



The Commonwealth of Massachusetts

Return

of the

Electric Department of

The Town of North Attleborough, Massachusetts

to

The Commonwealth of Massachusetts

Department of Telecommunications & Energy

For the Year Ended December 31,

2024

Name of the officer to whom correspondence should
be addressed regarding this report.

Paula J. Tattrie

Official title: Business Division Manager

Office address: 275 Landry Avenue

TABLE OF CONTENTS

	Page
General Information	3
Schedule of Estimates	4
Customers in each City or Town	4
Appropriations Since Beginning of Year	5
Changes in the Property	5
Bonds	6
Town Notes	7
Cost of Plant	8-9
Comparative Balance Sheet	10-11
Income Statement	12
Earned Surplus	13
Cash Balances	14
Materials & Supplies	14
Depreciation Fund Account	14
Utility Plant - Electric	15-17
Production Fuel & Oil Stocks	18
Miscellaneous Nonoperating Income	21
Other Income Deductions	21
Miscellaneous Credit to Surplus	21
Miscellaneous Debit to Surplus	21
Appropriations of Surplus	21
Adjustments to Retained Earnings	21
Municipal Revenues	22
Purchased Power	22
Sales for Resale	22
Electric Operating Revenues	37
Sales of Electricity to Ultimate Consumers	38
Electric Operation & Maintenance Expenses	39-42
Taxes Charged During Year	49
Other Utility Operating Income	50
Income from Merchandising, Jobbing & Contract Work	51
Purchased Power	54-55
Interchange Power	56
Electric Energy Account	57
Monthly Peaks & Output	57
Generating Station Statistics	58-59
Steam Generating Stations	60-61
Hydroelectric Generating Stations	62-63
Combustion Engine & Other Generating Stations	64-65
Generating Statistics (Small Stations)	66
Transmission Line Statistics	67
Substations	68
Overhead Distribution Lines Operated	69
Electric Distribution Services, Meters & Line Transformers	69
Conduit, Underground Cable & Submarine Cable	70
Street Lamps	71
Rate Schedule Information	79
Signature Page	80

FOR GAS PLANTS ONLY:

	Page		Page
Utility Plant - Gas	19-20	Gas Generating Plant	74
Gas Operating Revenues	43	Boilers	75
Sales of Gas to Ultimate Consumers	44	Scrubbers, Condensers & Exhausters	75
Gas Operation & Maint. Expenses	45-47	Purifiers	76
Purchased Gas	48	Holders	76
Sales for Resale	48	Transmission & Distribution Mains	77
Sales of Residuals	48	Gas Distribution Services, House Governors	78
Record of Sendout for the Year in MCF	72-73	and Meters	78

PAGES INTENTIONALLY OMITTED: 18-20, 23-36, 43-48, 52, 53, 58-65, 72-78

The North Attleborough Electric Department

GENERAL INFORMATION

1. Name of town (or city) making report.

North Attleborough, Massachusetts

2. If the town (or city) has acquired a plant,

Kind of plant, whether gas or electric.

Owner from whom purchased, if so acquired.

Date of votes to acquire a plant in accordance with the provisions of chapter 164 of the General Laws.

Record of votes: First vote: Yes, ; No, Second vote: Yes, ; No,

Date when town (or city) began to sell gas and electricity,

February 22, 1897

3. Name and address of manager of municipal lighting:

Peter Schiffman

275 Landry Avenue

North Attleborough, MA 02760

4. Name and address of mayor or Town Council

Justin Pare

32 Connie Lane

Attleborough Falls, MA 02763

Keith Lapointe

28 John J Grimaldi Dr

North Attleborough, MA 02760

John Costello

73 Oak Street

North Attleborough, MA 02760

Daniel Donovan

79 Grove Street

North Attleborough, MA 02760

Mark Gould

87 Westfield Drive

North Attleborough, MA 02760

Kevin McCarthy

147 Westside Ave

North Attleborough, MA 02760

John Simmons

40 Parmenter Lane

North Attleborough, MA 02760

Andrea Slobogan

4 Bonneau Street

North Attleborough, MA 02760

Laura Wagner

140 Commonweath Ave #4

North Attleborough, MA 02760

5. Name and address of town (or city) treasurer:

Christopher Sweet

145 Blackberry Road

North Attleborough, MA 02760

6. Name and address of town (or city) clerk:

Patricia McNielly

47 Ellendale Road

Attleboro, MA 02703

7. Names and addresses of members of municipal light board:

Craig Cameron

99 Homeward Lane

North Attleborough, MA 02760

Kory Campbell

8 Wagon Wheel Road

North Attleborough, MA 02760

Steven Cabral

20 Ash Street

North Attleborough, MA 02760

William Kabai

38 Blue Jay Drive

North Attleborough, MA 02760

Gregg Ellis

107 High Street

North Attleborough, MA 02760

8. Total valuation of estates in town (or city) according to last State Valuation

\$5,843,132,580

9. Tax rate for all purposes during the year:

\$ 11.79

Residential

\$ 15.72

Commercial

10. Amount of manager's salary:

\$199,557.05

11. Amount of manager's bond:

\$0.00

12. Amount of salary paid to members of municipal light board (each)

\$0.00

Chairman

\$0.00

Member

\$0.00

Member

\$0.00

Member

\$0.00

Member

FURNISH SCHEDULE OF ESTIMATES REQUIRED BY GENERAL LAWS, CHAPTER 164, SECTION 57 FOR GAS AND ELECTRIC LIGHT PLANTS FOR THE FISCAL YEAR, ENDING DECEMBER 31, 2024.			
			Amount
INCOME FROM PRIVATE CONSUMERS			
From sales of gas			
From sales of electricity			\$33,589,249.40
From rate stabilization fund			
TOTAL			\$33,589,249.40
EXPENSES:			
For Operation, maintenance and repairs			\$33,701,538.58
For interest on bonds, notes or scrip			
For depreciation fund			\$1,895,492.04
For sinking fund requirements			
For note payments			
For bond payments			
For loss in preceding year			
TOTAL			\$35,597,030.62
COST:			
Of gas to be used for municipal buildings			
Of gas to be used for street lights			
Of electricity to be used for municipal buildings			\$1,971,239.34
Of electricity to be used for street lights			\$114,165.02
Total of above items to be included in the tax levy			\$2,085,404.36
New construction to be included in the tax levy			
Total amount to be included in the tax levy:			\$2,085,404.36
CUSTOMERS			
Names of cities or town in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities and towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec 31st.	City or Town	Number of Customers' Meters, Dec 31st.
		North Attleborough	13,869
Total			13,869

APPROPRIATIONS SINCE BEGINNING OF YEAR		Amount
(Include also all items charge direct to tax levy, even where no appropriation is made or required)		
FOR CONSTRUCTION OR PURCHASE OF PLANT:		
*At	meeting , to be paid from	
*At	meeting , to be paid from	
Total		
FOR THE ESTIMATED COST OF GAS OR ELECTRICITY TO BE USED BY THE CITY OR TOWN FOR:		
1.	Street Lights	\$114,165.02
2.	Municipal Buildings	\$1,971,239.34
3.		
Total		\$2,085,404.36
*Date of meeting and whether regular or special. Here insert bonds, notes or tax levy.		
CHANGES IN PROPERTY		
1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.		
In electric property		
Several 1 phase pole line reconstruction/upgrades of existing lines		
Several 3/0 overhead reconstructions of existing plant		
Several 3/0 URD reconstructions of existing plant		
3/0 and 1/0 Underground subdivisions		
115KV Breaker Replacement		

The bonds and notes outstanding at end of year should agree with the Balance Sheet. When bonds and notes are repaid report the first three columns only.

Date of meeting and whether regular or special.	List original issue of bonds and notes including those that have been retired.
---	--

TOTAL COST OF PLANT - ELECTRIC

Account	Balance Beginning of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
1. INTANGIBLE PLANT						
303 Miscellaneous Intangible Plant						
Total Intangible Plant						
2. PRODUCTION PLANT						
A. Steam Plant Production						
106 Completed Const. Not Classified						
310 Land & Land Rights						
311 Structures & Improvements						
312 Boiler Plant Equipment						
313 Engines & Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Total Steam Production Plant						
B. Nuclear Production Plant						
320 Land & Land Rights						
321 Structures & Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Misc. Power Plant Equipment						
Total Nuclear Production Plant						
C. Hydraulic Production Plant						
330 Land & Land Rights						
331 Structures & Improvements						
332 Reservoirs, Dams & Waterways						
333 Water Wheels, Turbines & Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads & Bridges						
Total Hydraulic Production Plant						
D. Other Production Plant						
340 Land & Land Rights						
341 Structures & Improvements						
342 Fuel Holders, Producers & Accessories	57,468.14					57,468.14
343 Prime Movers						
344 Generators	2,726,713.53					2,726,713.53
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Total Other Production Plant	2,784,181.67					2,784,181.67
3. TRANSMISSION PLANT						
350 Land & Land Rights						
351 Clearing Land & Rights of Way						
352 Structures & Improvements						
353 Station Equipment						
354 Towers & Fixtures						
355 Poles & Fixtures						
356 Overhead Conductors & Devices						
357 Underground Conduit						
358 Underground Conductors & Devices						
359 Roads & Trails						
Total Transmission Plant						

The above figures should show the original cost of existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land values should be taken as a basis for figuring depreciation.

TOTAL COST OF PLANT - ELECTRIC

Account	Balance Beginning of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
4. DISTRIBUTION PLANT						
360 Land & Land Rights	99,623.22					99,623.22
361 Structures & Improvements	1,846,924.85	158,082.16				2,005,007.01
362 Station Equipment	12,277,847.90	881,154.36				13,159,002.26
363 Storage Battery Equipment						
364 Poles, Towers & Fixtures	5,441,127.74	142,073.49	(47,544.91)			5,535,656.32
365 Overhead Conductors & Devices	7,164,424.51	311,933.46	(39,973.49)			7,436,384.48
366 Underground Conduit	3,979,994.28	78,985.50				4,058,979.78
367 Underground Conduit & Devices	3,313,972.78	24,488.72	(2,127.60)			3,336,333.90
368 Line Transformers	3,922,498.66	463,226.68				4,385,725.34
369 Services	1,475,161.64	27,002.42	(7,320.37)			1,494,843.69
370 Meters	3,859,572.63	210,117.21	(985,807.51)			3,083,882.33
371 Installations on Customer's Premises	300,690.26					300,690.26
372 Leased Property on Customer's Premises	393,784.96	8,421.14				402,206.10
373 Street Lighting & Signal Systems	295,109.54	278.79				295,388.33
Total Distribution Plant	44,370,732.97	2,305,763.93	(1,082,773.88)			45,593,723.02
5. GENERAL PLANT						
389 Land & Land Rights						
390 Structures & Improvements	5,043,265.74	33,691.23				5,076,956.97
391 Office Furniture & Equipment	2,835,959.76	541,931.75				3,377,891.51
392 Transportation Equipment	2,760,207.88	492,234.90				3,252,442.78
393 Stores Equipment	81,404.25					81,404.25
394 Tools, Shop & Garage Equipment	269,579.30	12,415.85				281,995.15
395 Laboratory Equipment	245,546.49					245,546.49
396 Power Operated Equipment	96,245.00	119,800.00	(22,900.00)			193,145.00
397 Communication Equipment	2,210,912.32	9,289.77				2,220,202.09
398 Miscellaneous Equipment	414,474.28					414,474.28
399 Other Tangible Property						
Total General Plant	13,957,595.02	1,209,363.50	(22,900.00)			15,144,058.52
Total Electric Plant in Service	61,112,509.66	3,515,127.43	(1,105,673.88)			63,521,963.21
Less Cost of Land, Land Rights, Right of Way						99,623.22
Total Cost upon which Depreciation is based						63,422,339.99

The above figures should show the original cost of existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land values should be taken as a basis for figuring depreciation.

COMPARATIVE BALANCE SHEET Assets and Liabilities

Title of Account	Balance Beginning of Year	Balance End of Year	Increase or Decrease
UTILITY PLANT			
101 Utility Plant - Electric (P.17)	\$18,826,786.11	\$20,511,527.12	\$1,684,741.01
101 Non Utility Plant - Net			
107 Construction Work in Progress	684,707.28	73,179.00	(611,528.28)
123 Investment in Associated Companies			
Total Utility Plant	19,511,493.39	20,584,706.12	1,073,212.73
FUND ACCOUNTS			
125 Sinking Funds			
126 Depreciation Fund (P.14)	27,859,534.70	28,582,785.26	723,250.56
128 Other Special Funds	572,011.57	596,861.93	24,850.36
Total Funds	28,431,546.27	29,179,647.19	748,100.92
CURRENT AND ACCRUED ASSETS			
131 Cash (P.14)	18,071,797.40	21,485,775.29	3,413,977.89
132 Special Deposits	1,296,533.44	1,338,713.56	42,180.12
135 Working Funds	1,700.00	1,700.00	
141 Notes Receivable			
142 Customer Accounts Receivable	1,929,061.38	4,656,870.08	2,727,808.70
143 Other Accounts Receivable	240,579.81	35,529.89	(205,049.92)
146 Receivables from Municipality			
154 Materials and Supplies	1,371,488.29	1,348,351.28	(23,137.01)
Less Obsolete Inventory			
165 Prepayments	3,439,248.02	3,485,013.57	45,765.55
174 Miscellaneous Current Assets		168,025.00	168,025.00
Total Current and Accrued Assets	26,350,408.34	32,519,978.67	6,169,570.33
DEFERRED DEBITS			
181 Unamortized Debt Discount			
182 Extraordinary Property Losses			
183 Preliminary Survey & Investigation Charges			
185 Other Deferred Debits			
186 Deferred Outflows of Resources	4,847,282.00	4,136,207.00	(711,075.00)
Total Deferred Debits	4,847,282.00	4,136,207.00	(711,075.00)
Total Assets and Other Debits	79,140,730.00	86,420,538.98	7,279,808.98

COMPARATIVE BALANCE SHEET Assets and Liabilities

Title of Account	Balance Beginning of Year	Balance End of Year	Increase or Decrease
APPROPRIATIONS			
201 Appropriations for Construction			
SURPLUS			
205 Sinking Fund Reserves			
206 Loans Repayments			
207 Appropriations for Construction Repayments			
208 Unappropriated Earned Surplus (P.12)	17,437,435.88	21,829,342.64	4,391,906.76
215 Restricted Surplus	40,606,136.03	42,331,842.74	1,725,706.71
Total Surplus	58,043,571.91	64,161,185.38	6,117,613.47
LONG TERM DEBT			
221 Bonds (P.6)			
231 Notes Payable (P.7)			
Total Bonds and Notes			
CURRENT AND ACCRUED LIABILITIES			
232 Accounts Payable	3,149,865.81	3,471,172.49	321,306.68
234 Payables to Municipality			
235 Customer Deposits	1,274,206.52	1,316,439.57	42,233.05
236 Taxes Accrued			
237 Interest Accrued			
242 Miscellaneous Current and Accrued Liabilities	453,202.60	600,317.18	147,114.58
Total Current and Accrued Liabilities	4,877,274.93	5,387,929.24	510,654.31
DEFERRED CREDITS			
250 Deferred Inflows of Resources	135,750.00	1,397,046.00	1,261,296.00
251 Unamortized Premium on Debt			
252 Customer Advance for Construction	119,281.58	659,274.42	539,992.84
253 Other Deferred Credits	84,133.25	4,452,612.89	4,368,479.64
Total Deferred Credits	339,164.83	6,508,933.31	6,169,768.48
RESERVES			
260 Reserves for Uncollectable Accounts	292,340.30	363,683.17	71,342.87
260 Reserves for Rate Stabilization	6,992,532.03	2,570,176.88	(4,422,355.15)
262 Injuries and Damages Reserves			
263 Pensions and Benefits	8,595,846.00	7,428,631.00	(1,167,215.00)
265 Miscellaneous Operating Reserves			
Total Reserves	15,880,718.33	10,362,491.05	(5,518,227.28)
CONTRIBUTIONS IN AID OF CONSTRUCTION			
271 Contributions in Aid of Construction			
Total Liabilities and Other Credits	79,140,730.00	86,420,538.98	7,279,808.98

STATEMENT OF INCOME FOR THE YEAR

Account	Current Year	Preceding Year	Increase or (Decrease) from
OPERATING INCOME			
400 Operating Revenues (P.37 and 43)	\$33,595,367.31	\$33,061,246.45	\$534,120.86
Operating Expenses:			
401 Operation Expense (P.42 & 47)	26,945,401.77	28,550,485.83	(1,605,084.06)
402 Maintenance Expense (P.42 & 47)	2,564,192.98	2,248,282.88	315,910.10
403 Depreciation Expense	1,830,386.42	1,696,760.32	133,626.10
407 Amortization of Property Losses			
408 Taxes (p.49)			
Total Operating Expenses	31,339,981.17	32,495,529.03	(1,155,547.86)
Operating Income	2,255,386.14	565,717.42	1,689,668.72
414 Other Utility Operating Income (P.50)	37,085.65	47,600.72	(10,515.07)
Total Operating Income	2,292,471.79	613,318.14	1,679,153.65
OTHER INCOME			
415 Income from Merchandising, Jobbing & Contract Work	101,405.64	98,960.42	2,445.22
419 Interest Income	1,357,621.76	1,093,105.78	264,515.98
421 Miscellaneous Nonoperating Income	(7,345.53)	1,748.95	(9,094.48)
421.2 Gain on Investment	947,486.52	1,544,118.91	(596,632.39)
Total Other Income	2,399,168.39	2,737,934.06	(338,765.67)
Total Income	4,691,640.18	3,351,252.20	1,340,387.98
MISCELLANEOUS INCOME DEDUCTIONS			
425 Miscellaneous Amortization			
426 Other Income Deductions			
426.2 Loss on Investment	1,092,795.92	1,115,622.49	(22,826.57)
Total Income Deductions	1,092,795.92	1,115,622.49	(22,826.57)
Income before Interest Charges	3,598,844.26	2,235,629.71	1,363,214.55
INTEREST CHARGES			
427 Interest on Bonds and Notes		1,875.00	(1,875.00)
428 Amortization of Debt Discount and Expense			
429 Amortization of Premium on Debt/Credit			
431 Other Interest Expense	66,823.77	35,208.84	31,614.93
432 Interest Charged to Construction - Credit			
Total Interest Charges	66,823.77	37,083.84	29,739.93
Net Income before in lieu & transfer to town	3,532,020.49	2,198,545.87	1,333,474.62

EARNED SURPLUS

(a)	Debits (b)	Credits (c)
Unappropriated Earned Surplus (at beginning of Period).....		\$ 17,437,435.88
433 Balance transferred from Income.....		\$3,532,020.49
434 Miscellaneous Credits to Surplus.....		\$2,921,895.01
435 Miscellaneous Debits to Surplus.....	\$4,647,601.72	
436 Appropriations of Surplus (P.21).....	\$339,067.00	
437 Surplus Applied to Depreciation.....		
439 Adjustments to retained earnings.....	\$128,322.42	\$3,052,982.40
208 Unappropriated Earned Surplus (at end of period).....	\$ 21,829,342.64	
TOTALS	\$26,944,333.78	\$26,944,333.78

Annual Report of : North Attleborough Electric Department Year Ended December 31, 2024

CASH BALANCES AT END OF YEAR (Account 131)	
Items	Amount
Operation Fund	\$21,485,775.29
Interest Fund	
Bond Fund	
Construction Fund	
Total	<u>21,485,775.29</u>
MATERIALS & SUPPLIES (Accounts 151 - 159, 163) Summary per Balance Sheet	
Account	
Electric	
Fuel (Account 151) (See Schedule, Page 25)	
Fuel Stock Expenses (Account 152)	
Residuals (Account 153)	
Plant Materials & Operating Supplies (Account 154)	1,348,351.28
Merchandise (Account 155)	
Other Materials & Supplies (Account 156)	
Nuclear Fuel Assemblies & Components - In Reactor (Account 157)	
Nuclear Fuel Assemblies & Components - Stock Account (Account 158)	
Nuclear Byproduct Materials (Account 159)	
Stores Expense (Account 163)	
Total	<u>1,348,351.28</u>
DEPRECIATION FUND ACCOUNT (Account 126)	
Items	Amount
DEBITS	
Balance of account at beginning of year	27,859,534.70
Amount transferred from Income - Interest and Gain on Investments	2,192,205.58
Amount transferred from income - Depreciation Expense	1,696,760.32
Amount transferred from income - Excess Power Revenues	
Amount transferred from Income - Rate Stabilization Fund	
Contribution in Aid of Construction	
Total Debits	<u>3,888,965.90</u>
CREDITS	
Amount expended for construction purposes	2,029,398.35
Amount transferred from Income - Loss on investments	1,092,795.92
Amount expended for renewals	
Amount transferred to income - Rate Stabilization Fund	
Capital Improvements	
Principal Payments	
Power Credit Transfer to Operating Fund	
Account Management Fees - Depreciation Funds	43,521.07
Total Credits	<u>3,165,715.34</u>
Balance of account at end of year	<u><u>28,582,785.26</u></u>

UTILITY PLANT - ELECTRIC

1. Report below the items 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). 3. Credit adjustments of plant accounts should be enclosed in parenthesis indicate the negative effect of such amounts. 4. Reclassification or transfers within utility plant accounts should be shown in column (f).

Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1. INTANGIBLE PLANT						
303 Miscellaneous Intangible Plant						
Total Intangible Plant						
2. PRODUCTION PLANT						
A. Steam Plant Production						
106 Completed Const. Not Classified						
310 Land & Land Rights						
311 Structures & Improvements						
312 Boiler Plant Equipment						
313 Engines & Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Total Steam Production Plant						
B. Nuclear Production Plant						
320 Land & Land Rights						
321 Structures & Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Misc. Power Plant Equipment						
Total Nuclear Production Plant						

UTILITY PLANT - ELECTRIC

Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
C. Hydraulic Production Plant						
330 Land & Land Rights						
331 Structures & Improvements						
332 Reservoirs, Dams & Waterways						
333 Water Wheels, Turbines & Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads & Bridges						
Total Hydraulic Production Plant						
D. Other Production Plant						
340 Land & Land Rights						
341 Structures & Improvements						
342 Fuel Holders, Producers & Accessories	\$54,020.06		(\$1,149.36)			\$52,870.70
343 Prime Movers						
344 Generators	\$2,317,651.85		(\$136,335.68)			\$2,181,316.17
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Total Other Production Plant	\$2,371,671.91		(\$137,485.04)			\$2,234,186.87
3. TRANSMISSION PLANT						
350 Land & Land Rights						
351 Clearing Land & Rights of Way						
352 Structures & Improvements						
353 Station Equipment						
354 Towers & Fixtures						
355 Poles & Fixtures						
356 Overhead Conductors & Devices						
357 Underground Conduit						
358 Underground Conductors & Devices						
359 Roads & Trails						
Total Transmission Plant						

UTILITY PLANT - ELECTRIC

Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
4. DISTRIBUTION PLANT						
360 Land & Land Rights	\$99,623.22					\$99,623.22
361 Structures & Improvements	\$559,165.43	\$158,082.16	(\$64,739.04)			\$652,508.55
362 Station Equipment	\$3,926,373.81	\$881,154.36	(\$430,368.00)			\$4,377,160.17
363 Storage Battery Equipment						
364 Poles, Towers & Fixtures	\$1,571,680.63	\$142,073.49	(\$190,725.00)			\$1,523,029.12
365 Overhead Conductors & Devices	\$2,295,710.37	\$311,933.46	(\$251,130.00)			\$2,356,513.83
366 Underground Conduit	\$35,635.53	\$78,985.50	(\$1,248.96)			\$113,372.07
367 Underground Conduit & Devices	\$869,661.61	\$24,488.72	(\$116,163.00)			\$777,987.33
368 Line Transformers	\$50,692.20	\$463,226.68	(\$1,299.80)			\$512,619.08
369 Services	\$162,389.48	\$27,002.42	(\$51,708.00)			\$137,683.90
370 Meters	\$2,586,381.65	\$210,117.21	(\$135,287.04)			\$2,661,211.82
371 Installations on Customer's Premises	\$4,487.56		(\$448.76)			\$4,038.80
372 Leased Property on Customer's Premises	\$315,485.91	\$8,421.14	(\$13,803.00)			\$310,104.05
373 Street Lighting & Signal Systems	\$136,981.23	\$278.79	(\$10,344.00)			\$126,916.02
Total Distribution Plant	\$12,614,268.63	\$2,305,763.93	(\$1,267,264.60)			\$13,652,767.96
5. GENERAL PLANT						
389 Land & Land Rights						
390 Structures & Improvements	\$567,067.06	\$33,691.23	(\$56,706.71)			\$544,051.58
391 Office Furniture & Equipment	\$758,697.84	\$541,931.75	(\$122,157.64)			\$1,178,471.95
392 Transportation Equipment	\$1,328,392.13	\$492,234.90	(\$132,839.21)			\$1,687,787.82
393 Stores Equipment	\$79,523.26		(\$1,880.99)			\$77,642.27
394 Tools, Shop & Garage Equipment	\$126,845.73	\$12,415.85	(\$12,684.57)			\$126,577.01
395 Laboratory Equipment	\$86,682.17		(\$8,668.22)			\$78,013.95
396 Power Operated Equipment	\$49,219.06	\$119,800.00	(\$4,921.91)			\$164,097.15
397 Communication Equipment	\$828,168.18	\$9,289.77	(\$84,152.52)			\$753,305.43
398 Miscellaneous Equipment	\$16,250.14		(\$1,625.01)			\$14,625.13
399 Other Tangible Property						
Total General Plant	\$3,840,845.57	\$1,209,363.50	(\$425,636.78)			\$4,624,572.29
Total Utility Plant Electric	\$18,826,786.11	\$3,515,127.43	(\$1,830,386.42)			\$20,511,527.12

MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	Item (a)	Amount (b)
1	Gain/Loss on Property	-\$7,345.23
2	Gain on Investments	\$947,486.52
3	Other	
4		
5		
6	TOTAL	\$940,141.29
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7	Loss on Investments	\$1,092,795.92
8		
9		
10		
11		
12		
13		
14	TOTAL	\$1,092,795.92
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15	Transfer from Depreciation	\$2,921,895.01
16	Transfer from Insurance Funds	
17	Change in Investment of Capital Assets, net of related debt	
18		
19		
20		
21		
22		
23	TOTAL	\$2,921,895.01
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24	Transfer to Depreciation	\$3,381,513.63
25	Transfer to Insurance Fund	\$24,850.36
26	Change in Investment of Capital Assets, net of related debt	\$1,073,212.73
16	Restrict Net OPEB Asset	\$168,025.00
28		
29		
30		
31		
32	TOTAL	\$4,647,601.72
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33	Appropriated to the Town of North Attleborough from income for the reduction of the General Tax Levy	\$339,067.00
34		
35		
36		
37		
38		
39		
40	TOTAL	\$339,067.00
ADJUSTMENTS TO RETAINED EARNINGS (Account 439)		
Line No.	Item (a)	Amount (b)
41	Restate 2022 Retained Earnings - Unbilled Revenues	-\$3,052,982.40
42	Restate 2023 Retained Earnings - Unbilled Revenues	\$128,322.42
43		
44		
45		
46		
47		
48	TOTAL	-\$2,924,659.98

MUNICIPAL REVENUES (Account 482,444) (K.W.H. sold under the provisions of Chapter 269, Acts of 1927)				
Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenues Received (c)	Avg. Revenues per M.C.F. (.0000) (d)
Total				
Acct. No.	Electric Schedule (a)	KWH (b)	Revenues Received (c)	Avg. Revenues per KWH (.0000) (d)
444	Municipals: (Other than Street Lighting)			
M-11	Small Municipal Service	1,432,068	222,432.33	.1553
M-12	Large Municipal Service	10,037,417	1,348,067.98	.1343
M-13 & M-23	Time of Use Municipal Service	2,797,440	410,771.85	.1468
Total		14,266,925	1,981,272.16	.1389
M-14	Street Lighting	263,449	114,046.86	.4329
Total Municipal		14,530,374	2,095,319.02	.1442

PURCHASES POWER (Account 555)				
Name of Utilities from which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Cost per K.W.H. (Cents) (0.0000) (e)
SEE PAGES 54 AND 55				
Totals				

SALES FR RESALE (Account 447)				
Name of Utilities from which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Revenues K.W.H. (Cents) (0.0000) (e)
SEE PAGES 52 AND 53				
Totals				

ELECTRIC OPERATING REVENUES (ACCOUNT 400)						
1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year. 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies. 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers mean the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc. indicate in a footnote the number of such duplicate customers included in the classification. 4. Unmetered sales should be included below. The details of such sales should be given in a footnote. 5. Classification of Commercial and Industrial Sales Account 442, according to Small (or Commercial) and Large, (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 Kw of demand. See account 442 of the Uniform System of Accounts. Explain basis of explanation.						
	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Amount for Year (f)	Increase or (Decrease) from Preceding Year (g)
SALES OF ELECTRICITY						
440 Residential Sales	\$18,396,987	\$397,886	115,694,566	2,685,687	12,599	23
442 Commercial & Industrial Sales						
Small (or Commercial) see instr. 5	\$3,096,164	\$115,414	18,732,892	754,257	977	7
Large (or Industrial) see instr. 5	\$9,838,890	-\$82,671	65,776,296	(1,244,254)	128	(1)
444 Municipal Sales (P.22)	\$2,095,319	\$115,612	14,530,374	719,087	140	0
445 Other Sales to Public Authorities						
446 Sales to Railroads & Railways						
448 Interdepartmental Sales						
449 Miscellaneous Electric Sales	\$130,963	\$2,770	404,961	10,680	37	2
407 Deferred Sales	\$4,422,355	\$4,422,355				
491 Provision for Rate Refunds	(\$4,422,355)	-\$4,428,440				
Total Sales to Ultimate Consumers	\$33,558,323	\$542,926	215,139,089	2,925,457	13,881	30
447 Sales for Resale						
Total Sales of Electricity	\$33,558,323	\$542,926	215,139,089	2,925,457	13,881	30
OTHER OPERATING REVENUES						
450 Forfeited Discounts	\$2,699	\$2,399				
451 Miscellaneous Service Revenues	\$33,602	-\$11,947				
453 Sales of Water & Water Power						
454 Rent from Electric Property						
455 Interdepartmental Rents						
456 Other Electric Revenues	\$744	\$744				
448 Interdepartmental Sales non electric						
407 Regulatory Credits						
Total Other Operating Revenues	\$37,045	-\$8,804				
Total Electric Operating Revenues	\$33,595,368	\$534,122	215,139,089	2,925,457	13,881	30
Includes revenues from application of fuel clauses	\$0	\$0				
Total KWH to which applied	\$0	\$0				

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS						
Report by account the K.W.H. 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.						
Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue Per KWH Cents (0.0000) (d)	Number of Customers (Per Bills Rendered) July 31 (e)	Dec 31 (f)
440.	Residential A 1	113,128,998.00	\$18,051,793.22	\$0.1596	12,326	12,291
440.	Residential A 5	2,565,568.00	\$345,193.35	\$0.1345	272	332
442.	Commercial/Industrial CI 6	18,732,892.00	\$3,096,164.48	\$0.1653	978	985
442.	Commercial/Industrial CI 7	65,776,296.00	\$9,838,890.16	\$0.1496	127	128
444.	Municipal M14	263,448.66	\$114,046.86	\$0.4329	1	1
445.	Municipal M11	1,432,068.00	\$222,432.33	\$0.1553	113	113
445.	Municipal M12	10,037,417.00	\$1,348,067.98	\$0.1343	23	23
445.	Municipal M13 & M23	2,797,440.00	\$410,771.85	\$0.1468	2	2
449.	Leased Lights	404,960.56	\$130,962.64	\$0.3234	37	37
491.	Provision for Rate Refunds		(\$4,422,355.15)	\$0.0000		
407.	Deferred Sales		\$4,422,355.15	\$0.0000		
Total Sales to Ultimate Consumers (Page 37 Line 11)		215,139,088.22	\$33,558,322.87	\$0.1560	13,879	13,912

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION		
Operation:		
500 Operation supervision and engineering		
501 Fuel		
502 Steam expenses		
503 Steam from other sources		
504 Steam transferred - Cr.		
505 Electric expenses		
506 Miscellaneous steam power expenses		
507 Rents		
Total operation		
Maintenance:		
510 Maintenance supervision and engineering		
511 Maintenance of structures		
512 Maintenance of boiler plant		
513 Maintenance of electric plant		
514 Maintenance of miscellaneous steam plant		
Total maintenance		
Total power production expenses - steam power		
NUCLEAR POWER GENERATION		
Operation:		
517 Operation supervision and engineering		
518 Fuel		
519 Coolants and water		
520 Steam expenses		
521 Steam from other sources		
522 Steam transferred - Cr.		
523 Electric expenses		
524 Miscellaneous nuclear power expenses		
525 Rents		
Total operation		
Maintenance:		
528 Maintenance supervision and engineering		
529 Maintenance of structures		
530 Maintenance of reactor plant equipment		
531 Maintenance of electric plant		
532 Maintenance of miscellaneous nuclear plant		
Total maintenance		
Total power production expenses - nuclear power		
HYDRAULIC POWER GENERATION		
Operation:		
535 Operation supervision and engineering		
536 Water for power		
537 Hydraulic expenses		
538 Electric expenses		
539 Miscellaneous hydraulic power generation expenses		
540 Rents		
Total operation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
HYDRAULIC POWER GENERATION - continued		
Maintenance:		
541 Maintenance supervision and engineering		
542 Maintenance of structures		
543 Maintenance of Reservoirs, dams & waterways		
544 Maintenance of Electric Plant		
545 Maintenance of miscellaneous hydraulic plant		
Total maintenance		
Total power production expenses - hydraulic power		
OTHER POWER GENERATION		
Operation:		
546 Operation supervision and engineering		
547 Fuel	59,480.38	20,821.26
548 Generation Expense	21,282.33	(2,637.65)
549 Miscellaneous other power generation expenses		
550 Rents		
Total operation	80,762.71	18,183.61
Maintenance:		
551 Maintenance supervision and engineering		
552 Maintenance of structures		
553 Maintenance of generating & electric plant	55,611.58	774.45
554 Maintenance of miscellaneous other power generation plant		
Total maintenance	55,611.58	774.45
Total power production expenses - other power	136,374.29	18,958.06
OTHER POWER SUPPLY EXPENSES		
555 Purchased Power	13,185,979.49	(1,272,154.86)
556 System control & load dispatching		
557 Other expenses	803,491.99	(578,190.39)
Total other power supply expenses	13,989,471.48	(1,850,345.25)
Total power production expenses	14,125,845.77	(1,831,387.19)
TRANSMISSION EXPENSES		
Operation:		
560 Operation supervision and engineering		
561 Load dispatching		
562 Station expenses		
563 Overhead line expenses		
564 Underground line expenses		
565 Transmission of electricity by others	5,500,177.71	242,822.88
566 Miscellaneous transmission expenses		
567 Rents		
Total operation	5,500,177.71	242,822.88
Maintenance:		
568 Maintenance supervision and engineering		
569 Maintenance of structures		
570 Maintenance of station equipment		
571 Maintenance of overhead lines		
572 Maintenance of underground lines		
573 Maintenance of miscellaneous transmission plant		
Total maintenance		
Total transmission expenses	5,500,177.71	242,822.88

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
DISTRIBUTION EXPENSES		
Operation:		
580 Operation supervision and engineering	676,588.57	56,171.66
581 Load dispatching		
582 Station expenses	158,580.81	29,318.92
583 Overhead line expenses	215,504.51	24,789.26
584 Underground line expenses	91,434.32	(13,096.40)
585 Street lighting & signal system expenses	1,256.13	1,099.86
586 Meter expenses	282,435.36	54,298.81
587 Customer installations expenses	44,669.68	(20,585.86)
588 Miscellaneous distribution expenses	392,211.37	(7,305.89)
589 Rentals	3,100.00	3,100.00
Total operation	1,865,780.75	127,790.36
Maintenance:		
590 Maintenance supervision and engineering		
591 Maintenance of structures	21,598.28	10,114.98
592 Maintenance of station equipment	211,013.49	79,184.43
593 Maintenance of overhead lines	1,172,228.08	87,700.04
594 Maintenance of underground lines	39,907.44	17,075.20
595 Maintenance of line transformers	55,998.64	(1,865.87)
596 Maintenance of street lighting & signal systems	1,931.00	397.15
597 Maintenance of meters	4,738.33	623.62
598 Maintenance of miscellaneous distribution plant	1,196.67	(586.80)
Total maintenance	1,508,611.93	192,642.75
Total distribution expenses	3,374,392.68	320,433.11
CUSTOMER ACCOUNTS EXPENSES		
Operation:		
901 Supervision		
902 Meter reading expenses	12,389.99	(1,300.94)
903 Customer records & collection expenses	767,604.32	83,299.31
904 Uncollectible accounts	150,000.00	
905 Miscellaneous customer accounts expenses		
Total customer accounts expenses	929,994.31	81,998.37
SALES EXPENSES		
Operation:		
908 Customer service expense	167,115.23	(7,268.54)
909 Electrical Information & Instruction	12,448.20	4,089.65
913 Advertising expense		
916 Miscellaneous sales expenses		
Total sales expenses	179,563.43	(3,178.89)
ADMINISTRATIVE & GENERAL EXPENSES		
Operation:		
920 Administrative & general salaries	992,600.90	33,056.25
921 Office supplies & expenses	204,450.35	60,838.12
922 Administrative expenses transferred - Cr.		
923 Outside services employed	168,608.40	51,209.90
924 Property insurance	87,843.80	856.17
925 Injuries & Damages	136,277.59	(19,402.69)
926 Employee pension & benefits	2,715,834.70	(358,596.61)
927 Franchise Requirements	26,181.31	7,461.95
928 Regulatory commission expenses		
929 Duplicate charges - Cr.		
930 Miscellaneous general expenses	55,844.77	3,004.15
931 Rent Expense	12,009.56	(782.38)
Total operations	4,399,651.38	(222,355.14)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
ADMINISTRATIVE & GENERAL EXPENSES - continued		
Maintenance:		
933 Transportation Expenses	404,575.98	75,720.40
935 Maintenance of general plant	595,393.49	46,772.50
Total maintenance	999,969.47	122,492.90
Total administrative & general expenses	5,399,620.85	(99,862.24)
Total Electric Operation & Maintenance Expenses	29,509,594.75	(1,289,173.96)

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Functional Classification (a)	Operation (b)	Maintenance (c)
Power Production Expenses		
Electric Generation:		
Steam Power		
Nuclear Power		
Hydraulic Power		
Other Power	80,762.71	55,611.58
Other Power Supply Expenses	13,989,471.48	
Total Power Production Expenses	14,070,234.19	55,611.58
Transmission Expenses	5,500,177.71	
Distribution Expenses	1,865,780.75	1,508,611.93
Customer Accounts Expenses	929,994.31	
Sales Expenses	179,563.43	
Administrative & General Expenses	4,399,651.38	999,969.47
Total Electric Operations & Maintenance Expenses	26,945,401.77	2,564,192.98

Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%). Compute by dividing revenues (acct 400) into the sum of Operation & Maintenance Expenses (page 42, line 22 (d), depreciation (acct 403) and amortization (acct. 407).	93.29
Total Salaries & Wages of Electric Department for year, including amounts charged to Operating expenses, construction, & other accounts.	\$5,197,407.23
Total number of employees of Electric Department at end of year including administrative, operating, construction and other employees (including part time employees).	38

TAXES CHARGED DURING YEAR									
1. This schedule is intended to give the 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 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 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 appropriate balance sheet plant account or subaccount. 5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax. 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.									
Line No.	kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit Cents) (Show utility department where applicable and account charged)						
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column.					
Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	Pole Attachment fees		\$ 30,966.00	0	\$ 30,966.00
3	Scrap Sales		\$ 6,119.65	0	\$ 6,119.65
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	Totals	\$0.00	\$37,085.65	\$0.00	\$37,085.65

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)					
Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing, & contract work during year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts, allowances and returns				
3					
4	Contract work	\$69,200.70			\$69,200.70
5	Commissions				
6	Other (list according to major classes)				
7	Property Damage	\$92,109.73			\$92,109.73
8	Mutual Aid	\$33,908.87			\$33,908.87
9	Grant Reimbursement				
10	FEMA Reimbursement				
11					
12	Total Revenues	\$195,219.30	\$0.00	\$0.00	\$195,219.30
13	Costs and Expenses:				
14	Cost of sales (list according to major classes of cost)				
15					
16	Contract work	\$27,863.48			\$27,863.48
17	Commissions				
18	Other (list according to major classes)				
19	Property Damage	\$39,236.71			\$39,236.71
20	Grant Reimbursement				
21	Mutual Aid	\$26,713.47			\$26,713.47
22	FEMA				
23					
24					
25					
26	Sales expenses:				
27	Customer accounts expenses:				
28	Administrative and general expenses:				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	Total Costs & Expenses	\$93,813.66			\$93,813.66
51	Net Profit (or Loss)	\$101,405.64	\$0.00	\$0.00	\$101,405.64

PURCHASED POWER (Account 555) (except interchange power)														
1. Report power purchased for resale during the year. Exclude from this schedule & report on page 56 particulars concerning interchange power transactions during the year. 2. Provide subheadings & classify purchases as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Non-utilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Co-operatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DF contract as a basis of billing, this number should be shown in column (f). The number "X" in column (c) if purchases involves import across of kilowatts of maximum demand to be shown in column (g) and (h) should be actual 3. Report separately firm, dump, and other power purchased based on monthly readings & should be furnished whether or not used in the company. Describe the nature of any purchases classification determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated). 4. If receipt of power is at a substation indicate owner. The number of kilowatt hours purchased should be the quantities shown by the power respondent owned or leased, RS; seller owned or leased bills. 5. If a fixed number of kilowatts of maximum demand 7. Explain any amount entered in column (n) such as fuel or other adjustments.														
PURCHASED FROM (A)	STAT CLASS (B)	IMPORT ACROSS STATE LINES (C)	POINT OF RECEIPT (D)	KW OR KVA OF DEMAND (SPECIFY WHICH)			VOLTAGE AT WHICH (J)	KILOWATT HOURS (K)	COST OF ENERGY (OMIT CENTS)				COST PER KWH (CENTS) (0.0000) (P)	
				SUB-STATION (E)	CONTRACT DEMAND (F)	TYPE OF DEMAND READING (I)			CAPACITY CHARGES (L)	ENERGY CHARGES (M)	OTHER (N) **	TOTAL (O)		
Nonassociated Utilities														
LEGAL											\$19,199	\$19,199	\$0.0000	
NATIONAL GRID-NETWORK TRANSMIS	0		No. Attleborough				60	115			\$1,436	\$1,436	\$0.0000	
NATIONAL GRID-FACILITIES CHARGE (	0		No. Attleborough				60	115			\$2,436	\$2,436	\$0.0000	
NATIONAL GRID Allen	0		No. Attleborough		0		60	115	54,950	\$16,058		\$16,058	\$0.2922	
NORTHEAST UTILITY SYSTEM											\$4,440	\$4,440	\$0.0000	
HYDRO QUEBEC 1 & 2	0	X	No. Attleborough				60	115			\$48,696	\$48,696	\$0.0000	
HYDRO QUEBEC USE RIGHT	0		No. Attleborough								(\$167,499)	(\$167,499)	\$0.0000	
HYDRO QUEBEC HQICC	0		No. Attleborough							(\$43,062)		(\$43,062)	\$0.0000	
Other Public Authorities														
MMWEC - MIX 1 - MILLSTONE 3	0	X	No. Attleborough		758		60	115	6,742,834	\$233,213	\$18,722	\$9,173	\$261,108	\$0.0387
MMWEC - PROJ. 3 - MILLSTONE 3	0	X	No. Attleborough		1,239		60	115	10,896,134	\$375,195	\$66,995	\$14,823	\$457,012	\$0.0419
MMWEC - MIX 1 - SEABROOK	0	X	No. Attleborough		74		60	115	655,061	\$18,633	(\$19,302)	\$60	(\$610)	(\$0.0009)
MMWEC - PROJ. 4 (SEABROOK)	0	X	No. Attleborough		1,876		60	115	18,456,295	\$513,553	\$62,823	\$1,678	\$578,054	\$0.0313
MMWEC - PROJ. 5 (SEABROOK)	0	X	No. Attleborough		2,193		60	115	1,685,684	\$48,048	\$5,738	\$153	\$53,940	\$0.0320
MMWEC - PROJ. 6 (SEABROOK)	0	X	No. Attleborough		200		60	115	15,785,750	\$440,880	\$53,733	\$1,436	\$496,049	\$0.0314
TOWN OF BRAINTREE - POTTER 2	0		No. Attleborough		4,922		60	115		\$53,537	\$0	\$0	\$53,537	\$0.0000
TAUNTON MUNICIPAL - CLEARY 9	0		No. Attleborough		10,000		60	115	12,062,489	\$1,283,585	\$339,347		\$1,622,932	\$0.1345
MMWEC - STONYBROOK CC(INTER)	0		No. Attleborough		11,071		60	115	1,326,523	\$493,233	\$81,792	\$20,683	\$595,709	\$0.4491
MMWEC - STONYBROOK (PEAKER)	0		No. Attleborough		10,170		60	115	395,876	\$291,719	\$112,342	\$17,307	\$421,368	\$1.0644
ENE - RISE											\$0	\$0	\$0	\$0.0000
ENE - MILLER HYDRO			No. Attleborough				60	115	6,722,326		\$165,915	\$0	\$165,915	\$0.0247
NIAGRA-FIRM	FP	X	No. Attleborough		1,771		60		9,495,514	\$15,010	\$23,136	\$91,501	\$129,648	\$0.0137
NIAGRA-INTERRUPTIBLE									2,700,259	\$0	\$13,285	\$0	\$13,285	\$0.0049
NIAGRA-PEAKING									352,883	\$15,701	\$1,781	\$19,568	\$37,051	\$0.1050
NIAGRA-SUBSTITUTE									29			\$0	\$0	\$0.0000
ENE - SPRUCE MOUNTAIN WIND			No. Attleborough						6,317,837	(\$21,045)	\$525,861	\$0	\$504,815	\$0.0799
SADDLEBACK RIDGE WIND									5,558,846	(\$17,343)	\$264,587	\$0	\$247,244	\$0.0445
CANTON MOUNTAIN WIND									4,154,209	(\$11,146)	\$290,688	\$0	\$279,542	\$0.0673
GRANITE WIND									2,344,737		(\$10,110)	\$0	(\$10,110)	(\$0.0043)
FIRSTLIGHT CABOTT/TURNER HYDRO									10,084,250		\$408,856	\$0	\$408,856	\$0.0405
ISO OATT			No. Attleborough				60	115				\$5,440,869	\$5,440,869	N/A
MMWEC-SERVICE BILLINGS												\$380	\$380	\$0.0000
ENERGY NEW ENGLAND-Services			No. Attleborough									\$174,449	\$174,449	\$0.0000
SHELL ENERGY NORTH AMERICA			No. Attleborough								\$0	\$0	\$0	N/A
HQ ENERGY SERVICES INC			No. Attleborough						11,533,392		\$774,813		\$774,813	
Totals								127,325,878	\$3,689,711	\$3,197,060	\$5,700,789	\$12,587,560	0.098861	

** Includes transmission and administrative charges.

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt hours received and delivered during the year and the net charge or credit under interchange power agreements.
 2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "X" in column (b).
 3. Particulars of settlements for interchange power shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit

or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions & billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits & credits and state the amounts and accounts in which such other amounts are included for the year.

A. Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of Company (a)	Interchange Across State Lines (b)	Point of Interchange (c)	Voltage at Which Interchanged (d)	Kilowatt Hours			Amount of Settlement (h)
					Received (e)	Delivered (f)	Net Difference (g)	
1	ISO NE		North	115KV	222,922,383	127,280,060	95,642,323	6,902,088.87
2			Attleborough					0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12	TOTALS				222,922,383	127,280,060	95,642,323	\$6,902,088.87

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	ISO NE	NET INTERCHANGE EXPENSE	6,498,327
14		NEPOOL EXPENSE	369,929
15		OTHER SETTLEMENTS & ANCILLARY SERVICES/EXPENSES	33,833
16			0.00
17			0.00
18			0.00
19			0.00
20			0.00
21	TOTALS		6,902,088.87

ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric generated, purchased, and interchanged during the year.							
Line No.	Item (a)						Kilowatt-hours (b)
1	SOURCES OF ENERGY						
2	Generation (excluding station use):						
3	Steam Gas Turbine Combined Cycle						0
4	Nuclear						
5	Hydro						
6	Other						603,100
7	Total generation						603,100
8	Purchases						127,325,878
9	{ In (gross)						222,922,383
10	Interchanges { Out (gross)						127,280,060
11	{ Net (Kwh)						95,642,323
12	{ Received						
13	Transmission for/by others (V) { Delivered						
14	{ Net (kwh)						
15	TOTAL						223,571,301
16	DISPOSITION OF ENERGY						
17	Sales to ultimate consumers (including interdepartmental sales)						215,139,088
18	Sales for resale						
19	Energy furnished without charge						
20	Energy used by the company (excluding station use)						
21	Electric department only						
22	Energy losses:						
23	Transmission and conversion losses						0
24	Distribution losses						8,432,213
25	Unaccounted for losses						
26	Total energy losses						8,432,213
27	Energy losses as percent of total on line 15						3.77%
28	TOTAL						223,571,301
MONTHLY PEAKS AND OUTPUT							
1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent. 2. Monthly peak col. (b) should be respondent's maximum Kw load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange minus temporary deliveries (not interchange) or emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency. 3. State type of monthly peak reading (instantaneous 15, 30, or 60 minute integrated.) 4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above. 5. If the respondent has two or more power systems and physically connected, the information called for below should be furnished for each system.							
Monthly Peak ISO (without Behind Meter Generator)							
Line No.	Month (a)	Kilowatts (b)XX.XXX	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (kwh) See Instr. 4) (g)
29	January	37.232	Tuesday	30	6PM	60 min	21,583,600
30	February	34.448	Thursday	29	7PM	60 min	18,853,888
31	March	36.736	Tuesday	26	8AM	60 min	18,317,744
32	April	31.200	Thursday	4	12PM	60 min	15,886,688
33	May	35.392	Tuesday	28	6PM	60 min	16,077,264
34	June	51.827	Thursday	20	3PM	60 min	19,850,554
35	July	52.093	Monday	15	3PM	60 min	23,518,601
36	August	51.206	Friday	2	2PM	60 min	20,812,097
37	September	37.015	Monday	30	7PM	60 min	16,072,098
38	October	36.788	Thursday	3	2PM	60 min	15,961,752
39	November	30.532	Thursday	28	12PM	60 min	16,192,005
40	December	39.031	Monday	23	10AM	60 min	19,796,093
41	TOTAL						222,922,384
Monthly Peak With Behind Meter Generator							
Line No.	Month (a)	Kilowatts (b)XX.XXX	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (kwh) See Instr. 4) (g)
42	January	39.112	Wednesday	17	7PM	60 min	21,634,510
43	February	35.080	Wednesday	14	7PM	60 min	18,889,348
44	March	36.736	Tuesday	26	8AM	60 min	18,349,484
45	April	31.826	Wednesday	3	8PM	60 min	15,907,558
46	May	35.392	Tuesday	28	6PM	60 min	16,110,014
47	June	54.264	Thursday	20	5PM	60 min	19,893,574
48	July	54.175	Monday	15	5PM	60 min	23,593,601
49	August	51.206	Friday	2	2PM	60 min	20,851,197
50	September	37.015	Monday	30	7PM	60 min	16,093,288
51	October	36.788	Thursday	3	2PM	60 min	16,114,592
52	November	31.320	Tuesday	26	7PM	60 min	16,232,485
53	December	39.539	Monday	23	7PM	60 min	19,855,833
54	TOTAL						223,525,484

GENERATING STATION STATISTICS (Small Stations)

1. Small generating stations, for the purpose of this schedule, are steam and hydro stations of less than 2,500 KW* and other stations of less than 500 KW* installed capacity (name plate ratings). (*10,000 KW and 2,500 KW, respectively, if annual electric operating revenues of respondent are \$25,000,000 or more.

2. Designate any plant leased from others, operated under a license from the Federal Power Commission,

or operated as a joint facility, and give a concise statement of the facts in a footnote.

3. List plants appropriately under subheadings for steam, hydro, nuclear internal combustion engine and gas turbine stations. For nuclear, see instructions 10 page 59.

4. Specify if total plant capacity is reported in kva instead of kilowatts.

5. If peak demand for 60 minutes is not available, give that which is available, specifying periods.

6. If any plant is equipped with combustions of steam, hydro, internal combustion engine or gas turbine equipment, each should be reported as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, report as one plant.

Line No.	Name of Plant (a)	Year Const. (b)	Installed Capacity Name Plate Rating - KW (c)		Peak Demand KW (60 Min.) (d)	Net Generation Excluding Station Use (e)	Cost of Plant (Omit Cents) (f)	Plant Cost Per KW Inst. Capacity (g)	Production Expenses Exclusive of Depreciation and Taxes (Omit Cents)			Kind of Fuel (k)	Fuel Cost Per KWH Net Generation (Cents) 0.00 (l)
									Labor (h)	Fuel (i)	Other (j)		
1	Generator	2020	2500	KW	2,440	603,100 kWh	\$ 2,784,182	\$ 1,114	\$ 5,396	\$ 59,480	\$ 71,498	Natural Gas	\$ 0.10
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33	TOTALS					603,100	\$ 2,784,182	\$ 1,114	\$ 5,396	\$ 59,480	\$ 71,498	0	\$ 0.10

TRANSMISSION LINE STATISTICS

Report information concerning transmission lines as indicated below

Line No.	Designation		Operating Voltage (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductor and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0	0	0	0
*Where other than 60 cycle, 3 phase, so indicate.								

SUBSTATIONS											
1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve but one industrial or street railway customer should not be listed hereunder. 3. Substations with capacities of less than 5000 KVA, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole			ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses of other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.					
Line No.	Name & Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in KVA (in service) (f)	Number of Transformers (in service) (g)	Number of Spare Transformers (h)	Conversion Apparatus & Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Sherman Substation	Distribution	115 KV	13.8 KV		56000	1	0	None		
2			115 KV	13.8 KV		50000	1	0	None		
3			115 KV	13.8 KV		45000	1	0	None		
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32	TOTALS					151000	3	0			

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles - Beginning of Year	150.30		150.30
2	Added During Year	0.00		0.00
3	Retired During Year	0.00		0.00
4	Miles - End of Year	150.30	0.00	150.30
5	Distribution System Characteristics - A.C. or D.C., phase, cycles & operating voltages for Light & Power. Lights - A.C., 1/0, 60 HZ, 8000 or 2400 to 120/240 volts. Power - A.C.. 3/0, 60 HZ, 13800 or 4160 to 480/277, 240, 208 volts.			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (KVA)
16	Number at beginning of year	9,254	24,401	2,365	175,359
17	Additions during year:				
18	Purchased	50	4004	25	5,600
19	Adjustment			(5)	(675)
20	Associated with utility plant acquired				
21	Total additions	50	4,004	20	4,925
22	Reductions during year:				
23	Retirements	8	12,448	0	0
24	Associated with utility plant sold		0		
25	Total reductions	8	12,448	0	0
26	Number at End of Year	9,296	15,957	2,385	180,284
27	In stock		2,056	362	32,048
28	Locked meters on customers' premises		16		
29	Inactive transformers on system		0		
30	In customers' use		13,869	2,020	147,711
31	In company's use		32	3	525
32	Number at End of Year		15,957	2,385	180,284

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System)						
Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.						
Line No.	Designation of Underground Distribution System (a)	Miles of Conduit Bank (All Sizes & Types) (b)	Underground Cable		Submarine Cable	
			Miles * (c)	Operating Voltage (d)	Feet * (e)	Operating Voltage (f)
1	New Circuit E 11 Construction		2.55	13.8		
2	E 3 Circuit Conversion		0.36	13.8		
3	E 3 Circuit Conversion		0.36	13.8		
4	I-295 Crossing 5 Streets	.47	0.474	13.8		
5	Landry Ave.	1.44	16	13.8		
6	Rt. 1 (295 to Town Line)	2.22	3.626	13.8		
7	Allen Ave.	1	2	13.8		
8	Misc. Duct Banks	12.5	24	13.8		
9	Snowmass	0.2053	0.2053	13.8		
10	Riordan Way	0.1038	0.1038	13.8		
11	Circle Court Project	0.0265	0.0265	13.8		
12	Polymert Project	0.0324	0.0324	13.8		
13	Whitings Pond		0.0778	13.8		
14	Delphis Monast		1.7040	13.8		
15	Chickadee		0.4349	13.8		
16	Red Oak Extension		0.0460	13.8		
17	Westwood Jeffrey Dr		0.1744	13.8		
18	Park Street		0.0621	13.8		
19	Chauncy Village		0.3098	13.8		
20	Poles & Anchors		0.1644	13.8		
21	S.Washington		0.1523	13.8		
22	Cushman Estates		0.2623	13.8		
23	Bare Wire Single		0.3348	13.8		
24	Porcelain Three		0.1034	13.8		
25	14-E-10/Load Reduction	0.0682	0.6216	13.8		
26	14-E-10/Load Reduction		1.3056	13.8		
27	Reed Ave		0.0670	13.8		
28	Christina Estates		1.0000	13.8		
29	Santoro Drive		0.2500	13.8		
30	MA DOT		0.3250	13.8		
31	Mt Hope Estates		0.4727	13.8		
32	Benchmark		0.1636	13.8		
33	Walsh Chrysler		0.2955	13.8		
34	Jewel Crossing		0.2523	13.8		
35	Greenwich St/Oakhurst		0.0367	13.8		
36	Reed Ave		0.0402	13.8		
37	Substation Improvements		0.6330	13.8		
38	HS Field		0.5428	13.8		
39	Season Market		0.0898	13.8		
40	Cumberland Farms Kelly BLvd		0.0443	13.8		
41	Cumberland Farms E Wash		0.0625	13.8		
42	Kristen Circle		0.0947	13.8		
43	Royal Park		0.4136	13.8		
44	Jill Marie		0.2193	13.8		
45	East Street		0.3250	13.8		
46	Hirsch Estates		0.1174	13.8		
47	Boro Sand & Stone XFMR		0.2508	13.8		
48	Const-Benny's Rehab		0.1364	13.8		
49	7 Mile Shops		0.7886	13.8		
50	Westwood Estates		0.4667	13.8		
51	Srv to 3 Play Car Wash		0.0727	13.8		
52	Paradis Mtls upgrade pad		0.0928	13.8		
53	Hotel Draper		0.2159	13.8		
54	Estate NA		1.3451	13.8		
55	Balise Honda		0.2220	13.8		
56	21 East St		0.6152	13.8		
57	BTM Generator		0.3436	13.8		
58	Chestnut St Bridge-Services Total		0.0652	13.8		
59	7 Mile Shops		0.1125	13.8		
60	Estates of North Attleboro		2.1553	13.8		
61	Westcott Estates		1.7879	13.8		
63	Petti Field	0.0909	0.05606	13.8		
64	Hickory Rd Extension		0.1638	13.8		
65	Gregory Estates		0.2288	13.8		
66	E16 69KV Line	0.0758	0.4724	13.8		
67	Jackson Farms		0.3708	13.8		
68	Bells Powder Coating		0.0693	13.8		
69	Santoro Drive - Street Lights		0.3436	13.8		
70	Seasons Market - EV Charges		0.0568	13.8		
71	777 S. Washington Hotel		0.1364	13.8		
72	Plain St Extension	0.1436				
TOTALS		17.9064	71.5053			

*Indicate number of conductors per cable.

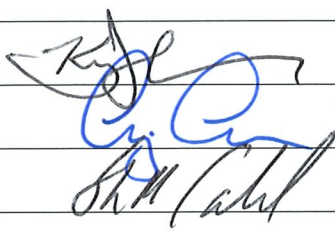
STREET LAMPS CONNECTED TO SYSTEM										
Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Fluorescent		LED	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	North Attleborough	1972							1972	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	1972	0	0	0	0	0	0	1972	0

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



Mayor,

Manager of Electric Light



Selectmen
or
Members
of the
Municipal
Light
Board

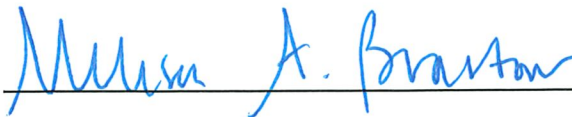
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH
OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

Then personally appeared

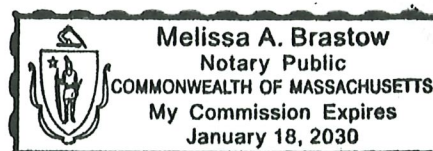
Peter Schiffman

Kory Campbell
Craig Cameron
Steven Cabral

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



Notary Public or
Justice of the Peace.



File: Rates – tariff – Rate 1..., 9-18
(JCM, 9-27-18)

(Approved BOELC, 8-30-18)

Rate 1 - Residential

Effective October 1, 2018

Applicable to:

This rate is available for all domestic purposes in privately owned single or multiple unit dwellings, condominium common areas, and for churches and adjacent church owned buildings used for religious or residential purposes.

Character of Service:

120/240 volts, 3 wire, single phase
120/208 volts, 3 wire, single phase
208/120 volts, 3 wire, single phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge:	\$ 10.30 / month
Distribution Charge:	\$.05815 / kWh
Transmission Charge:	\$.02450 / kWh
Generation Charge:	\$.02387 / kWh
Energy Charge:	\$.03966 / kWh

Monthly Minimum Charge (Customer Charge):

The minimum charge per month shall be the Customer Charge.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

Farm Discount:

Customers who are engaged in the business of agriculture or farming as defined by MGL Chapter 128 Section 1A at their service location are eligible for a discount.

The discount will be calculated at 10% of the retail Customer & Distribution charges, if applicable to the total service charge rendered to the customer each month.

Customers who meet the requirements for the Farm Discount must provide the Department with appropriate documentation of their eligibility for the discount.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

File: Rates - tariff – Rate 5, 9-18
(JCM, 9-27-18)

(Approved BOELC, 8-30-18)

Rate 5 – Residential (Low Income)

Effective October 1, 2018

Applicable to:

This rate is available upon verification of income eligibility for the "Low Income Home Energy Assistance Program", or its successor program, for which eligibility **does not exceed sixty (60%) percent of the federal poverty level** based upon a household's gross income.

Customers must renew their eligibility annually.

Character of Service:

120/240 volts, 3 wire, single phase

120/208 volts, 3 wire, single phase

208/120 volts, 3 wire, single phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge:	\$ 6.54 / month
Distribution Charge:	\$.03690 / kWh
Transmission Charge:	\$.02450 / kWh
Generation Charge:	\$.02387 / kWh
Energy Charge:	\$.03966 / kWh
Supplier Services:	_____
Power Cost Adjustments:	_____

Monthly Minimum Charge (Customer Charge):

The minimum charge per month shall be the Customer Charge.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

Farm Discount:

Customers who are engaged in the business of agriculture or farming as defined by MGL Chapter 128 Section 1A at their service location are eligible for a discount.

The discount will be calculated at 10% of the retail Customer & Distribution charges, if applicable to the total service charge rendered to the customer each month.

Customers who meet the requirements for the Farm Discount must provide the Department with appropriate documentation of their eligibility for the discount.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

File: Rates - tariff - Rate., 9-18
(JCM, 9-27-18)

(Approved BOELC, 8-30-18)

Rate 6 - Small General Service

Effective October 1, 2018

Applicable to:

Any commercial or industrial customer with an average monthly consumption of less than 10,000 kilowatt hours and an average monthly peak hourly usage of less than 40 kilowatts.

Character of Service:

120/240 volts, 3 wire, single phase
120/208 volts, 3 wire, single phase
208/120 volts, 4 wire, three phase
480/277 volts, 4 wire, three phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge:	\$ 20.00 / month
Distribution Charge:	\$.04524 / kWh
Transmission Charge:	\$.02450 / kWh
Generation Charge:	\$.04336 / kWh
Energy Charge:	\$.03966 / kWh
Supplier Services:	_____
Power Cost Adjustments:	_____

Monthly Minimum Charge (Customer Charge):

The minimum charge per month shall be the Customer Charge.

Terms and Conditions:

a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.

b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .

c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

Farm Discount:

Customers who are engaged in the business of agriculture or farming as defined by MGL Chapter 128 Section 1A at their service location are eligible for a discount.

The discount will be calculated at 10% of the retail Customer & Distribution charges, if applicable to the total service charge rendered to the customer each month.

Customers who meet the requirements for the Farm Discount must provide the Department with appropriate documentation of their eligibility for the discount.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com

Questions? Call 508.643.6300

File: Rates - RATE 7..., 9-18
JCM, 9-27-18

(APPROVED BOELC, 8-30-18)

Rate 7 – Commercial Industrial - Large General Service

Effective October 1, 2018

Applicable to:

Any commercial or industrial customer with an average monthly consumption equal to or greater than 10,000 kilowatt hours and an average monthly peak hourly usage equal to or greater than 40 kilowatts.

At the option of North Attleborough Electric Department, customers with a monthly peak hourly usage equal to or greater than 25 kilowatts may receive service under this rate.

Character of Service:

120/240 volts, 3 wire, single phase
120/208 volts, 3 wire, single phase
208/120 volts, 4 wire, three phase
480/277 volts, 4 wire, three phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge:	\$ 100.00 / month
Distribution Charge:	\$.03964 / kWh
Transmission Charge:	\$.02450 / kWh
Generation Charge:	-----
Energy Charge:	\$.03966 / kWh
Capacity Charge*:	\$ 14.31 Kw / month

**Where the kilowatts are the maximum amount measured in any 15 minute period during the month*

Monthly Minimum Charge (Customer Charge):

The minimum charge per month shall be the Customer Charge.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

Farm Discount:

Customers who are engaged in the business of agriculture or farming as defined by MGL Chapter 128 Section 1A at their service location are eligible for a discount.

The discount will be calculated at 10% of the retail Customer & Distribution charges, if applicable to the total service charge rendered to the customer each month.

Customers who meet the requirements for the Farm Discount must provide the Department with appropriate documentation of their eligibility for the discount.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

File: Rates - tariff - Rate 11., 9-18
JCM, 9-27-18

(Approved BOELC, August 30, 2018)

Rate 11 - Small Municipal General Service

Effective October 1, 2018

Applicable to:

Town of North Attleborough facilities with an average monthly consumption of less than 10,000 kilowatt hours and an average monthly peak hourly usage of less than 40 kilowatts.

Character of Service:

120/240 volts, 3 wire, single phase
120/208 volts, 3 wire, single phase
208/120 volts, 4 wire, three phase
480/277 volts, 4 wire, three phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge:	\$ 20.00 / month
Distribution Charge:	\$.028725 / kWh
Transmission Charge:	\$.02450 / kWh
Generation Charge:	\$.04336 / kWh
Energy Charge:	\$.03966 / kWh
Supplier Services:	_____
Power Cost Adjustments:	_____

Monthly Minimum Charge (Customer Charge):

The minimum charge per month shall be the Customer Charge.

Terms and Conditions:

a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.

b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered.

c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com

Questions? Call 508.643.6300

File: Rates - tariff -- Rate 12..., .. 9-18
JCM, 9-27-18

Approved BOELC, 8-30-18

Rate 12 - Large Municipal General Service

Effective October 1, 2018

Applicable to:

Town of North Attleborough facilities with an average monthly consumption equal to or greater than 10,000 kilowatt hours and an average monthly peak hourly usage equal to or greater than 40 kilowatts.

At the option of North Attleborough Electric Department, customers with a monthly peak hourly usage equal to or greater than 25 kilowatts may receive service under this rate.

Character of Service:

208/120 volts, 4 wire, three phase

480/277 volts, 4 wire, three phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge:	\$ 100.00 / month
Distribution Charge:	\$.029159 / kWh
Transmission Charge:	\$.02450 / kWh
Generation Charge:	-----
Energy Charge:	\$.03966/ kWh

Capacity Charge*: \$ 14.31 Kw / month

*Where the kilowatts are the maximum amount measured in any 15 minute period during the month

Monthly Minimum Charge (Customer Charge):

The minimum charge per month shall be the Customer Charge.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com

Questions? Call 508.643.6300

File: Rates - tariff -- Rate 13., 9-18
Jcm, 9-26-18

(Approved BOELC, 8-30-18)

Rate 13 - Large Municipal General Service: Peak Hourly Usage

Effective October 1, 2018

Applicable to:

Town of North Attleborough facilities with an average monthly consumption equal to or greater than 10,000 kilowatt hours and an average monthly peak hourly usage equal to or greater than 40 kilowatts. At the option of North Attleborough Electric Department, customers with a monthly peak hourly usage equal to or greater than 25 kilowatts may receive service under this rate and where the peak hourly usage is measured coincident with the monthly North Attleborough Electric Department's system peak.

Character of Service:

208/120 volts, 4 wire, three phase

480/277 volts, 4 wire, three phase

Rate Schedule:

MONTHLY CHARGES:

Customer Charge:	\$ 155.00 / month
Distribution Charge:	\$.03301 / kWh
Transmission Charge:	\$.02450 / kWh
Generation Charge*:	-----
Energy Charge:	\$.03966 / kWh

Capacity Charge*: \$ 22.59 kW / month

*Where the kilowatts are the maximum amount measured during the period coincident with the monthly North Attleborough Electric Department's System Peak

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

File: Rates - tariff -- Rate 14.,
Jcm, 9-27-18

(Approved BOELC, 8-30-18)

Rate 14 - Municipal Street & Leased Lighting

Effective October 1, 2018

Applicable to:

The Town of North Attleborough for outdoor lighting of public ways and land areas, including building exteriors and ornamental lighting, seasonal or otherwise.

Character of Service:

A. Municipal Street Lights: North Attleborough Electric Department will own, install, service, maintain and energize a vapor-type outdoor luminaire to be unmetered and connected directly to the distribution system of North Attleborough Electric Department.

B. Leased Lighting: Subject to an approved "Leased Light Rental Agreement" between the customer and the North Attleborough Electric Department (NAED), the North Attleborough Electric Department will own, install, service, maintain and energize an outdoor luminaire to be unmetered and connected directly to the distribution system of North Attleborough Electric Department.

Rate Schedule:

MONTHLY CHARGES:

Transmission Charge:	\$.024550 / kWh
Generation Charge:	\$.023870 / kWh
Energy Charge:	\$.039660 / kWh
Distribution Charge:	\$.025900/kWh

Street Lights

Fixture Type	Fixture Charge
50 (22 LED)	\$ 3.48
150 (84 LED)	\$ 3.83
250 (136 LED) Cobra	\$ 4.77

All Municipal Leased Lights

Fixture Type	Fixture Charge
50 (22 LED)	\$ 3.42
150 (84 LED)	\$ 3.77
250 (136 LED) Cobra	\$ 4.71
250 (150 LED) Flood	\$ 6.36
400 (297 LED) Flood	\$ 8.47
250 Watt Sodium	\$ 6.27
400 Watt Sodium	\$ 6.27

Monthly Minimum Charge (Fixture Charge):

The minimum charge per month shall be the Fixture Charge.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.
- d) The customer shall be responsible for notifying North Attleborough Electric Department for outages, regardless of cause, and any damage or defect to the fixtures. North Attleborough Electric Department makes no warranties of continuous operation and shall not be liable to the customer or any third parties for damages or injuries caused in whole or in part from interruptions in service, whether due to interruptions in electric service or damaged or otherwise malfunctioning lighting fixtures or bulbs.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

File: rates - Rate 15, ...9-18
JCM, 9-27 -18

Approved BOELC, 8-30-18
Rate 15 - Private Area Lighting

Effective October 1, 2018

Applicable to:

Any customer, other than the Town of North Attleborough, for outdoor lighting service.

Character of Service:

Subject to an application and approval by "Lease Light Rental Agreement" between the customer and the North Attleborough Electric Department (NAED), the North Attleborough Electric Department will own, install, service, maintain and energize outdoor luminaire to be unmetered and connected directly to the distribution system of North Attleborough Electric Department.

Rate Schedule:

MONTHLY CHARGES:

Transmission Charge:	\$.024550 / kWh
Generation Charge:	\$.023870 / kWh
Energy Charge:	\$.039660 / kWh
Distribution Charge:	\$.058150 / kWh

Leased Lights (LL)

Fixture Type	Fixture Charge
50 (22 LED)	\$ 4.50
150 (84 LED)	\$ 4.96
250 (136 LED) Cobra	\$ 6.20
250 (150 LED) Flood	\$ 8.37
400 (297 LED) Flood	\$ 11.14
250 Watt Sodium	\$ 8.24
400 Watt Sodium	\$ 8.24

Monthly Minimum Charge (Fixture Charge):

The minimum charge per month shall be the Fixture Charge.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.
- d) The customer shall be responsible for notifying North Attleborough Electric Department for outages, regardless of cause, and any damage or defect to the fixtures. North Attleborough Electric Department makes no warranties of continuous operation and shall not be liable to the customer or any third parties for damages or injuries caused in whole or in part from interruptions in service, whether due to interruptions in electric service or damaged or otherwise malfunctioning lighting fixtures or bulbs.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

Approved BOELC, 10-30-18
Rate 16 - Area Lighting Leased Lighting - Metered Lighting

Any customer, including the Town of North Attleborough, for outdoor metered lighting service.

Character of Service:

Subject to an approved "Lease Light Rental Agreement" between the customer and the North Attleborough Electric Department (NAED) the North Attleborough Electric Department will own, install, service, maintain and energize an outdoor luminaire to be metered and connected directly to the distribution system of North Attleborough Electric Department.

Rate Schedule:

MONTHLY CHARGES:

Transmission Charge:	Based upon the Customer's Rate Classification
Generation Charge:	Based upon the Customer's Rate Classification
Energy Charge:	Based upon the Customer's Rate Classification
Distribution Charge:	Based upon the Customer's Rate Classification

All Municipal Leased Lights

Fixture Type	Fixture Charge
50 (22 LED)	\$ 3.42
150 (84 LED)	\$ 3.77
250 (136 LED) Cobra	\$ 4.71
250 (150 LED) Flood	\$ 6.36
400 (297 LED) Flood	\$ 8.47
250 Watt Sodium	\$ 6.27
400 Watt Sodium	\$ 6.27

Leased Lights (LL)

Fixture Type	Fixture Charge
50 (22 LED)	\$ 4.50
150 (84 LED)	\$ 4.96
250 (136 LED) Cobra	\$ 6.20
250 (150 LED) Flood	\$ 8.37
400 (297 LED) Flood	\$ 11.14
250 Watt Sodium	\$ 8.24
400 Watt Sodium	\$ 8.24

Monthly Minimum Charge (Fixture Charge):

The minimum charge per month shall be the Fixture Charge.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.
- d) The customer shall be responsible for notifying North Attleborough Electric Department for outages, regardless of cause, and any damage or defect to the fixtures. North Attleborough Electric Department makes no warranties of continuous operation and shall not be liable to the customer or any third parties for damages or injuries caused in whole or in part from interruptions in service, whether due to interruptions in electric service or damaged or otherwise malfunctioning lighting fixtures or bulbs.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

Purchased Cost Adjustment (PCA)

The Department will calculate a charge or credit, the Purchased Cost Adjustment ("PCA") to be applied to all kilowatt-hours sold under rate schedules subject to this Purchased Power Adjustment.

This charge or credit will adjust the revenues collected under the Energy Charge, Generation Charge and Transmission Charge from all customers to be equal to the expenses charged to Accounts 547, 548, 555, 557 and 565, excluding the cost of power from the New York Power Authority and the kilowatt-hours of such power received.

The over-collection or under-collection of such purchased power and transmission charges will be reviewed periodically and the PCA will be adjusted as necessary.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered. .
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

Revenue Credit

RATE

Following each Fiscal Year the Department may establish a credit, in \$/kWh, to return to its customers any revenues that the Department determines are surplus to the needs of the Department.

Terms and Conditions:

- a) The Department's General Terms and Conditions for Electric Service shall apply, where not expressly modified herein.
- b) Per the Department's General Terms and Conditions for Electric Service, individual dwelling units in a multiple dwelling will be individually metered.
- c) Where master meter exists or is otherwise allowed by the Department, bills will be calculated by dividing the total metered usage by the number of dwelling units plus one, computing the cost of the average unit usage and multiplying the result by the number of dwelling units plus one.

275 Landry Avenue
North Attleborough,
Massachusetts 02760
508.643.6300
www.naelectric.com
Questions? Call 508.643.6300

NORTH ATTLEBOROUGH ELECTRIC DEPARTMENT

Approved By the Board of Electric Commissioners on "DATE"

Effective Date – 09/01/2020

Tariff and Terms and Conditions for Net Metering Service
Customer-Owned Renewable Energy Generating Facilities

This tariff and its terms and conditions govern the provision of net metering service and the construction of net metering Facilities ("Net Metering Facility" or "Facility") in North Attleborough Electric Department's ("NAED") service territory. Net metering means the process of measuring the difference between electricity delivered by NAED and electricity generated by a customer's facility and fed back to NAED. Customers may own or lease and install eligible renewable generation facilities on the customer's premises behind the meter solely for the customer's own use and consumption. Virtual net metering is not permitted in NAED's service territory.

I. AVAILABILITY

Net metering service is available to Eligible Customers (as defined herein) of NAED with Eligible Facilities (as defined herein), subject to the following provisions and NAED's General Terms & Conditions for Electric Service, where not inconsistent herein, until the system cap is reached. Net metering service that has been provided to those customers receiving net metering service prior to the adoption of this tariff shall be subject to the rates and terms and conditions set forth herein. In its sole discretion, NAED may limit further the cumulative generating capacity of all Eligible Facilities in its service territory and the availability of net metering service under this tariff.

Customers receiving net metering service prior to the effective date of this tariff will continue to receive service under the rates, net metering policy, and terms and conditions in effect at the time of approval. Provided however, these terms and conditions shall govern net metering service to existing customers where not inconsistent.

II. ELIGIBLE CUSTOMERS

Net metering service is available to existing residential, commercial, and industrial customers located within NAED's electric service territory who install Eligible Facilities on their property located at the customer's service address for the purposes of offsetting their own electric power requirements located at such service address ("Eligible Customers"). Eligible Customers must be in good standing and current on their electric bills at the time of application.

III. ELIGIBLE FACILITIES

"Eligible Facilities" shall be limited to Facilities using renewable energy to generate power, including associated wiring and equipment, which are installed on the customer's premises behind the meter. For purposes of this tariff, renewable energy means energy generated from solar, wind, and any other source that qualifies as a Class I or Class II Renewable Energy generating source as defined by M.G.L. c. 25A, § 11F. The energy generated from the Facility must be consumed by the customer at the site of the Facility. Eligible Facilities do not include those generating facilities that are owned and/or operated by a third party in which

the output is sold to the customer. Such purchase and sale arrangements are strictly prohibited. Eligible Facilities shall be subject to size limitations and caps as set forth in this tariff, as may be amended from time to time.

IV. NET METERING SERVICE LIMITATIONS

4.1 Customer-Owned or Leased Facilities. The customer must own or lease the Facility. Permitted lease arrangements are those where the monthly lease payment is based on the fair market rental value of the generation equipment at the commencement of the lease term or some other generally accepted methodology for determining the fair rental value of the equipment that is not based on the energy generated by the equipment or kWh usage of the customer.

4.2 Sales Prohibited. In no circumstances shall the output from a Facility be sold or credited to a third party or any other customer.

4.3 Facility Size. Eligible Facilities shall not exceed kWh production higher than the customer's kWh usage for the prior 12-month period, as determined by NAED. In no event shall Eligible Facilities exceed 500 kW Alternating Current. NAED will provide the customer with its prior 12 month kWh usage. The customer shall be responsible for calculating the Facility size within the prescribed limits. The customer shall provide all supporting information, including calculations and assumptions used.

4.4 Aggregate Capacity. The maximum kW connected to NAED's electric facilities shall not exceed 6% of NAED's all-time peak load. [For information purposes only, as of the date of the adoption of this tariff, NAED's maximum all-time peak is 63,090 kW, reached in 2006. Maximum aggregate capacity shall be 3,785 kW Alternating Current. This amount may be subject to adjustment from time to time, as NAED's Electric Peak changes.]

4.5 Backup Generation. The customer may utilize a backup generator for emergency backup power arising from an outage on NAED's system, conditional upon the Facility being connected to the utility side of the generator transfer switch. Under no circumstances shall the Facility synchronize with a backup generator.

4.6 Energy Storage Systems. The Customer shall not pair the Facility with an Energy Storage System ("ESS") unless: (1) the ESS is charged only from the Net Metering Facility and cannot export to the electrical grid; and (2) the ESS is charged from both the net metering facility and the electrical grid, but cannot export to the electrical grid.

V. APPLICATION AND FORMS

Any customer desiring to receive net metering service must submit a completed application on NAED's net metering service forms and pay the required application fee prior to the installation of the Facility. (A copy of the Net Metering Application Form is appended hereto as Attachment A"). The customer shall submit the following information with its application: (a) an electrical one-line diagram; (b) the make, model and manufacturer's specification sheet; and (c) a copy of the lease for the Facility where applicable. NAED may request any additional information that it deems necessary in its sole judgment and discretion to assist in its review and determination of the impact of the Facility on NAED's distribution system or operations. Installation of the Facility shall not commence until NAED approves the application and all requirements set forth herein are met.

VI. INTERCONNECTION REQUIREMENTS

The customer shall comply with NAED's interconnection standards and requirements in effect at the time of application and shall make interconnection arrangements with NAED upon such terms and conditions acceptable to NAED. Customers seeking net metering service may be required to submit a separate interconnection application and sign an interconnection agreement, where applicable. The Facility shall be designed and operated such that, upon loss of supply voltage from NAED, the Facility will automatically disconnect from the NAED system.

VII. CONSTRUCTION AND INSTALLATION REQUIREMENTS

7.1 Compliance with Standards and Codes. The Facility shall be designed, constructed, operated and maintained so as to meet or exceed all applicable safety and electrical standards, including requirements and standards of the Massachusetts Building Code, National Electric Code, National Electrical Safety Code, Institute of Electrical and Electronic Engineers ("IEEE"), Underwriters Laboratories ("UL"), Town of North Attleborough, and NAED. Upon completion of construction, the customer shall provide NAED with an as-built drawing of the Facility.

7.2 Local Permits and Approvals. The customer shall be responsible for securing and complying with all applicable federal, state and local permitting requirements and approvals, including zoning, electrical, building, and any other permits or approvals that may be required by the Town of North Attleborough and any governmental body with jurisdiction over renewable generating facility installations.

7.3 Local Wiring Inspections. Upon the completion of construction of the Net Metering Facility, the customer shall cause the Facility to be inspected or otherwise certified and/or approved by the local wiring inspector. The customer shall provide a Certificate of Completion.

7.4 NAED's Inspection. Within ten (10) business days after the receipt of the Certificate of Completion or such other evidence of compliance as provided in Section 7.3, upon reasonable notice, and at a mutually convenient time, NAED will conduct an inspection of the Facility to ensure that the installation of all equipment and all electric connections meet NAED's requirements, including the provisions of this tariff and NAED's General Terms and Conditions for Electric Services. NAED shall have the right to disconnect the Facility and refuse to provide net metering service if NAED determines that any requirements are not met. If the Facility passes inspection, NAED may conduct periodic inspections to ensure continued compliance with NAED's requirements by providing prior notice.

7.5 Interconnection Wiring. The customer shall furnish and have installed, if not already in place, the necessary meter mounting equipment, including meter sockets and wiring in accordance with all applicable safety and electrical codes and standards. The customer shall provide a safety disconnect device, which shall be accessible to NAED at all times. The switch shall be gang operated, have a visible break when open, be rated to interrupt the maximum generator or photovoltaic output and be capable of being locked open, tagged and grounded on the NAED side by NAED. The switch shall be code compliant and of a type generally accepted for use in this application. The switch should be located within view of the revenue meter. At its discretion, NAED may require periodic testing of the disconnect equipment.

7.6 Specific Requirements for Inverter-Based Residential Installations. For Facilities that utilize photovoltaic technology, the Facility shall be installed in compliance with IEEE Standard 929-2000, "IEEE Recommended Practice for Utility Interface of Photovoltaic (PV) Systems." The inverter shall meet the UL Standard UL 1741, "Static Inverters and Charge Controllers for Use in Photovoltaic Power Systems." The Facility shall be labeled in accordance with NEC-2011 694.78 and 694.60 stating it is for "Utility Interactive" use. Multimode inverters are not be allowed.

For Facilities that utilize wind technology (or other approved direct current energy sources) and employ inverters for production of alternating current, the inverter shall meet the UL Standard UL 1741, "Static Inverters and Charge Controllers for Use in Photovoltaic Power Systems."

The customer shall be responsible for protecting its equipment from being re-connected out of synchronism with NAED's system by an automatic line recloser operation.

7.7 No Unauthorized Changes to Equipment. Once in operation, the customer shall not make any changes or modifications in the equipment, wiring, or the mode of operation without the prior written approval of NAED and the local wiring inspector.

7.8 Liability for Repairs, Replacements, and Modifications Due to Adverse Conditions. If, due to the interconnection of the Facility, when combined with preexisting facilities interconnected to NAED's system, the rating of any of NAED's equipment or the equipment of others connected to NAED's system will be exceeded or its control function will be adversely affected, NAED shall have the right to require the customer to pay for the purchase, installation, replacement or modification of equipment to eliminate such condition.

VIII. OPERATING REQUIREMENTS

8.1 General Operating Requirements. Customer shall be solely responsible for constructing, operating, maintaining, and repairing the Facility in a safe manner, and in accordance with all applicable local, state, federal and industry standard and requirements, including any standards and requirements imposed by NAED or the Town of North Attleborough. The customer shall provide equipment on its side of the meter that protects NAED's system, its employees, contractors, and agents, and any other person from damage and injury.

8.2 Routine Testing and Inspections. For installations in excess of 25kW AC, the customer shall remove the Facility from service and cause inspection of all functioning parts by a qualified person at least every two years. Customer shall retain all records pertaining such inspection and will make them available for NAED review upon request by NAED.

8.3 No Adverse Effects; Non-interference. The customer shall operate and maintain the Facility to prevent interference and disruption to NAED's system or prevent a deterioration in service to NAED's customers. Deterioration of service includes harmonic injection in excess of IEEE Standard 1547-2003, as well as voltage fluctuations caused by large step changes in loading at the Facility. If NAED believes that the operation of the Facility has or could, cause disruption or deterioration of service to its other customers or damage to NAED's system, the customer shall promptly cure the problem at its sole expense upon notice by NAED. The customer shall be responsible for protecting its equipment and facilities from normal disturbances propagating through NAED's system.

8.4 Monitoring Equipment and Testing. If NAED has reason to believe that customer's installation may be the source of problems on NAED's system, NAED shall have the right to install monitoring equipment to determine the source of the problems. If the Facility is determined to be the source of the problems, NAED may disconnect the Facility and terminate service under these terms and conditions of service as set forth in Section IX. The customer shall be responsible for the cost of such testing unless such testing shows that the Facility did not cause problem(s) to NAED's system.

IX. SUSPENSION OF SERVICE AND DISCONNECTION

9.1 General. NAED may suspend service and disconnect the Facility from its system at any time that NAED determines, in its sole discretion, that the safety and reliability of NAED's system may be compromised by the operation of the Facility.

9.2 Routine Inspection, Maintenance, Construction and Repair. NAED shall have the right to disconnect the Facility from NAED's system when necessary for routine inspection, maintenance, construction and repairs to NAED's system. NAED may disconnect the Facility upon the request of the customer provided that the customer provides a minimum of ten (10) days advanced written notice to NAED.

9.3 Emergency Conditions. NAED shall have the right to immediately disconnect the Facility without prior notification when, in the sole judgment of NAED, continuance of service to the customer is likely to either (i) endanger persons or cause damage to property or (ii) cause an adverse effect on the integrity, reliability, safety or security of NAED's system or to the electric systems of others to which NAED's system is directly connected. NAED shall notify the customer promptly of the emergency condition. Customer shall notify NAED promptly when it becomes aware of a condition that reasonably may be expected to affect NAED's system. To the extent information is known, the notification shall describe the emergency condition, the extent of the damage or deficiency, or the expected effect on the operation of both NAED's and the customer's facilities and operations, its anticipated duration, and necessary corrective action. In the event that the Facility damages NAED's system or equipment, or the systems or equipment of others connected to NAED's system, the customer shall be solely responsible for all costs associated with the repair or replacement of such systems or equipment.

9.4 Forced Outages. During any forced outage affecting NAED's distribution system, NAED shall have the right to suspend service hereunder in order to repair NAED's system. NAED will endeavor to provide the customer with prior notice. Where circumstances do not permit such prior notice to the customer, as determined by NAED in its sole discretion, NAED may interrupt service and disconnect the Facility from NAED's system without such notice.

9.5 Non-Emergency Adverse Operating Effects. In non-emergency situations, NAED may disconnect the Net Metering Facility if the Facility causes an adverse operating effect on NAED's system or other customers, if the customer fails to correct such adverse operating effect within 45 days after written notice.

9.6 Modification of the Facility. The Facility shall not be modified without NAED's express written approval. NAED shall have the right to suspend service hereunder immediately where NAED reasonably believes that the customer has modified the Facility without receiving prior written approval from NAED.

9.7 Re-connection. Any curtailment, reduction or disconnection shall continue only for so long as reasonably necessary. NAED and the customer shall cooperate with each other to restore the Facility and NAED's system to their normal operating state as soon as reasonably practicable following the cessation or remedy of the event that led to the temporary disconnection.

X. METERING

10.1 NAED Installations. NAED will install, own and maintain, at customer's sole expense, bi-directional metering that is capable of registering the flow of electricity in each direction. The customer shall be responsible for costs associated with the purchase, installation, operation, maintenance, testing, repair and replacement of metering and data acquisition equipment. The customer shall be subject to a monthly metering charge, which shall be set forth in the applicable rates, as may be amended by NAED from time to time.

10.2 Customer Installations. The customer, at its sole expense, shall furnish and maintain all meter mounting equipment, such as or including meter sockets, test switches, conduits, and enclosures in accordance with applicable NAED operating requirements and rules, and applicable ISO-NE criteria, rules and standards. Meter sockets shall be installed at a location approved by NAED. NAED may require the installation of a second meter socket, which may be supplied by NAED at the customer's expense.

10.3 Meter Testing, Inaccuracies and Tampering. The process and requirements for meter testing are set forth in NAED's General Terms & Conditions for Electric Service, M.G.L. c. 164 and regulations of the Department of Public Utilities.

XI. BILLING AND CHARGES FOR ELECTRICITY

11.1 Minimum Charge. The customer shall be billed the customer charge applicable to the customer's rate class.

11.2 Usage of Energy from NAED. The customer shall be billed for all kWh usage at NAED's applicable rate for the customer's rate class for each bill period.

11.3 Generation in Excess of Usage. The customer shall be credited at the Energy Charge of the customer's rate class for the excess electricity (kWh) generated and fed to the NAED system for each bill period. Such kWh credits shall carry forward from billing period to billing period until such kWh credits have been exhausted or expired. Credits may not be assigned to another customer or transferred to another account.

11.4 Unused kWh Credits. On January 1st each year, any unused credits automatically will expire and shall be removed from the invoice regardless of when the Facility was installed. Excess credits automatically will expire upon the termination of electric service, including temporary terminations for non-payment of charges. All credits also shall expire upon the termination of net metering service.

XII. ACCESS AND REPORTING

12.1 Access and Control. Customer shall provide and/or secure the necessary rights for the installation of any NAED equipment and facilities and allow access to NAED's equipment and the customer's Eligible Facility. Upon prior notice, NAED shall have access to the Facility to make reasonable inspections. NAED shall identify themselves, inform the customer of the purpose and objectives of the inspection, and shall conduct such inspection in a manner that will not interfere with the construction or maintenance of the Facility. NAED shall have access to the disconnect switch of the Facility at all times.

12.2 Reporting of Emergencies. The customer shall designate a contact person for the reporting of emergencies at all times. The customer shall provide and update contact information as necessary. All emergencies shall be reported to NAED to: 508-643-6300_____.

12.3 Access to Information. Upon NAED's request, the customer shall furnish copies of customer's operations and maintenance records, logs, or other information such as, unit availability, maintenance outages, circuit breaker operation requiring manual reset, relay targets and unusual events pertaining to the Facility or its interconnection with NAED system.

XIII. LIMITATION OF LIABILITY, INDEMNIFICATION AND INSURANCE

13.1 Indemnification. The customer shall indemnify and hold harmless NAED and its officers, managers, board members, commissioners, employees, agents and contractors, from and against any and all losses, claims, damages, costs, demands, fines, judgments, penalties, obligations, payments and liabilities, together with any costs and expenses (including without limitation attorneys' fees and out-of-pocket expenses) incurred in connection with any of the foregoing, resulting from, relating to or arising out of or in any way connected with the construction, operation, maintenance, repair and interconnection of the Facility, including the customer's failure to comply with any of NAED's terms and conditions or any adverse impact to NAED's system or its other customers.

13.2 Limitation on NAED's Liability. NAED shall not be liable to the customer or any other person for any loss, injury, damage, casualty, fees or penalties, asserted on the basis of any theory, arising from, related to or caused by the construction, installation, operation, maintenance or repair of the Facility, and associated equipment and wiring, except to the extent of its own gross negligence or willful misconduct, but only to the extent permitted by law. Neither by inspection, approval or non-rejection nor in any other way does NAED give any warranty, express or implied, as to the adequacy, safety, operability, reliability or other characteristics of any equipment, wiring or devices installed on the customer's premises, including the Facility.

NAED HEREBY DISCLAIMS ANY AND ALL WARRANTIES INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE FOR ANY WORK PERFORMED BY NAED.

13.5 Insurance. Residential customers shall maintain a minimum of one million dollars of insurance to cover any damage caused to NAED's system or to its other customers arising or resulting from or in connection with the construction or operation of the Facility. Commercial and Industrial customers shall maintain a minimum of five million dollars of insurance to cover any damage caused to NAED's system or to its other customers arising or resulting from or in connection with the construction or operation of the Facility. The customer shall provide NAED with proof of satisfactory insurance in such amounts that NAED deems sufficient for the protection of its system.

XIV. ASSIGNMENT/TRANSFER OF OWNERSHIP OF THE FACILITY

Net metering service is not transferrable. In the event that ownership of the Facility is transferred to a new customer, the new customer shall file a new application for net metering service. Net metering service will not be provided unless all requirements are met under these terms and conditions or such other requirements imposed by NAED, and NAED approves the new application. The existing customer shall remain liable for all charges under this tariff until service under this tariff has been terminated by the customer or NAED.

XV. ADDITIONAL TERMS AND CONDITIONS/WAIVER AND MODIFICATION

15.1 Amendment of Terms and Conditions. NAED may amend this tariff and its terms and conditions, and its General Terms and Conditions for Electric Service, as it deems necessary or desirable, in its sole discretion.

15.2 Applicability of General Terms and Conditions. NAED's General Terms & Conditions for Electric Service shall apply to the extent applicable and to the extent such terms are not inconsistent with any specific provision or requirement herein.

XVI. TERMINATION

Net metering service may be terminated as follows:

16.1 By Customer. The customer may terminate service hereunder by providing sixty (60) days written notice to NAED. NAED will provide a final bill during its next billing cycle following the receipt of notice.

16.2 By NAED. NAED may terminate net metering service hereunder if: (1) the Facility fails to operate for any consecutive twelve month period, (2) the Facility fails to comply with any requirements or conditions imposed under this tariff or NAED's rules or policies or any interconnection requirements, whether as part of these terms and conditions or subject to a separate agreement or NAED's General Terms and Conditions; (3) in the event that the Facility impairs the operation of NAED's electric distribution system or service to other customers or and the customer fails to cure the impairment, at its sole expense, within a reasonable time, or (4) if there are any changes in applicable regulations or state law that have a material adverse effect on NAED's ability to provide such service, or NAED otherwise determines, in its sole discretion, to discontinue offering net metering service to its customers. NAED also may discontinue net metering service to any customer whose electric service is terminated due to non-payment or violation of NAED's General Terms and Conditions. Such customers may be required to reapply for net metering service.

**North Attleborough Electric Department
GENERAL TERMS AND CONDITIONS
FOR ELECTRIC SERVICE
Effective November 1, 2017**

File: policy - Terms & Conditions, approved by BOELC, FINAL, 10-4-17, 10-13-17, 10-17

I. APPLICABILITY

1. The following Terms & Conditions of the North Attleborough Electric Department ("NAED" or "Department") shall be a part of every Rate Schedule or contract for electric service, except as may be expressly modified by contract or a particular Rate Schedule, or superseded by any applicable order or regulation of the Massachusetts Department of Public Utilities ("DPU").
2. The provisions of these Terms and Conditions and the Schedule of Rates shall apply to all persons and entities applying for or receiving service from NAED ("Customer") and compliance therewith by the Customer is a condition precedent to the initial and/or continuing supply of electricity, as applicable, by NAED.
3. These Terms and Conditions, and any amendments hereto, are binding on every Customer regardless of whether such Customer has actual notice of them. No agent or employee of NAED is authorized to modify, change or waive any of these Terms and Conditions by oral agreement, representation or otherwise.
4. These Terms and Conditions may be revised, amended, supplemented, or otherwise changed from time to time only by a duly authorized vote of the Board of Commissioners. Such changes, when effective, shall supersede the applicable provisions hereof and shall be binding on all Customers. Service shall be subject to NAED's applicable policies, rules, regulations and specifications, to the extent not inconsistent with these Terms and Conditions.
5. The General Manager, or his/her designee, shall be responsible for the administration and enforcement of the Terms and Conditions set forth herein. Any failure to enforce any provision of these Terms & Conditions shall not constitute a waiver of these Terms and Conditions as provided in Article I, paragraph 3 and shall not relieve the Customer for compliance.

II. INITIATING ELECTRIC SERVICE

A. EXCLUSIVE SERVICE PROVIDER.

1. NAED shall be the exclusive electric service provider in its service territory.
2. All Customers within NAED's electric service territory shall be prohibited from purchasing energy from any other entity or person.
3. All Customers within NAED's electric service territory shall be prohibited from obtaining distribution services from any other service provider, except with NAED's express written consent, which may be withheld by NAED in its sole discretion, or upon order of the DPU.

B. SERVICE APPLICATION.

1. Any person or entity seeking to initiate temporary or permanent service or to change or to restore service shall complete and sign a written application on such forms provided or specified by NAED.
2. The Customer shall be responsible for the payment of all applicable fees at the time of application for service.
3. NAED may request any other information as it deems necessary to secure payment for all charges and to provide efficient and reliable service.

C. SECURITY DEPOSITS.

1. GENERAL

- a. Security deposits may be required for new and existing customers to secure payment for up to three (3) months of estimated usage of electric service, or as may be otherwise prescribed by M.G.L. c. 164 and regulations promulgated by the DPU.
- b. NAED may require any Customer, upon application for service or at any time, to furnish a security deposit in the form of cash, credit cards, debit cards or check.
- c. NAED may adjust the amount of the security deposit as necessary consistent with the Customer's usage history and as otherwise may be necessary to ensure that the full deposit is maintained.

d. Interest shall be paid in accordance with M.G.L. c. 164, § 58A, which will be credited on the next bill for electric service after December 31 of each year.

e. The balance of the security deposit, after deducting any amount owed to NAED for services rendered, will be refunded to the Customer upon the termination of the Customer's account.

f. NAED may waive the security deposit, in its sole discretion, when payment of the charges may be secured through other means.

D. SERVICE CONTINGENT UPON CERTAIN RIGHTS.

1. The supply of service is contingent upon NAED's ability to secure and retain the necessary location(s), rights-of-way or other property rights for its poles, wires, conduit, cable, and other equipment or apparatus.
2. The Customer, at its sole expense, shall provide or secure any necessary permits, licenses, certificates, easements or rights-of-way on private property as may be required to enable NAED to install and furnish the service for which application is made.
3. NAED, without liability, may suspend or terminate service if the Customer fails to maintain any such permits, licenses, certificates, easements or right-of-way grants required for such service.

E. REFUSAL TO SERVE.

1. NAED reserves the right to refuse to supply service to new Customers or to supply additional load or to upgrade service to any existing Customer if it is unable to obtain the necessary equipment and facilities or capital required for the purpose of furnishing such service, or the difficulty of access thereto is such that it causes an undue hardship on NAED, financial or otherwise.
2. NAED also may refuse to supply service to loads of unusual characteristics that could negatively affect the cost, quality or reliability of service supplied to NAED's other Customers.
2. As a condition to providing or continuing service, NAED may require any Customer having such unusual loads to install special regulating and protective equipment, as determined by NAED, at the Customer's sole expense.

F. REJECTION FOR UNPAID BALANCE.

1. NAED reserves the right to reject any applications made by or on behalf of any Customer whose bills for service remain unpaid at the time of the application.
2. In NAED's discretion, NAED may require either the execution of a Cromwell Waiver to add the outstanding balance to the new account or the payment of all outstanding bills in advance of supplying service.

III. INSTALLATION OF NEW SERVICE AND SERVICE CONNECTIONS

A. CUSTOMER'S WIRING.

1. Except for the meter and the service drop, the Customer is responsible for the installation of all equipment and wiring on the Customer's premises to the point of entrance, as specified by NAED. The Customer's wiring and electrical equipment shall comply with applicable bylaws, state and local codes or requirements, the National Electric Safety Code, and NAED's specifications and policies as may be established or amended from time to time. The Customer shall obtain written approval of the Town Wiring Inspector prior to the connection of new service.

1. NAED may refuse to provide service until the Customer's wiring has been approved for energization or if NAED determines that the Customer's installation does not comply with applicable requirements.

B. EXTENSION OF DISTRIBUTION SERVICE.

1. The extension of new service shall be subject to NAED's requirements and specifications and at the Customer's expense.

2. NAED may require the execution of a separate construction agreement to address major or unusual new service installations, as determined by NAED.

3. When system-wide improvements are required, as determined by NAED, to provide reliable service to the Customer due to the size of the load or the characteristics of service, the Customer may be required to pay all or a portion of the cost of such system-wide improvements. Such charges will be based on NAED's actual costs, including labor and materials, including engineering and design.

C. CUSTOMER-SPECIFIC ENGINEERING REQUIREMENTS AND SPECIFICATIONS.

1. NAED reserves the right to impose any Customer-specific engineering requirements or specifications, as NAED, in its discretion, deems necessary for the protection of its distribution system and for the provision of safe and reliable service to the Customer and to NAED's other Customers.

2. The Customer is responsible for ascertaining whether any special engineering requirements or specifications will apply.

D. EQUIPMENT.

NAED may require the installation of any equipment that it deems necessary for the reliable and efficient provision of service and the protection of its facilities and personnel, including remote disconnect and current limiting devices.

E. CUSTOMER INSTALLATIONS.

1. When NAED requires the Customer to install equipment and facilities for the extension of electric service, all installations shall be performed in a workmanlike manner in accordance with applicable codes and prevailing industry standards, and shall be subject to NAED's inspection and written approval.

2. Service shall not be connected to NAED's facilities until NAED's written approval is obtained. NAED may suspend or disconnect service if the Customer's installation subsequently fails to satisfy applicable codes, standards or NAED's requirements or specifications.

F. OWNERSHIP OF EQUIPMENT AND FACILITIES.

1. All equipment and facilities up to the delivery point, whether installed by the Customer or NAED, shall be owned by NAED.

2. All meters shall be owned by NAED.

G. REPLACEMENTS, REPAIRS, AND UPGRADES OF CUSTOMER EQUIPMENT AND FACILITIES.

1. The Customer shall be responsible, at its expense, for maintaining its equipment and facilities in good condition, in compliance with applicable codes, and in accordance with NAED's requirements and specifications.

2. NAED may suspend or disconnect service if Customer fails to comply with this provision.

IV. ADDITIONAL SERVICE REQUIREMENTS AND LIMITATIONS

A. LOAD CHARACTERISTICS.

1. NAED will determine the character of service to be made available at each location.
2. As provided in Article II, Section E, NAED may refuse to supply service or may suspend or discontinue service to loads of unusual characteristics that could adversely affect NAED's equipment and facilities, the quality of service supplied to other Customers, the public safety, or the safety of NAED personnel, or require the installation of regulating equipment, as determined by NAED in its sole discretion.
3. The Customer shall notify NAED in writing, on a form approved by NAED, before any change or addition is made in the load characteristics of the Customer's equipment.
4. The Customer shall be liable for any damage caused by any such changes or additions made without NAED's written approval, including any damage to NAED's meters, transformers, lines, or other equipment.

B. TYPE OF SERVICE.

The type and/or size of service requested by a Customer may not be available at the location where such service is desired. Non-standard service only may be made available upon the express written approval of the General Manager of NAED, as determined in NAED's sole discretion, and at the sole expense of the Customer.

C. COMPLIANCE WITH RATE AVAILABILITY.

To the extent applicable, the use of service shall not be for any purposes other than those covered by the availability provision of the particular rate under which service is supplied.

D. SUITABILITY OF EQUIPMENT AND APPARATUS.

1. The Customer's wiring, equipment and apparatus shall be suitable for compatible operation with the service supplied by NAED and shall, at all times, conform to the requirements of any legally constituted authorities and to those of NAED, and the Customer shall keep such wiring, apparatus, and equipment in proper repair.
2. The Customer shall not use the supplied service for any purpose or with any apparatus that would cause any disturbances or which may impair or render unsafe the service supplied by NAED to its other Customers.
3. NAED shall not be responsible for the maintenance or installation of the equipment and property on the Customer's side of the delivery point, nor shall NAED have any duty to investigate the same. However, NAED reserves the right, but not the obligation, to disconnect its service, if to its knowledge and in its judgment, the Customer's installation has become or is dangerous, defective, or in violation of applicable safety codes or NAED's requirements or specifications.
4. The Customer shall be liable for any damage resulting to NAED's apparatus or facilities or to its other Customers caused by the Customer's failure to comply with any provision of these Terms & Conditions.

E. COMPLIANCE WITH LAWS.

1. The Customer shall comply with all applicable by-laws, codes, requirements, certificates, permits and approvals of federal, state or municipal bodies or authorities with respect to the installation and maintenance of its equipment and facilities and shall be required to furnish satisfactory evidence of such compliance upon request.
2. NAED shall not be required to supply or continue service unless all applicable permits and approvals have been obtained or compliance with applicable codes has been established.

F. RESALES PROHIBITED.

Service supplied by NAED shall be for the exclusive use of the Customer for the purpose and class of service specified, and such service shall not be resold.

V. INSTALLTION, ACCESS AND PROTECTION OF NAED'S EQUIPMENT AND METERS

A. INSTALLATION AND MAINTENANCE OF METER.

1. Unless otherwise specified herein or in an applicable rate schedule, at its expense, NAED will furnish and install, at locations it designates, one or more meters for the purpose of measuring electricity supplied.
2. All meters installed by NAED shall remain the property of NAED, regardless of whether such meter is repaired or replaced by NAED at the Customer's expense as provided herein.
3. NAED shall maintain and test the meters in accordance with applicable laws or regulations.

B. CHANGES TO METERS DUE TO UNAUTHORIZED USE. Whenever NAED determines that an unauthorized use of electricity is being made at the service location, NAED may make any changes to its meters, appliances or other equipment on the Customer's premises or take any other corrective action as may be appropriate under the circumstances to ensure the safety and security of the equipment, personnel and its installation. Any such changes shall be made at the Customer's sole expense.

C. SPACE AND HOUSING.

1. The Customer shall furnish and maintain, at no cost to NAED, the necessary space, housing, fencing, barriers, and foundations for the protection of equipment to be installed upon the Customer's premises, whether such equipment is furnished by the Customer or NAED.
2. If the Customer refuses or fails to do so, NAED, at its option, may charge the Customer the costs for furnishing and maintaining the necessary facilities or devices for the protection of its equipment. Such space, housing, fencing, barriers and foundations shall be in conformity with applicable laws and regulations and subject to NAED's specifications and approval.

D. ACCESS TO NAED'S EQUIPMENT AND METERS.

1. At all times, the meter and all other NAED equipment installed on the Customer's premises for the purposes of supplying service, shall be readily accessible to NAED at all reasonable times for reading, inspection, repairs, replacements, and testing.
2. Access to NAED's meters and equipment shall be free from all obstructions, including shrubbery, fencing, and other obstructions. NAED may refuse to supply or may suspend service if access cannot be readily or safely obtained, as determined by NAED in its sole discretion.

E. GRANT OF RIGHTS.

1. The Customer hereby gives NAED permission to access the Customer's premises at all reasonable times for the purposes of installing, inspecting, testing, reading, maintaining, repairing, replacing or removing NAED's meters, equipment or appliances.
2. If access is refused or is otherwise not provided, NAED may take such corrective action as it deems necessary, including suspending service until access is obtained.
3. The Customer shall be responsible for all costs incurred by NAED to obtain such access. The Customer shall pay all such charges in full before service will be restored or any new service will be supplied. NAED shall not be liable for any damage caused in obtaining lawful access to the premises.

F. INTERFERENCE AND TAMPERING PROHIBITED.

1. No person, unless expressly authorized by NAED in writing, shall disconnect, remove, inspect or otherwise alter any meter or other equipment or facilities owned by NAED.
2. Neither Customer, nor anyone acting on the Customer's behalf, shall break any seals or change any settings to NAED's meters or equipment.

3. Upon request, NAED will temporarily relocate meters at no additional cost to accommodate construction projects at the service location. The Customer shall be responsible for the safekeeping of NAED's meters and equipment, which includes taking all reasonable precautions to prevent damage or interference therewith.

4. NAED may impose any additional reasonable conditions as it deems necessary for the protection of its equipment and facilities.

5. The Customer shall be responsible for all costs associated with any damage or interference with NAED's meters and/or equipment, including the cost of repairs or replacements as determined by NAED in its sole discretion.

6. NAED reserves the right to suspend or discontinue service until full restitution is made and to take other reasonable measures to ensure the safety and protection of its property and personnel. In addition, any person found tampering with such NAED equipment or meters may be subject to a fine or imprisonment, or both, as provided by G.L. c. 164, Section 126 or other applicable law.

G. MULTIPLE DWELLING UNITS AND BUILDINGS.

1. Separate dwelling units, whether within the same building or in separate buildings on the same premises, shall be considered to be separate Customers and shall be metered individually wherever practicable.

2. If a single family residence is subsequently converted to multiple dwelling units, or if for some other reason it is impractical, in the judgment of NAED, to separately meter individual dwelling units, electric service may be supplied through a single meter under the applicable residential or general service rate. NAED shall have the option, but shall not be required to install separate service for any garage, barn, or other out-building if such service may be supplied from the main premises.

3. Landlord customers shall comply with the requirements of the State Sanitary Code. As provided in Section IV.F, in no circumstances shall electricity be resold to the occupants.

VI. ADDITIONAL CUSTOMER RESPONSIBILITIES.

A. PROTECTION OF CUSTOMER EQUIPMENT AND APPLIANCES.

1. The Customer acknowledges that computers, reproduction, X-ray, data processing equipment, electronics, similar and other devices can be extremely sensitive to power system transients or loss of voltage.
2. The Customer is solely responsible for the protection of its equipment and appliances and should consult the equipment manufacturer for suitable devices to protect against these conditions.
3. NAED shall not be liable for any losses or damage to the Customer's equipment and appliances.

B. INSTALLATION OF RELAYS.

The Customer shall install, at its own expense, a reverse-phase relay of approved type on all alternating-current motors for passenger and freight elevators, hoists and cranes, and a reverse-power or other approved relays for parallel operation. The Customer is responsible for protecting all polyphase equipment from loss of phase conditions (single phasing).

C. CHANGES IN CUSTOMER'S CONDITIONS OR INSTALLATION.

1. The Customer shall provide advance written notice to NAED of any proposed change to the purpose or location of the Customer's equipment or service conditions.
2. Such changes shall not be made until approved by NAED in writing. NAED may request any information as it deems necessary to evaluate the effect of the proposed change on its system.
3. The Customer shall be liable for any damage to the meters or other apparatus and equipment of NAED caused by the changed conditions or installation made without NAED's express prior approval.
4. NAED may terminate or refuse to provide service to any location if changes in the Customer's equipment, installation or interconnection fail to meet specifications or requirements prescribed NAED.

D. RELOCATION OF FACILITIES.

If for any reason, it becomes necessary for NAED to relocate any of its poles, wires or cables by which the Customer is served, the Customer, at its own expense, shall change the location of its point of delivery to a point readily accessible from the new location, and shall make any change in the wiring system in connection therewith.

VII. **RATES, CHARGES AND BILLING**

A. RATE.

NAED will determine the rate applicable to each Customer based upon such Customer's usage or class of service. Every Customer is entitled to request service under the lowest rate applicable to the service supplied during each calendar year. NAED shall not be liable for any claim that service provided to the Customer might have been less expensive or more advantageous to the Customer if supplied under a different rate. Minimum charges may apply to each billing period or portion thereof as provided in the applicable rate schedule.

B. CHANGES IN RATE.

NAED's rates, rate schedules and tariffs are subject to change pursuant to and in accordance with G. L. c. 164, § 58. Service shall be billed at the new rate as of effective date.

C. BILLING.

1. All meters shall be read at least every other month as provided in the DPU billing and termination regulations, except where access to the meter cannot be obtained on the regular reading date.

2. Bills for regular service charges shall be rendered monthly, except when NAED determines that a different billing period is required or desirable as permitted by applicable law or regulation, such as on a bimonthly basis. Charges for the installation, maintenance, and repairs of equipment and facilities will be billed as applicable. NAED may require payment in advance for such work.

D. DUE DATE.

1. All bills shall be due and payable upon receipt.
2. The bill shall be deemed to be received on the date of hand delivery or three (3) days following the date of mailing, as applicable, unless otherwise specified in the applicable rate schedule.
3. If a bill for monthly service is not paid in full within forty-five (45) days of receipt of the original invoice and the amount is not subject to a good faith dispute, the invoice shall be deemed to be past due and service shall be subject to termination in accordance with applicable laws and regulations.
4. Any applicable discounts will apply only when all charges have been paid in full and only when full payment is received by NAED by the discount expiration [due] date.
5. All claims involving billing adjustments shall be made before the bill becomes past due.

E. LIABILITY FOR CHARGES.

1. The Customer shall be and shall remain the Customer of record and shall be liable for all charges for service until such time as the Customer requests termination of service and a final meter reading is obtained by NAED.
2. All requests for termination shall be in writing on such forms required by NAED.
3. Continuous service will be provided to rental properties during periods of vacancy upon the filing of an application for continuous service pursuant to which the property owner or management company agrees to pay for the charges until a new Customer-of-record is established.

F. LIABILITY FOR UNMETERED SERVICE AND UNBILLED CHARGES.

When the Customer receives service that has not been metered or has not been charged due to a billing error or otherwise, NAED may issue a make-up bill for the unbilled charges. The charges will be based on the actual use (if available) or estimated use (if actual meter readings are not available), at the applicable rate(s) for service during the period of unmetered or unbilled use.

- G. ADDITIONAL FEES AND CHARGES. Customer may be subject to additional fees and charges as set forth in the applicable rate schedule or fee schedule attached hereto as Attachment "A."

VIII. SUSPENSION OR TERMINATION OF SERVICE

A. SUSPENSION OF SERVICE FOR REPAIRS AND EMERGENCIES.

1. NAED reserves the right to suspend service at any time for the purposes of making repairs, replacements or changes to NAED's equipment or facilities, whether on or off the Customer's premises.
2. NAED also may suspend service at any time, in its judgment, to protect the safety of its workers or the public or its property, or otherwise when NAED deems that an emergency exists.
3. However, nothing in this Section shall be deemed to require NAED to make any such repairs, replacements or changes, at times other than NAED's normal business hours. The Customer typically will be notified in advance to the extent practicable except in cases of emergency.

B. NON-COMPLIANCE.

NAED shall have the right to suspend or discontinue service when the Customer fails to comply with or fails to perform any of the requirements or obligations of these Terms and Conditions or any applicable rate schedule or service agreement with NAED, including non-payment of charges when due, or if the equipment and apparatus of the Customer interferes with NAED's system or service to NAED's other Customers.

C. REASONS OF SAFETY OR FRAUD.

NAED may suspend or discontinue service without prior notice in the following situations:

1. Where the Customer's wiring or equipment is found to be in a dangerous or unsafe condition or for other reasons affecting the health or safety of the public or NAED's workers; and/or
2. If necessary to protect NAED from fraud or theft.

D. CAUSES BEYOND NAED'S CONTROL.

NAED may discontinue or suspend service and remove any NAED equipment which, in the opinion of NAED, may have become unsuitable by reason of deterioration, civil commotion, vandalism, state of war, explosions, fire, storm, flood, lightning, or any other causes beyond NAED's reasonable control.

E. AS PERMITTED BY DPU REGULATIONS.

NAED may discontinue service in accordance with or as permitted by the DPU's billing and termination regulations, 220 C.M.R. 25.00, *et seq.*

F. REMOVAL OF APPLIANCES.

NAED may remove its equipment, wiring and appliances upon termination or discontinuance of service. Such appliances, wiring and/or equipment shall not be restored except upon the filing and acceptance of a new application for service and payment of all outstanding charges and the costs of removal and restoration of service.

IX. LIMITATIONS ON LIABILITY AND DAMAGES AND EXCLUSIONS

A. SERVICE QUALITY AND INTERRUPTIONS.

1. While NAED endeavors to furnish adequate and reliable service, NAED does not guarantee continuous service or warrant that service will be free from interruptions or defects and disclaims any and all loss or liability resulting from its failure to provide service or its inability to maintain uninterrupted and continuous service to the extent allowed by law.
2. NAED shall not be responsible for any variation or diminution in service, abnormal voltage, or reversal of its service, except to the extent that such condition is caused solely by NAED's gross negligence or willful misconduct. In no event shall NAED be liable for any indirect, incidental or consequential losses or damages of any kind resulting therefrom.
3. NAED shall have no duty to regulate voltage and/or frequency beyond that required by the American National Standard for Electric Power Systems and Equipment, ANSI C84.1, and if the Customer requires regulation of voltage and/or frequency that is more refined, the Customer shall furnish, install, maintain and operate the necessary apparatus at his own expense.
4. The Customer acknowledges that when a part or parts of the interconnected generation, transmission or distribution systems may be threatened by a condition which may affect the integrity of the supply of electric service, or when a condition of actual or threatened shortage of available energy supplies and resources shall exist, NAED may, in its sole judgment, curtail, allocate, or interrupt such service to the Customer.

B. USE OF ELECTRICITY OR PRESENCE OF APPLIANCES.

1. NAED shall not be liable for injuries or damage to the person or property of the Customer or any other persons resulting from the use of electricity or the presence of NAED's appliances and equipment on the Customer's premises.
2. Neither by inspection nor non-rejection does NAED in any way give any warranty, express or implied, as to the adequacy, safety or other characteristics of any equipment, wiring or devices, installed on the Customer's premises.

3. NAED shall not be liable for injuries or damages resulting in any way from the supplying or use of electricity or from the presence or operation of NAED's service, conductors, appurtenances or other equipment on the Customer's premises.

C. OTHER EVENTS.

Notwithstanding the foregoing limitations, NAED disclaims any and all liability for losses or damages due to any other causes beyond its immediate control, whether fire, explosion, flood, weather conditions, accidents, labor difficulties, conditions of fuel supply, the attitude of any public authority, reduction in voltage, rotational utilization of distribution feeders, scheduled black-outs, failure to receive electricity for which in any manner it has contracted, or due to the operation in accordance with good utility practice of an emergency load reduction program by NAED or one with whom it has contracted for the supply of electricity.