

The Commonwealth of Massachusetts

RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

**For the Year Ended December 31,
2014**

Name of officer to whom
correspondence should be

addressed regarding this report: Daniel V. Main

Official Title: Assistant Controller

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

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

DIRECTORS*

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

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

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

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

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

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 2014		\$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 2014, Fitchburg Gas and Electric Light Company paid \$12,451,374 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

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place

City or Town	Number of Customers' Meters 12/31/2014	City or Town	Number of Customers' Meters
Fitchburg	11,871		
Lunenburg	308		
Townsend	1,759		
Ashby	144		
Gardner	1,486		
Westminster	439		
Total	16,007	Total	0

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	\$248,548,058	\$264,833,675	\$16,285,617
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	1,667	5,057	3,390
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		16,054	19,444	3,390
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		548,333	576,880	28,547
11	Special Deposits (132-134)	21	2,317,653	1,625,330	(692,323)
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	18,210,992	19,607,820	1,396,828
15	Accounts Receivable from Assoc. Companies (145, 146)	23	4,043,117	3,229,798	(813,319)
16	Materials and Supplies (151-159, 163)	24	2,392,682	2,125,123	(267,559)
17	Prepayments (165)		7,105,209	6,731,758	(373,451)
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		22,366,061	15,445,194	(6,920,867)
21	Miscellaneous Current and Accrued Assets (174)		83,209	83,993	784
22	TOTAL Current and Accrued Assets		57,068,756	49,427,396	(7,641,360)
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	610,141	567,262	(42,879)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		274,489	77,622	(196,867)
27	Clearing Accounts (184)		673,158	678,161	5,003
28	Temporary Facilities (185)		(2,982)	(1,942)	1,040
29	Miscellaneous Deferred Debits (186)	27	57,267,295	52,083,997	(5,183,298)
30	TOTAL Deferred Debits		58,822,101	53,405,100	(5,417,001)
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28	0	0	0
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		\$365,962,052	\$369,192,698	\$3,230,646

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	12,803,823	13,021,089	217,266
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		43,803,823	44,021,089	217,266
13	TOTAL Proprietary Capital		66,431,080	66,648,346	217,266
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	68,100,000	66,200,000	(1,900,000)
18	TOTAL Long-Term Debt		68,100,000	66,200,000	(1,900,000)
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		10,725,030	10,317,864	(407,166)
22	Payables to Associated Companies (233, 234)	32	22,780,800	30,078,081	7,297,281
23	Customer Deposits (235)		470,751	489,205	18,454
24	Taxes Accrued (236)		222,231	269,375	47,144
25	Interest Accrued (237)		801,864	775,212	(26,652)
26	Dividends Declared (238)		759,224	0	(759,224)
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		95,026	107,624	12,598
30	Miscellaneous Current and Accrued Liabilities (242)	33	5,275,172	6,186,431	911,259
31	TOTAL Current and Accrued Liabilities		41,130,098	48,223,792	7,093,694
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		285,877	218,518	(67,359)
35	Other Deferred Credits (253)	33	56,525,892	59,528,749	3,002,857
36	TOTAL Deferred Credits		56,811,769	59,747,267	2,935,498
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	89,415,335	96,564,085	7,148,750
39	Reserves for Amortization (257-259)	13	3,981,820	4,353,076	371,256
40	Reserve for Uncollectible Accounts (260)		517,589	521,817	4,228
41	Operating Reserves (261-265)	35	0	0	0
42	Reserve for Depreciation and Amortization of Nonutility Property (266)		0	0	0
43	Reserves for Deferred Federal Income Taxes (267, 268)	36	39,683,823	27,020,150	(12,663,673)
44	TOTAL Reserves		133,598,567	128,459,128	(5,139,439)
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(109,462)	(85,835)	23,627
47	TOTAL Liabilities and Other Credits		\$365,962,052	\$369,192,698	\$3,230,646

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	\$103,452,652	\$18,169,777
3	Operating Expenses			
4	Operation Expenses (401)	42, 47	72,794,842	15,988,385
5	Maintenance Expenses (402)	42, 47	3,679,337	797,116
6	Depreciation Expense (403)	34	10,661,791	653,271
7	Amortization of Utility Plant (404-405)		386,296	48,197
8	Amortization of Property Losses (407.1)		2,947,089	1,039,174
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-
10	Taxes Other Than Income Taxes (408)	49	3,301,680	241,159
11	Income Taxes (409)	49	7,567,437	4,706,589
12	Provision for Deferred Income Taxes (410)	36	(5,722,071)	(4,768,197)
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	-	-
14	TOTAL Operating Expenses		95,616,401	18,705,694
15	Net Operating Revenues		7,836,251	(535,917)
16	Income from Utility Plant Leased to Others (412)		-	-
17	Other Utility Operating Income (414)	50	-	-
18	TOTAL Utility Operating Income		7,836,251	(535,917)
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	4,029	4,564
21	Income from Nonutility Operations (417)		-	-
22	Nonoperating Rental Income (418)		(31,312)	(18,765)
23	Interest and Dividend Income (419)		81,226	(1,484,231)
24	Miscellaneous Nonoperating Income (421)		-	-
25	TOTAL Other Income		53,943	(1,498,432)
26	TOTAL Income		7,890,194	(2,034,349)
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)		-	-
29	Other Income Deductions (426)		144,258	(586,502)
30	TOTAL Income Deductions		144,258	(586,502)
31	Income Before Interest Charges		7,745,936	(1,447,847)
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427)	31	4,826,725	(21,375)
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	108,749	(20,021)
37	Other Interest Expense (431)		212,074	(164,018)
38	Interest Charged to Construction-Credit (432)		(63,891)	52,885
39	TOTAL Interest Charges		5,126,536	(152,529)
40	Net Income		2,619,400	(1,295,318)
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)		12,803,823	877,823
43	Balance Transferred from Income (433)		2,619,400	(1,295,318)
44	Miscellaneous Credits to Surplus (434)		-	-
45	Miscellaneous Debits to Surplus (435)		-	-
46	Appropriations of Surplus (436)		-	-
47	Net Additions to Earned Surplus		2,619,400	(1,295,318)
48	Dividends Declared - Preferred Stock (437)		-	-
49	Dividends Declared - Common Stock (438)		(2,402,134)	634,761
50	Unappropriated Earned Surplus (at end of period) (216)		\$13,021,089	\$217,266

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)	
\$67,583,469	(\$13,473,567)	\$35,869,183	(\$4,696,210)	\$0	\$0	1
						2
						3
50,000,588	(11,268,649)	22,794,254	(4,719,736)	-	-	4
2,758,280	(540,833)	921,057	(256,283)	-	-	5
5,686,047	(313,769)	4,975,744	(339,502)	-	-	6
199,277	(10,924)	187,019	(37,273)	-	-	7
2,844,915	(1,039,174)	102,174	-	-	-	8
-	-	-	-	-	-	9
1,728,057	(62,371)	1,573,623	(178,788)	-	-	10
(810,459)	4,910,986	8,377,896	(9,617,575)	-	-	11
1,392,463	(5,162,562)	(7,114,534)	9,930,759	-	-	12
-	-	-	-	-	-	13
63,799,168	(13,487,296)	31,817,233	(5,218,398)	-	-	14
3,784,301	13,729	4,051,950	522,188	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
\$3,784,301	\$13,729	\$4,051,950	\$522,188	\$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		\$12,803,823
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		2,619,400
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$1.93 per share (438)	238	2,402,134
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21			
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27	Balance - End of year		13,021,089
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)	\$248,872,003	\$128,209,662	\$112,754,598			\$7,907,743
4	106 Completed Construction not Classified	4,727,533	494,960	4,226,023			6,550
5	TOTAL P. 16, 18	253,599,536	128,704,622	116,980,621	0	0	7,914,293
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,698	0				35,698
8	107 Construction Work in Progress	11,198,441	1,800,775	5,541,361			3,856,305
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	264,833,675	130,505,397	122,521,982	0	0	11,806,296
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	96,564,085	51,802,559	44,761,526			0
14	257 Amortization	4,353,076	2,442,488	1,910,588			
15	TOTAL, in Service	100,917,161	54,245,047	46,672,114	0	0	0
16	Leased to Others:						
17	255 Depreciation	0					
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	100,917,161	54,245,047	46,672,114	0	0	0

UTILITY PLANT - GAS

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

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	686,060	27,395		81,978		\$795,433
4	Total Intangible Plant	722,447	27,395	0	81,978	0	831,820
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243					183,243
8	305 Structures and Improvements	1,053,327	5,050				1,058,377
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	22,640				2,482,226
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	802,076	41				802,117
21	Total Manufactured Gas Production Plant	4,498,232	27,731	0	0	0	4,525,963
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					0
24	361 Structures and Improvements	0					0
25	362 Gas Holders	0					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	7,553,001	3,572	16,171			7,540,402
10	376.30 Mains, Bare Steel	29,639	0	0			29,639
11	376.40 Mains, Plastic	33,903,637	2,843,600	96,646			36,650,591
12	376.50, Mains, Joint Seals	361,901					361,901
13	376.60 Mains, Cathodic Protection	1,961,885	75				1,961,960
14	376.70 Mains	86,997		247			86,750
15	376.80 Mains, Cast Iron	2,773,412	0	21,254			2,752,158
16	378.20 Measuring & Regulation	2,228,800	18,054	10,468			2,236,386
17	380 Services	36,338,560	4,384,437	54,418			40,668,579
18	381 Meters	4,293,645	-304,246	292,990			3,696,409
19	382 Meter Installations	9,610,732	317,105	56,685			9,871,152
20	383 House Regulators	173,441					173,441
21	386 Other Property on Cust's Prem.	0					0
22	386.10 Conversion Burners	1,305,885	51,689				1,357,574
23	386.20 Water Heaters	2,472,076	132,097	109,034			2,495,139
24	387 Other Equipment	0					0
25	Total Transmission & Distribution Plant	103,116,205	7,446,383	657,913	0	0	109,904,675
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			0
30	392 Transportation Equipment	345,370		136,986			208,384
31	393 Stores Equipment	0					0
32	394 Tools, Shop and Garage Equipment	536,006	24,838	666			560,178
33	395 Laboratory Equipment	97,845					97,845
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	680,966					680,966
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	81,978			(81,978)		0
38	Total General Plant	1,923,184	24,838	147,881	(81,978)	0	1,718,163
39	Total Gas Plant in Service	110,260,068	7,526,347	805,794	0	0	116,980,621
40	104 Utility Plant Leased to Others	0					0
41	105 Property Held for Future Use	0					0
42	107 Construction Work in Progress	1,541,901	3,999,460	0			5,541,361
43	Total Utility Plant - Gas	111,801,968	11,525,807	805,794	0	0	122,521,982

NOTE:

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

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	Book Value at End of year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2	Land on Franklin Road, Fitchburg, MA	14,387			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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48					
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	\$5,057
4		
5		
6		5,057
7		
8		
9		
10		
11		
16		
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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	1,625,330
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	1,625,330

NOTES RECEIVABLE (Account 141)

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

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			

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)	19,401,822
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	203,683
26		
27	Receivables from Employees (PC Purchases)	2,315
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	19,607,820

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 Servicé Corp.	3,229,798		
5				
6				
7				
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42				
43				
44				
45	TOTALS	3,229,798		0

MATERIALS AND SUPPLIES (Accounts 151 - 159, 163)

Summary Per Balance Sheet

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

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

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

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

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	3,174	\$35,541	0	\$0
15	Received During Year	43,336	959,915	0	0
16	TOTAL	46,510	995,456	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	43,170	961,066	0	0
25	TOTAL DISPOSED OF	43,170	961,066	0	0
26	BALANCE END OF YEAR	3,340	\$34,390	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	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	49,191	0	3,280	45,911
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	15,200,000	296,792	11/30/93	11/30/23	105,826	0	10,671	95,155
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,187	07/01/01	07/01/31	206,503	0	11,857	194,646
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	11/01/25	92,245	0	7,850	84,395
11	6.79% Due 10/15/25								
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	156,376	0	9,221	147,155
14	5.9% Due 12/15/30								
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	TOTALS	66,200,000	1,124,460			610,141	0	42,879	567,262

EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

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

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12	Def Environmental Costs (7 yr rolling amortization)	348,949	3,697,411	735	87,066	3,959,294
13	Minor Items	35,185	8,027	426	2,148	41,064
14	Electric Restructuring	0	26,250	253	26,250	0
15	Purchase of Receivables	36,492	0	n/a	0	36,492
16	Gas and Electric Rate Cases (amortization thru 2015)	1,429,823	1,492,023	923	1,474,859	1,446,987
17	Remediation Adjustment Clause	12,000,000	5,200,000	n/a	15,300,000	1,900,000
18	Major Storm Reserve	324,008	621,371	107	945,380	(1)
19	Hurricane Sandy (amortization thru May, 2017)	875,648	224,706	n/a	706,394	393,960
20	Regulatory Asset - PBOP	5,654,449	20,129,395	253	17,204,889	8,578,955
21	Regulatory Asset - Pension	11,087,763	31,349,719	253	26,355,028	16,082,454
22	SERP	385,900	3,324,731	253	3,013,016	697,615
23	Recoverable Bad Debt	139,681	518,504	449-495	526,402	131,783
24	SFAS 109 Gas (20 yr amortization thru 2022)	1,969,557	1,415,057	407	818,391	2,566,223
25	PBOP GAS	1,268,301	474,063	926	551,406	1,190,958
26	Pension Gas	1,735,062	655,619	926	756,104	1,634,577
27	SFAS 109 Elec (20 yr amortization thru 2022)	5,970,536	2,183,637	407	4,241,941	3,912,232
28	PBOP ELEC	759,148	173,312	926	321,220	611,240
29	Pension Electric	1,738,020	584,100	926	777,764	1,544,356
30	Emergency Storm Restoration (7 yr amortization thru 2018)	5,837,909	543,061	407	2,172,245	4,208,725
31	Reg Asset Hurricane Irene (3 yr amortization thru 2017)	1,617,073	682,243	n/a	1,638,709	660,607
32	Reg Asset October Snow Storm (3 yr amortization thru 2017)	3,275,499	3,798,335	407	5,761,840	1,311,994
33	Reg Asset - Active Hardship Protected Accts (5 yr amort thru May, 2015)	0	5,603,301	904	5,010,450	592,851
34	LT Portion of Prepaid Revolver	0	116,653	165	32,967	83,686
35	Generator Interconnection Study	18,012	1,032,153	var	1,050,165	0
36	Misc. Plant and M&S Accruals	178,875	3,312,723	var	3,415,626	75,972
37	Storm Costs	296,576	408,406	407	344,167	360,815
38	Insurance Recovery	284,829	660,190	131/242	883,861	61,158
39						0
40						0
41	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					0
42						0
43						0
44						
45						
46	TOTALS	57,267,295	88,234,990		93,418,288	52,083,997

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		
2	NONE	
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		
23	Common Stock	1,507,083
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	TOTAL	1,507,083
37		
38		
39		
40		
41		
42		
43		

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					(e)	(f)	
1							
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							
9							
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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)	\$31,000,000
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34	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	15,200,000	6.75	5/31, 11/30	1,261,125	1,282,500
3									
4	30 year senior notes	01/26/99	01/15/29	12,000,000	12,000,000	7.37	1/15, 7/15	884,400	884,400
5									
6	30 year senior notes	06/01/01	06/01/31	14,000,000	14,000,000	7.98	6/01, 12/01	1,117,200	1,117,200
7									
8	22 year senior notes	10/28/03	10/15/25	10,000,000	10,000,000	6.79	4/15,10/15	679,000	679,000
9									
10	25 year senior notes	12/21/05	12/15/30	15,000,000	15,000,000	5.90	6/15,12/15	885,000	885,000
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS			70,000,000	66,200,000			4,826,725	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 #.

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

NOTES PAYABLE (Account 231)

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

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

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

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

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

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

OTHER DEFERRED CREDITS (Account 253)

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

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	549,669	407	82,193	20,548	488,024
17	Regulatory Liability - SFAS 109 - Electric	876,895	407	143,167	35,792	769,520
18	MGP Remediation	12,000,000	182	12,000,000	0	0
19	Gift Certificates	715	131	50	50	715
20	FAS 158 Adjustments - PBOP	12,402,243	182,283	52,552,703	57,531,773	17,381,313
21	FAS 158 Adjustments - Pension	18,665,928	182,283	48,782,252	57,186,807	27,070,483
22	Accrued SFAS 106 Liability	9,841,652	926,234	1,552,206	2,282,781	10,572,227
23	FAS 158 Adjustments - SERP	2,188,790	182,283	16,265,935	16,890,947	2,813,802
24	Reserve for Storm Costs	0	144	257,891	386,837	128,946
25	Active Hardship Protected Accounts (5 yr amortization through May, 2019)	0	144	43,379	347,098	303,719
26						
27						
28						
29						
30						
31	TOTALS	56,525,892		131,679,776	134,682,633	59,528,749

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

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

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

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

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	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	0.97		1,244,629	\$1,207,290	1/16/2014	4/15/2014
23		0.96		1,244,629	\$1,194,844	4/22/2014	7/15/2014
24					\$0		
25					\$0		
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$2,402,134		
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 2014 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	391	3.330
General Plant	394	3.270			394	3.110
	395	2.810			395	4.290
	396	4.840	396		0.000	
	398	4.110	397		10.380	
Elec. Common			398	4.750		
			390	3.240		
			391	3.330		
			393	2.310		
			394	2.630		
			396	0.900		
			397	8.760		
		398	4.750			

Notes:

Depreciation for Federal Income Tax was **\$12,389,923.32**

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

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

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

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			
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44			

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

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23						
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	(101,216)	(77,377)
3	Other Deferred Tax Assets		
4	Retail Rate Mechanism		
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	(101,216)	(77,377)
9	Gas		
10	Contributions in Aid to Construction	(8,246)	(8,458)
11	Other Deferred Tax Assets		
12	Retail Rate Mechanism		
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	(8,246)	(8,458)
17	Other (Specify)		
18	TOTAL (Account 271) (total of lines 8, 16 & 17)	(109,462)	(85,835)

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	22,433,476	5,550,021	
3	Gas	16,962,963		
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	39,396,439	5,550,021	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	39,396,439	5,550,021	0
10	Classification of TOTAL			
11	Federal Income Tax	33,726,403	5,032,701	
12	State Income Tax	5,670,036	517,320	
13	Local Income Tax			

NOTES

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)		
						18,453,716	1
		253/283	9,529,781			19,983,647	2
				253/283/410	3,020,684	0	3
						0	4
			9,529,781		3,020,684	38,437,363	5
						0	6
						0	7
							8
			9,529,781		3,020,684	38,437,363	9
							10
			8,845,758		1,872,151	31,785,497	11
			684,024		1,148,534	6,651,866	12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283

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

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	560,529	115,095	
4	Retail Rate Mechanism	449,740		
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	1,010,269	115,095	0
10				
11	Gas	(4,110,945)	5,354	
12	Retail Rate Mechanism	3,388,060		
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(722,885)	5,354	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	287,384	120,449	0
20	Classification of TOTAL			
21	Federal Income Tax ⁽¹⁾⁽³⁾	847,674	95,916	
22	State Income Tax ⁽²⁾⁽³⁾	(560,290)	24,533	
23	Local Income Tax			

NOTES

	Beginning Balance	Ending Balance
(1) Federal Income Taxes	4,049,186	(7,627,719)
FIT - Retail Rate Mechanism	(3,201,512)	(1,041,061)
Total Federal Deferred Taxes	847,674	(8,668,780)
(2) State Income Taxes	75,998	(2,482,176)
SIT - Retail Rate Mechanism	(636,288)	(266,257)
Total State Deferred Taxes	(560,290)	(2,748,433)

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

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

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
		253/283/410	5,411,662	253/283/410	890,382	(3,845,656)	3
		253/283/410	2,230,659	253/283/410	2,502,441	721,522	4
							5
							6
							7
							8
			7,642,321		3,392,823	(3,124,134)	9
							10
		253/283/410	5,409,392	253/283/410	636,106	(8,878,877)	11
		253/283/410	2,802,262	253/283/410	0	585,798	12
							13
							14
							15
							16
							17
			8,211,654		636,106	(8,293,079)	17
							18
			15,853,975		4,028,929	(11,417,213)	19
							20
			12,573,152		2,960,782	(8,668,780)	21
			3,280,823		1,068,147	(2,748,433)	22
			0				23

NOTES (Continued)

GAS OPERATING REVENUES (Account 400)

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

Line No.	Account (a)	OPERATING REVENUES		DEKATHERMS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or (Decrease) from Preceding year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding year (e)	Number for Year (f)	Increase or (Decrease) from Preceding year (g)
1	SALES OF GAS						
2	480 Residential Sales	\$18,781,264	\$2,453,171	1,061,456	39,982	13,947	0
3	481 Commercial and Industrial Sales						0
4	Small (or Commercial) see instr. 5	9,472,071	1,353,003	579,635	21,478	1,599	0
5	Large (or Industrial) see instr. 5	2,197,566	2,141,225	182,380	87,459	31	3
6	482 Municipal Sales		0		0		0
7	483 Other Sales		0		0		0
8	485 Miscellaneous Gas Sales		0		0		0
9	485 Total Sales to Ultimate Customers	30,450,901	5,947,399	1,823,471	148,919	15,577	3
10	Sales for Resale	294,335	(161,089)	3,000	(49,600)		0
11	Total Sales of Gas*	30,745,236	5,786,310	1,826,471	99,319	15,577	3
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts		0				
14	488 Miscellaneous Service Revenues	448,801	799				
15	489 Revenues from Trans. of Gas of Others	5,135,053	(1,385,703)				
16	490 Sales of Products Extracted from Nat. Gas		0				
17	491 Rev. from Nat. Gas Processed by Others		0				
18	493 Rent from Gas Property		0				
19	494 Interdepartmental Rents		0				
20	495 Other Gas Revenues	(459,907)	294,804				
21	Total Other Operating Revenues	5,123,947	(1,090,100)				
22	Total Gas Operating Revenues	35,869,183	4,696,210				
		Purchased Price Adjustment Clauses	Fuel Clauses				
		(1,441,639)					
		1,826,471					

* 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) *see Note A*	
						7/31/2014 (e)	12/31/2014 (f)
1							
2	480	Residential	1,094,723	19,059,781	17.4106	13,840	14,051
3							
4	480	Unbilled Residential	(33,267)	(278,517)	8.3722		
5							
6	481	Commercial	596,340	9,612,567	16.1193	1,561	1,634
7							
8	481	Unbilled Commercial	(16,705)	(140,496)	8.4104		
9							
10	481	Industrial and Special Contract	182,577	2,200,363	12.0517	28	30
11							
12	481	Unbilled Industrial	(197)	(2,797)	14.1980		
13							
14							
15							
16							
17							
28							
29							
30							
31							
32							
33							
34	Note A: Fitchburg Gas and Electric Light Company does not track the number of bills rendered. As such, the average customer counts are shown in columns (d) and (e).						
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL SALES TO ULTIMATE CUST. (Page 43)		1,823,471	30,450,901		15,429	15,715

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
##	Total operation	0	0
##	Maintenance:		
##	705 Maintenance supervision and engineering	0	0
##	706 Maintenance of structures and improvements	0	0
##	707 Maintenance of boiler plant equipment	0	0
##	708 Maintenance of other steam production plant	0	0
##	Total maintenance	0	0
##	Total steam production	0	0
##	MANUFACTURED GAS PRODUCTION		
##	Operation:		
##	710 Operation supervision and engineering	30,734	1,910
##	Production labor and expenses:	0	0
##	711 Steam expenses	0	0
##	712 Other power expenses	0	0
##	715 Water gas generating expenses	0	0
##	716 Oil gas generating expenses	0	0
##	717 Liquefied petroleum gas expenses	54,165	4,192
##	718 Other process production expenses	0	0
##	Gas fuels:	0	0
##	721 Water gas generator fuel	0	0
##	722 Fuel for oil gas	0	0
##	723 Fuel for liquefied petroleum gas process	3,933	697
##	724 Other gas fuels	0	0
##	Gas raw materials:	0	0
##	726 Oil for water gas	0	0
##	727 Oil for oil gas	0	0
##	728 Liquefied petroleum gas	1,114,278	656,367
##	729 Raw materials for other gas processes	0	0
##	730 Residuals expenses	0	0
##	731 Residuals produced - Cr.	0	0
##	732 Purification expenses	0	0
##	733 Gas mixing expenses	0	0
##	734 Duplicate charges - Cr.	0	0
##	735 Miscellaneous production expenses	197,811	52,715
##	736 Rents	0	0
##	Total operation	1,400,921	715,881
##	Maintenance:		
##	740 Maintenance supervision and engineering	24,819	1,495
##	741 Maintenance of structures and improvements	9,206	2,923
##	742 Maintenance of production equipment	52,747	(26,916)
##	Total maintenance	86,771	(22,499)
##	Total manufactured gas production	1,487,692	693,382

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	11,223,180	2,870,775
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
##	813 Other gas supply expenses	252,743	17,993
##	Total other gas supply expenses	11,475,923	2,888,768
##	Total production expenses	12,963,615	3,582,150
##	LOCAL STORAGE EXPENSES		
##	Operation:		
##	840 Operation supervision and engineering	0	0
##	841 Operation labor and expenses	0	0
##	842 Rents	0	0
##	Total operation	0	0
##	Maintenance:		
##	843 Maintenance supervision and engineering	0	0
##	844 Maintenance of structures and improvements	0	0
##	845 Maintenance of gas holders	0	0
##	846 Maintenance of other equipment	0	0
##	Total maintenance	0	0
##	Total storage expenses	0	0
##	TRANSMISSION AND DISTRIBUTION EXPENSES		
##	Operation:		
##	850 Operation supervision and engineering	0	0
##	851 System control and load dispatching	186,041	2,662
##	852 Communication system expenses	0	0
##	853 Compressor station labor and expenses	0	0
##	855 Fuel and power for compressor stations	0	0
##	857 Measuring and regulating station expenses	0	0
##	858 Transmission and compression of gas by others	0	0
##	870 Distribution operation supervision	23,427	(1,145)
##	871 Communication system expense	51,910	(9,097)
##	874 Mains and services expenses	380,416	52,992
##	878 Meter and house regulator expenses	433,100	(71,441)
##	879 Customer installations expenses	28,757	1,672
##	880 Other expenses	221,019	22,334
##	881 Rents	0	0
##	Total operation	1,324,671	(2,022)
##	Maintenance:		
##	885 Maintenance supervision and engineering	79,467	(1,513)
##	886 Maintenance of structures and improvements	7,227	(4,663)
##	887 Maintenance of mains	561,078	274,205
##	888 Maintenance of compressor station equipment	0	(17,332)
##	889 Maintenance of measuring and regulating station eq	35,642	21,072
##	892 Maintenance of services	52,170	7,775
##	893 Maintenance of meters and house regulators	66,598	1,779
##	894 Maintenance of other equipment	18,208	(799)
##	Total maintenance	820,390	280,524
##	Total transmission and distribution expenses	2,145,061	278,502

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 Supervision	15	15
4	902 Meter reading expenses	58,275	10,852
5	903 Customer records and collection expenses	747,322	38,842
6	904 Uncollectible accounts	1,533,992	456,786
7	905 Miscellaneous customer accounts expenses	2,324,102	702,460
8	Total customer accounts expenses	4,663,707	1,208,956
9	SALES EXPENSES		
##	Operation:		
##	911 Supervision	0	0
##	912 Demonstrating and selling expenses	0	0
##	913 Advertising expenses	0	0
##	916 Miscellaneous sales expenses	4,225	1,830
##	Total sales expenses	4,225	1,830
##	ADMINISTRATIVE AND GENERAL EXPENSES		
##	Operation:		
##	920 Administrative and general salaries	21,930	7,711
##	921 Office supplies and expenses	200,369	(35,333)
##	922 Administrative expenses transferred - Cr.	0	0
##	923 Outside services employed	1,768,061	94,159
##	924 Property insurance	34,161	1,706
##	925 Injuries and damages	104,097	(379,317)
##	926 Employees pensions and benefits	1,507,310	186,871
##	928 Regulatory commission expenses	143,644	17,065
##	929 Duplicate charges - Cr.	0	0
##	930 Miscellaneous general expenses	145,237	13,463
##	931 Rents	0	0
##	Total operation	3,924,808	(93,676)
##	Maintenance:		
##	932 Maintenance of general plant	13,895	(1,743)
##	Total administrative and general expenses	3,938,703	(95,419)
##	Total gas operation and maintenance expenses	23,715,311	4,976,019

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
##	Steam production	0	0	0
##	Manufactured gas production	1,400,921	86,771	1,487,692
##	Other gas supply expenses	11,475,923	0	11,475,923
##	Total production expenses	12,876,844	86,771	12,963,615
##	Local storage expenses	0	0	0
##	Transmission and distribution expenses	1,324,671	820,390	2,145,061
##	Customer accounts expenses	4,663,707	0	4,663,707
##	Sales expenses	4,225	0	4,225
##	Administrative and general expenses	3,924,807	13,895	3,938,702
##	Total gas operation and maintenance expenses	22,794,254	921,057	23,715,311

##	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 (Acct. 403) and Amortization (Acct. 407)	81.10%
##	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.	\$2,435,007
##	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)	32

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

SALES FOR RESALE (Account 483)

Line No.	Name of Companies to Which Gas is Sold (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
1	BP Energy	Fitchburg City Gate Meter, Fitchburg, MA	3,000		294,335
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS		3,000		294,335

SALE OR RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804 - 806)

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

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State", and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.
4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (j). 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	2,336	1,116	1,220						
3	FICA	436,558	208,587	227,971						
4	Payroll Taxes Capitalized	(240,679)	(114,985)	(125,694)						
5										
6	State:									
7	Massachusetts Unemployment Tax	16,348	7,811	8,537						
8	Massachusetts Health Insurance	341	163	178						
9	Massachusetts Property Tax	3,084,620	1,624,361	1,460,259						
10	State Tax	2,156	1,004	1,152						
11										
12										
13	Federal:									
14	Income Tax Current	5,664,909	(1,258,261)	6,923,170						
15	Income Tax Prior	0								
16	State:									
17	Massachusetts Franchise Tax Current	1,902,528	447,802	1,454,726						
18	Massachusetts Franchise Tax Prior	0	0	0						
19	Maine Franchise Tax Current	0	0	0						
20	Maine Franchise Tax Prior	0	0	0						
21	Gas Inventory Income Tax	0	0	0						
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42	TOTALS	10,869,117	917,598	9,951,519	0	0	0	0	0	0

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
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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	2,735		2,735
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	6,953		6,953
9					
10	Total Revenues	0	9,688	0	9,688
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	5,659		5,659
17	INSTALLATION		0		0
18					
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses				
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	5,659	0	5,659
44	Net Profit (or Loss)	0	4,029	0	4,029

FGE

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS								
Line No.	ITEM	TOTAL	JAN	FEB	MAR	APR	MAY	
1	Gas Made							
2	LPG Gas	8,298	8,218	-	-	-	-	
3								
4								
5	LNG Gas	42,088	16,608	13,020	4,362	670	916	
6	TOTAL	50,386	24,826	13,020	4,362	670	916	
7								
8	Gas Purchased							
9	Natural	2,949,741	453,432	362,726	359,999	256,303	167,133	
10	Other	0						
11	TOTAL	2,949,741	453,432	362,726	359,999	256,303	167,133	
12	TOTAL MADE AND PURCHASED	3,000,127	478,258	375,746	364,361	256,973	168,049	
13								
14	Net Change in Storage Gas*	228,434	32,363	69,238	60,307	-	-	
15	TOTAL SENDOUT	3,228,561	510,621	444,984	424,668	256,973	168,049	
16								
17								
18								
19	Gas Sold & Transported	3,293,861	482,653	500,504	446,365	325,501	216,204	
20	Gas Used by Company	8,142	1,227	1,322	1,216	870	543	
21	Gas Accounted for	3,302,003	483,880	501,826	447,581	326,371	216,747	
22	Gas Unaccounted for	(73,442)	26,741	(56,842)	(22,913)	(69,398)	(48,698)	
23	% Unaccounted for (0.00%)	-2.27%	5.24%	-12.77%	-5.40%	-27.01%	-28.98%	
24								
25								
26			Jan	Feb	Mar	Apr	May	
27	Sendout in 24 hours in dekatherms							
28	Maximum dekatherms		23,024	19,248	19,022	11,541	7,236	
29	Maximum date		1/7/2014	2/28/2014	3/13/2014	4/16/2014	5/1/2014	
30	Minimum dekatherms		8,508	11,034	9,711	5,113	4,080	
31	Minimum date		1/11/2014	2/22/2014	3/29/2014	4/14/2014	5/25/2014	
32								
33								
34	Supplemental Data: IFT Sendout on max and min days.*							
35	Sendout in 24 hours in dekatherms							
36	Maximum dekatherms		7,185	6,411	3,452	5,178	4,208	
37	Maximum date		1/2/2014	2/5/2014	3/17/2014	4/1/2014	5/13/2014	
38	Minimum dekatherms		2,566	4,450	3,781	3,222	2,523	
39	Minimum date		1/11/2014	2/1/2014	3/2/2014	4/13/2014	5/26/2014	
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
-	-	-	-	-	-	80
861	881	809	614	845	962	1,540
861	881	809	614	845	962	1,620
135,734	128,449	128,083	134,348	172,451	290,688	360,395
135,734	128,449	128,083	134,348	172,451	290,688	360,395
136,595	129,330	128,892	134,962	173,296	291,650	362,015
-	-	-	-	9,132	26,241	31,153
136,595	129,330	128,892	134,962	182,428	317,891	393,168
151,941	128,487	131,950	131,580	154,202	244,231	380,244
338	231	157	248	316	684	990
152,279	128,718	132,107	131,828	154,518	244,915	381,234
(15,684)	612	(3,215)	3,134	27,910	72,976	11,934
-11.48%	0.47%	-2.49%	2.32%	15.30%	22.96%	3.04%
Jun	Jul	Aug	Sep	Oct	Nov	Dec
5,435	4,738	4,941	5,712	8,135	15,567	17,223
6/5/2014	7/29/2014	8/14/2014	9/19/2014	10/22/2014	11/18/2014	12/8/2014
3,698	3,481	3,348	3,470	3,752	6,390	8,217
6/28/2014	7/26/2014	8/9/2014	9/6/2014	10/14/2014	11/24/2014	12/24/2014
3,807	3,491	3,511	3,691	4,400	6,151	5,670
6/5/2014	7/30/2014	8/6/2014	9/16/2014	10/20/2014	11/18/2014	12/4/2014
2,591	2,471	2,451	2,461	1,891	3,122	1,899
6/28/2014	7/26/2014	8/9/2014	9/27/2014	10/14/2014	11/29/2014	12/24/2014

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			
9			
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51			
52			
53			
54			
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						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

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

Line No.		Kind of Gas			Total Capacity
29					
30		NONE			
31	Scrubbers				
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"	1,429	6		0	1,435
3	3"	13,553			971	12,582
4	4"	241,452			12,330	229,122
5	6"	38,869	3,445		0	42,314
6	8"	22,886	524		0	23,410
7	10"	666	576			1,242
8	12"	2,283			1,439	844
9	16"	1,364			13	1,351
10	20"	2,029	5			2,034
11	24"	4,331			2	4,329
12	Subtotal	328,862	4,556	0	14,755	318,663
13	Ductile					
14	4"	5,130	860			5,990
15	6"	679	340			1,019
16	8"	0	1,131			1,131
17	Subtotal	5,809	2,331	0	0	8,140
18	Steel					
19	2" or less	235,668	2,006		0	237,674
20	3"	33,918			687	33,231
21	4"	229,621			8,393	221,228
22	6"	124,673			6,509	118,164
23	8"	81,789			5,002	76,787
24	10"	807			576	31
25	12"	3,323	121			3,444
26	Subtotal	709,599	2,127	0	21,167	690,559
27	Wrought Iron					
28	2"	1,914			373	1,541
29	4"	994				994
30	Subtotal	2,908	0	0	373	2,535
31	Plastic					
32	1"	4,136			1,037	3,099
33	1 1/4"	1,996	303			2,299
34	2"	128,483	20,167		0	148,650
35	3"	16	3		0	19
36	4"	141,333	9,291		0	150,624
37	6"	24,442	2,252			26,694
38	8"	98,714	1,577		0	100,291
39	12"	959	10			969
40	Subtotal	400,079	33,603	0	1,037	432,645
41	Unknown Mains					
42	1"	161			161	0
43	1.5"	228			228	0
44	2"	1,113			1,113	0
45	3"	25			25	0
46	4"	1,148			1,148	0
47	6"	338			338	0
48	8"	254			254	0
49	12"	76			76	0
50	16"	5			5	0
51	unknown	19			19	0
52	Subtotal	3,367	0	0	3,367	0
53	TOTALS	1,450,624	42,617	0	40,699	1,452,542

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"WC) mains and services.

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

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	10,949	4,747	20,856
2	Additions during year:			
3	Purchased			1,682
4	Installed	142	415	437
5	Associated with Plant acquired			
6	Total Additions	142	415	2,119
7	Reductions during year			
8	Retirements	149	57	3,520
8a	Correction to prior year services			
9	Associated with Plant sold			
10	Total Reductions	149	57	3,520
11	Number at End of Year	10,942	5,105	19,455
12	In Stock			3,448
13	On Customers' Premises - Inactive			318
14	On Customers' Premises - Active			15,684
15	In Company Use			5
16	Number at End of Year			19,455
17	Number of Meters Tested by State Inspectors During Year			2,136

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, 2014

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	\$0.7200	\$1.7663
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.7200	\$1.8790
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	\$0.7200	\$1.7663
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.7200	\$1.8790
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.2154)	(\$0.0462)	(\$0.2616)	(\$0.1800)	(\$0.4416)
	Excess 10 therms				(\$0.2436)	(\$0.0462)	(\$0.2898)	(\$0.1800)	(\$0.4698)
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	\$0.7922	\$1.6030
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.7922	\$1.7421
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	\$0.7922	\$1.6030
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.7922	\$1.7421
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1565)	(\$0.0462)	(\$0.2027)	(\$0.1981)	(\$0.4008)
	Excess 20 therms				(\$0.1913)	(\$0.0462)	(\$0.2375)	(\$0.1981)	(\$0.4356)
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	\$0.7922	\$1.4731
	Excess 40 therms		\$0.6765	\$0.0524	\$0.7289	\$0.1852	\$0.9141	\$0.7922	\$1.7063
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	\$0.7200	\$1.3542
	Excess 40 therms		\$0.5757	\$0.0524	\$0.6281	\$0.1852	\$0.8133	\$0.7200	\$1.5333
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	\$0.7922	\$1.3877
	Excess 500 therms		\$0.4525	\$0.0524	\$0.5049	\$0.1852	\$0.6901	\$0.7922	\$1.4823
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	\$0.7200	\$1.3443
	Excess 500 therms		\$0.4376	\$0.0524	\$0.4900	\$0.1852	\$0.6752	\$0.7200	\$1.3952
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	\$0.7922	\$1.3047
	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	\$0.7200	\$1.2005
	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 February 1, 2014

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	\$0.7742	\$1.8205
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.7742	\$1.9332
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	\$0.7742	\$1.8205
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$0.7742	\$1.9332
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.2154)	(\$0.0462)	(\$0.2616)	(\$0.1936)	(\$0.4552)
	Excess 10 therms				(\$0.2436)	(\$0.0462)	(\$0.2898)	(\$0.1936)	(\$0.4834)
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	\$0.8464	\$1.6572
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.8464	\$1.7963
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	\$0.8464	\$1.6572
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$0.8464	\$1.7963
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1565)	(\$0.0462)	(\$0.2027)	(\$0.2116)	(\$0.4143)
	Excess 20 therms				(\$0.1913)	(\$0.0462)	(\$0.2375)	(\$0.2116)	(\$0.4491)
General Service Small, High Winter Use (2) G-41	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.4433	\$0.0524	\$0.4957	\$0.1852	\$0.6809	\$0.8464	\$1.5273
	Excess 40 therms		\$0.6765	\$0.0524	\$0.7289	\$0.1852	\$0.9141	\$0.8464	\$1.7605
Less than or equal to 8,000 Therms/Yr.									
General Service Small, Low Winter Use (2) G-51	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.3966	\$0.0524	\$0.4490	\$0.1852	\$0.6342	\$0.7742	\$1.4084
	Excess 40 therms		\$0.5757	\$0.0524	\$0.6281	\$0.1852	\$0.8133	\$0.7742	\$1.5875
Less than or equal to 8,000 Therms/Yr.									
General Service Medium, High Winter Use (2) G-42	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3579	\$0.0524	\$0.4103	\$0.1852	\$0.5955	\$0.8464	\$1.4419
	Excess 500 therms		\$0.4525	\$0.0524	\$0.5049	\$0.1852	\$0.6901	\$0.8464	\$1.5365
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Medium, Low Winter Use (2) G-52	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3867	\$0.0524	\$0.4391	\$0.1852	\$0.6243	\$0.7742	\$1.3985
	Excess 500 therms		\$0.4376	\$0.0524	\$0.4900	\$0.1852	\$0.6752	\$0.7742	\$1.4494
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Large, High Winter Use(2) G-43	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2749	\$0.0524	\$0.3273	\$0.1852	\$0.5125	\$0.8464	\$1.3589
	MDD Therms		\$1.56		\$1.56		\$1.56		\$1.56
Greater than 80,000 Therms/Yr.									
General Service Large, Low Winter Use(2) G-53	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2429	\$0.0524	\$0.2953	\$0.1852	\$0.4805	\$0.7742	\$1.2547
	MDD Therms		\$1.97		\$1.97		\$1.97		\$1.97
Greater than 80,000 Therms/Yr.									

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

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

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

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

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

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	\$1.1822	\$2.2285
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$1.1822	\$2.3412
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	\$1.1822	\$2.2285
	Excess 10 therms		\$0.9218	\$0.0524	\$0.9742	\$0.1848	\$1.1590	\$1.1822	\$2.3412
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.2154)	(\$0.0462)	(\$0.2616)	(\$0.2956)	(\$0.5572)
	Excess 10 therms				(\$0.2436)	(\$0.0462)	(\$0.2898)	(\$0.2956)	(\$0.5854)
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	\$1.2544	\$2.0652
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$1.2544	\$2.2043
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	\$1.2544	\$2.0652
	Excess 20 therms		\$0.7127	\$0.0524	\$0.7651	\$0.1848	\$0.9499	\$1.2544	\$2.2043
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1565)	(\$0.0462)	(\$0.2027)	(\$0.3136)	(\$0.5163)
	Excess 20 therms				(\$0.1913)	(\$0.0462)	(\$0.2375)	(\$0.3136)	(\$0.5511)
General Service Small, High Winter Use (2) G-41	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.4433	\$0.0524	\$0.4957	\$0.1852	\$0.6809	\$1.2544	\$1.9353
	Excess 40 therms		\$0.6765	\$0.0524	\$0.7289	\$0.1852	\$0.9141	\$1.2544	\$2.1685
Less than or equal to 8,000 Therms/Yr.									
General Service Small, Low Winter Use (2) G-51	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.3966	\$0.0524	\$0.4490	\$0.1852	\$0.6342	\$1.1822	\$1.8164
	Excess 40 therms		\$0.5757	\$0.0524	\$0.6281	\$0.1852	\$0.8133	\$1.1822	\$1.9955
Less than or equal to 8,000 Therms/Yr.									
General Service Medium, High Winter Use (2) G-42	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3579	\$0.0524	\$0.4103	\$0.1852	\$0.5955	\$1.2544	\$1.8499
	Excess 500 therms		\$0.4525	\$0.0524	\$0.5049	\$0.1852	\$0.6901	\$1.2544	\$1.9445
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Medium, Low Winter Use (2) G-52	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3867	\$0.0524	\$0.4391	\$0.1852	\$0.6243	\$1.1822	\$1.8065
	Excess 500 therms		\$0.4376	\$0.0524	\$0.4900	\$0.1852	\$0.6752	\$1.1822	\$1.8574
Greater than 8,000 but less than or equal to 80,000 Therms/Yr.									
General Service Large, High Winter Use(2) G-43	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2749	\$0.0524	\$0.3273	\$0.1852	\$0.5125	\$1.2544	\$1.7669
	MDD Therms		\$1.56		\$1.56		\$1.56		\$1.56
Greater than 80,000 Therms/Yr.									
General Service Large, Low Winter Use(2) G-53	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2429	\$0.0524	\$0.2953	\$0.1852	\$0.4805	\$1.1822	\$1.6627
	MDD Therms		\$1.97		\$1.97		\$1.97		\$1.97
Greater than 80,000 Therms/Yr.									

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
 (2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
 (3) The LDAC and the DS (CGA) are broken out into individual rate components.
 (4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

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

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	\$0.1157	\$0.9248	\$0.1839	\$1.1087	\$0.6426	\$1.7513
	Excess 10 therms		\$0.9218	\$0.1157	\$1.0375	\$0.1839	\$1.2214	\$0.6426	\$1.8640
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	\$0.1157	\$0.9248	\$0.1839	\$1.1087	\$0.6426	\$1.7513
	Excess 10 therms		\$0.9218	\$0.1157	\$1.0375	\$0.1839	\$1.2214	\$0.6426	\$1.8640
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.2312)	(\$0.0460)	(\$0.2772)	(\$0.1607)	(\$0.4379)
	Excess 10 therms				(\$0.2594)	(\$0.0460)	(\$0.3054)	(\$0.1607)	(\$0.4661)
Residential Heat R-3	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	\$0.1157	\$0.6893	\$0.1839	\$0.8732	\$0.6252	\$1.4984
	Excess 20 therms		\$0.7127	\$0.1157	\$0.8284	\$0.1839	\$1.0123	\$0.6252	\$1.6375
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	\$0.1157	\$0.6893	\$0.1839	\$0.8732	\$0.6252	\$1.4984
	Excess 20 therms		\$0.7127	\$0.1157	\$0.8284	\$0.1839	\$1.0123	\$0.6252	\$1.6375
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1723)	(\$0.0460)	(\$0.2183)	(\$0.1563)	(\$0.3746)
	Excess 20 therms				(\$0.2071)	(\$0.0460)	(\$0.2531)	(\$0.1563)	(\$0.4094)
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	\$0.1154	\$0.5587	\$0.1840	\$0.7427	\$0.6252	\$1.3679
	Excess 40 therms		\$0.6765	\$0.1154	\$0.7919	\$0.1840	\$0.9759	\$0.6252	\$1.6011
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	\$0.1154	\$0.5120	\$0.1840	\$0.6960	\$0.6426	\$1.3386
	Excess 40 therms		\$0.5757	\$0.1154	\$0.6911	\$0.1840	\$0.8751	\$0.6426	\$1.5177
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	\$0.0700	\$0.4279	\$0.1834	\$0.6113	\$0.6252	\$1.2365
	Excess 500 therms		\$0.4525	\$0.0700	\$0.5225	\$0.1834	\$0.7059	\$0.6252	\$1.3311
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	\$0.0700	\$0.4567	\$0.1834	\$0.6401	\$0.6426	\$1.2827
	Excess 500 therms		\$0.4376	\$0.0700	\$0.5076	\$0.1834	\$0.6910	\$0.6426	\$1.3336
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	\$0.0219	\$0.2968	\$0.1830	\$0.4798	\$0.6252	\$1.1050
	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	\$0.0219	\$0.2648	\$0.1830	\$0.4478	\$0.6426	\$1.0904
	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, 2014

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	(\$0.0464)	\$0.7627	\$0.2497	\$1.0124	\$0.5771	\$1.5895
	Excess 10 therms		\$0.9218	(\$0.0464)	\$0.8754	\$0.2497	\$1.1251	\$0.5771	\$1.7022
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	(\$0.0464)	\$0.7627	\$0.2497	\$1.0124	\$0.5771	\$1.5895
	Excess 10 therms		\$0.9218	(\$0.0464)	\$0.8754	\$0.2497	\$1.1251	\$0.5771	\$1.7022
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.1907)	(\$0.0624)	(\$0.2531)	(\$0.1443)	(\$0.3974)
	Excess 10 therms				(\$0.2189)	(\$0.0624)	(\$0.2813)	(\$0.1443)	(\$0.4256)
Residential Heat R-3	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	(\$0.0464)	\$0.5272	\$0.2497	\$0.7769	\$0.5526	\$1.3295
	Excess 20 therms		\$0.7127	(\$0.0464)	\$0.6663	\$0.2497	\$0.9160	\$0.5526	\$1.4686
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	(\$0.0464)	\$0.5272	\$0.2497	\$0.7769	\$0.5526	\$1.3295
	Excess 20 therms		\$0.7127	(\$0.0464)	\$0.6663	\$0.2497	\$0.9160	\$0.5526	\$1.4686
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1318)	(\$0.0624)	(\$0.1942)	(\$0.1382)	(\$0.3324)
	Excess 20 therms				(\$0.1666)	(\$0.0624)	(\$0.2290)	(\$0.1382)	(\$0.3672)
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	(\$0.0410)	\$0.4023	\$0.2263	\$0.6286	\$0.5526	\$1.1812
	Excess 40 therms		\$0.6765	(\$0.0410)	\$0.6355	\$0.2263	\$0.8618	\$0.5526	\$1.4144
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	(\$0.0410)	\$0.3556	\$0.2263	\$0.5819	\$0.5771	\$1.1590
	Excess 40 therms		\$0.5757	(\$0.0410)	\$0.5347	\$0.2263	\$0.7610	\$0.5771	\$1.3381
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	(\$0.0276)	\$0.3303	\$0.1618	\$0.4921	\$0.5526	\$1.0447
	Excess 500 therms		\$0.4525	(\$0.0276)	\$0.4249	\$0.1618	\$0.5867	\$0.5526	\$1.1393
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	(\$0.0276)	\$0.3591	\$0.1618	\$0.5209	\$0.5771	\$1.0980
	Excess 500 therms		\$0.4376	(\$0.0276)	\$0.4100	\$0.1618	\$0.5718	\$0.5771	\$1.1489
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	(\$0.0206)	\$0.2543	\$0.1287	\$0.3830	\$0.5526	\$0.9356
	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	(\$0.0206)	\$0.2223	\$0.1287	\$0.3510	\$0.5771	\$0.9281
	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 Electric Service Rates
 Schedule SR

Delivery Service	M.D.P.U. No.	Customer Charge	Other Billed Distribution Charges										Total	Renewable Resource	Energy Efficiency	Total Delivery	
			Base Distribution	Pension/PPOP Adjustment Factor	Energy Efficiency Factor	Residential Assistance Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Alt. General Expense Factor	Long-Term Contract Adjustment	Renewable Contract Adjustment	Other Distribution					
Residential RD-1	243	\$5.29	\$0.0420	\$0.00395	\$0.00708	\$0.00684	\$0.00039	\$0.00028	\$0.00007	\$0.00147	\$0.01398	\$0.00192	\$0.00178	\$0.01766	\$0.00250	\$0.00250	\$0.11381
Farm Credit			\$0.02794	\$0.00395	\$0.00708	\$0.00684	\$0.00039	\$0.00028	\$0.00007	\$0.00147	\$0.01398	\$0.00192	\$0.00178	\$0.01766	\$0.00250	\$0.00250	\$0.11381
Low-Income Discount	244	\$5.29	\$0.0420	\$0.00395	\$0.00708	\$0.00684	\$0.00039	\$0.00028	\$0.00007	\$0.00147	\$0.01398	\$0.00192	\$0.00178	\$0.01766	\$0.00250	\$0.00250	\$0.11381
Farm Credit			\$0.02794	\$0.00395	\$0.00708	\$0.00684	\$0.00039	\$0.00028	\$0.00007	\$0.00147	\$0.01398	\$0.00192	\$0.00178	\$0.01766	\$0.00250	\$0.00250	\$0.11381
Small General GD-1	245	\$8.23	\$0.05916	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
Farm Credit			\$0.06600	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
Regular General GD-2	245	\$8.23	\$7.65	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
Farm Credit			\$0.01837	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
Large General GD-3	245	\$300.00	\$4.24	\$0.00094	\$0.00452	\$0.00253	\$0.00014	\$0.00106	\$0.00002	\$0.00147	\$0.00562	\$0.00215	\$0.00194	\$0.01927	\$0.00250	\$0.00250	\$0.11387
Farm Credit			\$0.0293	\$0.00094	\$0.00452	\$0.00253	\$0.00014	\$0.00106	\$0.00002	\$0.00147	\$0.00562	\$0.00215	\$0.00194	\$0.01927	\$0.00250	\$0.00250	\$0.11387
Optional Time-of-Use GD-4 (1)	245	\$8.23	\$3.09	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
Farm Credit			\$0.00831	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
Water Heating and/or Space Heating GD-5 (1)	245	\$0.00	\$0.04282	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
Farm Credit			\$0.05066	\$0.00310	\$0.00452	\$0.00576	\$0.00033	\$0.00243	\$0.00005	\$0.00147	\$0.00986	\$0.00189	\$0.00188	\$0.01860	\$0.00250	\$0.00250	\$0.11387
ALL GENERAL																	
Outdoor Lighting	246	\$0.00000	\$0.01710	\$0.00452	\$0.00040	\$0.00025	\$0.00190	\$0.00004	\$0.00004	\$0.00147	\$0.02304	\$0.00261	\$0.00188	\$0.01860	\$0.00050	\$0.00050	\$0.06572
Farm Credit			\$0.00000	\$0.01710	\$0.00452	\$0.00040	\$0.00025	\$0.00190	\$0.00004	\$0.00004	\$0.00147	\$0.00261	\$0.00188	\$0.01860	\$0.00050	\$0.00050	\$0.06572
Loss 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. 246

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

M.D.P.U. No. 256
Cancelling M.D.P.U. No. 242
Sheet 1

Delivery Service	M.D.P.U. No.	Customer Charge	Other Billed Distribution Charges										Total Transition Charge	Internal Transmission Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
			Base Distribution	Passion/PROP Adjustment Factor	Energy Efficiency Reconciliation Factor	Net Revenue	Metering Recovery Surcharge	Decoupling Adjustment Factor	Alt. General Expense Factor	Long-Term Renewable Contract Adjustment	Total Other Distribution	Basic Service Transition Charge Adjustment							
Residential RD-1	258	All kWh	\$7.00	\$0.00395	\$0.00882	\$0.00039	\$0.00276	\$0.00007	(\$0.00147)	\$0.01423	\$0.02261	(\$0.00134)	\$0.02127	\$0.00394	\$0.01766	\$0.02160	\$0.00050	\$0.00250	\$7.00
Farm Credit		All kWh																	
Low-Income Residential RD-2	259	All kWh	\$7.00	\$0.00395	\$0.00132	\$0.00039	\$0.00276	\$0.00007	(\$0.00147)	\$0.00722	\$0.02261	(\$0.00134)	\$0.02127	\$0.00394	\$0.01766	\$0.02160	\$0.00050	\$0.00250	\$7.00
25% Low Income Discount		All kWh																	
Farm Credit		All kWh																	
Small General GD-1	260	All kWh	\$10.00	\$0.00310	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$0.02261	(\$0.00113)	\$0.02148	\$0.00323	\$0.01860	\$0.02183	\$0.00050	\$0.00250	\$10.00
Farm Credit		All kWh																	
Regular General GD-2	260	All kWh	\$10.00	\$0.00310	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$2.56	(\$0.00113)	\$0.02148	\$0.00323	\$0.01860	\$0.02183	\$0.00050	\$0.00250	\$10.00
Farm Credit		All kWh																	
Large General GD-3	260	On Peak kVA	\$300.00	\$5.73	\$0.00882	\$0.00014	\$0.00103	\$0.00002	(\$0.00147)	\$0.00948	\$3.78	(\$0.00050)	\$0.01328	\$0.00310	\$0.01927	\$0.02237	\$0.00050	\$0.00250	\$300.00
Farm Credit		Off Peak kWh		\$0.01589	\$0.00882	\$0.00014	\$0.00103	\$0.00002	(\$0.00147)	\$0.00948	\$0.01378	(\$0.00050)	\$0.01328	\$0.00310	\$0.01927	\$0.02237	\$0.00050	\$0.00250	\$9.51
Optional Time-of-Use GD-4 (1)	260	On Peak kWh	\$10.00	\$0.00310	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$8.79	(\$0.00113)	\$0.00643	\$0.00323	\$0.01860	\$0.02183	\$0.00050	\$0.00250	\$10.00
Farm Credit		Off Peak kWh		\$0.00292	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$0.00756	(\$0.00113)	\$0.00643	\$0.00323	\$0.01860	\$0.02183	\$0.00050	\$0.00250	\$12.35
Water Heating and/or Space Heating GD-5 (1)	260	All kWh	\$0.00	\$0.05305	\$0.00882	\$0.00033	\$0.00232	\$0.00005	(\$0.00147)	\$0.01315	\$0.02261	(\$0.00113)	\$0.02148	\$0.00323	\$0.01860	\$0.02183	\$0.00050	\$0.00250	\$0.00
Farm Credit		All kWh																	
Transformer Ownership Credit of \$0.17 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																			
Outdoor Lighting Company Owned - SD Farm Credit SD	261	All kWh	\$0.00000	\$0.01710	\$0.00882	\$0.00025	\$0.00181	\$0.00004	(\$0.00147)	\$0.02655	\$0.02261	(\$0.00088)	\$0.02173	\$0.00318	\$0.01631	\$0.01949	\$0.00050	\$0.00250	\$0.00
Outdoor Lighting Customer Owned - SDC Farm Credit SDC	262	All kWh	\$0.05167	\$0.01710	\$0.00882	\$0.00025	\$0.00181	\$0.00004	(\$0.00147)	\$0.02655	\$0.02261	(\$0.00088)	\$0.02173	\$0.00318	\$0.01631	\$0.01949	\$0.00050	\$0.00250	\$0.12244

(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

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

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

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

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

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

Issued by: Mark H. Collin
 Treasurer

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

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

Default Service - \$/kWh MLD.P.U. No. 225 & 263	Jan 14 (1)	Feb 14 (1)	Mar 14 (1)	Apr 14 (1)	May 14 (1)	Jun 14 (2)	Jul 14 (2)	Aug 14 (2)	Sep 14 (2)	Oct 14 (2)	Nov 14 (2)	Dec 14 (3)
Residential - RD-1, RD-2												
Fixed	\$0.09276	\$0.09276	\$0.09276	\$0.09276	\$0.09276	\$0.08485	\$0.08485	\$0.08485	\$0.08485	\$0.08485	\$0.08485	\$0.14328
Variable	\$0.10700	\$0.10739	\$0.08495	\$0.07929	\$0.07665	\$0.08642	\$0.08756	\$0.08555	\$0.07667	\$0.07955	\$0.09341	\$0.14319
RD-1 Farm Credit (4)												
Fixed	(\$0.00928)	(\$0.00928)	(\$0.00928)	(\$0.00928)	(\$0.00928)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.01433)
Variable	(\$0.01070)	(\$0.01074)	(\$0.00850)	(\$0.00793)	(\$0.00767)	(\$0.00864)	(\$0.00876)	(\$0.00856)	(\$0.00767)	(\$0.00796)	(\$0.00934)	(\$0.01432)
Residential RD-2 25% Low Income Discount												
Fixed	(\$0.02319)	(\$0.02319)	(\$0.02319)	(\$0.02319)	(\$0.02319)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.02121)	(\$0.03582)
Variable	(\$0.02675)	(\$0.02685)	(\$0.02124)	(\$0.01982)	(\$0.01916)	(\$0.02161)	(\$0.02189)	(\$0.02139)	(\$0.01917)	(\$0.01989)	(\$0.02335)	(\$0.03580)
RD-2 Farm Credit (4)												
Fixed	(\$0.00696)	(\$0.00696)	(\$0.00696)	(\$0.00696)	(\$0.00696)	(\$0.00636)	(\$0.00636)	(\$0.00636)	(\$0.00636)	(\$0.00636)	(\$0.00636)	(\$0.01075)
Variable	(\$0.00803)	(\$0.00805)	(\$0.00637)	(\$0.00595)	(\$0.00575)	(\$0.00648)	(\$0.00657)	(\$0.00642)	(\$0.00575)	(\$0.00597)	(\$0.00701)	(\$0.01074)
Small General - GD-1												
Fixed	\$0.09276	\$0.09276	\$0.09276	\$0.09276	\$0.09276	\$0.08485	\$0.08485	\$0.08485	\$0.08485	\$0.08485	\$0.08485	\$0.14328
Variable	\$0.10700	\$0.10739	\$0.08495	\$0.07929	\$0.07665	\$0.08642	\$0.08756	\$0.08555	\$0.07667	\$0.07955	\$0.09341	\$0.14319
Farm Credit (4)												
Fixed	(\$0.00928)	(\$0.00928)	(\$0.00928)	(\$0.00928)	(\$0.00928)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.00849)	(\$0.01433)
Variable	(\$0.01070)	(\$0.01074)	(\$0.00850)	(\$0.00793)	(\$0.00767)	(\$0.00864)	(\$0.00876)	(\$0.00856)	(\$0.00767)	(\$0.00796)	(\$0.00934)	(\$0.01432)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD												
Fixed	\$0.09224	\$0.09224	\$0.09224	\$0.09224	\$0.09224	\$0.07956	\$0.07956	\$0.07956	\$0.07956	\$0.07956	\$0.07956	\$0.15192
Variable	\$0.11706	\$0.11647	\$0.08144	\$0.06983	\$0.06724	\$0.08149	\$0.08384	\$0.08045	\$0.07060	\$0.07350	\$0.08800	\$0.16352
Farm Credit (4)												
Fixed	(\$0.00922)	(\$0.00922)	(\$0.00922)	(\$0.00922)	(\$0.00922)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.00796)	(\$0.01519)
Variable	(\$0.01171)	(\$0.01165)	(\$0.00814)	(\$0.00698)	(\$0.00672)	(\$0.00815)	(\$0.00838)	(\$0.00805)	(\$0.00706)	(\$0.00735)	(\$0.00880)	(\$0.01635)
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	N/A
Variable	\$0.18779	\$0.20866	\$0.16663	\$0.07112	\$0.06201	\$0.06318	\$0.06272	\$0.05492	\$0.06079	\$0.05967	\$0.06850	\$0.07680
Farm Credit (4)												
Fixed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Variable	(\$0.01878)	(\$0.02087)	(\$0.01666)	(\$0.00711)	(\$0.00620)	(\$0.00632)	(\$0.00627)	(\$0.00549)	(\$0.00608)	(\$0.00597)	(\$0.00685)	(\$0.00768)

(1) Pursuant to Default Service Schedule DS (M.D.P.U. 225), effective December 1, 2012. Rates include Default Service Costs Adder of \$0.00236/kWh effective December 1, 2013.
(2) Pursuant to Basic Service Schedule BS (M.D.P.U. 263), effective June 1, 2014. Rates include Basic Service Costs Adder of \$0.00236/kWh effective December 1, 2013.
(3) Pursuant to Basic Service Schedule BS (M.D.P.U. 263), effective June 1, 2014. Rates include Basic Service Costs Adder of \$0.00474/kWh effective December 1, 2014.
(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	\$110,561
2		
3		Total
4		\$110,561
5		
6		
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913. ADVERTISING EXPENSES

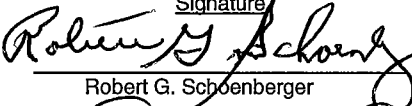
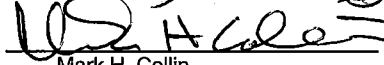
Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1		NONE		0
2				
3				
4				
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8				
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51	TOTAL			0

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	431,916
3		
4		
5		
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9		
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51	TOTAL	431,916

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
<u></u> Robert G. Schoenberger	March 26, 2015	President and Director
<u></u> Mark H. Collin	March 26, 2015	Treasurer
<u>/s/ William D. Adams * ^</u> William D. Adams	March 26, 2015	Director
<u>/s/ Dr. Robert V. Antonucci *</u> Dr. Robert V. Antonucci	March 26, 2015	Director
<u>/s/ David P. Brownell *</u> David P. Brownell	March 26, 2015	Director
<u>/s/ Lisa Crutchfield *</u> Lisa Crutchfield	March 26, 2015	Director
<u>/s/ Albert H. Elfner, III *</u> Albert H. Elfner, III	March 26, 2015	Director
<u>/s/ Edward F. Godfrey *</u> Edward F. Godfrey	March 26, 2015	Director
<u>/s/ Michael B. Green *</u> Michael B. Green	March 26, 2015	Director
<u>/s/ Eben S. Moulton *</u> Eben S. Moulton	March 26, 2015	Director
<u>/s/ M. Brian O'Shaughnessy *</u> M. Brian O'Shaughnessy	March 26, 2015	Director
<u>/s/ Dr. Sarah P. Voll *</u> Dr. Sarah P. Voll	March 26, 2015	Director
<u>/s/ David A. Whiteley *</u> David A. Whiteley	March 26, 2015	Director

* Power of Attorney on file.

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

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

State of New Hampshire
Rockingham County


ss.

Date: March 26, 2015

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

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

Grace D Hollhan
Notary Public
New Hampshire



Notary Public

My Commission Expires 07-24-18