

The Commonwealth of Massachusetts

RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

**For the Year Ended December 31,
2013**

Name of officer to whom
correspondence should be

addressed regarding this report: Daniel V. Main

Official Title: Assistant Controller

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

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

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GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salary
President	Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$0
Sr. Vice President	Todd R. Black	6 Liberty Lane West, Hampton, NH 03842	\$0
Sr. Vice President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$0
Vice President	Justin Eisfeller ¹	6 Liberty Lane West, Hampton, NH 03842	\$0
Vice President	Robert S. Furino ¹	6 Liberty Lane West, Hampton, NH 03842	\$0
Vice President	Christopher Leblanc ¹	6 Liberty Lane West, Hampton, NH 03842	\$0
Vice President	Raymond Letourneau, Jr. ¹	6 Liberty Lane West, Hampton, NH 03842	\$0
Controller	Laurence M. Brock	6 Liberty Lane West, Hampton, NH 03842	\$0
Treasurer	Mark H. Collin	6 Liberty Lane West, Hampton, NH 03842	\$0
Assistant Treasurer	David Chong ¹	6 Liberty Lane West, Hampton, NH 03842	\$0
Clerk	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	\$0

DIRECTORS*

Names	Addresses	Fees Paid During Year
William D. Adams	4600 Mayflower Hill Dr, Waterville, ME 04901	\$0
Dr. Robert V. Antonucci	160 Pearl Street, Fitchburg, MA 01420	\$0
David P. Brownell	20 Patriots Road, Stratham, NH 03885	\$0
Lisa Crutchfield	2 Hudson Way, Garnet Valley, PA 19060	\$0
Michael J. Dalton ²	55 Kingston Road, Exeter, NH 03833	\$0
Albert H. Elfner III	53 Chestnut Street, Boston, MA 02108	\$0
Edward F. Godfrey	305 Old Farm Lane, Warren, VT 05674	\$0
Michael B. Green	250 Pleasant Street, Concord, NH 03301	\$0
Eben S. Moulton	55 Ferncroft Road, Danvers, MA 01923	\$0
M. Brian O' Shaughnessy	One Revere Park, Rome, NY 13444	\$0
Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$0
Dr. Sarah P. Voll	4000 Cathedral Ave, NW, Apt 652B, Washington, DC 20016	\$0
David A. Whiteley	12000 Heatherdane Drive, St. Louis, MO 63131	\$0

¹ Election to office noted effective on July 10, 2013² Mr. Dalton retired from the Board on March 28, 2013.

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

GENERAL INFORMATION - Continued

1. Corporate name of company making this report,
Fitchburg Gas and Electric Light Company
2. Date of organization,
February 4, 1853
3. Date of incorporation,
May 13, 1852 (under the name Fitchburg Gas Company)
4. Give location (including street and number) of principal business office:
285 John Fitch Highway, Fitchburg, MA 01420-8207
5. Total number of stockholders,
Common: 1 Preferred: 0
6. Number of stockholders in Massachusetts, 0
7. Amount of stock held in Massachusetts, No. of Common shares, 0 \$0
8. Capital stock issued prior to June 5, 1894, No. of shares 3,000 \$150,000
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894,

Number of shares:	Common	1,244,629	\$12,444,400
Total 1,244,629 shares, par value \$10.00, Common outstanding December 31 of the fiscal year 2013			\$12,444,400
10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

N/A
11. Management Fees and Expenses during the Year.

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

In 2013, Fitchburg Gas and Electric Light Company paid \$11,932,447 to Unitil Service under the Service Agreement.

GENERAL INFORMATION - Continued

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

In electric property:

None

In gas property:

None

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT				
2	Utility Plant (101-107, 114)	13	\$231,826,552	\$248,548,058	\$16,721,506
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	3,622	1,667	(1,955)
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		18,009	16,054	(1,955)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		669,856	548,333	(121,523)
11	Special Deposits (132-134)	21	1,167,853	2,317,653	1,149,800
12	Working Funds (135)		1,500	1,500	0
13	Temporary Cash Investments (136)	20	0	0	0
14	Notes and Accounts Receivable (141, 142, 143)	22	14,558,716	18,210,992	3,652,276
15	Accounts Receivable from Assoc. Companies (145, 146)	23	3,694,970	4,043,117	348,147
16	Materials and Supplies (151-159, 163)	24	2,181,427	2,392,682	211,255
17	Prepayments (165)		8,049,491	7,105,209	(944,282)
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		32,257,091	22,366,061	(9,891,030)
21	Miscellaneous Current and Accrued Assets (174)		69,390	83,209	13,819
22	TOTAL Current and Accrued Assets		62,650,294	57,068,756	(5,581,538)
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	653,020	610,141	(42,879)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		431,899	274,489	(157,410)
27	Clearing Accounts (184)		597,896	673,158	75,262
28	Temporary Facilities (185)		(1,675)	(2,982)	(1,307)
29	Miscellaneous Deferred Debits (186)	27	65,111,534	57,267,295	(7,844,239)
30	TOTAL Deferred Debits		66,792,674	58,822,101	(7,970,573)
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28	0	0	0
33	Capital Stock Expense (192)	28	1,507,083	1,507,083	0
34	TOTAL Capital Stock Discount and Expense		1,507,083	1,507,083	0
35	REACQUIRED SECURITIES				
36	Reacquired Capital Stock (196)		0	0	0
37	Reacquired Bonds (197)		0	0	0
38	TOTAL Reacquired Securities		0	0	0
39	TOTAL Assets and Other Debits		\$362,794,612	\$365,962,052	\$3,167,440

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL				
2	CAPITAL STOCK				
3	Common Stock Issued (201)	29	\$12,444,400	\$12,444,400	\$0
4	Preferred Stock Issued (204)	29	0	0	0
5	Capital Stock Subscribed (202, 205)		0	0	0
6	Premium on Capital Stock (207)	29	10,182,857	10,182,857	0
7	TOTAL		22,627,257	22,627,257	0
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	31,000,000	31,000,000	0
10	Earned Surplus (215, 216)	12	11,926,000	12,803,823	877,823
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		42,926,000	43,803,823	877,823
13	TOTAL Proprietary Capital		65,553,257	66,431,080	877,823
14	LONG-TERM DEBT				
15	Bonds (221)/Unamortized Debt Discount (226)	26	0	0	0
16	Advances from Associated Companies (223)	31	0	0	0
17	Other Long-Term Debt (224)	31	70,000,000	68,100,000	(1,900,000)
18	TOTAL Long-Term Debt		70,000,000	68,100,000	(1,900,000)
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		7,556,392	10,725,030	3,168,638
22	Payables to Associated Companies (233, 234)	32	25,485,167	22,780,800	(2,704,367)
23	Customer Deposits (235)		323,430	470,751	147,321
24	Taxes Accrued (236)		208,423	222,231	13,808
25	Interest Accrued (237)		809,578	801,864	(7,714)
26	Dividends Declared (238)		0	759,224	759,224
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		95,914	95,026	(888)
30	Miscellaneous Current and Accrued Liabilities (242)	33	3,797,012	5,275,172	1,478,160
31	TOTAL Current and Accrued Liabilities		38,275,916	41,130,098	2,854,182
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		384,415	285,877	(98,538)
35	Other Deferred Credits (253)	33	67,773,092	56,525,892	(11,247,200)
36	TOTAL Deferred Credits		68,157,507	56,811,769	(11,345,738)
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	83,348,612	89,415,335	6,066,723
39	Reserves for Amortization (257-259)	13	3,643,721	3,981,820	338,099
40	Reserve for Uncollectible Accounts (260)		532,126	517,589	(14,537)
41	Operating Reserves (261-265)	35	0	0	0
42	Reserve for Depreciation and Amortization of Nonutility Property (266)		0	0	0
43	Reserves for Deferred Federal Income Taxes (267, 268)	36	33,430,665	39,683,823	6,253,158
44	TOTAL Reserves		120,955,124	133,598,567	12,643,443
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(147,192)	(109,462)	37,730
47	TOTAL Liabilities and Other Credits		\$362,794,612	\$365,962,052	\$3,167,440

Lines 35 & 38 - In December 31, 2012, the cost of removal amounts had been recorded in Other Deferred Credits on the Company's Balance Sheets. The prior period amounts have been reclassified to Reserves for Depreciation on the Company's Balance Sheets to conform to current year presentation.

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Ref. Page No.	TOTAL	
			Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME			
2	Operating Revenues (400)	37, 43	\$85,282,875	(\$5,183,826)
3	Operating Expenses			
4	Operation Expenses (401)	42, 47	56,806,457	(6,537,788)
5	Maintenance Expenses (402)	42, 47	2,882,221	141,228
6	Depreciation Expense (403)	34	10,008,520	383,158
7	Amortization of Utility Plant (404-405)		338,099	101,610
8	Amortization of Property Losses (407.1)		1,907,915	-
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-
10	Taxes Other Than Income Taxes (408)	49	3,060,521	396,588
11	Income Taxes (409)	49	2,860,848	3,291,044
12	Provision for Deferred Income Taxes (410)	36	(953,874)	(3,170,393)
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	-	-
14	TOTAL Operating Expenses		76,910,707	(5,394,553)
15	Net Operating Revenues		8,372,168	210,727
16	Income from Utility Plant Leased to Others (412)		-	-
17	Other Utility Operating Income (414)	50	-	-
18	TOTAL Utility Operating Income		8,372,168	210,727
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	(535)	1,354
21	Income from Nonutility Operations (417)		-	-
22	Nonoperating Rental Income (418)		(12,547)	16,492
23	Interest and Dividend Income (419)		1,565,457	(690,649)
24	Miscellaneous Nonoperating Income (421)		-	(4,860)
25	TOTAL Other Income		1,552,375	(677,663)
26	TOTAL Income		9,924,543	(466,936)
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)		-	-
29	Other Income Deductions (426)		730,760	(264,034)
30	TOTAL Income Deductions		730,760	(264,034)
31	Income Before Interest Charges		9,193,783	(202,902)
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427)	31	4,848,100	-
34	Amortization of Debt Disc. and Expense (428)	26	42,879	-
35	Amortization of Premium on Debt - Credit (429)	26	-	-
36	Interest on Debt to Associated Companies (430)	31, 32	128,770	(60,921)
37	Other Interest Expense (431)		376,092	82,744
38	Interest Charged to Construction-Credit (432)		(116,776)	(23,611)
39	TOTAL Interest Charges		5,279,065	(1,788)
40	Net Income		3,914,718	(201,114)
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)		11,926,000	1,512,777
43	Balance Transferred from Income (433)		3,914,718	(201,114)
44	Miscellaneous Credits to Surplus (434)		-	38,117
45	Miscellaneous Debits to Surplus (435)		-	-
46	Appropriations of Surplus (436)		-	-
47	Net Additions to Earned Surplus		3,914,718	(162,997)
48	Dividends Declared - Preferred Stock (437)		-	88,126
49	Dividends Declared - Common Stock (438)		(3,036,895)	(560,083)
50	Unappropriated Earned Surplus (at end of period) (216)		\$12,803,823	\$877,823

STATEMENT OF INCOME FOR THE YEAR (Continued)

Electric		Gas		Other		Line No.
Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
\$54,109,902	\$4,656,443	\$31,172,973	\$527,383	\$0	\$0	1
						2
						3
38,731,939	5,210,420	18,074,518	1,327,368	-	-	4
2,217,447	(42,794)	664,774	(98,434)	-	-	5
5,372,278	(195,098)	4,636,242	(188,060)	-	-	6
188,353	(67,394)	149,746	(34,216)	-	-	7
1,805,741	-	102,174	-	-	-	8
-	-	-	-	-	-	9
1,665,686	(207,304)	1,394,835	(189,284)	-	-	10
4,100,527	(5,046,106)	(1,239,679)	1,755,062	-	-	11
(3,770,099)	4,926,868	2,816,225	(1,756,475)	-	-	12
-	-	-	-	-	-	13
50,311,872	4,578,592	26,598,835	815,961	-	-	14
3,798,030	77,851	4,574,138	(288,578)	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
\$3,798,030	\$77,851	\$4,574,138	(\$288,578)	\$0	\$0	18
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STATEMENT OF EARNED SURPLUS (Accounts 215-216)

- | | |
|---|--|
| <p>1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.</p> <p>2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.</p> <p>3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited.</p> | <p>Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.</p> <p>5. List credits first; then debits.</p> |
|---|--|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of year		\$11,926,000
3	Changes: (Identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		3,914,718
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$2.44 per share (438)	238	3,036,895
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21			
22			
23			
24			
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26			
27	Balance - End of year		12,803,823
28			
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32	NONE		
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43			

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$235,973,034	\$121,809,793	\$106,744,602			\$7,418,639
4	106 Completed Construction not Classified	5,596,544	1,679,076	3,515,468			402,000
5	TOTAL P. 16, 18	241,569,578	123,488,869	110,260,070	0	0	7,820,639
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,698	0				35,698
8	107 Construction Work in Progress	6,942,782	1,843,756	1,541,902			3,557,124
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	248,548,058	125,332,625	111,801,972	0	0	11,413,461
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	89,415,335	47,978,892	41,436,443			0
14	257 Amortization	3,981,820	2,251,131	1,730,689			
15	TOTAL, in Service	93,397,155	50,230,023	43,167,132	0	0	0
16	Leased to Others:						
17	255 Depreciation	0					
18	258 Amortization	0					
19	TOTAL, Leased to Others	0	0	0	0	0	0
20	Held for Future Use:						
21	256 Depreciation	0					
22	259 Amortization	0	0	0			
23	TOTAL, Held for Future Use	0	0	0	0	0	0
24	TOTAL Reserves for Depreciation and Amortization	93,397,155	50,230,023	43,167,132	0	0	0

UTILITY PLANT - GAS

1. Report below the cost of utility plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization	\$36,387					\$36,387
3	303 Miscellaneous Intangible Plant	464,626	221,434				\$686,060
4	Total Intangible Plant	501,013	221,434	0	0	0	722,447
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243					183,243
8	305 Structures and Improvements	1,050,543	7,784	5,000			1,053,327
9	306 Boiler Plant Equipment	0					0
10	307 Other Power Equipment	0					0
11	310 Water Gas Generating Equipment	0					0
12	311 Liquefied Petroleum Gas Equipment	2,459,586					2,459,586
13	312 Oil Gas Generating Equipment	0					0
14	313 Generating Equipment - Other Processes	0					0
15	315 Catalytic Cracking Equipment	0					0
16	316 Other Reforming Equipment	0					0
17	317 Purification Equipment	0					0
18	318 Residual Refining Equipment	0					0
19	319 Gas Mixing Equipment	0					0
20	320 Other Equipment	677,541	124,535				802,076
21	Total Manufactured Gas Production Plant	4,370,913	132,319	5,000	0	0	4,498,232
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					0
24	361 Structures and Improvements	0					0
25	362 Gas Holders	0					0
26	363 Other Equipment	0					0
27	Total Storage Plant	0	0	0	0	0	0

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (g)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION & DISTRIBUTION PLANT						
2	365.10 Land Rights, Other Dist	0					0
3	365.20 Rights of Way	0					0
4	366 Structures and Improvements	0					0
5	369 Measuring & Regulating Station Equipment	0					0
6	374.40 Land Rights, Other Dist.	6,958					6,958
7	374.50 Rights of Way	15,636					15,636
8	367.00 Mains	0					0
9	376.20 Mains, Coated/Wrapped	7,368,956	204,654	20,609			7,553,001
10	376.30 Mains, Bare Steel	175,799	-146,160	0			29,639
11	376.40 Mains, Plastic	28,660,080	5,255,362	11,804			33,903,638
12	376.50, Mains, Joint Seals	361,901					361,901
13	376.60 Mains, Cathodic Protection	1,957,159	4,725				1,961,884
14	376.70 Mains	86,997					86,997
15	376.80 Mains, Cast Iron	2,787,647	581	14,814			2,773,414
16	378.20 Measuring & Regulation	2,211,325	23,832	6,356			2,228,801
17	380 Services	31,820,642	4,361,018	60,703	217,603		36,338,560
18	381 Meters	4,590,221	171,353	122,719	-345,210		4,293,645
19	382 Meter Installations	8,383,961	1,349,825	123,054			9,610,732
20	383 House Regulators	45,834			127,607		173,441
21	386 Other Property on Cust's Prem.	0					0
22	386.10 Conversion Burners	830,188	475,697				1,305,885
23	386.20 Water Heaters	2,486,499	-14,423	0			2,472,076
24	387 Other Equipment	0					0
25	Total Transmission & Distribution Plant	91,789,803	11,686,464	360,059	0	0	103,116,208
26	5. GENERAL PLANT						
27	389 Land and Land Rights	0					0
28	390 Structures and Improvements	0					0
29	391 Office Furniture and Equipment	10,229					10,229
30	392 Transportation Equipment	478,527		133,157			345,370
31	393 Stores Equipment	0					0
32	394 Tools, Shop and Garage Equipment	507,745	28,261				536,006
33	395 Laboratory Equipment	107,042		9,197			97,845
34	396 Power Operated Equipment	65,717		8,406			57,311
35	397 Communication Equipment	669,236	11,729	0			680,965
36	398 Miscellaneous Equipment	137,204		23,725			113,479
37	399 Other Tangible Property	81,978					81,978
38	Total General Plant	2,057,678	39,990	174,485	0	0	1,923,183
39	Total Gas Plant in Service	98,719,407	12,080,207	539,544	0	0	110,260,070
40	104 Utility Plant Leased to Others	0					0
41	105 Property Held for Future Use	0					0
42	107 Construction Work in Progress	1,679,649	(137,747)	0			1,541,902
43	Total Utility Plant - Gas	100,399,056	11,942,460	539,544	0	0	111,801,972

NOTE:

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

Fitchburg Gas and Electric Light Company
 Account Distribution of Tentative Classifications in Column (c)
 Year ended December 31, 2013

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
301	0		0
303	0		0
304	0		0
305	0		0
311	0		0
320	0		0
376.2	22,997	0	22,997
376.3	173,221	0	173,221
376.4	2,456,359	368,554	2,087,805
376.5	0		0
376.6	0		0
376.8	0		0
378.2	0		0
380	1,509,796	1,224,265	285,531
381	599,216	531,532	67,684
382	788,447	959,680	(171,233)
383	0		0
386.1	0	236,399	(236,399)
386.2	374,787	165,291	209,496
391	0		0
392	0		0
394	25,708	29,746	(4,038)
395	0		0
396	0		0
397	0		0
398	0		0
399	0		0
Totals	5,950,531	3,515,467	2,435,064

NONUTILITY PROPERTY (ACCOUNT 121)

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

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

INVESTMENTS (Accounts 123, 124, 136)

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

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2	Account 123	
3	Fitchburg Energy Development Company	\$1,667
4		
5		
6		1,667
7		
8		
9		
10		
11		
16		
17		
18		
19		
20		
21		
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31		

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

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

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

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	2,317,653
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	2,317,653

NOTES RECEIVABLE (Account 141)

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Gas and Electric (Includes \$0 Unbilled Revenue)	18,098,162
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	107,827
26		
27	Receivables from Employees (PC Purchases)	5,003
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	18,210,992

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Accounts Receivable from Associated Companies (146)			
3	Unitil Service Corp.	4,043,117		
5				
6				
7				
8				
9				
10				
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43				
44				
45	TOTALS	4,043,117		0

MATERIALS AND SUPPLIES (Accounts 151 - 159, 163)

Summary Per Balance Sheet

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)	0	1,279,911
2	Fuel Stock Expenses (Account 152)	0	0
3	Residuals (Account 153)	0	0
4	Plant Materials and Operating Supplies (Account 154)	565,769	381,770
5	Merchandise (Account 155)	0	0
6	Other Materials and Supplies (Account 156)	0	0
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)	0	0
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)	0	0
9	Nuclear Byproduct Materials (Account 159)	0	0
10	Stores Expense (Account 163)	82,946	82,286
11	Total per Balance Sheet	648,715	1,743,967

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

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Propane		Natural Gas Storage at Tennessee Gas	
			Quantity (e)	Cost (f)	Quantity (j)	Cost (k)
1	On Hand Beginning of Year	\$1,167,793	26,424	\$419,875	219,141	\$728,813
2	Received During Year	1,381,778	(941)	0	261,432	\$1,033,515
3	TOTAL	2,549,571	25,483	419,875	480,573	1,762,328
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6		0				
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	1,269,660	7,913	129,321	241,798	808,512
12	TOTAL DISPOSED OF	1,269,660	7,913	129,321	241,798	808,512
13	BALANCE END OF YEAR	\$1,279,911	17,570	290,554	238,775	953,816

Line No.	Item (g)	Kinds of Fuel and Oil			
		LNG Inventory at Westminster		Dominion (formerly CNG)	
		Quantity (m)	Cost (n)	Quantity (h)	Cost (l)
14	On Hand Beginning of Year	3,602	\$19,105	0	\$0
15	Received During Year	22,813	348,263	0	0
16	TOTAL	26,415	367,368	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	23,241	331,827	0	0
25	TOTAL DISPOSED OF	23,241	331,827	0	0
26	BALANCE END OF YEAR	3,174	35,541	0	0

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

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

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

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

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

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which Discount & Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount & Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	30 year notes	12,000,000	98,028	01/15/99	01/15/29	52,471	0	3,280	49,191
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	19,000,000	296,792	11/30/93	11/30/23	116,497	0	10,671	105,826
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,187	07/01/01	07/01/31	218,359	0	11,856	206,503
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	11/01/25	100,096	0	7,851	92,245
11	6.79% Due 10/15/25								
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	165,597	0	9,221	156,376
14	5.9% Due 12/15/30								
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	TOTALS	70,000,000	1,124,460			653,020	0	42,879	610,141

EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written Off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						0
2						
3						
4						
5						
6						
7						
8						
9						
10	TOTALS	0	0		0	0

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12	Deferred Environmental Costs (7 yr rolling amortization for costs)	222,813	180,274	735	54,138	348,949
13	Minor Items	29,230	7,103	426	1,149	35,184
14	Electric Restructuring	315,000	0	253	315,000	0
15	Purchase of Receivables	18,834	17,658	n/a	0	36,492
16	Gas and Electric Rate Case Costs (5 yr amortization thru 2015)	730,381	14,553	923	297,281	447,653
17	Remediation Adjustment Clause	12,000,000	0	n/a	0	12,000,000
18	Gas Rate Case 2009 (5 yr amortization thru 2015)	397,888	0	923	154,021	243,867
19	Electric Rate Case 2009 (5 yr amortization thru 2015)	537,250	0	923	207,969	329,281
20	Regulatory Asset - PBOP	8,521,417	12,334,900	253	15,201,868	5,654,449
21	Regulatory Asset - Pension	15,723,839	25,109,116	253	29,745,192	11,087,763
22	SERP	539,204	3,045,782	253	3,199,086	385,900
23	Deferred Attorney General Consultant Costs	0	0	0	0	0
24	Recoverable Bad Debt	215,652	1,105,173	449/495	1,181,144	139,681
25	SFAS 109 - Gas (20 yr amortization thru 2022)	2,180,745	17,599	407	228,787	1,969,557
26	PBOP Gas	1,178,779	601,226	926	511,704	1,268,301
27	Deferred Pension Gas	1,657,626	792,967	926	715,531	1,735,062
28	SFAS 109 - Electric (20 yr amortization thru 2022)	3,481,758	2,887,757	407	398,979	5,970,536
29	PBOP Electric	704,271	351,072	926	296,195	759,148
30	Deferred Pension Electric	1,698,134	746,372	926	706,486	1,738,020
31	Emergency Storm Restoration (7 yr amortization thru 2018)	7,467,094	0	407	1,629,185	5,837,909
32	Regulatory Asset Hurricane Irene	1,581,328	548,051	n/a	512,306	1,617,073
33	Regulatory Asset October Snow Storm	3,161,199	1,090,647	n/a	976,347	3,275,499
34	Gas Refund SJC10855	750,785	1,194,409	Various	1,945,194	0
35	Renewable Portfolio Standards	0	0	0	0	0
36	Deferred QF Supply Costs	0	0	0	0	0
37	Reg Asset Hurricane Sandy	814,302	944,336	n/a	882,990	875,648
38	Electric Rate Case 2012	0	563,023	n/a	154,000	409,023
39	Major Storm Reserve	0	324,008	n/a	0	324,008
40	Generator Interconnection Studies	21,526	31,867	232	35,381	18,012
41	Miscellaneous Plant/M&S Accruals	52,900	4,649,535	232	4,523,560	178,875
42	Insurance Recovery	748,296	661,083	131	1,124,550	284,829
43	Storm Costs	361,283	0	242	64,707	296,576
44						
45						
46	TOTALS	65,111,534	57,218,511		65,062,750	57,267,295

DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22	Common Stock	
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
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34		
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CAPITAL STOCK AND PREMIUM (Accounts 201, 204 and 207)

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					(e)	(f)	
1							
2							
3	Common Stock (Not Listed)	2,000,000	\$10	\$20,000,000	1,244,629	\$12,444,400	\$10,182,857
4							
5							
6							
7							
8							
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28							
29							
30							
31	TOTALS	2,000,000		\$20,000,000	1,244,629	\$12,444,400	\$10,182,857

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

OTHER PAID-IN CAPITAL (Accounts 208 - 211)

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

Line No.	Item (a)	Amount (b)
1		
2		
3	Miscellaneous Paid-in Capital (211)	
4		31,000,000
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	TOTAL	31,000,000

LONG - TERM DEBT (Accounts 221, 223 - 224)

Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
						Rate per Cent (f)	Dates Due (g)		
1									
2	30 year senior notes *	11/30/93	11/30/23	19,000,000	17,100,000	6.750	5/31, 11/30	1,282,500	1,282,500
3									
4	30 year senior notes	01/26/99	01/15/29	12,000,000	12,000,000	7.370	1/15, 7/15	884,400	884,400
5									
6	30 year senior notes	06/01/01	06/01/31	14,000,000	14,000,000	7.980	6/01, 12/01	1,117,200	1,117,200
7									
8	22 year senior notes	10/28/03	10/15/25	10,000,000	10,000,000	6.790	4/15,10/15	679,000	679,000
9									
10	25 year senior notes	12/21/05	12/15/30	15,000,000	15,000,000	5.900	6/15,12/15	885,000	885,000
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS			70,000,000	68,100,000			4,848,100	4,848,100

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

* The first sinking fund payment of \$1,900,000 is due in November 2014 and has been reclassified to Accounts Payable at December 31, 2013.

NOTES PAYABLE (Account 231)

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

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

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22				
23	UNITIL Corporation - Cash Pool	18,966,959	1.85%	128,770
24				
25	Accounts Payable to UNITIL Service Corp.	1,010,638		
26				
27	Accounts Payable to UNITIL Corporation	2,803,203		
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTALS	22,780,800		128,770

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4	Compensation Accrual	75,542
5	Legal Fees	154,306
6	Audit Fees	17,699
7	Insurance Claims	554,117
8	Vacation Accrual	83,209
9	Regulatory	68,443
10	A/P Accrual	54,600
11	Postage	22,000
12	Regulatory Liabilities	4,100,272
13	Misc	144,984
14		
15	TOTAL	5,275,172

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
16	Regulatory Liability - SFAS 109 - Gas	611,314	407	61,645	0	549,669
17	Regulatory Liability - SFAS 109 - Electric	984,270	407	107,375	0	876,895
18	Regulatory Liab-Purch Power Conctrct	315,000	182	315,000	0	0
19	MGP Remediation	12,000,000	182	0	0	12,000,000
20	Advanced Billing - CATV	0	0	0	0	0
21	Gift Certificates	915	131	0	(200)	715
22	FAS 158 Adjustments - PBOP	16,659,527	182,283	0	(4,257,284)	12,402,243
23	FAS 158 Adjustments - Pension	26,002,876	182,283	0	(7,336,948)	18,665,928
24	Accrued SFAS 106 Liability	8,867,537	131	0	974,115	9,841,652
25	FAS 158 Adjustments - SERP	2,331,653	182,283	0	(142,863)	2,188,790
26	Other Misc Current Liabilities	0	0	0	0	0
27						
28						
29						
30						
31	TOTALS	67,773,092		484,020	(10,763,180)	56,525,892

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

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year	\$45,607,634	\$37,740,978	\$83,348,612
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	5,370,039	4,638,481	10,008,520
4	Other Accounts (Building Overheads)	0	0	0
5	Transportation Depreciation to Clearing Acct. 184	19,847	3,676	23,523
6				
7	TOTAL CREDITS DURING YEAR	5,389,886	4,642,157	10,032,043
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	2,377,771	569,793	2,947,564
10	Cost of Removal	987,201	396,086	1,383,287
11	Salvage (Credit)	(346,344)	(19,187)	(365,531)
12	Other Debit or Credit Items (Describe, detail in footnote)	0	0	0
13	NET CHARGES DURING YEAR	3,018,628	946,692	3,965,320
14	Balance December 31	47,978,892	41,436,443	89,415,335

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

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	See page 34A
16	
17	
18	
19	
20	
21	

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate per Cent		Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
22	Common Stock	0.61		1,244,629	\$759,224	3/28/2013	4/15/2013
23		0.61		1,244,629	\$759,224	6/6/2013	7/15/2013
24		0.61		1,244,629	\$759,224	9/18/2013	11/15/2013
25		0.61		1,244,629	\$759,224	12/12/2013	1/15/2014
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$3,036,895		
38	Dividend rates on Common Stock and Premium			%			
39	Dividend rates on Common Stock, Premium and Surplus			%			

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

Methods of Determination of Depreciation Charges

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

The rates used in 2013 were:

	Gas			Electric		
	Account	% Rate		Account	% Rate	
Production	305	2.430	Transmission	351	1.270	
	311	2.800		352	2.290	
	320	4.020		353	4.110	
Trans. & Dist.	376.2	3.190		355	5.380	
	376.3	3.190		356	3.920	
	376.4	3.190	Distribution	361	2.670	
	376.5	3.190		362	5.180	
	376.6	3.190		364	4.510	
	376.7	3.190		365	4.480	
	376.8	3.190		366	3.060	
	369	8.530		367	3.340	
	380	6.070		368	2.770	
	381	4.670		369	5.160	
	382	3.250		370	8.090	
	383	3.180		371	9.120	
	386	16.490		372	13.030	
	386.1	16.490		373	8.450	
	386.2	16.490				
General Plant	394	3.270		General Plant	391	3.330
	395	2.810			394	3.110
	396	4.840	395		4.290	
	398	4.110	396		0.000	
			397	10.380		
			398	4.750		
			Elec. Common	390	3.240	
				391	3.330	
				393	2.310	
				394	2.630	
				396	0.900	
				397	8.760	
			398	4.750		

Notes:

Depreciation for Federal Income Tax was \$8,548,831.73

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1			
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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39			
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41			
42			
43			
44			

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	
1	Accelerated Amortization				
2	(Account 267)				
3	Electric				
4	Gas				
5	Other (Specify)				
6	Totals				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric			See Pages 36A, 36C through 36F.	
11	Gas				
12	Other (Specify)				
13	Totals				
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas				
18	Other (Specify)				
19	Totals				
20					
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years-Credit				

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

Report below the amount of contributions in aid of construction applicable to each utility department.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23						
24	See Page 36B					
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	TOTALS					

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

Gas

1962 Guideline Class	ADR					ACRS		MACRS	
	Life	Rates	Rates			Life	Rates	Life	Rates
			Life	DDB	SYD				
Land	--	None	None	--	--	None	--	None	--
Rights of Way	48.00	2.08	None	--	--	None	--	None	--
Structures	42.50	2.35	None	--	--	15.00		31.50	
Production	30.00	3.33	24.00	4.17	See	15.00	See	20.00	See
Distribution	35.00	2.86	28.00	3.57		15.00		20.00	
Automobiles	3.00	33.33	3.00	33.33	Note	3.00	Note	5.00	Note
Light Trucks	4.00	25.00	3.00	33.33		5.00		5.00	
General Equipment	10.00	10.00	8.00	12.50	B	5.00	C	7.00	D
Office Equipment	10.00	10.00	8.00	12.50		5.00		7.00	
Data Handling	10.00	--	5.00	20.00		5.00		5.00	

Electric

1962 Guideline Class	ADR					ACRS		MACRS	
	Life	Rates	Rates			Life	Rates	Life	Rates
			Life	DDB	SYD				
Land	--	None	None	--	--	None	--	None	--
Rights of Way	54.00	1.85	None	--	--	None	--	None	--
Structures (1987-93)	42.50	2.35	None	--	--	15.00		31.50	
Structures 1994	42.50	2.35	None	--	--	--	--	39.00	See
Production	28.00	3.57	22.50	4.44	See	15.00	See	15.00	
Trans & Dist	24.00	4.17	24.00	4.17		15.00		20.00	
Automobiles	3.00	33.33	3.00	33.33	Note	3.00	Note	5.00	Note
Light Trucks	4.00	25.00	3.00	33.33		5.00		5.00	
Heavy Trucks	10.00	10.00	5.00	20.00	B	5.00	C	5.00	D
General Equipment	10.00	10.00	8.00	12.50		5.00		7.00	
Office Equipment	10.00	10.00	8.00	12.50		5.00		7.00	
Data Handling	10.00	--	5.00	20.00		5.00		5.00	

Guideline class depreciation under the Revenue Act of 1962 is computed on the Double Declining Balance Method. All other ADR depreciation is computed under the Sum of the Year's Digits Method from 1970 - 1980

Note A: A change in the method of calculating deferred taxes occurred in 1975 for Electric and in 1976 for Gas in accordance with Rate Case treatment.

Note B: ADR SYD rates are applied to vintage years 1970 through 1980.

Note C: Statutory ACRS rates are utilized.

Note D: Statutory MACRS rates are utilized.

ACCUMULATED DEFERRED INCOME TAXES (Account 271)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid to Construction	(138,946)	(101,216)
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	(138,946)	(101,216)
9	Gas		
10	Contributions in Aid to Construction	(8,246)	(8,246)
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	(8,246)	(8,246)
17	Other (Specify)		
18	TOTAL (Account 271) (total of lines 8, 16 & 17)	(147,192)	(109,462)

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	22,136,164	1,827,830	
3	Gas	11,226,906	4,129,378	
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	33,363,070	5,957,208	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	33,363,070	5,957,208	0
10	Classification of TOTAL			
11	Federal Income Tax	28,597,939	5,576,845	
12	State Income Tax	4,765,131	380,363	
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		282	1,530,518	282	0	22,433,476	2
		282	0	282	1,606,679	16,962,963	3
						0	4
			1,530,518		1,606,679	39,396,439	5
							6
						0	7
							8
			1,530,518		1,606,679	39,396,439	9
							10
			2,055,058		1,606,679	33,726,405	11
			(524,540)		0	5,670,034	12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2				
3	Electric	(2,210,017)	39,285	
4	Retail Rate Mechanism	5,129,647	0	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	2,919,630	39,285	0
10				
11	Gas	(7,065,454)	212,430	
12	Retail Rate Mechanism	4,213,419	0	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(2,852,035)	212,430	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	67,595	251,715	0
20	Classification of TOTAL			
21	Federal Income Tax ⁽¹⁾⁽³⁾	269,301	208,985	
22	State Income Tax ⁽²⁾⁽³⁾	(201,706)	42,730	
23	Local Income Tax			

NOTES

	Beginning Balance	Ending Balance
(1) Federal Income Taxes	8,026,315	4,049,186
FIT - Retail Rate Mechanism	(7,757,014)	(3,201,512)
Total Federal Deferred Taxes	269,301	847,674
(2) State Income Taxes	1,384,345	75,998
SIT - Retail Rate Mechanism	(1,586,051)	(636,288)
Total State Deferred Taxes	(201,706)	(560,290)

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		253/283/407/410	989,820	283	3,721,081	560,529	3
		283/410	4,769,479		89,572	449,740	4
							5
							6
							7
							8
			5,759,299		3,810,653	1,010,269	9
							10
		253/283/407	748,653		3,490,732	(4,110,945)	11
		283	825,359			3,388,060	12
							13
							14
							15
							16
			1,574,012		3,490,732	(722,885)	17
							18
			7,333,311		7,301,385	287,384	19
							20
			6,110,971		6,480,359	847,674	21
			1,222,340		821,026	(560,290)	22
			0				23

NOTES (Continued)

GAS OPERATING REVENUES (Account 400)

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

Line No.	Account (a)	OPERATING REVENUES		DEKATHERMS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or (Decrease) from Preceding year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding year (e)	Number for Year (f)	Increase or (Decrease) from Preceding year (g)
SALES OF GAS							
1	480 Residential Sales	\$16,328,093	\$2,320,597	1,021,474	160,566	13,900	143
2	481 Commercial and Industrial Sales						0
3	Small (or Commercial) see instr. 5	8,119,068	1,132,101	558,157	107,621	1,601	19
4	Large (or Industrial) see instr. 5	56,341	(1,642,529)	94,921	54,154	25	1
5	482 Municipal Sales		0		0	0	0
6	483 Other Sales		0		0	0	0
7	485 Miscellaneous Gas Sales		0		0	0	0
8	Total Sales to Ultimate Customers	24,503,502	1,810,169	1,674,552	322,341	15,526	163
9	Sales for Resale	455,424	(3,600,094)	52,600	(1,032,197)		0
10	Total Sales of Gas*	24,958,926	(1,789,925)	1,727,152	(709,856)	15,526	163
OTHER OPERATING REVENUES							
11	487 Forfeited Discounts		0				
12	488 Miscellaneous Service Revenues	448,002	1,424				
13	489 Revenues from Trans. of Gas of Others	6,520,756	1,644,637				
14	490 Sales of Products Extracted from Nat. Gas		0				
15	491 Rev. from Nat. Gas Processed by Others		0				
16	493 Rent from Gas Property		0				
17	494 Interdepartmental Rents		0				
18	495 Other Gas Revenues	(754,711)	(383,519)				
19	Total Other Operating Revenues	6,214,047	1,262,542				
20	Total Gas Operating Revenues	31,172,973	(527,383)				
21							
22							
		Purchased Price Adjustment Clauses	Fuel Clauses				
		(2,247,158)					
		1,727,152					

* Includes revenues from application of Total Dekatherms to which Applied

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the dekatherms sold, the amount derived and the number of customers under each filed schedule or contract. Municipal sales, contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	Dekatherms (b)	Revenue (c)	Average Revenue per Dth (d)	Number of Customers (Per Bills Rendered)	
						7/31/2013 (e)	12/31/2013 (f)
1							
2	480	Residential	999,675	15,659,650	15.6647	13,791	14,007
3							
4	480	Unbilled Residential	21,799	668,443	30.6639		
5							
6	481	Commercial	546,818	7,763,964	14.1984	1,559	1,639
7							
8	481	Unbilled Commercial	11,339	355,104	31.3170		
9							
10	481	Industrial	90,861	9,636	0.1061	24	28
11							
12	481	Unbilled Industrial	4,060	46,705	11.5037		
13							
14	481	Interruptible	0	0	0.0000	0	0
15							
16							
17							
28							
29							
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31							
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44							
45							
46							
47							
48							
49	TOTAL SALES TO ULTIMATE CUST. (Page 43		1,674,552	24,503,502		15,374	15,674

GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering	0	0
6	701 Operation labor	0	0
7	702 Boiler fuel	0	0
8	703 Miscellaneous steam expenses	0	0
9	704 Steam transferred - Cr.	0	0
10	Total operation	0	0
11	Maintenance:		
12	705 Maintenance supervision and engineering	0	0
13	706 Maintenance of structures and improvements	0	0
14	707 Maintenance of boiler plant equipment	0	0
15	708 Maintenance of other steam production plant	0	0
16	Total maintenance	0	0
17	Total steam production	0	0
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering	28,824	838
21	Production labor and expenses:	0	0
22	711 Steam expenses	0	0
23	712 Other power expenses	0	0
24	715 Water gas generating expenses	0	0
25	716 Oil gas generating expenses	0	0
26	717 Liquefied petroleum gas expenses	49,973	11,034
27	718 Other process production expenses	0	(1,553)
28	Gas fuels:	0	0
29	721 Water gas generator fuel	0	0
30	722 Fuel for oil gas	0	0
31	723 Fuel for liquefied petroleum gas process	3,236	2,982
32	724 Other gas fuels	0	0
33	Gas raw materials:	0	0
34	726 Oil for water gas	0	0
35	727 Oil for oil gas	0	0
36	728 Liquefied petroleum gas	457,911	371,417
37	729 Raw materials for other gas processes	0	0
38	730 Residuals expenses	0	0
39	731 Residuals produced - Cr.	0	0
40	732 Purification expenses	0	0
41	733 Gas mixing expenses	0	0
42	734 Duplicate charges - Cr.	0	0
43	735 Miscellaneous production expenses	145,096	(150,523)
44	736 Rents	0	0
45	Total operation	685,040	234,195
46	Maintenance:		
47	740 Maintenance supervision and engineering	23,324	652
48	741 Maintenance of structures and improvements	6,283	(3,584)
49	742 Maintenance of production equipment	79,663	28,609
50	Total maintenance	109,270	25,677
51	Total manufactured gas production	794,310	259,872

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases	8,352,405	(2,377,205)
4	805 Other gas purchases	0	0
5	806 Exchange gas	0	0
6	807 Purchased gas expenses	0	0
7	810 Gas used for compressor station fuel - Cr.	0	0
8	811 Gas used for products extraction - Cr.	0	0
9	812 Gas used for other utility operations - Cr.	0	0
10	813 Other gas supply expenses	234,750	6,787
11	Total other gas supply expenses	8,587,155	(2,370,418)
12	Total production expenses	9,381,465	(2,110,546)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering	0	0
16	841 Operation labor and expenses	0	0
17	842 Rents	0	0
18	Total operation	0	0
19	Maintenance:		
20	843 Maintenance supervision and engineering	0	0
21	844 Maintenance of structures and improvements	0	0
22	845 Maintenance of gas holders	0	0
23	846 Maintenance of other equipment	0	0
24	Total maintenance	0	0
25	Total storage expenses	0	0
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering	0	0
29	851 System control and load dispatching	183,379	(9,604)
30	852 Communication system expenses	0	0
31	853 Compressor station labor and expenses	0	0
32	855 Fuel and power for compressor stations	0	0
33	857 Measuring and regulating station expenses	0	0
34	858 Transmission and compression of gas by others	0	0
35	870 Distribution operation supervision	24,572	2,190
36	871 Communication system expense	61,007	17,798
37	874 Mains and services expenses	327,424	19,471
38	878 Meter and house regulator expenses	504,541	24,333
39	879 Customer installations expenses	27,085	10,988
40	880 Other expenses	198,685	6,696
41	881 Rents	0	0
42	Total operation	1,326,693	71,872
43	Maintenance:		
44	885 Maintenance supervision and engineering	80,980	(21,510)
45	886 Maintenance of structures and improvements	11,890	7,351
46	887 Maintenance of mains	286,873	71,121
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station equipment	31,902	(4,082)
49	892 Maintenance of services	44,395	13,583
50	893 Maintenance of meters and house regulators	64,819	(421)
51	894 Maintenance of other equipment	19,007	1,912
52	Total maintenance	539,866	67,954
53	Total transmission and distribution expenses	1,866,559	139,826

GAS OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 Supervision	0	0
4	902 Meter reading expenses	47,423	(314)
5	903 Customer records and collection expenses	708,480	8,604
6	904 Uncollectible accounts	1,077,206	150,820
7	905 Miscellaneous customer accounts expenses	1,621,642	240,985
8	Total customer accounts expenses	3,454,751	400,095
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	0	0
14	916 Miscellaneous sales expenses	2,395	232
15	Total sales expenses	2,395	232
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	14,219	1,352
19	921 Office supplies and expenses	235,702	2,463
20	922 Administrative expenses transferred - Cr.	0	0
21	923 Outside services employed	1,673,902	(98,687)
22	924 Property insurance	32,455	1,359
23	925 Injuries and damages	483,414	388,680
24	926 Employees pensions and benefits	1,320,439	(373)
25	928 Regulatory commission expenses	126,579	50,815
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	131,774	24,589
28	931 Rents	0	(33,542)
29	Total operation	4,018,484	336,656
30	Maintenance:		
31	932 Maintenance of general plant	15,638	4,803
32	Total administrative and general expenses	4,034,122	341,459
33	Total gas operation and maintenance expenses	18,739,292	(1,228,934)

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production	0	0	0
35	Manufactured gas production	685,040	109,270	794,310
36	Other gas supply expenses	8,587,155	0	8,587,155
37	Total production expenses	9,272,195	109,270	9,381,465
38	Local storage expenses	0	0	0
39	Transmission and distribution expenses	1,326,693	539,866	1,866,559
40	Customer accounts expenses	3,454,751	0	3,454,751
41	Sales expenses	2,395	0	2,395
42	Administrative and general expenses	4,018,484	15,638	4,034,122
43	Total gas operation and maintenance expenses	18,074,518	664,774	18,739,292

44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (P. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407)	75.79%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.	\$2,176,090
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)	34

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

SALES FOR RESALE (Account 483)

Line No.	Name of Companies to Which Gas is Sold (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
1	Sequent Energy Management	Fitchburg City Gate Meter, Fitchburg, MA	52,600		455,424
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

SALE OR RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804 - 806)

Line No.	Name of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
21	Amerada Hess	Fitchburg City Gate Meter, Fitchburg, MA	1,450,514	3.92	5,684,391
22	Commodity Estimates	"	(14,726)	(13.01)	191,607
23	OBA	"	16,963	(3.16)	(53,575)
24	Tennessee Gas Pipeline	"	0	0.00	2,131,928
25	Distrigas	"	0	0.00	110,992
26	External Monthly Supplier Cashout	"	0	0.00	283,837
27	Demand Estimates	"	0	0.00	57,782
28	Other	"	0	0.00	(54,557)
29					
30					
31					
32					
33					
34					
35					
36					
37	TOTALS		1,452,751	5.75	8,352,405

TAXES CHARGED DURING YEAR

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents)							
			(Show utility department where applicable and account charged)							
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Federal:									
2	Unemployment	2,779	1,395	1,384						
3	FICA	394,815	198,197	196,618						
4	Payroll Taxes Capitalized	(210,768)	(105,547)	(105,221)						
5										
6	State:									
7	Massachusetts Unemployment Tax	22,450	11,270	11,180						
8	Massachusetts Health Insurance	4,139	2,078	2,061						
9	Massachusetts Property Tax	2,746,166	1,507,645	1,238,521						
10	Massachusetts Sales Tax	100,890	50,648	50,242						
11	Connecticut Franchise Tax Current	50	0	50						
12										
13	Federal:									
14	Income Tax Current	1,758,020	3,380,959	(1,622,939)						
15	Income Tax Prior	0								
16	State:									
17	Massachusetts Franchise Tax Current	947,992	610,942	337,050						
18	Massachusetts Franchise Tax Prior	154,836	108,626	46,210						
19	Maine Franchise Tax Current	0	0	0						
20	Maine Franchise Tax Prior	0	0	0						
21	Gas Inventory Income Tax	0	0	0						
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42	TOTALS	5,921,369	5,766,213	155,156	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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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48					
49					
50					
51	TOTALS	0	0	0	0

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances, returns				
4	and installations	0	3,254		3,254
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	9,922		9,922
9					
10	Total Revenues	0	13,176	0	13,176
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	13,711		13,711
17	INSTALLATION		0		0
18					
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL COSTS AND EXPENSES	0	13,711	0	13,711
44	Net Profit (or Loss)	0	(535)	0	(535)

Next page is page 72

FGE

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS									
Line No.	ITEM		TOTAL	JAN	FEB	MAR	APR	MAY	
1	Gas Made								
2		LPG Gas	7,715	4,952	-	-	-	-	
3									
4									
5		LNG Gas	22,660	9,100	3,797	1,086	877	634	
6	TOTAL		30,375	14,052	3,797	1,086	877	634	
7									
8	Gas Purchased								
9	Natural		2,838,651	421,590	325,897	291,197	228,418	160,372	
10	Other		0						
11	TOTAL		2,838,651	421,590	325,897	291,197	228,418	160,372	
12	TOTAL MADE AND PURCHASED		2,869,026	435,642	329,694	292,283	229,295	161,006	
13									
14	Net Change in Storage Gas*		241,798	23,533	71,499	76,927	13,590	-	
15	TOTAL SENDOUT		3,110,824	459,175	401,193	369,210	242,885	161,006	
16									
17									
18									
19	Gas Sold & Transported		3,063,742	435,230	448,413	365,968	307,400	195,263	
20	Gas Used by Company		6,989	1,113	1,261	1,086	824	515	
21	Gas Accounted for		3,070,731	436,342	449,675	367,053	308,225	195,778	
22	Gas Unaccounted for		40,093	22,833	(48,482)	2,157	(65,340)	(34,772)	
23	% Unaccounted for (0.00%)		1.29%	4.97%	-12.08%	0.58%	-26.90%	-21.60%	
24									
25									
26				Jan	Feb	Mar	Apr	May	
27	Sendout in 24 hours in dekatherms								
28	Maximum dekatherms			18,578	17,506	15,220	12,876	7,109	
29	Maximum date			1/2/2013	2/4/2013	3/14/2013	4/2/2013	5/14/2013	
30	Minimum dekatherms			9,282	10,552	8,065	5,025	4,033	
31	Minimum date			1/13/2013	2/15/2013	3/31/2013	4/19/2013	5/31/2013	
32									
33									
34	Supplemental Data: IFT Sendout on max and min days.*								
35	Sendout in 24 hours in dekatherms								
36	Maximum dekatherms			7,427	6,485	5,986	5,304	4,290	
37	Maximum date			1/23/2013	2/5/2013	3/19/2013	4/2/2013	5/13/2013	
38	Minimum dekatherms			3,946	3,833	3,828	3,209	2,708	
39	Minimum date			1/5/2013	2/2/2013	3/25/2013	4/19/2013	5/11/2013	
40									
41	* Note: IFT sendout represents gas that was distributed by the Company for a third party marketer.								
42									
43									
44									
45									
46									
47	B.T.U. Content of Gas Delivered to Customers not less than 1,000 BTU's per Cubic Foot								

*Add Decreases in Storage Gas, Deduct Increases.

JUN	JUL	AUG	SEP	OCT	NOV	DEC
-	-	-	-	-	-	2,763
823	975	621	656	-	1,027	3,064
823	975	621	656	-	1,027	5,827
131,893	122,468	121,825	133,782	175,384	298,302	427,523
131,893	122,468	121,825	133,782	175,384	298,302	427,523
132,716	123,443	122,446	134,438	175,384	299,329	433,350
-	-	-	-	18,455	26,099	11,695
132,716	123,443	122,446	134,438	193,839	325,428	445,045
149,611	122,004	122,731	128,329	142,349	255,144	391,301
254	169	146	154	159	458	850
149,865	122,173	122,876	128,483	142,508	255,602	392,151
(17,149)	1,270	(430)	5,955	51,331	69,826	52,894
-12.92%	1.03%	-0.35%	4.43%	26.48%	21.46%	11.89%
Jun	Jul	Aug	Sep	Oct	Nov	Dec
5,531	4,811	4,801	5,502	10,703	16,661	18,415
6/13/2013	7/25/2013	8/14/2013	9/24/2013	10/29/2013	11/24/2013	12/13/2013
3,495	3,293	2,769	3,133	2,951	5,672	9,171
6/1/2013	7/6/2013	8/26/2013	9/1/2013	10/7/2013	11/1/2013	12/21/2013
3,809	3,689	3,538	3,981	4,972	5,744	6,780
6/4/2013	7/1/2013	8/21/2013	9/24/2013	10/30/2013	11/25/2013	12/17/2013
2,499	2,279	1,763	2,528	2,002	3,250	3,674
6/1/2013	7/6/2013	8/26/2013	9/1/2013	10/7/2013	11/30/2013	12/25/2013

GAS GENERATING PLANT

Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap (MCF)
1			
2	Propane Air Peak Shaving Plant, Lunenburg, MA * MCf	1	8,083
3	Propane Air Peak Shaving Plant, Lunenburg, MA * Dth		10,573
4			
5			
6	LNG Vaporization Facility, Westminster, MA *MCf	1	7,200
7	LNG Vaporization Facility, Westminster, MA * Dth		7,488
8			
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55			
56		TOTAL	33,344

BOILERS

Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam per Hour
1	Propane Plant	Natural Gas	Max Press. 125psi		S/N L-85161	15,517,150
2	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69603	10,460,899
3	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69604	10,460,899
4						
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8						
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24						
25						
26						
27						
28						

SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)

Line No.		Kind of Gas			Total Capacity
29					
30					
31	Scrubbers	NONE			
32					
33					
34					
35					
36	Condensers				
37					
38					
39					
40					
41					
42	Exhausters				
43					
44					
45					
46					
47					
48					

PURIFIERS

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

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

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

TRANSMISSION AND DISTRIBUTION MAINS

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains.
Sub-totals should be shown for each type.

Line No.	Diameter	Total Length in Feet at Beginning of Year **	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	Cast Iron					
2	2"	1,620			191	1,429
3	3"	13,850			297	13,553
4	4"	259,413			17,962	241,452
5	6"	39,832			963	38,869
6	8"	22,886			0	22,886
7	10"	666				666
8	12"	2,283				2,283
9	16"	1,364				1,364
10	20"	2,029				2,029
11	24"	4,331				4,331
12	Subtotal	348,274	0	0	19,413	328,861
13						
14	Ductile					
15	4"	5,402			272	5,130
16	6"	679				679
17	Subtotal	6,081	0	0	272	5,809
18						
19	Steel					
20	2" or less	236,793			1,125	235,668
21	3"	33,918				33,918
22	4"	229,697			76	229,621
23	6"	126,193	17		1,537	124,673
24	8"	81,784	5			81,789
25	10"	607				607
26	12"	276	3,047			3,323
27	Subtotal	709,268	3,069	0	2,738	709,599
28						
29	Wrought Iron					
30	2"	2,264			350	1,914
31	4"	994				994
32	Subtotal	3,258	0	0	350	2,908
33						
34	Plastic					
35	1"	4,136				4,136
36	1 1/4"	1,996				1,996
37	2"	110,476	18,117		110	128,483
38	3"	16				16
39	4"	130,824	10,771		262	141,333
40	6"	23,014	1,428			24,442
41	8"	89,130	9,640		56	98,714
42	12"	959				959
43	Subtotal	360,552	39,956	0	428	400,080
44						
45	Unknown Mains					
46	1"	161				161
47	1.5"	277			49	228
48	2"	1,113				1,113
49	3"	25				25
50	4"	1,189			41	1,148
51	6"	338				338
52	8"	254				254
53	12"	76				76
54	16"	5				5
55	unknown	19				19
56	Subtotal	3,457	0	0	90	3,367
57	TOTALS	1,430,889	43,025	0	23,291	1,450,624

Normal Operating Pressure - Mains and Lines - Maximum <100 PSIG * Minimum 5" WC *
 Normal Operating Pressure - Services - Maximum <100 PSIG * Minimum 5" WC *

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

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

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

Line No.	Item	Gas Services	House Governors *	Meters
1	Number at beginning of year	10,862	4,381	20,010
2	Additions during year:			
3	Purchased		0	1,272
4	Installed	196	377	451
5	Associated with Plant acquired			
6	Total Additions	196	377	1,723
7	Reductions during year			
8	Retirements	72	11	877
8a	Correction to prior year services	37		
9	Associated with Plant sold			
10	Total Reductions	109	11	877
11	Number at End of Year	10,949	4,747	20,856
12	In Stock			4,927
13	On Customers' Premises - Inactive			310
14	On Customers' Premises - Active			15,615
15	In Company Use			4
16	Number at End of Year			20,856
17	Number of Meters Tested by State Inspectors During Year			2,473

* The company has corrected the beginning balance of House Governors in the current year; last year's ending balance was increased by 1,590 to agree with company records.

RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		See 79 A, B, C, D, E, F, G, H, I, J, K, L		

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved for effect January 1, 2013

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge(4)	Local Distribution Adjustment Clause (LDAC)(3)	Energy Conservation Surcharge (ECS)	Total Delivery = Customer Chg.+ Total Distribution + LDAC + ECS	Default Service (DS) (1)(3)	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50					\$0.44	\$8.94		\$8.94
	First 10 therms		\$0.8091	\$0.0351	\$0.8442	\$0.1904		\$1.0346	\$0.6126	\$1.6472
	Excess 10 therms		\$0.9218	\$0.0351	\$0.9569	\$0.1904		\$1.1473	\$0.6126	\$1.7599
Residential Low Income NonHeat R-2	Customer Charge	\$8.50					\$0.44	\$8.94		\$8.94
	First 10 therms		\$0.8091	\$0.0351	\$0.8442	\$0.1904		\$1.0346	\$0.6126	\$1.6472
	Excess 10 therms		\$0.9218	\$0.0351	\$0.9569	\$0.1904		\$1.1473	\$0.6126	\$1.7599
25% Low Income Discount	Customer Charge	(\$2.13)					(\$0.11)	(\$2.24)		(\$2.24)
	First 10 therms							(\$0.2587)	(\$0.1532)	(\$0.4119)
	Excess 10 therms							(\$0.2868)	(\$0.1532)	(\$0.4400)
Residential Heat R-3	Customer Charge	\$8.50					\$0.44	\$8.94		\$8.94
	First 20 therms		\$0.5736	\$0.0351	\$0.6087	\$0.1904		\$0.7991	\$0.6457	\$1.4448
	Excess 20 therms		\$0.7127	\$0.0351	\$0.7478	\$0.1904		\$0.9382	\$0.6457	\$1.5839
Residential Low Income Heat R-4	Customer Charge	\$8.50					\$0.44	\$8.94		\$8.94
	First 20 therms		\$0.5736	\$0.0351	\$0.6087	\$0.1904		\$0.7991	\$0.6457	\$1.4448
	Excess 20 therms		\$0.7127	\$0.0351	\$0.7478	\$0.1904		\$0.9382	\$0.6457	\$1.5839
25% Low Income Discount	Customer Charge	(\$2.13)					(\$0.11)	(\$2.24)		(\$2.24)
	First 20 therms							(\$0.1998)	(\$0.1614)	(\$0.3612)
	Excess 20 therms							(\$0.2346)	(\$0.1614)	(\$0.3960)
General Service Small, High Winter Use (2) G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00					\$0.44	\$24.44		\$24.44
	First 40 therms		\$0.4433	\$0.0351	\$0.4784	\$0.1821		\$0.6605	\$0.6457	\$1.3062
	Excess 40 therms		\$0.6765	\$0.0351	\$0.7116	\$0.1821		\$0.8937	\$0.6457	\$1.5394
General Service Small, Low Winter Use (2) G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00					\$0.44	\$24.44		\$24.44
	First 40 therms		\$0.3966	\$0.0351	\$0.4317	\$0.1821		\$0.6138	\$0.6126	\$1.2264
	Excess 40 therms		\$0.5757	\$0.0351	\$0.6108	\$0.1821		\$0.7929	\$0.6126	\$1.4055
General Service Medium, High Winter Use (2) G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00					\$0.44	\$120.44		\$120.44
	First 500 therms		\$0.3579	\$0.0351	\$0.3930	\$0.1821		\$0.5751	\$0.6457	\$1.2208
	Excess 500 therms		\$0.4525	\$0.0351	\$0.4876	\$0.1821		\$0.6697	\$0.6457	\$1.3154
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00					\$0.44	\$120.44		\$120.44
	First 500 therms		\$0.3867	\$0.0351	\$0.4218	\$0.1821		\$0.6039	\$0.6126	\$1.2165
	Excess 500 therms		\$0.4376	\$0.0351	\$0.4727	\$0.1821		\$0.6548	\$0.6126	\$1.2674
General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00					\$0.44	\$500.44		\$500.44
	All Therms		\$0.2749	\$0.0351	\$0.3100	\$0.1821		\$0.4921	\$0.6457	\$1.1378
	MDD Therms		\$1.56					\$1.56		\$1.56
General Service Large, Low Winter Use(2) G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00					\$0.44	\$500.44		\$500.44
	All Therms		\$0.2429	\$0.0351	\$0.2780	\$0.1821		\$0.4601	\$0.6126	\$1.0727
	MDD Therms		\$1.97					\$1.97		\$1.97

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

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

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

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

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved for effect May 1, 2013

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge(4)	Local Distribution Adjustment Clause (LDAC)(3)	Total Delivery = Total Distribution + LDAC	Default Service (DS) (1)(3)	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	\$0.0263	\$0.8354	\$0.2924	\$1.1278	\$0.5945	\$1.7223
	Excess 10 therms		\$0.9218	\$0.0263	\$0.9481	\$0.2924	\$1.2405	\$0.5945	\$1.8350
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	\$0.0263	\$0.8354	\$0.2924	\$1.1278	\$0.5945	\$1.7223
	Excess 10 therms		\$0.9218	\$0.0263	\$0.9481	\$0.2924	\$1.2405	\$0.5945	\$1.8350
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.2089)	(\$0.0731)	(\$0.2820)	(\$0.1486)	(\$0.4306)
	Excess 10 therms				(\$0.2370)	(\$0.0731)	(\$0.3101)	(\$0.1486)	(\$0.4587)
Residential Heat R-3	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	\$0.0263	\$0.5999	\$0.2924	\$0.8923	\$0.5721	\$1.4644
	Excess 20 therms		\$0.7127	\$0.0263	\$0.7390	\$0.2924	\$1.0314	\$0.5721	\$1.6035
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	\$0.0263	\$0.5999	\$0.2924	\$0.8923	\$0.5721	\$1.4644
	Excess 20 therms		\$0.7127	\$0.0263	\$0.7390	\$0.2924	\$1.0314	\$0.5721	\$1.6035
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1500)	(\$0.0731)	(\$0.2231)	(\$0.1430)	(\$0.3661)
	Excess 20 therms				(\$0.1848)	(\$0.0731)	(\$0.2579)	(\$0.1430)	(\$0.4009)
General Service Small, High Winter Use (2) G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.4433	\$0.0263	\$0.4696	\$0.2885	\$0.7581	\$0.5721	\$1.3302
	Excess 40 therms		\$0.6765	\$0.0263	\$0.7028	\$0.2885	\$0.9913	\$0.5721	\$1.5634
General Service Small, Low Winter Use (2) G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.3966	\$0.0263	\$0.4229	\$0.2885	\$0.7114	\$0.5945	\$1.3059
	Excess 40 therms		\$0.5757	\$0.0263	\$0.6020	\$0.2885	\$0.8905	\$0.5945	\$1.4850
General Service Medium, High Winter Use (2) G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3579	\$0.0263	\$0.3842	\$0.2885	\$0.6727	\$0.5721	\$1.2448
	Excess 500 therms		\$0.4525	\$0.0263	\$0.4788	\$0.2885	\$0.7673	\$0.5721	\$1.3394
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3867	\$0.0263	\$0.4130	\$0.2885	\$0.7015	\$0.5945	\$1.2960
	Excess 500 therms		\$0.4376	\$0.0263	\$0.4639	\$0.2885	\$0.7524	\$0.5945	\$1.3469
General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2749	\$0.0263	\$0.3012	\$0.2885	\$0.5897	\$0.5721	\$1.1618
	MDD Therms		\$1.56		\$1.56		\$1.56		\$1.56
General Service Large, Low Winter Use(2) G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2429	\$0.0263	\$0.2692	\$0.2885	\$0.5577	\$0.5945	\$1.1522
	MDD Therms		\$1.97		\$1.97		\$1.97		\$1.97

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

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

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

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

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved for effect November 1, 2013

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge(4)	Local Distribution Adjustment Clause (LDAC)(3)	Total Delivery = Total Distribution + LDAC	Default Service (DS) (1)(3)	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	\$0.0524	\$0.8615	\$0.1848	\$1.0463	\$0.6712	\$1.7175
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.6712	\$1.8302
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	\$0.0524	\$0.8615	\$0.1848	\$1.0463	\$0.6712	\$1.7175
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.6712	\$1.8302
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.2154)	(\$0.0462)	(\$0.2616)	(\$0.1678)	(\$0.4294)
	Excess 10 therms				(\$0.2436)	(\$0.0462)	(\$0.2898)	(\$0.1678)	(\$0.4576)
Residential Heat R-3	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$0.7434	\$1.5542
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.7434	\$1.6933
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	\$0.0524	\$0.6260	\$0.1848	\$0.8108	\$0.7434	\$1.5542
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.7434	\$1.6933
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1565)	(\$0.0462)	(\$0.2027)	(\$0.1859)	(\$0.3886)
	Excess 20 therms				(\$0.1913)	(\$0.0462)	(\$0.2375)	(\$0.1859)	(\$0.4234)
General Service Small, High Winter Use (2) G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.4433	\$0.0524	\$0.4957	\$0.1852	\$0.6809	\$0.7434	\$1.4243
	Excess 40 therms		\$0.6765	\$0.0524	\$0.7289	\$0.1852	\$0.9141	\$0.7434	\$1.6575
General Service Small, Low Winter Use (2) G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.3966	\$0.0524	\$0.4490	\$0.1852	\$0.6342	\$0.6712	\$1.3054
	Excess 40 therms		\$0.5757	\$0.0524	\$0.6281	\$0.1852	\$0.8133	\$0.6712	\$1.4845
General Service Medium, High Winter Use (2) G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3579	\$0.0524	\$0.4103	\$0.1852	\$0.5955	\$0.7434	\$1.3389
	Excess 500 therms		\$0.4525	\$0.0524	\$0.5049	\$0.1852	\$0.6901	\$0.7434	\$1.4335
General Service Medium, Low Winter Use (2) G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3867	\$0.0524	\$0.4391	\$0.1852	\$0.6243	\$0.6712	\$1.2955
	Excess 500 therms		\$0.4376	\$0.0524	\$0.4900	\$0.1852	\$0.6752	\$0.6712	\$1.3464
General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2749	\$0.0524	\$0.3273	\$0.1852	\$0.5125	\$0.7434	\$1.2559
	MDD Therms		\$1.56		\$1.56		\$1.56		\$1.56
General Service Large, Low Winter Use(2) G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2429	\$0.0524	\$0.2953	\$0.1852	\$0.4805	\$0.6712	\$1.1517
	MDD Therms		\$1.97		\$1.97		\$1.97		\$1.97

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

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

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

Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 201

Lamp Size Lumens	Type of Luminaire	Distribution Charge		Transmission Charge		Total Price per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month	Per Year	Per Month	Per Year	Per Month
Mercury Vapor*:								
3,500	Residential and Commercial Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Residential and Commercial Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
3,500	Street and Highway Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Street and Highway Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
20,000	Street and Highway Type	\$18.51	\$222.12	\$0.52	\$6.24	\$19.03	\$228.36	(\$1.90)
60,000	Street and Highway Type	\$35.36	\$424.32	\$1.02	\$12.24	\$36.38	\$436.56	(\$3.64)
20,000	Flood Light Type	\$20.45	\$245.40	\$0.56	\$6.72	\$21.01	\$252.12	(\$2.10)
3,500	Power Bracket Included	\$9.63	\$115.56	\$0.24	\$2.88	\$9.87	\$118.44	(\$0.99)
7,000	Power Bracket Included	\$10.84	\$130.08	\$0.29	\$3.48	\$11.13	\$133.56	(\$1.11)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Residential and Commercial Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
3,300	Street and Highway Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Street and Highway Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
20,000	Street and Highway Type	\$14.13	\$169.56	\$0.39	\$4.68	\$14.52	\$174.24	(\$1.45)
50,000	Street and Highway Type	\$20.08	\$240.96	\$0.56	\$6.72	\$20.64	\$247.68	(\$2.06)
140,000	Street and Highway Type	\$41.19	\$494.28	\$1.18	\$14.16	\$42.37	\$508.44	(\$4.24)
50,000	Flood Light Type	\$23.31	\$279.72	\$0.64	\$7.68	\$23.95	\$287.40	(\$2.40)
Metal Halide:								
8,800	Power Bracket Included	\$10.70	\$128.40	\$0.29	\$3.48	\$10.99	\$131.88	(\$1.10)
13,500	Power Bracket Included	\$11.44	\$137.28	\$0.31	\$3.72	\$11.75	\$141.00	(\$1.18)
23,500	Power Bracket Included	\$12.31	\$147.72	\$0.33	\$3.96	\$12.64	\$151.68	(\$1.26)
8,800	Street and Highway Type	\$11.51	\$138.12	\$0.31	\$3.72	\$11.82	\$141.84	(\$1.18)
13,500	Street and Highway Type	\$12.61	\$151.32	\$0.34	\$4.08	\$12.95	\$155.40	(\$1.30)
23,500	Street and Highway Type	\$13.11	\$157.32	\$0.36	\$4.32	\$13.47	\$161.64	(\$1.35)
8,800	Flood Light Type	\$13.46	\$161.52	\$0.37	\$4.44	\$13.83	\$165.96	(\$1.38)
13,500	Flood Light Type	\$14.61	\$175.32	\$0.40	\$4.80	\$15.01	\$180.12	(\$1.50)
23,500	Flood Light Type	\$14.65	\$175.80	\$0.40	\$4.80	\$15.05	\$180.60	(\$1.51)
Ornamental Lighting:								
3,300	Street and Highway Type	\$6.40	\$76.80	\$0.16	\$1.92	\$6.56	\$78.72	(\$0.66)
<i>Last Change - All Luminaires</i>		<i>8/1/11</i>		<i>8/1/11</i>		<i>8/1/11</i>		<i>8/1/11</i>

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Other Billed Distribution Charges										Total Delivery							
				Base Distribution	Penalty/POP Adjustment Factor	Energy Efficiency Reconciliation Factor	Residential Assistance Factor	Net Metering Recovery Surcharge	Revenue Decoupling Factor	Att. General Consultant Expense Factor	Internal Transmission Service Cost Adjustment	Default Transition Charge Adjustment	Transition Surcharge		Total Transition Charge	Internal Transmission Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	
Residential RD-1	198	First 600 kWh	\$5.29	\$0.05420	\$0.00235	\$0.00708	\$0.00350	\$0.00004	\$0.00004	\$0.00022	\$0.01271	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00192	\$0.01443	\$0.01755	\$0.00050	\$0.02250	\$0.11580
Farm Credit		Excess 600 kWh		\$0.05794	\$0.00235	\$0.00708	\$0.00350	\$0.00004	\$0.00004	\$0.00022	\$0.01271	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00192	\$0.01443	\$0.01755	\$0.00050	\$0.02250	\$0.11954
Least Change		First 600 kWh	3/1/08	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	1/1/13	6/1/13	1/1/07	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.01159
Low-Income Residential RD-2	199	First 600 kWh	\$5.29	\$0.05420	\$0.00235	\$0.00109	\$0.00350	\$0.00004	\$0.00022	\$0.00672	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00192	\$0.01443	\$0.01755	\$0.00050	\$0.02250	\$0.10981	
Farm Credit		Excess 600 kWh		\$0.05794	\$0.00235	\$0.00109	\$0.00350	\$0.00004	\$0.00022	\$0.00672	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00192	\$0.01443	\$0.01755	\$0.00050	\$0.02250	\$0.11355	
25% Low Income Discount		Customer Charge																		\$0.132	
Farm Credit		First 600 kWh																		\$0.0296	
Least Change		Excess 600 kWh	2/1/11	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	6/1/13	8/1/11	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.00897	
Small General GD-1	200	Customer Charge	\$8.23	\$0.05916	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00189	\$0.01443	\$0.01752	\$0.00050	\$0.02250	\$0.11817	
Farm Credit		First 200 kWh		\$0.06600	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00189	\$0.01443	\$0.01752	\$0.00050	\$0.02250	\$0.12501	
Least Change		Excess 200 kWh	3/1/08	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	6/1/13	1/1/07	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.01182	
Regular General GD-2	200	Customer Charge	\$8.23	\$7.65	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$2.74	\$0.00014	\$0.00400	\$0.01788	\$0.00068	\$0.01443	\$0.01631	\$0.00050	\$0.02250	\$0.1068	
Farm Credit		All kWh		\$0.01837	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.01374	\$0.00014	\$0.00400	\$0.01788	\$0.00068	\$0.01443	\$0.01631	\$0.00050	\$0.02250	\$0.06571	
Least Change		All kWh	3/1/08	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	6/1/13	8/1/11	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.00657	
Large General GD-3	200	Customer Charge	\$300.00	\$4.24	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$4.05	\$0.00014	\$0.00400	\$0.01779	\$0.00089	\$0.01443	\$0.01583	\$0.00050	\$0.02250	\$300.00	
Farm Credit		On Peak kVA		\$0.00831	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.01365	\$0.00014	\$0.00400	\$0.01779	\$0.00020	\$0.01443	\$0.01583	\$0.00050	\$0.02250	\$8.50	
Least Change		Off Peak kVA	8/1/11	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	6/1/13	8/1/11	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.00657	
Optional Time-of-Use GD-4 (1)	200	Customer Charge	\$8.23	\$1.09	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$9.41	\$0.00014	\$0.00400	\$0.01179	\$0.00022	\$0.01443	\$0.01585	\$0.00050	\$0.02250	\$12.85	
Farm Credit		On Peak kW		\$0.00183	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.00765	\$0.00014	\$0.00400	\$0.01179	\$0.00022	\$0.01443	\$0.01585	\$0.00050	\$0.02250	\$0.4990	
Least Change		On Peak kW	3/1/08	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	6/1/13	8/1/11	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.00426	
Water Heating and/or Space Heating GD-5 (1)	200	Customer Charge	\$0.00	\$0.04282	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00182	\$0.01443	\$0.01745	\$0.00050	\$0.02250	\$0.10176	
Farm Credit		Excess 2,500 kWh		\$0.05006	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00182	\$0.01443	\$0.01745	\$0.00050	\$0.02250	\$0.10900	
Least Change		Customer Charge	3/1/08	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	6/1/13	1/1/07	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.01018	
ALL GENERAL		Transformer Ownership Credit of \$0.14 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																		\$0.00499	
Outdoor Lighting SD	201	Customer Charge	\$0.00000	\$0.00000	\$0.00452	\$0.00350	\$0.00004	\$0.00022	\$0.01015	\$0.02420	\$0.00014	\$0.00400	\$0.02834	\$0.00000	\$0.01443	\$0.01563	\$0.00050	\$0.02250	\$0.05712		
Farm Credit		All kWh																	\$0.00571		
Least Change		All kWh	8/1/11	8/1/11	1/1/13	6/1/13	1/1/13	1/1/13	1/1/13	6/1/13	1/1/07	1/1/13	1/1/10	1/1/13	3/1/08	1/1/13	1/1/13	1/1/03	1/1/02	\$0.00571	

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

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

Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 201

Lamp Size Lumens	Type of Luminaire	Distribution Charge		Transmission Charge		Total Price per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month	Per Year	Per Month	Per Year	Per Month
Mercury Vapor*:								
3,500	Residential and Commercial Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Residential and Commercial Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
3,500	Street and Highway Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Street and Highway Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
20,000	Street and Highway Type	\$18.51	\$222.12	\$0.52	\$6.24	\$19.03	\$228.36	(\$1.90)
60,000	Street and Highway Type	\$35.36	\$424.32	\$1.02	\$12.24	\$36.38	\$436.56	(\$3.64)
20,000	Flood Light Type	\$20.45	\$245.40	\$0.56	\$6.72	\$21.01	\$252.12	(\$2.10)
3,500	Power Bracket Included	\$9.63	\$115.56	\$0.24	\$2.88	\$9.87	\$118.44	(\$0.99)
7,000	Power Bracket Included	\$10.84	\$130.08	\$0.29	\$3.48	\$11.13	\$133.56	(\$1.11)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Residential and Commercial Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
3,300	Street and Highway Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Street and Highway Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
20,000	Street and Highway Type	\$14.13	\$169.56	\$0.39	\$4.68	\$14.52	\$174.24	(\$1.45)
50,000	Street and Highway Type	\$20.08	\$240.96	\$0.56	\$6.72	\$20.64	\$247.68	(\$2.06)
140,000	Street and Highway Type	\$41.19	\$494.28	\$1.18	\$14.16	\$42.37	\$508.44	(\$4.24)
50,000	Flood Light Type	\$23.31	\$279.72	\$0.64	\$7.68	\$23.95	\$287.40	(\$2.40)
Metal Halide:								
8,800	Power Bracket Included	\$10.70	\$128.40	\$0.29	\$3.48	\$10.99	\$131.88	(\$1.10)
13,500	Power Bracket Included	\$11.44	\$137.28	\$0.31	\$3.72	\$11.75	\$141.00	(\$1.18)
23,500	Power Bracket Included	\$12.31	\$147.72	\$0.33	\$3.96	\$12.64	\$151.68	(\$1.26)
8,800	Street and Highway Type	\$11.51	\$138.12	\$0.31	\$3.72	\$11.82	\$141.84	(\$1.18)
13,500	Street and Highway Type	\$12.61	\$151.32	\$0.34	\$4.08	\$12.95	\$155.40	(\$1.30)
23,500	Street and Highway Type	\$13.11	\$157.32	\$0.36	\$4.32	\$13.47	\$161.64	(\$1.35)
8,800	Flood Light Type	\$13.46	\$161.52	\$0.37	\$4.44	\$13.83	\$165.96	(\$1.38)
13,500	Flood Light Type	\$14.61	\$175.32	\$0.40	\$4.80	\$15.01	\$180.12	(\$1.50)
23,500	Flood Light Type	\$14.65	\$175.80	\$0.40	\$4.80	\$15.05	\$180.60	(\$1.51)
Ornamental Lighting:								
3,300	Street and Highway Type	\$6.40	\$76.80	\$0.16	\$1.92	\$6.56	\$78.72	(\$0.66)
<i>Last Change - All Luminaires</i>		8/1/11		8/1/11		8/1/11		8/1/11

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

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

Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 201

Lamp Size Lumens	Type of Luminaire	Distribution Charge		Transmission Charge		Total Price per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month	Per Year	Per Month	Per Year	Per Month
Mercury Vapor*:								
3,500	Residential and Commercial Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Residential and Commercial Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
3,500	Street and Highway Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Street and Highway Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
20,000	Street and Highway Type	\$18.51	\$222.12	\$0.52	\$6.24	\$19.03	\$228.36	(\$1.90)
60,000	Street and Highway Type	\$35.36	\$424.32	\$1.02	\$12.24	\$36.38	\$436.56	(\$3.64)
20,000	Flood Light Type	\$20.45	\$245.40	\$0.56	\$6.72	\$21.01	\$252.12	(\$2.10)
3,500	Power Bracket Included	\$9.63	\$115.56	\$0.24	\$2.88	\$9.87	\$118.44	(\$0.99)
7,000	Power Bracket Included	\$10.84	\$130.08	\$0.29	\$3.48	\$11.13	\$133.56	(\$1.11)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Residential and Commercial Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
3,300	Street and Highway Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Street and Highway Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
20,000	Street and Highway Type	\$14.13	\$169.56	\$0.39	\$4.68	\$14.52	\$174.24	(\$1.45)
50,000	Street and Highway Type	\$20.08	\$240.96	\$0.56	\$6.72	\$20.64	\$247.68	(\$2.06)
140,000	Street and Highway Type	\$41.19	\$494.28	\$1.18	\$14.16	\$42.37	\$508.44	(\$4.24)
50,000	Flood Light Type	\$23.31	\$279.72	\$0.64	\$7.68	\$23.95	\$287.40	(\$2.40)
Metal Halide:								
8,800	Power Bracket Included	\$10.70	\$128.40	\$0.29	\$3.48	\$10.99	\$131.88	(\$1.10)
13,500	Power Bracket Included	\$11.44	\$137.28	\$0.31	\$3.72	\$11.75	\$141.00	(\$1.18)
23,500	Power Bracket Included	\$12.31	\$147.72	\$0.33	\$3.96	\$12.64	\$151.68	(\$1.26)
8,800	Street and Highway Type	\$11.51	\$138.12	\$0.31	\$3.72	\$11.82	\$141.84	(\$1.18)
13,500	Street and Highway Type	\$12.61	\$151.32	\$0.34	\$4.08	\$12.95	\$155.40	(\$1.30)
23,500	Street and Highway Type	\$13.11	\$157.32	\$0.36	\$4.32	\$13.47	\$161.64	(\$1.35)
8,800	Flood Light Type	\$13.46	\$161.52	\$0.37	\$4.44	\$13.83	\$165.96	(\$1.38)
13,500	Flood Light Type	\$14.61	\$175.32	\$0.40	\$4.80	\$15.01	\$180.12	(\$1.50)
23,500	Flood Light Type	\$14.65	\$175.80	\$0.40	\$4.80	\$15.05	\$180.60	(\$1.51)
Ornamental Lighting:								
3,300	Street and Highway Type	\$6.40	\$76.80	\$0.16	\$1.92	\$6.56	\$78.72	(\$0.66)
<i>Last Change - All Luminaires</i>		8/1/11		8/1/11		8/1/11		8/1/11

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

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

Delivery Service	M.D.P.U. No.	Customer Charge	Blocks	Other Billed Distribution Charges										Energy Efficiency	Renewable Resource	Total Energy	Total Delivery					
				Base Distribution	Position/POP Adjustment	Energy Efficiency Factor	Residential Assistance Factor	Net Metering Recovery Surcharge	Revenue Decoupling Factor	Att. General Expense Factor	Total Distribution	Transition Charge Adjustment	Default Service Adjustment					Total Transition Charge	Internal Transmission Adjustment	External Transmission	Total Transmission	
Residential RD-1	198	\$5.29	Customer Charge First 600 kWh Excess 600 kWh	\$0.05420 \$0.05794	\$0.00235 \$0.00235	\$0.00708 \$0.00708	\$0.00350 \$0.00350	\$0.00004 \$0.00004	\$0.00004 \$0.00004	\$0.00002 \$0.00002	\$0.00022 \$0.00022	\$0.01271 \$0.01271	\$0.02420 \$0.02420	\$0.00014 \$0.00014	\$0.02434 \$0.02434	\$0.00192 \$0.00192	\$0.00120 \$0.00120	\$0.01443 \$0.01443	\$0.01755 \$0.01755	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.11880 \$0.11554 (\$0.253) (\$0.01118) (\$0.01155) 9/1/13
Low-Income Residential RD-2	199	\$5.29	Customer Charge First 600 kWh Excess 600 kWh	\$0.05420 \$0.05794	\$0.00235 \$0.00235	\$0.00109 \$0.00109	\$0.00350 \$0.00350	\$0.00004 \$0.00004	\$0.00004 \$0.00004	\$0.00022 \$0.00022	\$0.000672 \$0.000672	\$0.00672 \$0.00672	\$0.02420 \$0.02420	\$0.00014 \$0.00014	\$0.02434 \$0.02434	\$0.00192 \$0.00192	\$0.00120 \$0.00120	\$0.01443 \$0.01443	\$0.01755 \$0.01755	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.10581 \$0.10955 (\$1.329) (\$0.02196) (\$0.02290) 9/1/13
25% Low Income Discount																						
Farm Credit																						
Least Charge																						
Small General GD-1	200	\$8.23	Customer Charge First 200 kWh Excess 200 kWh	\$0.05916 \$0.06600	\$0.00235 \$0.00235	\$0.00452 \$0.00452	\$0.00350 \$0.00350	\$0.00004 \$0.00004	\$0.00004 \$0.00004	\$0.00022 \$0.00022	\$0.01015 \$0.01015	\$0.01015 \$0.01015	\$0.02420 \$0.02420	\$0.00014 \$0.00014	\$0.02434 \$0.02434	\$0.00189 \$0.00189	\$0.00120 \$0.00120	\$0.01443 \$0.01443	\$0.01752 \$0.01752	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.11417 \$0.12101 (\$0.82) (\$0.01142) (\$0.01210) 9/1/13
Farm Credit																						
Least Charge																						
Regular General GD-2	200	\$8.23	Customer Charge All kW	\$7.65	\$0.01837							\$2.74	\$0.01374	\$0.00014	\$0.01388	\$0.29	\$0.00668	\$0.01443	\$0.01631	\$0.00050	\$0.00250	\$0.1068 \$0.0671 (\$0.82) (\$1.07) (\$0.0617) 9/1/13
Farm Credit																						
Least Charge																						
Large General GD-3	200	\$300.00	Customer Charge On Peak kVA On Peak kW Off Peak kW	\$4.24 \$0.1306 \$0.0293	\$0.00235 \$0.00235 \$0.00235	\$0.00452 \$0.00452 \$0.00452	\$0.00350 \$0.00350 \$0.00350	\$0.00004 \$0.00004 \$0.00004	\$0.00004 \$0.00004 \$0.00004	\$0.00022 \$0.00022 \$0.00022	\$0.01015 \$0.01015 \$0.01015	\$0.01015 \$0.01015 \$0.01015	\$4.05 \$0.01365 \$0.01365	\$0.00014 \$0.00014 \$0.00014	\$4.05 \$0.01379 \$0.01379	\$0.21 \$0.0089 \$0.0020	\$0.00120 \$0.00120 \$0.00120	\$0.01443 \$0.01443 \$0.01443	\$0.01652 \$0.01583 \$0.01583	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$0.3000 \$8.50 \$0.0562 \$0.04570 (\$30.00) (\$0.85) (\$0.06565) (\$0.00457) 9/1/13
Farm Credit																						
Least Charge																						
Optional Time-of-Use GD-4 (1)	200	\$8.23	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$3.09 \$0.0831 \$0.0183	\$0.00235 \$0.00235 \$0.00235	\$0.00452 \$0.00452 \$0.00452	\$0.00350 \$0.00350 \$0.00350	\$0.00004 \$0.00004 \$0.00004	\$0.00004 \$0.00004 \$0.00004	\$0.00022 \$0.00022 \$0.00022	\$0.01015 \$0.01015 \$0.01015	\$0.01015 \$0.01015 \$0.01015	\$9.41 \$0.00765 \$0.00765	\$0.00014 \$0.00014 \$0.00014	\$9.41 \$0.00779 \$0.00779	\$0.35 \$0.00102 \$0.00022	\$0.00120 \$0.00120 \$0.00120	\$0.01443 \$0.01443 \$0.01443	\$0.01665 \$0.01585 \$0.01585	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$8.23 \$12.85 \$0.04590 \$0.03862 (\$0.82) (\$1.29) (\$0.00459) (\$0.00386) 9/1/13
Farm Credit																						
Least Charge																						
Water Heating and/or Space Heating GD-5 (1)	200	\$0.00	Customer Charge First 2,500 kWh Excess 2,500 kWh	\$0.04282 \$0.05006	\$0.00235 \$0.00235	\$0.00452 \$0.00452	\$0.00350 \$0.00350	\$0.00004 \$0.00004	\$0.00004 \$0.00004	\$0.00022 \$0.00022	\$0.01015 \$0.01015	\$0.01015 \$0.01015	\$0.02420 \$0.02420	\$0.00014 \$0.00014	\$0.02434 \$0.02434	\$0.00182 \$0.00182	\$0.00120 \$0.00120	\$0.01443 \$0.01443	\$0.01745 \$0.01745	\$0.00050 \$0.00050	\$0.00250 \$0.00250	\$0.00 \$0.09776 \$0.10500 \$0.00 (\$0.00978) (\$0.01050) 9/1/13
Farm Credit																						
Least Charge																						
ALL GENERAL			Transformer Ownership Credit of \$0.14 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW /kVA and kWh.																			
Outdoor Lighting SD	201	\$0.00000	Customer Charge All kW	\$0.00000	\$0.00235	\$0.00452	\$0.00350	\$0.00004	\$0.00004	\$0.00022	\$0.01015	\$0.01015	\$0.02420	\$0.00014	\$0.02434	\$0.00000	\$0.00120	\$0.01443	\$0.01563	\$0.00050	\$0.00250	\$0.05312 (\$0.00531) 9/1/13
Farm Credit																						
Least Charge																						

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

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

Outdoor Lighting Delivery Service - Luminaire Charges
M.D.P.U. No. 201

Lamp Size Lumens	Type of Luminaire	Distribution Charge		Transmission Charge		Total Price per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month	Per Year	Per Month	Per Year	Per Month
Mercury Vapor*:								
3,500	Residential and Commercial Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Residential and Commercial Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
3,500	Street and Highway Type	\$9.19	\$110.28	\$0.23	\$2.76	\$9.42	\$113.04	(\$0.94)
7,000	Street and Highway Type	\$10.20	\$122.40	\$0.27	\$3.24	\$10.47	\$125.64	(\$1.05)
20,000	Street and Highway Type	\$18.51	\$222.12	\$0.52	\$6.24	\$19.03	\$228.36	(\$1.90)
60,000	Street and Highway Type	\$35.36	\$424.32	\$1.02	\$12.24	\$36.38	\$436.56	(\$3.64)
20,000	Flood Light Type	\$20.45	\$245.40	\$0.56	\$6.72	\$21.01	\$252.12	(\$2.10)
3,500	Power Bracket Included	\$9.63	\$115.56	\$0.24	\$2.88	\$9.87	\$118.44	(\$0.99)
7,000	Power Bracket Included	\$10.84	\$130.08	\$0.29	\$3.48	\$11.13	\$133.56	(\$1.11)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Residential and Commercial Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
3,300	Street and Highway Type	\$7.97	\$95.64	\$0.20	\$2.40	\$8.17	\$98.04	(\$0.82)
9,500	Street and Highway Type	\$9.49	\$113.88	\$0.24	\$2.88	\$9.73	\$116.76	(\$0.97)
20,000	Street and Highway Type	\$14.13	\$169.56	\$0.39	\$4.68	\$14.52	\$174.24	(\$1.45)
50,000	Street and Highway Type	\$20.08	\$240.96	\$0.56	\$6.72	\$20.64	\$247.68	(\$2.06)
140,000	Street and Highway Type	\$41.19	\$494.28	\$1.18	\$14.16	\$42.37	\$508.44	(\$4.24)
50,000	Flood Light Type	\$23.31	\$279.72	\$0.64	\$7.68	\$23.95	\$287.40	(\$2.40)
Metal Halide:								
8,800	Power Bracket Included	\$10.70	\$128.40	\$0.29	\$3.48	\$10.99	\$131.88	(\$1.10)
13,500	Power Bracket Included	\$11.44	\$137.28	\$0.31	\$3.72	\$11.75	\$141.00	(\$1.18)
23,500	Power Bracket Included	\$12.31	\$147.72	\$0.33	\$3.96	\$12.64	\$151.68	(\$1.26)
8,800	Street and Highway Type	\$11.51	\$138.12	\$0.31	\$3.72	\$11.82	\$141.84	(\$1.18)
13,500	Street and Highway Type	\$12.61	\$151.32	\$0.34	\$4.08	\$12.95	\$155.40	(\$1.30)
23,500	Street and Highway Type	\$13.11	\$157.32	\$0.36	\$4.32	\$13.47	\$161.64	(\$1.35)
8,800	Flood Light Type	\$13.46	\$161.52	\$0.37	\$4.44	\$13.83	\$165.96	(\$1.38)
13,500	Flood Light Type	\$14.61	\$175.32	\$0.40	\$4.80	\$15.01	\$180.12	(\$1.50)
23,500	Flood Light Type	\$14.65	\$175.80	\$0.40	\$4.80	\$15.05	\$180.60	(\$1.51)
Ornamental Lighting:								
3,300	Street and Highway Type	\$6.40	\$76.80	\$0.16	\$1.92	\$6.56	\$78.72	(\$0.66)
<i>Last Change - All Luminaires</i>		8/1/11		8/1/11		8/1/11		8/1/11

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

Fitchburg Gas and Electric Light Company
Summary of Electric Default Service Generation Rates
January 1, 2013 - December 31, 2013

Default Service - \$/kWh M.D.P.U. No. 220 & 225	Jan 13 (1)	Feb 13 (1)	Mar 13 (1)	Apr 13 (1)	May 13 (1)	Jun 13 (2)	Jul 13 (2)	Aug 13 (2)	Sep 13 (2)	Oct 13 (2)	Nov 13 (2)	Dec 13 (3)
Residential - RD-1, RD-2	Fixed \$0.07126	\$0.07126	\$0.07126	\$0.07126	\$0.07126	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.09276
	Variable \$0.07711	\$0.07584	\$0.06758	\$0.06660	\$0.06714	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.09275
RD-1 Farm Credit (4)	Fixed (\$0.00713)	(\$0.00713)	(\$0.00713)	(\$0.00713)	(\$0.00713)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00928)
	Variable (\$0.00771)	(\$0.00758)	(\$0.00676)	(\$0.00666)	(\$0.00671)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00928)
Residential RD-2	Fixed (\$0.01782)	(\$0.01782)	(\$0.01782)	(\$0.01782)	(\$0.01782)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.02319)
25% Low Income Discount	Variable (\$0.01928)	(\$0.01896)	(\$0.01690)	(\$0.01665)	(\$0.01679)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.01963)	(\$0.02319)
RD-2 Farm Credit (4)	Fixed (\$0.00534)	(\$0.00534)	(\$0.00534)	(\$0.00534)	(\$0.00534)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00696)
	Variable (\$0.00578)	(\$0.00569)	(\$0.00507)	(\$0.00500)	(\$0.00504)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00589)	(\$0.00696)
Small General - GD-1	Fixed \$0.07126	\$0.07126	\$0.07126	\$0.07126	\$0.07126	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.09276
	Variable \$0.07711	\$0.07584	\$0.06758	\$0.06660	\$0.06714	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.07851	\$0.09275
Farm Credit (4)	Fixed (\$0.00713)	(\$0.00713)	(\$0.00713)	(\$0.00713)	(\$0.00713)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00928)
	Variable (\$0.00771)	(\$0.00758)	(\$0.00676)	(\$0.00666)	(\$0.00671)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00785)	(\$0.00928)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD	Fixed \$0.07387	\$0.07387	\$0.07387	\$0.07387	\$0.07387	\$0.07223	\$0.07223	\$0.07223	\$0.07223	\$0.07223	\$0.07223	\$0.09224
	Variable \$0.08798	\$0.08303	\$0.06774	\$0.06464	\$0.06357	\$0.07223	\$0.07223	\$0.07223	\$0.07223	\$0.07223	\$0.07223	\$0.09224
Farm Credit (4)	Fixed (\$0.00739)	(\$0.00739)	(\$0.00739)	(\$0.00739)	(\$0.00739)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00922)
	Variable (\$0.00880)	(\$0.00830)	(\$0.00677)	(\$0.00646)	(\$0.00636)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00722)	(\$0.00922)
Large General - GD-3	Fixed N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11/28-11/30 N/A
	Variable \$0.09966	\$0.14401	\$0.07800	\$0.06082	\$0.06127	\$0.06239	\$0.08729	\$0.05551	\$0.06438	\$0.05831	\$0.06987	N/A \$0.13074
Farm Credit (4)	Fixed (\$0.00997)	(\$0.01440)	(\$0.00780)	(\$0.00608)	(\$0.00613)	(\$0.00624)	(\$0.00873)	(\$0.00555)	(\$0.00644)	(\$0.00583)	(\$0.00699)	N/A (\$0.01307)
	Variable (\$0.00997)	(\$0.01440)	(\$0.00780)	(\$0.00608)	(\$0.00613)	(\$0.00624)	(\$0.00873)	(\$0.00555)	(\$0.00644)	(\$0.00583)	(\$0.00699)	(\$0.01307)

(1) Pursuant to Default Service Schedule DS (M.D.P.U. 220), effective September 1, 2012. Rates include Default Service Costs Adder of \$0.00275/kWh effective December 1, 2012.

(2) Pursuant to Default Service Schedule DS (M.D.P.U. 225), effective December 1, 2012. Rates include Default Service Costs Adder of \$0.00275/kWh effective December 1, 2012.

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	CIVIC ACTIVITIES	114,687
2		
3		Total
4		\$114,687
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7		
8		
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913. ADVERTISING EXPENSES


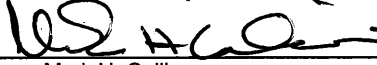
Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1				
2		NONE		0
3				
4				
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8				
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51			TOTAL	0

DEPOSITS AND COLLATERAL

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

Line No.	Name or City or Town	Amount
1		
2	Customer Deposits	442,887
3		
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51	TOTAL	442,887

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
 Robert G. Schoenberger	March 27, 2014	President and Director
 Mark H. Collin	March 27, 2014	Treasurer
<u>/s/ William D. Adams *</u> William D. Adams	March 27, 2014	Director
<u>/s/ Dr. Robert V. Antonucci *</u> Dr. Robert V. Antonucci	March 27, 2014	Director
<u>/s/ David P. Brownell *</u> David P. Brownell	March 27, 2014	Director
<u>/s/ Lisa Crutchfield *</u> Lisa Crutchfield	March 27, 2014	Director
<u>/s/ Albert H. Elfner, III *</u> Albert H. Elfner, III	March 27, 2014	Director
<u>/s/ Edward F. Godfrey *</u> Edward F. Godfrey	March 27, 2014	Director
<u>/s/ Michael B. Green *</u> Michael B. Green	March 27, 2014	Director
<u>/s/ Eben S. Moulton *</u> Eben S. Moulton	March 27, 2014	Director
<u>/s/ M. Brian O'Shaughnessy *</u> M. Brian O'Shaughnessy	March 27, 2014	Director
<u>/s/ Dr. Sarah P. Voll *</u> Dr. Sarah P. Voll	March 27, 2014	Director
<u>/s/ David A. Whiteley *</u> David A. Whiteley	March 27, 2014	Director

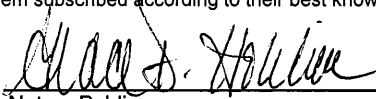
* Power of Attorney on file.

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

State of New Hampshire
Rockingham County ss. Date: March 27, 2014

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

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


Notary Public

Grace D Hollhan
Notary Public
New Hampshire
My Commission Expires 07-24-18