60.50
Residential Low Income Heat	Customer Charge	\$8.50		Į.	\$8.50		\$8.50		\$8.50
R-4	El .00"		#O 5300	00.0504	66 6666	PO 4040	60 0400	Q4 0544	\$2.0652
	First 20 therms	,	\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$1.2544 \$1.2544	\$2.0652
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$1.2044	\$2.2043
OFN Law Income Discount	Out-mar Chara	(\$2,13)			(62.12)		(\$2.13)	İ	(\$2.13)
25% Low Income Discount	Customer Charge	(\$2.13)	1	1	(\$2.13)		(φ2.13)		(Ψ2ο/
	First 20 therms				(\$0.1565)	(\$0.0462)	(\$0.2027)	(\$0.3136)	(\$0.5163)
	Excess 20 therms		1		(\$0.1913)	(\$0.0462)	(\$0.2375)	(\$0.3136)	(\$0.5511)
	EXCESS 20 INCITIES				(ψυ.1010)	(ψο.ο-ιοΣ)	(40.20.0)	(40.0100)	(40.001.7)
General Service	Customer Charge	\$24.00		 	\$24.00		\$24.00		\$24.00
Small, High Winter Use (2)	oubtomor ondigo	V	1		1 1100		,		l '
G-41	First 40 therms		\$0.4433	\$0.0524	\$0.4957	\$0.1852	\$0.6809	\$1.2544	\$1.9353
	Excess 40 therms		\$0.6765	\$0.0524	\$0.7289	\$0.1852	\$0.9141	\$1.2544	\$2.1685
Less than or equal to 8,000 Therms/Yr.									1
·					1				
General Service	Customer Charge	\$24.00	'		\$24.00		\$24.00		\$24.00
Small, Low Winter Use (2)		ļ							
G-51	First 40 therms	:	\$0.3966	\$0.0524	\$0.4490	\$0.1852	\$0.6342	\$1.1822	\$1.8164
	Excess 40 therms	ł	\$0.5757	\$0.0524	\$0.6281	\$0.1852	\$0.8133	\$1.1822	\$1.9955
Less than or equal to 8,000 Therms/Yr.					1			i	l .
010	Overtower Change	\$120.00	 	 	\$120.00		\$120.00	·	\$120.00
General Service	Customer Charge	\$120.00	1		\$120.00		\$120.00	1	\$120.00
Medium, High Winter Use (2) G-42	First 500 therms		\$0.3579	\$0.0524	\$0,4103	\$0.1852	\$0.5955	\$1,2544	\$1.8499
G-42	Excess 500 therms		\$0.4525	\$0.0524	\$0.5049	\$0.1852	\$0.6901	\$1.2544	\$1.9445
Greater than 8,000 but less	Excess out thems		1	7	1	,			
than or equal to 80,000 Therms/Yr.				1					1
									
General Service	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
Medium, Low Winter Use (2)	-				1			1 .	1
G-52	First 500 therms		\$0.3867	\$0.0524	\$0.4391	\$0.1852	\$0.6243	\$1.1822	\$1.8065
	Excess 500 therms		\$0.4376	\$0.0524	\$0.4900	\$0.1852	\$0.6752	\$1.1822	\$1.8574
Greater than 8,000 but less				1	1			Į	Į.
than or equal to 80,000 Therms/Yr.		1			1	1			1
		000000		 	#500.0C		#500.00	 	\$500.00
General Service	Customer Charge	\$500.00		1	\$500.00		\$500.00		\$500.00
Large, High Winter Use(2)					1	1	1		
G-43	All Thomas	1	\$0.2749	\$0.0524	\$0.3273	\$0.1852	\$0.5125	\$1.2544	\$1.7669
Creator than 80 000 Thomas No	All Therms	1	φυ.2749	φυ.υ024	φυ.3213	ψυ.1002	φυ.5125	Ψ1.2044	1
Greater than 80,000 Therms/Yr.	MDD Therms		\$1.56		\$1.56		\$1.56		\$1.56
	MIND HIGHID		*1.55		*			1	1
General Service	Customer Charge	\$500.00	 		\$500.00		\$500.00		\$500.00
Large, Low Winter Use(2)			1				1		
G-53		1	1		1			1	I
3-00	All Therms	1	\$0.2429	\$0.0524	\$0.2953	\$0.1852	\$0.4805	\$1.1822	\$1.6627
Greater than 80,000 Therms/Yr.			1			1		·	
	MDD Therms		\$1.97		\$1.97		\$1.97	1	\$1.97
į.		1	1	1	l l		1 "	ì	Ŭ.

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

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

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

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

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

APPROVED for effect May 1, 2014

			Distribution	Revenue Decoupling		Local Distribution Adjustment	Total Delivery = Total Distribution +	Default	Total
Service Residential NonHeat	Blocks Customer Charge	Charge \$8.50	Charge	Adj. Factor	Charge(4) \$8.50	Clause (LDAC)(3)	LDAC \$8.50	Service (DS) (1)(3)	\$8.50
Residential NonHeat	Customer Charge	\$0.50			\$0.50	·	φυ.υυ		Ψ0.00
K-1	First 10 therms		\$0.8091	\$0.1157	\$0.9248	\$0.1839	\$1.1087	\$0.6426	\$1.7513
	Excess 10 therms		\$0.9218	\$0.1157	\$1.0375	\$0.1839	\$1,2214	\$0.6426	\$1.8640
	Zitosos To atomio		*	*******	,	,	,		
Residential Low Income NonHeat	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
R-2	ŭ	·							
	First 10 therms		\$0.8091	\$0.1157	\$0.9248	\$0.1839	\$1.1087	\$0.6426	\$1.7513
	Excess 10 therms		\$0.9218	\$0.1157	\$1.0375	\$0.1839	\$1.2214	\$0.6426	\$1.8640
								,	
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
			i		1				
	First 10 therms			ļ	(\$0.2312)	(\$0.0460)	(\$0.2772)	(\$0.1607)	(\$0.4379)
	Excess 10 therms				(\$0.2594)	(\$0.0460)	(\$0.3054)	(\$0.1607)	(\$0.4661)
		00.50			00.50		#0 F0		60 50
Residential Heat	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
R-3	Fi4 00 4b		\$0.5736	\$0.1157	\$0.6893	\$0.1839	\$0.8732	\$0.6252	\$1.4984
	First 20 therms Excess 20 therms		\$0.5730	\$0.1157	\$0.8284	\$0.1839	\$1.0123	\$0.6252	\$1.6375
	Excess 20 therms		φυ./ 12/	\$0.1157	\$0.0204	\$0.1039	\$1.0123	\$0,0202	\$1.0575
Residential Low Income Heat	Customer Charge	\$8.50			\$8,50		\$8.50	 	\$8.50
Residential Low income Heat	Customer Charge	φο.50			\$0.50	}	ψ0.50		
N=4	First 20 therms		\$0.5736	\$0.1157	\$0.6893	\$0.1839	\$0.8732	\$0.6252	\$1.4984
	Excess 20 therms	Ì	\$0.7127	\$0.1157	\$0.8284	\$0.1839	\$1.0123	\$0.6252	\$1.6375
	EXCOCC ES WISHING		V	1	1	1	1	,	
25% Low Income Discount	Customer Charge	(\$2.13)		1	(\$2.13)		(\$2.13)		(\$2.13)
					`` '		'''	İ	
	First 20 therms				(\$0.1723)	(\$0.0460)	(\$0.2183)	(\$0.1563)	(\$0.3746)
	Excess 20 therms			1	(\$0.2071)	(\$0.0460)	(\$0.2531)	(\$0.1563)	(\$0.4094)
				j					
General Service	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
Small, High Winter Use (2)				1					1
G-41	First 40 therms		\$0.4433	\$0.1154	\$0.5587	\$0.1840	\$0.7427	\$0.6252	\$1.3679
	Excess 40 therms	ŀ	\$0.6765	\$0.1154	\$0.7919	\$0.1840	\$0.9759	\$0.6252	\$1.6011
Less than or equal to 8,000 Therms/Yr.				1		'			
		00400			004.00		004.00		604.00
General Service	Customer Charge	\$24.00		1	\$24.00		\$24.00		\$24.00
Small, Low Winter Use (2)	51-1-1-10-th		#0 20cc	00 4454	£0.5420	\$0.1840	\$0.6960	\$0.6426	\$1.3386
G-51	First 40 therms		\$0.3966 \$0.5757	\$0.1154 \$0.1154	\$0.5120 \$0.6911	\$0.1840	\$0.8751	\$0.6426	\$1.5300
Lang there are equal to 9.000 Thoronove	Excess 40 therms		\$0.5757	\$0.1154	\$0.0911	φυ.1040	φυ.6731	ψυ.υ420	Ψ1.5177
Less than or equal to 8,000 Therms/Yr.			i				1		Į.
General Service	Customer Charge	\$120.00	 		\$120.00	 	\$120.00	-	\$120.00
Medium, High Winter Use (2)	Oustomer Onlings	1 4120.00			1 4120.00		4.20.00		
G-42	First 500 therms		\$0.3579	\$0.0700	\$0.4279	\$0.1834	\$0.6113	\$0.6252	\$1.2365
-	Excess 500 therms		\$0.4525	\$0.0700	\$0.5225	\$0.1834	\$0.7059	\$0.6252	\$1.3311
Greater than 8.000 but less			1	1	*****	,	,		
than or equal to 80,000 Therms/Yr.		1			1				i
						<u> </u>			
General Service	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
Medium, Low Winter Use (2)	-						1		1
G-52	First 500 therms		\$0.3867	\$0.0700	\$0.4567	\$0.1834	\$0.6401	\$0.6426	\$1.2827
	Excess 500 therms		\$0.4376	\$0.0700	\$0.5076	\$0.1834	\$0.6910	\$0.6426	\$1.3336
Greater than 8,000 but less			1		1		1		1
than or equal to 80,000 Therms/Yr.	•	ì		1	i		1		
		0500.00	_	.	#F00.00	+	AE00.00	 	\$500.00
General Service	Customer Charge	\$500.00			\$500.00	1	\$500.00		\$500.00
Large, High Winter Use(2)						1		1	
G-43	All Theres		00.0740	00.0040	#0 0000	60 4030	60 4700	¢0 6252	\$1.1050
O	All Therms	1	\$0.2749	\$0.0219	\$0.2968	\$0.1830	\$0.4798	\$0.6252	\$1.1000
Greater than 80,000 Therms/Yr.	MDD Thomas		\$1.56	1	\$1.56	1	\$1.56	1	\$1.56
	MDD Therms		φ1.00	1	91.50		\$1.50	1	\$1.50
General Service	Customer Charge	\$500.00	ļ	+	\$500.00	 	\$500.00		\$500.00
General Service	oustomer charge	\$500.00		1	4500.00	1	\$500.00		\$300.00
Large, Low Winter Use(2)					Ì				
G-53	All Therms		\$0.2429	\$0.0219	\$0.2648	\$0.1830	\$0.4478	\$0.6426	\$1.0904
Greater than 80,000 Therms/Yr.	Withelity		ψυ,2-723	Ψυ.υΣ 13	1 40.2046	\$0.1000	ΨΨ.ΤΤΙΟ	ψ5.0-12-0	1,10034
Steater than 50,000 thems/11.	MDD Therms		\$1.97		\$1.97		\$1.97		\$1.97
			` ` ` ` `		1				I

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

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

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

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

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

Approved for effect November 1, 2014

				Revenue	Total	Local Distribution	Total Delivery =		
			Distribution	Decoupling	Distribution	Adjustment	Total Distribution +	Default	Total
Service	Blocks	Charge	Charge	Adj. Factor	Charge(4) \$8.50	Clause (LDAC)(3)	\$8.50	Service (DS) (1)(3)	\$8.50
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.50		φο.50		ψυ.συ
13-1	First 10 therms	i	\$0.8091	(\$0.0464)	\$0.7627	\$0.2497	\$1.0124	\$0.5771	\$1.5895
	Excess 10 therms		\$0.9218	(\$0.0464)	\$0.8754	\$0.2497	\$1.1251	\$0.5771	\$1.7022
2	04 0b	\$8.50			\$8.50		\$8.50		\$8.50
Residential Low Income NonHeat R-2	Customer Charge	φο,ου	-		\$0.5U		φο.υ	i '	φυ.50
	First 10 therms		\$0.8091	(\$0.0464)	\$0.7627	\$0.2497	\$1.0124	\$0.5771	\$1.5895
	Excess 10 therms		\$0.9218	(\$0.0464)	\$0.8754	\$0.2497	\$1.1251	\$0.5771	\$1.7022
		(00.40)			(#0.42)	1	(#3.43\		(\$2.13)
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2,13)		(\$2.13)		(42.13)
	First 10 therms				(\$0.1907)	(\$0.0624)	(\$0.2531)	(\$0.1443)	(\$0.3974)
	Excess 10 therms				(\$0.2189)	(\$0.0624)	(\$0.2813)	(\$0.1443)	(\$0.4256)
		A0.50			40.50		£0.50		\$8.50
Residential Heat R-3	Customer Charge	\$8.50			\$8.50		\$8.50		\$6.50
R-3	First 20 therms		\$0.5736	(\$0.0464)	\$0.5272	\$0.2497	\$0.7769	\$0.5526	\$1.3295
	Excess 20 therms		\$0.7127	(\$0.0464)	\$0.6663	\$0.2497	\$0.9160	\$0.5526	\$1.4686
							40.70	<u></u>	40.50
Residential Low Income Heat	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
R-4	First 20 therms		\$0.5736	(\$0.0464)	\$0.5272	\$0.2497	\$0.7769	\$0.5526	\$1.3295
	Excess 20 therms		\$0.7127	(\$0.0464)	\$0.6663	\$0.2497	\$0.9160	\$0.5526	\$1.4686
				,				ļ	
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms			1	(\$0.1318)	(\$0.0624)	(\$0.1942)	(\$0.1382)	(\$0.3324)
	Excess 20 therms				(\$0.1666)	(\$0.0624)	(\$0.2290)	(\$0.1382)	(\$0.3672)
								<u> </u>	
General Service	Customer Charge	\$24.00			\$24.00	1	\$24.00		\$24.00
Small, High Winter Use (2) G-41	First 40 therms		\$0.4433	(\$0.0410)	\$0.4023	\$0.2263	\$0.6286	\$0.5526	\$1,1812
G-41	Excess 40 therms		\$0.6765	(\$0.0410)	\$0.6355	\$0.2263	\$0.8618	\$0.5526	\$1.4144
Less than or equal to 8,000 Therms/Yr.	2,10000 10 0101110		*****	(**************************************	,	, , , , , , , , , , , , , , , , , , , ,	,	,	,
				ļ		ļ			404.00
General Service	Customer Charge	\$24.00	1	Ì	\$24.00	1	\$24.00		\$24.00
Small, Low Winter Use (2) G-51	First 40 therms		\$0.3966	(\$0.0410)	\$0.3556	\$0.2263	\$0.5819	\$0.5771	\$1.1590
	Excess 40 therms		\$0.5757	(\$0.0410)	\$0.5347	\$0.2263	\$0.7610	\$0.5771	\$1.3381
Less than or equal to 8,000 Therms/Yr.]							
		£400.00		ļ	£400.00		\$120.00		\$120.00
General Service Medium, High Winter Use (2)	Customer Charge	\$120.00		•	\$120.00		\$120.00		\$120.00
G-42	First 500 therms		\$0.3579	(\$0.0276)	\$0.3303	\$0.1618	\$0.4921	\$0.5526	\$1.0447
•	Excess 500 thems		\$0.4525	(\$0.0276)	\$0.4249	\$0.1618	\$0.5867	\$0.5526	\$1.1393
Greater than 8,000 but less									ŀ
than or equal to 80,000 Therms/Yr.						1			İ
General Service	Customer Charge	\$120.00			\$120.00	·	\$120.00		\$120.00
Medium, Low Winter Use (2)	_					İ		1	
G-52	First 500 therms		\$0.3867	(\$0.0276)		\$0.1618	\$0.5209	\$0.5771	\$1.0980
Constanthan B 000 but loss	Excess 500 therms		\$0.4376	(\$0.0276)	\$0.4100	\$0.1618	\$0.5718	\$0.5771	\$1.1489
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.			l						ì
		<u> </u>							
General Service	Customer Charge	\$500.00			\$500.00	1	\$500.00		\$500.00
Large, High Winter Use(2)				1		1		1	
G-43	All Therms	'	\$0.2749	(\$0.0206)	\$0.2543	\$0.1287	\$0.3830	\$0.5526	\$0.9356
Greater than 80,000 Therms/Yr.			1	(**************************************		1			1
	MDD Therms		\$1.56		\$1.56	1	\$1.56	1	\$1.56
0	Customer Ot	\$500.00	 	-	\$500.00		\$500.00	 	\$500.00
General Service Large, Low Winter Use(2)	Customer Charge	\$500.00			\$500.00	1	4200.00		Ψ300.00
G-53			1						
	All Therms		\$0.2429	(\$0.0206)	\$0.2223	\$0.1287	\$0.3510	\$0.5771	\$0.9281
Greater than 80,000 Therms/Yr.		1	04.07		04.07		64.07		\$4.07
	MDD Therms		\$1.97		\$1.97		\$1.97		\$1.97
		1		1	1	1		1	

⁽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.

Total	\$5.29	\$0.11381	(\$0.01138) (\$0.01176)	\$5.29	\$0.10782	(\$0.02246)	(\$0.00854) (\$0.00882) 17174	\$8.23	\$0.12271	(\$0.01159)	\$8 23	\$10.50	(\$0.05) (\$0.00641)	\$300.00	\$8.23	(\$30.00)	(\$0.00560)	1/1/14	\$12.23	\$0.04141 (\$0.82)	(\$0.00487)	(\$0.00414)	\$0.09946	\$0.00	(\$0.01067)			\$0.06572	111114
Energy	Efficiency	\$0.00250 \$0.00250	1/1/02		\$0.00250		1/1/02	\$0.00250	\$0.00250	1	1/1/02	\$0.00250	-	70/1/1	\$0.00250	\$0.0020		1/1/02	\$0.00250	\$0.00250		1/1/02	\$0.00250		20///	1		\$0.00250	1/1/02
	Resource	\$0.00050	1/1/03		\$0.00050	 .	1/1/03		\$0.00050		1/1/03	\$0.00050	-	COLLIT	\$0.00050	\$0,00050	-	1/1/03		\$0.00050		1/1/03	\$0.00050		11,03	COLLIN		\$0.00050	1/1/03
	Transmission	\$0.02136	1////4		\$0.02136		11/1/4		\$0.02237		1/1/14	\$0.02116		*////		\$0.02141		1/1/14	\$0.35	\$0.02070	_,	1/1/14	\$0.02230		7000	******		\$0.01795	1/1/14
	Transmission Tran	\$0.01766	7///4		\$0.01766 \$0.01766		111/14		\$0.01860		1/1/14	\$0.01860	į	1/1/14	\$0.01927	\$0.01927		1/1/14	\$0.01860	\$0.01860		1/1/14	\$0.01860			1/1/14		\$0.01631	111114
e ==	Adjustment Tra	\$0.00178 \$0.00178	7///4		\$0.00178 \$0.00178		1/1/14	\$0.00788	\$0.00188		111/14	\$0.00188		1/1/14	\$0.00194	\$0.00194		111/14	\$0.00188	\$0.00188		111114	\$0.00188			11/14	ļ	\$0.00164	111/14
	Transmission A	\$0.00192	3/1/08	DETTIE	\$0.00192 \$0.00192		3/1/98	\$0,001.00	\$0.00189		3/1/98	\$0.29		3/1/98	\$0.21	\$0,00020		3/1/98	\$0.35	\$0.00022		3/1/98	\$0.00182		3	3/1/98		\$0,00000	3/1/98
=	Charge	\$0.02127	70111	******	\$0.02127		111/14	90 000 140	\$0.02148		1/1/14	\$2.56		1/1/14	\$3.78	\$0.01225		1/1/14	\$8.79	\$0.00602		1/1/14	\$0.02148			1/1/14		\$0.02173	1/1/14
Default Service 7	Adjustment	(\$0.00134)	70.07	11/1/4	(\$0.00134)		1/1/14		(\$0.00113)		1/1//4	(\$0.00113)		1/1/14	(\$0.00050)			1/1/14		(\$0.00113)		1/1/14	(\$0.00113)	(a. co.o.a.)		1/1/14		(\$0.00088)	1/1/14
Transition	Charge A	\$0.02261 (1/1/14	\$0.02261		1/1/14		\$0.02261		1/1/14	\$2.56		1/1/14	\$3.78			1/1/14		\$0.00715		1/1/14	\$0.02261			1/1/14		\$0.02261	111/14
Total Other	Distribution	\$0.01398		1/1/14	\$0.00799		1/1/14	_	\$0.00986		1/1/14	\$0.00986		1/1/14		\$0.00562		1/1/14	74000	\$0.00986		1/1/14	\$0.00986	000000		1/1/14		\$0.02304	1/1/14
Long-Term Renewable Contract	I	(\$0.00147)		1/1/14	(\$0.00147) (\$0.00147)		4////	ı	(\$0.00147)		1/1/14	(\$0.00147)		1/1/14	(\$0.00147)	(\$0.00147)		1/1/14	i c	(\$0.00147)		1/1/14	(\$0.00147)	(/+Ino.04)		1/1/14		(\$0.00147)	1/1/14
Att. General L. Consultant R. Expense	1	\$0.00007		1/1/14	\$0.00007		71/14	1	\$0.00005		1/1/14	\$0.00005		1/1/14		\$0.00002		1/1/14		\$0.00005		1/1/14	\$0.00005	c00000.04		1/1/14		\$0.0004	1/1/14
nue pling ment		(\$0.00288)		1/1/14	(\$0.00288)		7777		(\$0.00243) (\$0.00243)		111114	(\$0.00243)		1/1/14		(\$0.00106)		1/1/14		(\$0.00243) (\$0.00243)		1/1/14	(\$0.00243)			111114	kVA and kWI	(\$0.00190)	111114
Net Instribution Cha Net I Metering Di Recovery Av	- 1	\$0.00039		1/1/14	\$0.00039		4////	1	\$0.00033		1/1/14	\$0.00033		1/1/14		\$0.00014		1/1/14		\$0.00033		1/1/14	\$0.00033			1/1/14	ly to all kW /	\$0.00025	1///14
Other Billed Distribution Charges Residential Net Reve Assistance Metering Decou	- 1	\$0.00684		1/1/14	\$0.00684		41/1/1		\$0.00576		1/1/14	\$0.00576		1/1/14		\$0.00253		1/1/14		\$0.00576 \$0.00576		111/14	\$0.00576	\$0.00576		1/1/14	-2 and GD-4. Over may app	\$0.00450	111114
Efficiency Reconciliation		\$0.00708		6/1/13	\$0.00109		17779		\$0.00452 \$0.00452		6/1/13	\$0.00452		6/1/13	\$0.00452	\$0.00452		6/1/13	ļ	\$0.00452 \$0.00452		6////3	\$0.00452	\$0.00452		6/1/13	or schedules GD at 4,160 Volts o	\$0.00452	6///3
Pension/PBOP Adjustment R		\$0.00395		1/1/14	\$0.00395		7000		\$0.00310		1/1/14	\$0.00310		1/1/14	\$0,00084	\$0.00094		1/1/14		\$0.00310		1////4	\$0.00310	\$0.00310		1/1/14	Transformer Ownership Credit of \$0.14 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.	Next Page \$0.01710	1/1/14
A	. <u></u>	\$0.05420		11/1/8	\$0.05420				\$0.05916		8/1/11	\$7.65	_	8/1/11	\$4.24	\$0.00293		8///11	\$3.09	\$0.00831		11/1/8	\$0.04282	\$0.05006		8/1/11	f \$0.14 may a fransformatio	Luminaire Charges - See Next Page \$0.00000 \$0.01	8/1/11
Cretomer		\$5.29		3/1/08	\$5.29		111110	\$8.23			3/1/08	\$8.23		3/1/08	\$300.00			11/1/8	\$8.23		_	3/1/08	\$0.00			3/1/08	rship Credit o ring and No 7	Luminaire C	
	Błocks	Customer Charge First 600 kWh Bxcess 600 kWh	Customer Charge First 600 kWh Excess 600 kWh		Customer Charge First 600 kWh Excess 600 kWh	Customer Charge First 600 kWh Excess 600 kWh	Customer Charge First 600 kWh Excess 600 kWh	omer Charge	First 200 kWh Excess 200 kWh	Customer Charge First 200 kWh	Excess 200 kWh	Customer Charge All kW	Customer Charge All kW		Customer Charge On Peak KVA	Off Peak kWh	On Peak KVA	Off Peak kWh	Customer Charge On Peak kW	On Peak kWh Off Peak kWh	Customer Charge On Peak kW	Off Peak kWh	Customer Charge First 2,500 kWh	Excess 2,500 kWh Customer Charge	First 2,500 kWh Excess 2,500 kWh		nsformer Owne: h Voltage Mete.	Customer Charge All kWh	kWh
100	No.	Custo 243 First (Hxges	Cust First Exces		Custo 244 First	Cust First Exce	Cush First Exce	Custo	245 First Exce	Cust	Bxc	Custome 245 All kW	Custome All kW		Custo	[Ja]	5 6	Oil	Cust 245 On F	Onl	2 G G	5 6	Cust 245 First	Cust	Hirs		Tra	Cusi 246 All	
	Service		Farm Credit	Last Change	. 7	25% Low Income Discount	Farm Credit	Small General	GD-1	Farm Credit	Last Change	Regular General GD-2	Farm Credit	Last Change	Large General GD-3	į	Farm Credit	Last Change	Optional Time-of-Use GD-4 (1)		Farm Credit	Lost Change	Water Heating and/or Space Heating GD-5 (1)	Farm Credit		· Last Change	ALL GENERAL	Outdoor Lighting SD	Farm Credit Last Change

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

Issued by: Mark H. Collin Treasurer

Issued: December 26, 2013 Effective: January 1, 2014

Outdoor Lighting Delivery Service - Luminaire Charges M.D.P.U. No. 246

	Distrib	oution	Transn	nission	To		Total
Lamp Size Type of	Cha		Cha				Farm Credit
Lumens Luminaire	Per Month	Per Year	Per Month	Per Year	Per Month	Per Year	Per Month
Mercury Vapor*:							
3,500 Residential and Commercial Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000 Residential and Commercial Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
3,500 Street and Highway Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000 Street and Highway Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
20,000 Street and Highway Type	\$18.51	\$222.12	\$0.52	\$6.24	\$19.03	\$228.36	(\$1.90)
60,000 Street and Highway Type	\$35.36	\$424.32	\$1.02	\$12.24	\$36.38	\$436.56	(\$3.64)
20,000 Flood Light Type	\$20.45	\$245.40	\$0.56	\$6.72	\$21.01	\$252.12	(\$2.10)
3,500 Power Bracket Included	\$9.63	\$115.56	\$0.24	\$2.88	\$9.87	\$118.44	(\$0.99)
7,000 Power Bracket Included	\$10.84	\$130.08	\$0.29	\$3.48	\$11.13	\$133.56	(\$1.11)
High Pressure Sodium:				1		1	i
3,300 Residential and Commercial Type		\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500 Residential and Commercial Type		\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
3,300 Street and Highway Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500 Street and Highway Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
20,000 Street and Highway Type	\$14.13	\$169.56	\$0.39	\$4.68	\$14.52	\$174.24	(\$1.45)
50,000 Street and Highway Type	\$20.08	\$240.96	\$0.56	\$6.72	\$20.64	\$247.68	(\$2.06)
140,000 Street and Highway Type	\$41.19	\$494.28	\$1.18	\$14.16	\$42.37	\$508.44	The state of the s
50,000 Flood Light Type	\$23.31	\$279.72	\$0.64	\$7.68	\$23.95	\$287.40	(\$2.40)
Metal Halide:		1				ļ	
8,800 Power Bracket Included	\$10.70	\$128.40	\$0.29	\$3.48	\$10.99	\$131.88	
13,500 Power Bracket Included	\$11.44	\$137.28	\$0.31	\$3.72	`	\$141.00	
23,500 Power Bracket Included	\$12.31	\$147.72	\$0.33	\$3.96	1	\$151.68	
8,800 Street and Highway Type	\$11.51	\$138.12	1	\$3.72	i i	\$141.84	
13,500 Street and Highway Type	\$12.61	\$151.32	1	\$4.08	1	\$155.40	
23,500 Street and Highway Type	\$13.11	\$157.32	1	\$4.32		\$161.64	· ·
8,800 Flood Light Type	\$13.46	\$161.52	L	\$4.44		\$165.96	
13,500 Flood Light Type	\$14.61	\$175.32		\$4.80		\$180.12	
23,500 Flood Light Type	\$14.65	\$175.80	\$0.40	\$4.80	\$15.05	\$180.60	(\$1.51)
					ļ	ļ	ļ
Ornamental Lighting:							
3,300 Street and Highway Type	\$6.40	\$76.80	1				
Last Change - All Luminaires	8/1/11		8/1/11	1	8/1/11	<u> </u>	8/1/11

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

Issued by: Mark H. Collin Treasurer

		1		Other	Other Billed Distribution Charges	Revenue	Att General	Long-Term						Internal					
			Δ.	Efficiency	Metering	- na		Renewable Contract	Total Other	Transition	Basic Tra	Total Transition	Tra Internal Seu	Transmission Service Cost I	External		6)		Total
	Customer Charge D	Base Distribution	Adjustment I	Keconcination	Surcharge	Factor	Factor	-	ē	1	ᇣ	-	5	t	Transmission Tra	Transmission	Resource E	Efficiency D	Delivery \$7.00
Customer Charge	\$7.00	Pourto de	\$00000	50 00853	\$0.00030	\$0.00276	20.00007	(\$0.00147)	\$0.01423	\$0.02261	(\$0.00134) \$0	\$0.02127	\$0.00394	\$0.00000	\$0.01766	\$0.02160	\$0.00050	\$0.00250	\$0.13404
		\$0.07394	\$6.00.0¢	50,008,05	600000														(\$0.70)
Customer Charge All kWh	-			į		- 3	7000	717171	- 4////9	7///4	<i>\$11114</i>	71/1/4	6/1/14	6/1/14	1/1/14	6/1/14	1/1/03	1/1/02	(\$0.01340)
7	6/1/14	6/1/14	1/1/14	6/1/14	1/1/14	6/1/14	1/1/14	*11111	******							⊢	\vdash	_	\$7.00
Customer Charge All kWh	27.00	\$0.07394	\$0.00395	\$0.00152	\$0.00039	\$0.00276	\$0.00007	(\$0.00147)	\$0.00722	\$0.02261	(\$0.00134) \$(\$0.02127	\$0.00394	\$0.0000	\$0.01766	\$0.02160	\$0.00050	\$0.00250	\$0.12703
Customer Charge All kWh																			(\$0.02650)
Customer Charge All kWh									_										(\$0.01005)
	6/1/14	6/1/14	1/1/14	6/1/14	1/1/14	6/1/14	1/1/14	1/1/14	6/1/14	1/1/14	1/1/14	1/1/14	6/1/14	6/1/14	1/1/14	6/1/14	IIIVIS	70/1/1	\$10.00
Customer Charge All kWh	\$10.00	\$0.07920	\$0.00310	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$0.02261	(\$0.00113)	\$0.02148	\$0.00323	\$0.00000	\$0.01860	\$0,02183	\$0.00050	\$0.00250	\$0.13866
Customer Charge All KWh							•		-					į				0	(\$0.01387)
	6/1/14	6/1/14	1/1/14	6/1/14	1/1/14	6/1/14	1/1/14	1/1/14	6/1/14	1/1/14	1/1/14	1/1/14	6/1/14	6/1/14	1/1/14	6/1/10	COUL	701111	\$10.00
Customer Charge All kW All kWh	\$10.00	\$8.58	\$0.00310	\$0.00882	\$0,00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$2.56	(\$0.00113)	\$2.56	\$0.00323	\$0.00000	\$0.01860	\$0.02183	\$0.00050	\$0.00250	\$11.14 \$0.07046 (\$1.00)
Customer Charge All kW All kWh	,	į		7	7007	41119	41/17	1004	6///4	6/1/14	1/1/14	6/1/14	6/1/14	6/1/14	1/1/1/4	6/1/14	1/1/03) 70/1/1	(\$1.11) (\$0.00705) 6/1/14
Customer Charge On Peak kVA	\$300.00	\$5.73			}							\$3.78	\$0.00310	00000	\$0.01927	\$0.02237		\$0.00250	\$9.51
On Peak kWh Off Peak kWh	-	\$0.01589	\$0.00094	\$0.00882	\$0.00014	\$0.00103	\$0.00002	(\$0.00147) (\$0.00147)	\$0.00948	\$0.01378	(\$0.000.0\$)	\$0.01328	\$0.00310	20,00000	\$0.01927		\$0.00050		\$0.05169
Customer Charge On Peak kVA On Peak kWh														į		71113	200		(\$0.95) (\$0.00640) (\$0.00517)
	8/1/11	6/1/14	1/1/14	6/1/14	1/1/14	6/1/14	1/1/14	1/1/14	6/1/14	6/1/14	1/1/14	6/1/14	6/1/14	6/1/14	#I//I	*****	2	10111	\$10.00
Customer Charge On Peak kW On Peak kWh	\$10.00	\$3.56	\$0.00310	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$8.79 \$0.00756 \$0.00756	(\$0.00113) \$	\$8.79 \$0.00643	\$0.00323 \$0.00323	\$0.00000	\$0.01860 \$0.01860	\$0.02183	\$0.00050	\$0.00250	\$12.35
Customer Charge																		-	(\$1.24)
On Peak kWh				,															(\$0.00464)
eak kWh	6/1/14	6/1/14	1/1/14	6/1/14	1/1/14	6/1/14	1/1/14	1/1/14	6/1/14	6/1/14	1/1/14	6/1/14	6/1/14	6/1/14	1/1/14	6/1/14	1/1/03	1/1/02	\$0.00
Customer Charge All kWh	\$0.00	\$0.05305	\$0.00310	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$0.02261	(\$0.00113)	\$0.02148	\$0.00323	\$0.00000	\$0.01860	\$0.02183	\$0.00050	\$0.00250	\$0.11251
Customer Charge																-			(\$0.01125)
	6/1/14	6/1/14	1/1/14	6/1/14	1/1/14	6/1/14	1/1/14	1/1/14	6/1/14	1/1/14	1/1/14	1/1/14	6/1/14	6/1/14	1/1/14	6/1/14	1/1/03	1/1/02	6/1/14
oltage Meb	ership Credit ering and No	t of \$0.17 may Transformati	Transformer Ownership Credit of 50.17 may apply to all kW for schedules GD-2 and GD-4 High Voltage Metering and No Transformation, 5% Discount at 4,160 Volts or Over may at	for schedules G	ules GD-2 and GD-4. Volts or Over may apply	, ld	to all kW / kVA and kWh	,ci	Ī			`\						-	
Customer Charge All kWh	Luminaire	Customer Charge Luminaire Charges - See Next Page All KWh \$0.0000 \$0.01	Next Page \$0.01710	\$0.00882	\$0.00025	\$0.00181	\$0.0004	(\$0.00147)	\$0.02655	\$0.02261	(\$0.00088)	\$0.02173	\$0.00318	\$0.00000	\$0.01631	\$0.01949	\$0.00050	\$0.00250	\$0.07077 (\$0.00708)
Ali kWh		6/1/14	1/1/14	6/1/14	4 1/1/14	6/1/14	1/1/14	1/1/14	6/1/14	111/14	1/1/14	1/1/14	6/1/14	6/1/14	1/1/14	6/1/14	1/1/03	1/1/02	6/1/14
All kWh		\$0.05167	\$0.01710	\$0.00882	\$0.00025	\$0.00181	\$0.00004	(\$0.00147)	\$0.02655	\$0.02261	(\$0.00088)	\$0.02173	\$0.00318	\$0.0000	\$0.01631	\$0.01949	\$0.00050	\$0.00250	\$0.12244 (\$0.01224)
All kWh		6/1/14	6/1/14	6/1/14	4 6/1/14	6/1/14	6/1/14	6/1/14	6/1/14	6/1/14	9/1/14	6/1/14	6/1/14	6/1/14	6/1/14	6/1/14	6/1/14	6/1/14	6/1/14
detto godine	amage at exis	stine locations	that rece	vice under this	rate prior to th	r this rate prior to the effective date of this tariff page	of this tariff	page.											

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

Issued by: Mark H. Collin Treasurer

Issued: June 9, 2014 Effective: June 1, 2014

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

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

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

Issued by: Mark H. Collin Treasurer Issued: June 9, 2014 Effective: June 1, 2014

		Biliciency Delivery	\$0.00250 \$0.13404	(\$0.01340)	丄	\$0.00250 \$0.12703	(\$0.02650)	(\$0.01005)	\$0.00		(30.01367)	\$10.00 \$11.14 \$0.00250 \$0.07046		(\$0.00/02)	\$9.51 \$0.00250 \$0.06402 \$0.00250 \$0.05169	(\$0.95) (\$0.00640) (\$0.00517) (\$0.00517)	L	\$12.35 \$0.00250 \$0.05361 \$0.00250 \$0.04643 (\$1.00)	(\$0.00536) (\$0.00536) (\$0.00464) 1/1/02	\$0.00250 \$0.11251	(\$0	1/1/02 6/1/14		\$0.00250 \$0.07077 (\$0.00708)	111/02 6/1/14	
	ø	Resource Elli	\$0.00050 \$0.0	10103		\$0.00050 \$0.		17.003			1/1/03	\$0.00050		1/1/03	\$0.00050 \$0	1/1/03	-	\$0.00050 \$0 \$0.00050 \$0	111/03	\$0.00050		1/1/03		\$0.00050	1/1/03	
		Transmission R	\$0.02160 \$	601014		\$0.02160		601014			6/1/14	\$0.02183		6/1/14	\$0.02237	41/1/9		\$0.02183 \$0.02183	6/1/14	\$0.02183		6/1/14		\$0.01949	6/1/14	
		Transmission Tr	\$0.01766	FILL	*1/1/1	\$0.01766		7	09800		1/1/14	\$0.01860		1/1/14	\$0.01927 \$0.01927	7///4		\$0.01860	<i>>11111</i>	\$0.01860		1/1/14		\$0.01631	1/1/14	
Internal		Adjustment Tr	\$0.0000	71177	0/1/14	\$0.0000		,	00000	0000000	6/1/14	00000 0\$		6/1/14	\$0.00000	6/1/14	0,1/14	\$0.00000	6/1/14	\$0.0000		6/1/14		\$0.0000	6/1/14	
		Transmission	\$0.00394	rous	0/1/14	\$0.00394	,	į	+11100	\$0.00323	6/1/14	80800 03		6/1/14	\$0.00310	611119	*1/1/0	\$0.00323 \$0.00323	61/14	\$0.00323		6/1/14		\$0.00318	6/1/14	
	Total Transition	Charge	\$0.02127	. :	<i>†////4</i>	\$0.02127				\$0.02148	1/1/14	\$2.56		6/1/14	\$3.78 \$0.01328 \$0.01328		0/1/14	\$8.79 \$0.00643 \$0.00643	6/1/14	\$0	•	1/1/14		\$0.02173	1/1/14	
	Basic Service	Adjustment	(\$0.00134)	3	1/1/14	(\$0.00134)			1/1/14	(\$0.00113)	1/1/14		(90,00113)	1///14	(\$0.00050)		1/1/14	(\$0.00113)	. 700	89		11/1/4		(\$0.00088)	1////	
	Transition	Charge	\$0.02261		1/1/14	\$0.02261			+-	\$0.02261	1/1/14			6/1/14	\$3.78 \$0.01378 \$0.01378		6/1/14	\$8.79		€0.		4 1/1/14		5 \$0.02261	4 1/1/14	_
	Total Other	Distribution	\$0.01423		6/1/14	\$0.00722			6/1/14	\$0.01315	6/1/14		\$0.01313	6/1/14	\$0.00948 \$0.00948		6/1/14	\$0.01315	AIMA	8		6/1/14		\$0.02655	6/1/14	
	Renewable Contract	Adjustment	(\$0.00147)		1/1/14	(\$0.00147)			1/1//4	(\$0.00147)	711114		(\$0.00147)	1/1/14	(\$0.00147)		1////4	(\$0.00147) (\$0.00147)	7	(\$0.00147)		1/1/14	į	(\$0.00147)	1/1/14	
- 1	Consultant Expense	Factor	\$0.00007		1/1/14	\$0.00007			1/1/14	\$0.00005	7007		\$0,00005	1/1/14	\$0.00002		1/1/14	\$0.00005		\$0.0000\$		1/1/14	'kVA and kW	\$0.00004	1/1/14	
8	Kevenue A Decoupling A Adiustment	Factor	\$0.00276		6/1/14	\$0.00276			6/1/14	\$0.00232	******		\$0.00232	6/1/14	\$0.00103 \$0.00103		6/1/14	\$0.00232 \$0.00232	į	\$0.00232		6/1/14	ules GD-2 and GD-4. Volts or Over may apply to all kW / kVA and kWh.	\$0.00181	6/1/14	
Billed Distrib	Net Metering 1 Recovery	- 1	\$0.00039		1/1/14	\$0.00039			1/1/14	\$0.00033	1	+11111	\$0.0033	1/1/14	\$0.00014		1/1/14	\$0.00033	į	\$0.00033		1/1/14	D-2 and GD-4 r Over may a	\$0.00025	1/1/14	l
Olher	Energy Efficiency Reconciliation	- 1	\$0.00853		6/1/14	\$0.00152			6/1/14	\$0.00882	į	4110	\$0.00882	6/1/14	\$0.00882		6/1/14	\$0.00882		\$0.00882		6/1/14	or schedules GI at 4,160 Volts c	\$0.00882	6/1/14	
	Pension/PBOP	- 1	\$0.00395		1/1/14	\$0.00395			1/1/14	\$0.00310		4////	\$0.00310	1/1/14	\$0.00094		1/1/14	\$0.00310		\$0.00310		1/1/14	apply to all kW f	Next Page \$0.01710	1/1/14	
1	<u> </u>	Distribution	\$0.07394		41/1/9	\$0.07394			6/1/14	\$0.07920		\$8.58	\$0.02065	6/1/14	\$5.73 \$0.01589 \$0.00356		6/1/14	\$3.56 \$0.00920 \$0.00202		\$0.05305		6/1/14	t of \$0.17 may	Charges - See \$0.00000	6/1/14	
	, 10 10 10 10 10 10 10 10 10 10 10 10 10		\$7.00		6/1/14	\$7.00			\$10.00			\$10.00		6/1/14	\$300.00		8////	\$10.00		\$0.00		6/1/14	ership Credit ering and No	Luminaire		
		Blocks	Customer Charge All kWh	Customer Charge All kWh		Customer Charge All kWh	Customer Charge All kWh	Customer Charge All kWh	Justomer Charge	All kWh	All kWh	Customer Charge All kW	All kWh Customer Charge	All kWh	Customer Charge On Peak kVA On Peak kWh	Customer Charge On Peak kVA On Peak kWh Off Peak kWh		Customer Charge On Peak kW On Peak kWh Off Peak kWh	Customer Charge On Peak kW On Peak kWh	Customer Charge	Customer Charge		Transformer Ownership Credit of 50.17 may apply to all KW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may et	Customer Charge Luminaire Charges - See Next Page \$6.00000 \$0.00	All kWh	
		No.	258 A	J 4		259 ₽	J 4	J 4		7 092	•	7 097		٠	260			260		۶	2			261	}	
			Residential RD-1	Farm Credit	Last Change	Low-Income Residential RD-2	25% Low Income Discount	Farm Credit	Last Change	GD-1	Farm Credit	Last Change Regular General GD-2	Farm Credit	Last Change	Large General GD-3	Farm Credit	Last Change	Optional Time-of-Use GD-4 (1)	Farm Credit	Water Heating and/or	Space Acadung CD-5 (A) Farm Credit	Last Change	ALL GENERAL	Outdoor Lighting	Farm Credit SD	-0

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

Issued by: Mark H. Collin Treasurer

Issued: October 28, 2014 Effective: December 1, 2014

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

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

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

Issued by: Mark H. Collin Treasurer Issued: October 28, 2014 Effective: December 1, 2014

Fitchburg Gas and Electric Light Company Summary of Electric Default Service Generation Rates January 1, 2014 - December 31, 2014

Residential - RD-1, RD-2 Fixed \$	Jan 14 (1)	Feb 14 (1)	Mar 14 (1)	Apr 14 (1)	May 14 (1)	Jun 14 (2)	Jul 14 (2)	Aug 14 (2)	Sep 14 (2)	Oct 14 (2)	Nov 14 (2)	Dec 14 (3)	
	\$0.09276 \$0.10700	\$0.09276 \$0.10739	\$0.09276 \$0.08495	\$0.09276 \$0.07929	\$0.09276 \$0.07665	\$0.08485 \$0.08642	\$0.08485 \$0.08756	\$0.08485 \$0.08555	\$0.08485 \$0.07667	\$0.08485 \$0.07955	\$0.08485 \$0.09341	\$0.14328	
 RD-1 Farm Credit (4) Fixed (5 Variable (6	(\$0.00928)	(\$0.00928) (\$0.01074)	(\$0.00928) (\$0.00850)	(\$0.00928) (\$0.00793)	(\$0.00928) (\$0.007 <i>6</i> 7)	(\$0.00849) (\$0.00864)	(\$0.00849) (\$0.00876)	(\$0.00849) (\$0.00856)	(\$0.00849) (\$0.00767)	(\$0.00849) (\$0.00796)	(\$0.00849) (\$0.00934)	(\$0.01433)	
Residential RD-2 Fixed (3.25% Low Income Discount Variable (3.5% Low Income Discount (3.5% Low I	(\$0.02319)	(\$0.02319) (\$0.02685)	(\$0.02319) (\$0.02124)	(\$0.02319) (\$0.01982)	(\$0.02319) (\$0.01916)	(\$0.02121) (\$0.02161)	(\$0.02121) (\$0.02189)	(\$0.02121) (\$0.02139)	(\$0.02121) (\$0.01917)	(\$0.02121) (\$0.01989)	(\$0.02121) (\$0.02335)	(\$0.03582) (\$0.03580)	
RD-2 Farm Credit (4) Fixed (5) Variable ((\$0.00696)	(\$0.00696)	(\$0.00696)	(\$0.00696) (\$0.00595)	(\$0.00696) (\$0.00575)	(\$0.00636) (\$0.00648)	(\$0.00636)	(\$0.00636)	(\$0.00636)	(\$0.00636)	(\$0.00636) (\$0.00701)	(\$0.01075)	
Small General - GD-1 Fixed . Variable	\$0.09276 \$0.10700	\$0.09276 \$0.10739	\$0.09276 \$0.08495	\$0.09276 \$0.07929	\$0.09276 \$0.07665	\$0.08485 \$0.08642	\$0.08485 \$0.08756	\$0.08485 \$0.08555	\$0.08485 \$0.07667	\$0.08485 \$0.07955	\$0.08485 \$0.09341	\$0.14328 \$0.14319	
Farm Credit (4) Fixed (7) Variable ((\$0.00928)	(\$0.00928) (\$0.01074)	(\$0.00928)	(\$0.00928)	(\$0.00928) (\$0.00767)	(\$0.00849)	(\$0.00849) (\$0.00876)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.01433)	
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD Variable	\$0.09224	\$0.09224 \$0.11647	\$0.09224 \$0.08144	\$0.09224 \$0.06983	\$0.09224 \$0.06724	\$0.07956	\$0.07956 \$0.08384	\$0.07956 \$0.08045	\$0.07956	\$0.07956	\$0.07956	\$0.15192	
Farm Credit (4) Fixed (5) Variable ((\$0.00922) (\$0.01171)	(\$0.00922) (\$0.01165)	(\$0.00922)	(\$0.00922) (\$0.00698)	(\$0.00922) (\$0.00672)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.01519) (\$0.01635)	12/1-12/27
Large General - GD-3 Fixed Variable	N/A \$0.18779	N/A \$0.20866	N/A \$0.16663	N/A \$0.07112	N/A \$0.06201	N/A \$0.06318	N/A \$0.06272	N/A \$0.05492	N/A \$0.06079	N/A \$0.05967	N/A \$0.06850	N/A \$0.07442	N/A \$0.07680
Farm Credit (4) Fixed Variable (N/A (\$0.01878)	N/A (\$0.02087)	N/A (\$0.01666)	N/A (\$0.00711)	N/A (\$0.00620)	N/A (\$0.00632)	N/A (\$0.00627)	N/A (\$0.00549)	N/A (\$0.00608)	N/A (\$0.00597)	N/A (\$0.00685)	N/A (\$0.00744)	N/A (\$0.00768)

)

1

Pursuant to Default Service Schedule DS (M.D.P.U. 225), effective December 1, 2012. Rates include Default Service Costs Adder of \$0.00236/kWh effective December 1, 2013.
 Pursuant to Basic Service Schedule BS (M.D.P.U. 263), effective June 1, 2014. Rates include Basic Service Costs Adder of \$0.00236/kWh effective December 1, 2014.
 Pursuant to Basic Service Schedule BS (M.D.P.U. 263), effective June 1, 2014. Rates include Basic Service Costs Adder of \$0.00474/kWh effective December 1, 2014.
 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.

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.
- 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	ltem	Amount
No.	(a)	(b)
1	CIVIC ACTIVITIES	\$110,561
2		
3	Total	\$110,561
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		
28 29		
30		
31		
32		
33		
34		

Fitchburg	Gas and Electric	Light Company		Year ended December 31, 2014
			913. ADVERTISING EXPENSES	
Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1 2 3 4 5 6 7 8 9 10 11		NONE		0
13 14 15 16 17 18 19 20 21 22 23 24 25 26				
27 28 29 30 31 32 33 34 35 36 37 38	*			
39 40 41 42 43 44 45 46 47 48 49 50				

DEPOSITS AND COLLATERAL

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

Line No.	Name or City or Town	Amount
1	Customer Deposits	431,916
2 3	Customer Deposits	401,510
4		
5		
6 7		
8		
8 9		
10	,	
11 12		
13		
14		
15 16		
17		
18		
19 20		
21		
22		
23		
24 25		
26		
27		
28		
29 30		· ·
31		
32		
33 34		
35		
36		
37		
38 39		
40		
41		
42		
43 44		
45		
46		
47 48		
48		
50		
51	TOTAL	431,916

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Signature /	<u>Date</u>	<u>Capacity</u>
Robert G. Schoenberger	March 26, 2015	President and Director
Mark H. Collin	March 26, 2015	Treasurer
/s/ William D. Adams * ^ William D. Adams	March 26, 2015	Director
/s/ Dr. Robert V. Antonucci * Dr. Robert V. Antonucci	March 26, 2015	Director
/s/ David P. Brownell * David P. Brownell	March 26, 2015	Director
/s/ Lisa Crutchfield * Lisa Crutchfield	March 26, 2015	Director
/s/ Albert H. Elfner, III * Albert H. Elfner, III	March 26, 2015	Director
/s/ Edward F. Godfrey * Edward F. Godfrey	March 26, 2015	Director
/s/ Michael B. Green * Michael B. Green	March 26, 2015	Director
/s/ Eben S. Moulton * Eben S. Moulton	March 26, 2015	Director
/s/ M. Brian O'Shaughnessy * M. Brian O'Shaughnessy	March 26, 2015	Director
/s/ Dr. Sarah P. Voll * Dr. Sarah P. Voll	March 26, 2015	Director
/s/ David A. Whiteley * David A. Whiteley	March 26, 2015	Director
* Power of Attorney on file. ^ Mr. Adams resigned from the Board or	n July 9, 2014	

MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of New Hampshire		
Rockingham County	_ss.	Date: March 26, 2015

Then personally appeared Robert G. Schoenberger and Mark H. Collin

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

Grace D Holihan Notary Public New Hampshire