

The Commonwealth of Massachusetts

RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

**For the Year Ended December 31,
2011**

Name of officer to whom
correspondence should be

addressed regarding this report: Daniel V. Main

Official Title: Assistant Controller

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

Table of Contents

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

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

Table of Contents (Continued)

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

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salary
President	Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$0
Sr. Vice President	George R. Gantz	6 Liberty Lane West, Hampton, NH 03842	\$0
Sr. Vice President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$0
Controller	Laurence M. Brock	6 Liberty Lane West, Hampton, NH 03842	\$0
Treasurer	Mark H. Collin	6 Liberty Lane West, Hampton, NH 03842	\$0
Clerk	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	\$0

DIRECTORS*

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

*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: 11

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
	\$100 Preferred 56,000	\$5,600,000
	\$1 Preferred 150,000	\$150,000

Total 1,244,629 shares, par value \$10.00, Common outstanding December 31 of the fiscal year 2011	\$12,444,400
Total 17,557 shares, par value \$100, Preferred outstanding December 31 of the fiscal year 2011	\$1,755,700
Total 0 shares, par value \$1, Preferred outstanding December 31 of the fiscal year 2011	\$0

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 2011, Fitchburg Gas and Electric Light Company paid \$11,008,879 to Unitil Service under the Service Agreement.

GENERAL INFORMATION - Continued

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

In electric property:

None

In gas property:

None

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT				
2	Utility Plant (101-107, 114)	13	\$203,335,937	\$216,347,542	\$13,011,605
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	7,245	5,439	(1,806)
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		21,632	19,826	(1,806)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		454,501	(7,094)	(461,595)
11	Special Deposits (132-134)	21	1,467,868	1,186,453	(281,415)
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	11,400,427	13,945,464	2,545,037
15	Accounts Receivable from Assoc. Companies (145, 146)	23	11,812,607	3,070,324	(8,742,283)
16	Materials and Supplies (151-159, 163)	24	2,360,549	2,574,041	213,492
17	Prepayments (165)		6,711,144	7,437,812	726,668
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		38,118,660	37,010,506	(1,108,154)
21	Miscellaneous Current and Accrued Assets (174)		67,357	75,171	7,814
22	TOTAL Current and Accrued Assets		72,394,613	65,294,177	(7,100,436)
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	738,779	695,900	(42,879)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		342,516	433,788	91,272
27	Clearing Accounts (184)		620,099	537,094	(83,005)
28	Temporary Facilities (185)		(774)	(3,208)	(2,434)
29	Miscellaneous Deferred Debits (186)	27	71,589,874	64,240,515	(7,349,359)
30	TOTAL Deferred Debits		73,290,494	65,904,089	(7,386,405)
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28	0	0	0
33	Capital Stock Expense (192)	28	1,535,324	1,535,187	(137)
34	TOTAL Capital Stock Discount and Expense		1,535,324	1,535,187	(137)
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		\$350,578,000	\$349,100,821	(\$1,477,179)

NOTES:

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	\$1,764,300	\$1,755,700	(\$8,600)
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		\$24,391,557	\$24,382,957	(\$8,600)
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	\$21,000,000	\$21,000,000	\$0
10	Earned Surplus (215, 216)	12	\$9,863,434	\$10,413,223	\$549,789
11	Surplus Invested in Plant (217)		\$0	\$0	\$0
12	TOTAL		\$30,863,434	\$31,413,223	\$549,789
13	TOTAL Proprietary Capital		\$55,254,991	\$55,796,180	\$541,189
14	LONG-TERM DEBT				
15	Bonds (221)/Unamortized Debt Discount (226)	26	\$0	\$0	\$0
16	Advances from Associated Companies (223)	31	\$0	\$0	\$0
17	Other Long-Term Debt (224)	31	\$70,000,000	\$70,000,000	\$0
18	TOTAL Long-Term Debt		\$70,000,000	\$70,000,000	\$0
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	\$0	\$0	\$0
21	Accounts Payable (232)		\$14,687,715	\$13,387,270	(\$1,300,445)
22	Payables to Associated Companies (233, 234)	32	\$33,672,325	\$28,045,283	(\$5,627,042)
23	Customer Deposits (235)		\$351,839	\$354,941	\$3,102
24	Taxes Accrued (236)		\$235,571	\$745,190	\$509,619
25	Interest Accrued (237)		\$839,194	\$823,883	(\$15,311)
26	Dividends Declared (238)		\$1,174,666	\$1,846,622	\$671,956
27	Matured Long-Term Debt (239)		\$0	\$0	\$0
28	Matured Interest (240)		\$0	\$0	\$0
29	Tax Collections Payable (241)		(\$29,936)	(\$56,285)	(\$26,349)
30	Miscellaneous Current and Accrued Liabilities (242)	33	\$3,080,222	\$3,516,613	\$436,391
31	TOTAL Current and Accrued Liabilities		\$54,011,596	\$48,663,517	(\$5,348,079)
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	\$0	\$0	\$0
34	Customer Advances for Construction (252)		\$293,866	\$315,225	\$21,359
35	Other Deferred Credits (253)	33	\$65,831,417	\$61,516,347	(\$4,315,070)
36	TOTAL Deferred Credits		\$66,125,283	\$61,831,572	(\$4,293,711)
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	\$70,380,208	\$75,276,219	\$4,896,011
39	Reserves for Amortization (257-259)	13	\$3,433,968	\$3,407,232	(\$26,736)
40	Reserve for Uncollectible Accounts (260)		\$1,342,577	\$1,197,022	(\$145,555)
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	\$30,029,377	\$32,929,079	\$2,899,702
44	TOTAL Reserves		\$105,186,130	\$112,809,552	\$7,623,422
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36			\$0
47	TOTAL Liabilities and Other Credits		\$350,578,000	\$349,100,821	(\$1,477,179)

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	\$90,922,069	(\$1,972,408)
3	Operating Expenses			
4	Operation Expenses (401)	42, 47	\$60,352,333	(\$10,495,801)
5	Maintenance Expenses (402)	42, 47	\$2,402,447	\$544,263
6	Depreciation Expense (403)	34	\$8,119,760	(\$1,219,814)
7	Amortization of Utility Plant (404-405)		137,769	\$25,519
8	Amortization of Property Losses (407.1)		\$1,183,026	\$517,778
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		\$0	\$0
10	Taxes Other Than Income Taxes (408)	49	\$2,591,424	\$339,154
11	Income Taxes (409)	49	\$288,493	\$7,959,561
12	Provision for Deferred Income Taxes (410)	36	\$3,938,469	(\$4,814,660)
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	\$0	\$0
14	TOTAL Operating Expenses		\$79,013,721	(\$7,144,000)
15	Net Operating Revenues		\$11,908,348	\$5,171,592
16	Income from Utility Plant Leased to Others (412)		\$0	\$0
17	Other Utility Operating Income (414)	50	\$0	\$0
18	TOTAL Utility Operating Income		\$11,908,348	\$5,171,592
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	(\$12,136)	(\$8,573)
21	Income from Nonutility Operations (417)		\$0	\$0
22	Nonoperating Rental Income (418)		(\$10,798)	\$10,601
23	Interest and Dividend Income (419)		\$475,234	(\$2,545,669)
24	Miscellaneous Nonoperating Income (421)		\$29,158	\$0
25	TOTAL Other Income		\$481,458	(\$2,543,641)
26	TOTAL Income		\$12,389,806	\$2,627,951
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)		\$0	\$0
29	Other Income Deductions (426)		\$380,459	(\$938,483)
30	TOTAL Income Deductions		\$380,459	(\$938,483)
31	Income Before Interest Charges		\$12,009,347	\$3,566,434
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427)	31	\$4,848,100	\$0
34	Amortization of Debt Disc. and Expense (428)	26	\$42,879	\$0
35	Amortization of Premium on Debt - Credit (429)	26	\$0	\$0
36	Interest on Debt to Associated Companies (430)	31, 32	\$79,757	(\$116,871)
37	Other Interest Expense (431)		\$282,354	(\$316,153)
38	Interest Charged to Construction-Credit (432)		(\$60,133)	(\$53,618)
39	TOTAL Interest Charges		\$5,192,957	(\$486,642)
40	Net Income		\$6,816,390	\$4,053,076
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)		\$9,863,434	(\$1,936,029)
43	Balance Transferred from Income (433)		\$6,816,390	\$4,053,076
44	Miscellaneous Credits to Surplus (434)		(\$135)	\$188
45	Miscellaneous Debits to Surplus (435)		\$0	\$0
46	Appropriations of Surplus (436)		\$0	\$0
47	Net Additions to Earned Surplus		\$6,816,255	\$4,053,264
48	Dividends Declared - Preferred Stock (437)		(\$117,999)	\$786
49	Dividends Declared - Common Stock (438)		(\$6,148,467)	(\$1,568,232)
50	Unappropriated Earned Surplus (at end of period) (216)		\$10,413,223	\$549,789

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		\$9,863,434
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		6,816,390
7			
8			
9	Debits		
10	Dividends declared		
11	Cumulative Preferred Stock 5 1/8% Series		
12	\$5.125 per share (437)	238	40,339
13			
14	Cumulative Preferred Stock 8% Series		
15	\$8.00 per share (437)	238	77,660
16			
17	Common Stock		
18	\$2.02 per share (438)	238	6,148,467
19			
20	Original issuance expense of redeemed preferred stock	214	135
21			
22	Year to Date Net Loss From Associated Companies		0
23			
24	Adjustment to Prior Year Retained Earnings for Associated Companies		0
25			
26			
27	Balance - End of year		10,413,223
28			
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32	NONE		
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$202,534,007	\$109,530,566	\$86,252,996			\$6,750,445
4	106 Completed Construction not Classified	4,115,231	891,058	3,202,720			21,453
5	TOTAL P. 16, 18	206,649,238	110,421,624	89,455,716	0	0	6,771,898
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,699	35,697				2
8	107 Construction Work in Progress	9,662,605	4,893,358	2,522,066			2,247,181
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	216,347,542	115,350,679	91,977,782	0	0	9,019,081
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	75,276,219	41,374,157	33,156,666			745,396
14	257 Amortization	3,407,232	1,941,794	1,465,438			
15	TOTAL, in Service	78,683,451	43,315,951	34,622,104	0	0	745,396
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	78,683,451	43,315,951	34,622,104	0	0	745,396

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	336,968	34,124		\$73,058		\$444,149
4	Total Intangible Plant	373,355	34,124	0	73,058	0	480,536
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243	0				183,243
8	305 Structures and Improvements	1,050,543	0				1,050,543
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	2,433,330	0				2,433,330
13	312 Oil Gas Generating Equipment	0	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	468,055	70,421	7,397			531,079
21	Total Manufactured Gas Production Plant	4,135,171	70,421	7,397	0	0	4,198,195
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 (b)	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	6,958			-6,958		0
3	365.20 Rights of Way	15,636			-15,636		0
4	366 Structures and Improvements	140,119			-140,119		0
5	369 Measuring & Regulating Station Equipment	2,054,857	-1,000		-2,053,857		0
6	374.40 Land Rights, Other Dist.	0			6,958		6,958
7	374.50 Rights of Way	0			15,636		15,636
8	367.00 Mains	35,628,441	-349,520		-35,278,921		0
9	376.20 Mains, Coated/Wrapped	0	185,606	9,930	7,329,693		7,505,369
10	376.30 Mains, Bare Steel	0		1,668	5,119		3,451
11	376.40 Mains, Plastic	0	2,789,665	3,518	22,787,088		25,573,235
12	376.50, Mains, Joint Seals	0			361,901		361,901
13	376.60 Mains, Cathodic Protection	0			1,910,999		1,910,999
14	376.70 Mains	0			87,360		87,360
15	376.80 Mains, Cast Iron	0		4,092	2,796,762		2,792,670
16	378.20 Measuring & Regulator in	0	1,000		2,193,976		2,194,976
17	380 Services	27,997,969	-192,895	241,470			27,563,604
18	381 Meters	4,020,069	447,052	89,164			4,377,957
19	382 Meter Installations	6,342,957	792,557				7,135,514
20	383 House Regulators	45,834					45,834
21	386 Other Property on Cust's Prem.	2,866,890	-65,196		-2,801,694		0
22	386.10 Convesion Burners	0	30,145	555	722,450		752,040
23	386.20 Water Heates	0	325,381	59,219	2,079,244		2,345,406
24	387 Other Equipment	0					0
25	Total Transmission & Distribution Plant	79,119,730	3,962,795	409,616	1	0	82,672,910
26	5. GENERAL PLANT						
27	389 Land and Land Rights	0					0
28	390 Structures and Improvements	0					0
29	391 Office Furniture and Equipment	10,229					10,229
30	392 Transportation Equipment	606,212		16,727			589,485
31	393 Stores Equipment	0					0
32	394 Tools, Shop and Garage Equipment	448,060	19,451	4,574			462,937
33	395 Laboratory Equipment	107,042					107,042
34	396 Power Operated Equipment	65,717					65,717
35	397 Communication Equipment	0	649,482				649,482
36	398 Miscellaneous Equipment	137,204					137,204
37	399 Other Tangible Property	84,882	(2,904)				81,978
38	Total General Plant	1,459,346	666,029	21,301	0	0	2,104,074
39	Total Gas Plant in Service	85,087,602	4,733,369	438,314	73,059	0	89,455,716
40	104 Utility Plant Leased to Others	0					0
41	105 Property Held for Future Use	0					0
42	107 Construction Work in Progress	242,897					2,522,066
43	Total Utility Plant - Gas	85,330,499	4,733,369	438,314	73,059	0	91,977,782

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, 2011

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
301	0	0	0
303	0	0	0
304	0	0	0
305	0	0	0
311	0	0	0
320	0	0	0
376.2	0	147,566	147,566
376.3	0	0	0
376.4	349,520	1,836,634	1,487,114
376.5	0	0	0
376.6	0	0	0
376.8	0	0	0
378.2	1,000	0	(1,000)
380	1,159,585	536,331	(623,254)
381	543,473	451,131	(92,342)
382	683,938	0	(683,938)
383	0	0	0
386.1	0	0	0
386.2	65,196	212,358	147,162
391	0	0	0
392	0	0	0
394	56,180	18,700	(37,480)
395	0	0	0
396	0	0	0
397	0	0	0
398	0	0	0
399	0	0	0
Totals	<u>2,858,892</u>	<u>3,202,720</u>	<u>343,828</u>

\\file_un\data\Departments\Accounting\Department Only\REGULATORY REPORTING\2011\DPU\Annual Return FGE\Comple

Acct 106 per Asset 1025 Report	2,858,892	3,202,720	343,828
Difference	<u>0</u>	<u>0</u>	<u>0</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					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
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	\$5,439
6		
7		
8		
9		
10		
11		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
		5,439

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	1,186,453
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	1,186,453

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					
21					
22					
TOTAL					0

ACCOUNTS RECEIVABLE (Accounts 142, 143)

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

Line No.	Description (a)	Amount End of Year (b)
23	Customers (Account 142):	
24	Gas and Electric (Includes \$0 Unbilled Revenue)	13,788,602
25		
26	Other Electric and Gas Utilities	
27	Other Accounts Receivable (Account 143):	129,801
28		
29	Receivables from Employees (PC Purchases)	11,444
30		
31	Over/Underbilled to Select	15,617
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	TOTAL	13,945,464

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)			
2	Unitil Corp.	2,340,608		
3	Unitil Service Corp.	729,562		
4	FedCo	155		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	3,070,324		0

MATERIALS AND SUPPLIES (Accounts 151 - 159, 163)

Summary Per Balance Sheet

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)	0	1,525,169
2	Fuel Stock Expenses (Account 152)	0	0
3	Residuals (Account 153)	0	0
4	Plant Materials and Operating Supplies (Account 154)	609,628	314,671
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)	61,128	63,445
11	Total per Balance Sheet	670,756	1,903,285

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

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Propane		Natural Gas Storage at Tennessee Gas	
			Quantity (e)	Cost (f)	Quantity (j)	Cost (k)
1	On Hand Beginning of Year	\$1,348,940	28,013	\$436,147	188,608	\$887,243
2	Received During Year	1,282,280	(769)	0	242,606	\$1,093,299
3	TOTAL	2,631,220	27,244	436,147	431,214	1,980,542
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6		0				
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	1,106,051	375	5,957	194,529	903,852
12	TOTAL DISPOSED OF	1,106,051	375	5,957	194,529	903,852
13	BALANCE END OF YEAR	\$1,525,169	26,869	430,190	236,685	1,076,690

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	3,641	\$25,550	0	\$0
15	Received During Year	24,589	188,981	0	0
16	TOTAL	28,230	214,531	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	24,730	196,242	0	0
25	TOTAL DISPOSED OF	24,730	196,242	0	0
26	BALANCE END OF YEAR	3,500	18,289	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	59,030	0	3,280	55,750
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	19,000,000	296,792	11/30/93	11/30/23	137,840	0	10,671	127,169
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,187	07/01/01	07/01/31	242,072	0	11,856	230,216
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	11/01/25	115,797	0	7,851	107,946
11	6.79% Due 10/15/25								
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	184,040	0	9,221	174,819
14	5.9% Due 12/15/30								
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	TOTALS	70,000,000	1,124,460			738,779	0	42,879	695,900

EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

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

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12						
13	SFAS 109 - Electric (20 yr amortization thru 2022)	4,218,335	0	407	368,288	3,850,047
14	SFAS 109 - Gas (20 yr amortization thru 2022)	2,603,121	0	407	211,188	2,391,933
15	Electric Restructuring	8,678,004	1,416,250	407/253	9,462,250	632,004
16	Deferred Environmental Costs (7 yr rolling amortization for costs)	2,363,835	767,243	735	2,898,571	232,507
17	Gas and Electric Rate Case Costs (4 yr amortization thru 2015)	1,356,379	152,400	407	495,670	1,013,109
18	Remediation Adjustment Clause	12,000,000	0	N/A	0	12,000,000
19	PBOP Gas	1,389,557	527,366	926	669,666	1,247,257
20	PBOP Electric	1,026,042	267,405	926	459,678	833,769
21	Deferred Pension Gas	1,380,057	866,952	926	690,060	1,556,949
22	Deferred Pension Electric	1,503,599	799,140	926	645,492	1,657,247
23	Regulatory Asset - PBOP	5,273,943	11,806,320	253	10,971,463	6,108,800
24	Regulatory Asset - Pension	12,508,007	17,759,920	253	15,430,667	14,837,260
25	SERP	375,442	1,831,856	253	1,869,264	338,034
26	Recoverable Bad Debt	295,986	493,967	449/495	566,643	223,310
27	Minor Items (1)	21,983	4,469	426	1,149	25,303
28	Gas Rate Case 2009 (4 yr amortization thru 2015)	426,293	722,013	923	596,396	551,910
29	Electric Rate Case 2009 (4 yr amortization thru 2015)	607,852	985,744	923	848,379	745,217
30	Deferred AG Consultants Electric	106,534	436,254	N/A	542,788	0
31	Emergency Storm Restoration (7 yr amortization thru 2018)	0	9,503,573	407	407,295	9,096,278
32	Regulatory Asset Hurricane Irene	0	1,610,502	107	122,375	1,488,127
33	Regulatory Asset October Snow Storm	0	2,995,402	N/A	0	2,995,402
34	Gas Refund SJC10855	0	6,435,292	Various	5,276,875	1,158,417
35	Deferred Environmental Costs	(844,500)	2,803,030	131	1,958,529	0
36	Miscellaneous Plant/M&S Accruals	22,000	6,247,545	Various	6,256,945	12,600
37	Emergency Storm Restoration	13,245,232	750,845	182	13,996,077	0
38	Insurance Recovery	1,805,456	7,119,813	131/242	8,106,225	819,044
39	Storm Costs	1,167,843	137,718	101/593	879,570	425,991
40	Tree Trimming Study	58,874	0	593	58,874	0
41						
42	TOTALS	71,589,874	76,441,019		83,790,377	64,240,515

DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22	Cumulative Preferred Stock, 5 1/8% Series (DPU 15176)	8,827
23	7,861 shares outstanding at year end	
24	40 shares redeemed and cancelled in 2011	
25		
26	Cumulative Preferred Stock, 8% Series (DPU 17704)	19,277
27	9,696 shares outstanding at year end	
28	46 shares redeemed and cancelled in 2011	
29		
30	Common Stock	1,507,083
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	1,535,187

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	Cumulative Preferred Stock						
7	5 1/8% Series (Not Listed)	21,000	\$100	\$2,100,000	7,861	\$786,100	
8	8% Series (Not Listed)	25,000	\$100	\$2,500,000	9,696	\$969,600	
9	Total preferred stock					\$1,755,700	
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTALS	2,046,000		\$24,600,000	1,262,186	\$14,200,100	\$10,182,857

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

OTHER PAID-IN CAPITAL (Accounts 208 - 211)

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

Line No.	Item (a)	Amount (b)
1		
2		
3	Miscellaneous Paid-in Capital (211)	
4		21,000,000
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34	TOTAL	21,000,000

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	19,000,000	6.750	5/31, 11/30	1,282,500	1,282,500
3									
4	30 year senior notes	01/26/99	01/15/29	12,000,000	12,000,000	7.370	1/15, 7/15	884,400	884,400
5									
6	30 year senior notes	06/01/01	06/01/31	14,000,000	14,000,000	7.980	6/01, 12/01	1,117,200	1,117,200
7									
8	22 year senior notes	10/28/03	10/15/25	10,000,000	10,000,000	6.790	4/15, 10/15	679,000	679,000
9									
10	25 year senior notes	12/21/05	12/15/30	15,000,000	15,000,000	5.900	6/15, 12/15	885,000	885,000
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS			70,000,000	70,000,000			4,848,100	4,848,100

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

NOTES PAYABLE (Account 231)

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

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

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22				
23	UNITIL Corporation - Cash Pool	26,256,945	2.20%	79,757
24				
25	Accounts Payable to UNITIL Service Corp.	1,788,338		
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTALS	28,045,283		79,757

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4	Compensation Accrual	87,618
5	Legal Fees	273,360
6	Audit Fees	3,847
7	Insurance Claims	79,665
8	Vacation Accrual	75,171
9	Regulatory	56,673
10	A/P Accrual	54,600
11	Postage	22,000
12	Sales Tax Accrual	264,571
13	Base Revenue Decoupling Accrued Liability	2,261,052
14	Misc	338,056
15		
16		
17		
18	TOTAL	3,516,613

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)		
19	Regulatory Liability - SFAS 109 - Gas	734,604	407	61,645	0	672,959
20	Regulatory Liability - SFAS 109 - Electric	1,199,020	407	107,375	0	1,091,645
21	Regulatory Liab-Purch Power Conctrct	8,678,004	182	8,046,000	0	632,004
22	MGP Remediation	12,000,000	182	0	0	12,000,000
23	Advanced Billing - CATV	0	0	26,984	0	(26,984)
24	Gift Certificates	1,165	131	0	125	1,290
25	FAS 158 Adjustments - PBOP	10,702,358	182,283	0	1,777,569	12,479,927
26	FAS 158 Adjustments - Pension	21,580,271	182,283	0	3,344,338	24,924,609
27	Accrued SFAS 106 Liability	6,316,100	131	0	1,504,317	7,820,417
28	FAS 158 Adjustments - SERP	1,823,195	182,283	0	92,425	1,915,620
29	Other Misc Current Liabilities	34,017	0	29,158	0	4,860
30	Gas Refund DPU	2,636,351	182,283	2,636,351	0	0
31	Gas Refund Est Interest DPU 09-09	126,331	182,283	126,331	0	0
32						
33						
34						
35						
36	TOTALS	65,831,417		11,033,845	6,718,774	61,516,347

On January 15, 1999, the MDTE approved FG&E's restructuring plan with certain modifications. The Plan provides customers with: a) the ability to choose an energy supplier; b) an option to purchase Standard Offer Service provided by FG&E at regulated rates for up to seven years; and c) a cumulative 15% rate reduction. The Order also approved FG&E's power supply divestiture plan for its interest in three generating units and four long-term power supply contracts.

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	\$39,852,486	\$30,527,722	\$70,380,208
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	3,331,657	4,788,103	8,119,760
4	Other Accounts (Building Overheads)	0	0	0
5	Transportation Depreciation to Clearing Acct. 184	45,600	18,588	64,188
6				
7	TOTAL CREDITS DURING YEAR	3,377,257	4,806,691	8,183,948
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	946,793	458,063	1,404,856
10	Cost of Removal	941,654	975,815	1,917,469
11	Salvage (Credit)	(32,861)	(1,527)	(34,388)
12	Divestiture	0		0
13	NET CHARGES DURING YEAR	1,855,586	1,432,351	3,287,937
14	Balance December 31	41,374,157	33,902,063	75,276,219

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	See page 34A
16	
17	
18	
19	
20	
21	

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate per Cent		Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
22	Common Stock	1.16		1,244,629	\$1,443,770	03/24/2011	04/15/2011
23		1.16		1,244,629	\$1,443,770	06/16/2011	07/15/2011
24		1.16		1,244,629	\$1,443,770	09/21/2011	10/15/2011
25		1.46		1,244,629	\$1,817,158	12/15/2011	01/15/2012
26							
27	Cumulative Preferred Stock, 5 1/8% Series	1.28		7,901	\$10,123	03/24/2011	06/01/2011
28		1.28		7,861	\$10,072	06/16/2011	09/01/2011
29		1.28		7,861	\$10,072	09/21/2011	12/01/2011
30		1.28		7,861	\$10,072	12/15/2011	03/01/2012
31							
32	Cumulative Preferred Stock, 8% Series	2.00		9,742	\$19,484	03/25/2011	06/01/2011
33		2.00		9,696	\$19,392	06/16/2011	09/01/2011
34		2.00		9,696	\$19,392	09/21/2011	12/01/2011
35		2.00		9,696	\$19,392	12/15/2011	03/01/2012
36							
37	TOTALS				\$6,266,466		
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 2011 were:

	<u>Gas</u>			<u>Electric</u>		
	<u>Account</u>	<u>% Rate</u>		<u>Account</u>	<u>% Rate</u>	
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	
		398	4.750			
		Elec. Common	390		3.240	
			391		3.330	
			393	2.310		
			394	2.630		
			396	0.900		
			397	8.760		
		398	4.750			

Notes:

Depreciation for Federal Income Tax was \$11,635,502.06

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

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

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

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

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			See Pages 36A through 36F.	
9	(Account 268)				
10	Electric				
11	Gas				
12	Other (Specify)				
13	Totals				
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas				
18	Other (Specify)				
19	Totals				

- 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	None						
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34		TOTALS					

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

Gas

1962 Guideline Class	ADR					ACRS		MACRS	
	Life	Rates	Life	Rates		Life	Rates	Life	Rates
				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	Life	Rates		Life	Rates	Life	Rates
				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 190)

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	(104,275)	(112,453)
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	(104,275)	(112,453)
9	Gas		
10	Contributions in Aid to Construction	(8,246)	(8,246)
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	(8,246)	(8,246)
17	Other (Specify)		
18	TOTAL (Account 190) (total of lines 8, 16 & 17)	(112,521)	(120,699)

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	17,673,650	2,780,741	
3	Gas	10,025,924	412,630	
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	27,699,574	3,193,371	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	27,699,574	3,193,371	0
10	Classification of TOTAL			
11	Federal Income Tax	24,078,211	3,123,598	
12	State Income Tax	3,621,363	69,773	
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)		
			0	282	1,334,680	21,789,071	1
			0	282	778,912	11,217,466	2
						0	3
			0		2,113,592	33,006,537	4
							5
						0	6
							7
			0		2,113,592	33,006,537	8
							9
							10
			0		1,503,651	28,705,460	11
					609,941	4,301,077	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	(800,407)	229,534	0
4	Retail Rate Mechanism	7,164,475	0	0
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	6,364,068	229,534	0
10				
11	Gas	(6,142,805)	2,591,010	0
12	Retail Rate Mechanism	2,221,062	1,013,720	0
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(3,921,743)	3,604,730	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	2,442,325	3,834,264	0
20	Classification of TOTAL			
21	Federal Income Tax ⁽¹⁾⁽³⁾	1,943,758	3,183,370	0
22	State Income Tax ⁽²⁾⁽³⁾	498,567	650,894	0
23	Local Income Tax			

NOTES

	Beginning Balance	Ending Balance
(1) Federal Income Taxes	(5,848,517)	(7,134,150)
FIT - Retail Rate Mechanism	7,792,275	7,100,443
Total Federal Deferred Taxes	1,943,758	(33,707)
(2) State Income Taxes	(1,094,696)	(1,374,858)
SIT - Retail Rate Mechanism	1,593,263	1,451,806
Total State Deferred Taxes	498,567	76,948
(3) Restated beginning balances		

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		253/283/407/410	1,754,995	283	3,578	(2,322,290)	3
		283/410	1,836,890			5,327,585	4
							5
							6
							7
							8
			3,591,885		3,578	3,005,295	9
							10
		253/283/407	2,634,924		0	(6,186,719)	11
		283	10,117			3,224,665	12
							13
							14
							15
							16
			2,645,041		0	(2,962,054)	17
							18
			6,236,926		3,578	43,241	19
							20
			5,160,835		0	(33,707)	21
			1,076,091		3,578	76,948	22
							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	\$13,264,399	\$629,277	980,993	35,387	13,673	25
3	481 Commercial and Industrial Sales						0
4	Small (or Commercial) see instr. 5	6,712,871	359,460	513,787	22,835	1,568	16
5	Large (or Industrial) see instr. 5	1,755,744	(278,392)	81,623	(105,309)	26	4
6	482 Municipal Sales		0		0		0
7	483 Other Sales		0		0		0
8	485 Miscellaneous Gas Sales		0		0		0
9	Total Sales to Ultimate Customers	21,793,014	710,345	1,576,403	(47,087)	15,267	45
10	Sales for Resale	3,755,738	350,521	945,342	353,996		0
11	Total Sales of Gas*	25,488,752	1,060,866	2,521,745	306,909	15,267	45
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts		0				
14	488 Miscellaneous Service Revenues	460,739	10,885				
15	489 Revenues from Trans. of Gas of Others	4,509,216	452,889				
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	1,093,471	131,922				
21	Total Other Operating Revenues	6,063,426	595,696				
22	Total Gas Operating Revenues	31,552,178	1,656,562				
		Purchased Price Adjustment Clauses	Fuel Clauses				
		1,843,461					
		2,521,745					

* 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)	
						07/31/2011 (e)	12/31/2011 (f)
1							
2	480	Residential	982,302	13,569,628	13.8141	13,578	13,766
3							
4	480	Unbilled Residential	(1,309)	(305,229)	233.1772		
5							
6	481	Commercial	516,308	6,891,441	13.3475	1,531	1,600
7							
8	481	Unbilled Commercial	(2,521)	(178,570)	70.8330		
9							
10	481	Industrial	63,529	1,491,394	23.4758	25	26
11							
12	481	Unbilled Industrial	(720)	(18,787)	26.0931		
13							
14	481	Interruptible	18,814	283,137	15.0493	0	0
15							
16							
17							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL SALES TO ULTIMATE CUST. (Page 43		1,576,403	21,733,014		15,134	15,392

GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering	0	0
6	701 Operation labor	0	0
7	702 Boiler fuel	0	0
8	703 Miscellaneous steam expenses	0	0
9	704 Steam transferred - Cr.	0	0
10	Total operation	0	0
11	Maintenance:		
12	705 Maintenance supervision and engineering	0	0
13	706 Maintenance of structures and improvements	0	0
14	707 Maintenance of boiler plant equipment	0	0
15	708 Maintenance of other steam production plant	0	0
16	Total maintenance	0	0
17	Total steam production	0	0
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering	29,848	2,688
21	Production labor and expenses:	0	0
22	711 Steam expenses	0	0
23	712 Other power expenses	0	0
24	715 Water gas generating expenses	0	0
25	716 Oil gas generating expenses	0	0
26	717 Liquefied petroleum gas expenses	43,365	(1,862)
27	718 Other process production expenses	6,877	(17,008)
28	Gas fuels:	0	0
29	721 Water gas generator fuel	0	0
30	722 Fuel for oil gas	0	0
31	723 Fuel for liquefied petroleum gas process	159	(44)
32	724 Other gas fuels	0	0
33	Gas raw materials:	0	0
34	726 Oil for water gas	0	0
35	727 Oil for oil gas	0	0
36	728 Liquefied petroleum gas	203,880	46,996
37	729 Raw materials for other gas processes	0	0
38	730 Residuals expenses	0	0
39	731 Residuals produced - Cr.	0	0
40	732 Purification expenses	0	0
41	733 Gas mixing expenses	0	0
42	734 Duplicate charges - Cr.	0	0
43	735 Miscellaneous production expenses	773,912	(482,082)
44	736 Rents	0	0
45	Total operation	1,058,041	(451,311)
46	Maintenance:		
47	740 Maintenance supervision and engineering	24,444	1,917
48	741 Maintenance of structures and improvements	16,896	8,834
49	742 Maintenance of production equipment	67,882	11,134
50	Total maintenance	109,222	21,884
51	Total manufactured gas production	1,167,262	(429,427)

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	7,363,557	(4,893,680)
4	805 Other gas purchases	0	0
5	806 Exchange gas	0	0
6	807 Purchased gas expenses	0	0
7	810 Gas used for compressor station fuel - Cr.	0	0
8	811 Gas used for products extraction - Cr.	0	0
9	812 Gas used for other utility operations - Cr.	0	0
10	813 Other gas supply expenses	189,334	(1,876)
11	Total other gas supply expenses	7,552,891	(4,895,556)
12	Total production expenses	8,720,154	(5,324,983)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering	0	0
16	841 Operation labor and expenses	0	0
17	842 Rents	0	0
18	Total operation	0	0
19	Maintenance:		
20	843 Maintenance supervision and engineering	0	0
21	844 Maintenance of structures and improvements	0	0
22	845 Maintenance of gas holders	0	0
23	846 Maintenance of other equipment	0	0
24	Total maintenance	0	0
25	Total storage expenses	0	0
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering	0	0
29	851 System control and load dispatching	179,274	108,999
30	852 Communication system expenses	439	(1,307)
31	853 Compressor station labor and expenses	0	0
32	855 Fuel and power for compressor stations	0	0
33	857 Measuring and regulating station expenses	0	0
34	858 Transmission and compression of gas by others	0	0
35	870 Distribution operation supervision	26,775	2,306
36	871 Communication system expense	45,590	45,590
37	874 Mains and services expenses	304,341	18,915
38	878 Meter and house regulator expenses	461,818	23,540
39	879 Customer installations expenses	59,903	1,365
40	880 Other expenses	333,043	(374,169)
41	881 Rents	0	0
42	Total operation	1,411,183	(174,761)
43	Maintenance:		
44	885 Maintenance supervision and engineering	97,393	(5,534)
45	886 Maintenance of structures and improvements	9,195	2,567
46	887 Maintenance of mains	208,124	(43,753)
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station equipment	32,699	(31,376)
49	892 Maintenance of services	33,650	6,360
50	893 Maintenance of meters and house regulators	50,448	(67,843)
51	894 Maintenance of other equipment	14,590	(12,448)
52	Total maintenance	446,098	(152,027)
53	Total transmission and distribution expenses	1,857,282	(326,788)

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	(150)	(2,724)
4	902 Meter reading expenses	48,605	1,875
5	903 Customer records and collection expenses	727,340	55,037
6	904 Uncollectible accounts	751,084	(116,246)
7	905 Miscellaneous customer accounts expenses	1,079,894	231,959
8	Total customer accounts expenses	2,606,773	169,901
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	0	0
14	916 Miscellaneous sales expenses	7,666	2,661
15	Total sales expenses	7,666	2,661
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	34,314	16,494
19	921 Office supplies and expenses	216,189	6,979
20	922 Administrative expenses transferred - Cr.	0	0
21	923 Outside services employed	678,726	(821,281)
22	924 Property insurance	27,966	251
23	925 Injuries and damages	80,647	(29,483)
24	926 Employees pensions and benefits	1,287,055	6,595
25	928 Regulatory commission expenses	151,866	(5,637)
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	141,651	33,410
28	931 Rents	31,501	(7,607)
29	Total operation	2,649,916	(800,279)
30	Maintenance:		
31	932 Maintenance of general plant	8,823	122
32	Total administrative and general expenses	2,658,739	(800,157)
33	Total gas operation and maintenance expenses	15,850,613	(6,279,367)

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)
34	Steam production	0	0
35	Manufactured gas production	1,058,041	109,222
36	Other gas supply expenses	7,552,891	0
37	Total production expenses	8,610,932	109,222
38	Local storage expenses	0	0
39	Transmission and distribution expenses	1,411,183	446,098
40	Customer accounts expenses	2,606,773	0
41	Sales expenses	7,666	0
42	Administrative and general expenses	2,649,916	8,823
43	Total gas operation and maintenance expenses	15,286,470	564,143

44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (P. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407)	66.34%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.	\$2,359,320
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)	36

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					
2	Sequent Energy Management	Fitchburg City Gate Meter, Fitchburg, MA	945,342		3,755,738
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS	945,342		3,755,738

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							
17	NONE						
18							
19							
20	TOTALS						

PURCHASED GAS (Accounts 804 - 806)

Line No.	Name of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
21	Coral Spot	Fitchburg City Gate Meter, Fitchburg, MA	51,000	3.34	170,162
22	Distrigas	"	5,060	17.80	90,084
23	Chevron Natural Gas - Commodity	"	356,500	3.84	1,369,921
24	Virginia Power energy Marketing	"	0	0.00	0
25	South Jersey Resources Group-Commodity	"	0	0.00	0
26	Macquarie Cook Energy-Commodity	"	317,016	4.09	1,297,945
27	Sequent Energy - Commodity	"	1,375,406	4.78	6,573,427
28	Commodity Estimates	"	142,057	(2.32)	(328,978)
29	Gas Procurement Order Refund	"	0	0.00	(4,540,391)
30	OBA	"	23,893	(10.46)	(249,884)
31	Tennessee Gas Pipeline	"	0	0.00	2,966,222
32	LPG Demand	"	0	0.00	7,700
33	External Monthly Supplier Cashout	"	0	0.00	(6,293)
34	Demand Estimates	"	0	0.00	16,371
35	Other	"	0	0.00	(2,729)
36					
37					
38		TOTALS	2,270,932	3.24	7,363,557

TAXES CHARGED DURING YEAR

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
			1	Federal:						
2	Unemployment	3,495	1,715	1,780						
3	FICA	375,600	184,307	191,293						
4	Payroll Taxes Capitalized	(177,861)	(87,268)	(90,593)						
5										
6	State:									
7	Massachusetts Unemployment Tax	20,320	9,971	10,349						
8	Massachusetts Health Insurance	0								
9	Massachusetts Property Tax	2,251,694	1,261,174	990,520						
10	Massachusetts Sales Tax	118,176	57,989	60,187						
11										
12	Federal:									
13	Income Tax Current	(232,805)	(146,121)	(86,684)						
14	Income Tax Prior	0								
15	State:									
16	Massachusetts Franchise Tax Current	521,298	531,952	(10,654)						
17	Massachusetts Franchise Tax Prior	0	0	0						
18	Connecticut Franchise Tax Current	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	2,879,917	1,813,719	1,066,198	0	0	0	0	0	0

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50			0	0	0
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	6,844		6,844
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	11,509		11,509
9					
10	Total Revenues	0	18,353	0	18,353
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	30,489		30,489
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	30,489	0	30,489
44	Net Profit (or Loss)	0	(12,136)	0	(12,136)

Next page is page 72

FGE

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS									
Line No.	ITEM		TOTAL	JAN	FEB	MAR	APR	MAY	
1	Gas Made								
2		LPG Gas	365	103	-	-	-	-	
3									
4									
5		LNG Gas	25,390	7,543	4,821	3,275	812	761	
6	TOTAL		25,755	7,646	4,821	3,275	812	761	
7									
8	Gas Purchased								
9	Natural		1,325,590	251,238	178,712	204,911	92,294	70,851	
10	Other		0						
11	TOTAL		1,325,590	251,238	178,712	204,911	92,294	70,851	
12	TOTAL MADE AND PURCHASED		1,351,345	258,884	183,533	208,186	93,106	71,612	
13									
14	Net Change in Storage Gas*		195,756	87,082	46,351	20,568	-	-	
15	TOTAL SENDOUT		1,547,101	345,966	229,884	228,754	93,106	71,612	
16									
17									
18									
19	Gas Sold & Transported		1,581,615	289,462	301,447	257,503	179,906	86,672	
20	Gas Used by Company		7,627	1,334	1,453	1,308	939	547	
21	Gas Accounted for		1,589,243	290,796	302,900	258,811	180,844	87,219	
22	Gas Unaccounted for		(42,142)	55,170	(73,016)	(30,057)	(87,738)	(15,607)	
23	% Unaccounted for (0.00%)		-2.72%	15.95%	-31.76%	-13.14%	-94.23%	-21.79%	
24									
25									
26				Jan	Feb	Mar	Apr	May	
27	Sendout in 24 hours in dekatherms								
28	Maximum dekatherms			21,316	18,465	18,562	12,047	7,697	
29	Maximum date			01/24/2011	02/21/2011	03/03/2011	04/01/2011	05/17/2011	
30	Minimum dekatherms			6,951	9,837	6,961	3,674	2,899	
31	Minimum date			01/01/2011	02/18/2011	03/18/2011	04/24/2011	05/07/2011	
32									
33									
34	Supplemental Data: IFT Sendout on max and min days.*								
35	Sendout in 24 hours in dekatherms								
36	Maximum dekatherms			7,629	6,886	6,612	6,171	5,069	
37	Maximum date			01/24/2011	02/10/2011	03/03/2011	04/01/2011	05/05/2011	
38	Minimum dekatherms			2,778	3,460	1,928	1,663	1,101	
39	Minimum date			01/07/2011	02/05/2011	03/20/2011	04/10/2011	05/07/2011	
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
-	-	-	-	-	-	262
817	879	818	723	1,280	896	2,765
817	879	818	723	1,280	896	3,027
78,084	37,258	29,729	(108,654)	83,151	120,409	287,607
78,084	37,258	29,729	(108,654)	83,151	120,409	287,607
78,901	38,137	30,547	(107,931)	84,431	121,305	290,634
-	-	-	-	-	9,905	31,850
78,901	38,137	30,547	(107,931)	84,431	131,210	322,484
50,852	40,091	38,514	33,699	45,129	113,645	144,696
266	204	138	186	190	456	606
51,118	40,295	38,651	33,885	45,319	114,101	145,302
27,783	(2,158)	(8,104)	(141,816)	39,112	17,109	177,182
35.21%	-5.66%	-26.53%	131.40%	46.32%	13.04%	54.94%
Jun	Jul	Aug	Sep	Oct	Nov	Dec
5,532	4,995	5,325	5,803	10,896	11,037	16,377
06/14/2011	07/27/2011	08/30/2011	09/15/2011	10/31/2011	11/01/2011	12/18/2011
2,077	3,350	1,584	1,684	4,126	5,402	6,737
06/18/2011	07/03/2011	08/06/2011	09/04/2011	10/02/2011	11/26/2011	12/06/2011
4,418	3,976	3,977	4,267	4,282	4,984	5,662
06/29/2011	07/21/2011	08/18/2011	09/15/2011	10/11/2011	11/17/2011	12/20/2011
846	2,436	697	777	1,507	1,788	2,997
06/18/2011	07/10/2011	08/28/2011	09/03/2011	10/17/2011	11/26/2011	12/25/2011

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			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
51			
52			
53			
54			
55			
56		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	3"	4,383			1,230	3,153
3	4"	245,876			5,243	240,633
4	6"	30,395			322	30,073
5	8"	26,425			314	26,111
6	10"	1,730				1,730
7	12"	1,832			115	1,717
8	16"	988				988
9	20"	1,994				1,994
10	24"	4,436				4,436
11	Subtotal	318,059	0	0	7,224	310,835
12						
13	Ductile					
14	4"	16,744			42	16,702
15	Subtotal	16,744	0	0	42	16,702
16						
17	Steel					
18	2" or less	296,515			1,840	294,675
19	3"	53,984			1,508	52,476
	4"	366,360			860	365,500
20	5"	0				0
21	6"	201,742			253	201,489
22	8"	99,289				99,289
23	10"	1,685				1,685
	12"	127				127
24	20"	37				37
25	Subtotal	1,019,739	0	0	4,461	1,015,278
26						
27						
28	Wrought Iron					
29	2"	15,145				15,145
30	Subtotal	15,145	0	0	0	15,145
31						
32	Plastic					
33	1"	9,452				9,452
34	1 1/4"	3,662				3,662
35	2"	99,510	2,934			102,444
36	3"	1,682				1,682
37	4"	114,157	2,865		100	116,922
38	6"	16,505	111			16,616
39	8"	65,976	5,720			71,696
40	12"	993				993
41	Subtotal	311,937	11,630	0	100	323,467
42						
43						
44						
45						
46	TOTALS	1,681,624	11,630	0	11,827	1,681,427

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.

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	11,971	2,791	18,033
2	Additions during year:			
3	Purchased		0	
4	Installed	94	0	2,678
5	Associated with Plant acquired			
6	Total Additions	94	0	2,678
7	Reductions during year			
8	Retirements	55	0	1,076
9	Associated with Plant sold			
10	Total Reductions	55	0	1,076
11	Number at End of Year	12,010	2,791	19,635
12	In Stock			3,980
13	On Customers' Premises - Inactive			355
14	On Customers' Premises - Active			15,296
15	In Company Use			4
16	Number at End of Year			19,635
17	Number of Meters Tested by State Inspectors During Year			2,324

RATE SCHEDULE INFORMATION

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

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

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Effective January 1, 2011

Service	Blocks	Customer Charge	Distribution Charge	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Energy Conservation Surcharge (ECS)	Total Delivery	Default Service (DS) ⁽¹⁾⁽³⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.5470	\$0.1706		\$0.7176	\$0.4553	\$1.1729
Residential Low Income NonHeat R-2	Customer Charge	\$5.10			\$0.25	\$5.35		\$5.35
	All Therms		\$0.2047	\$0.1706		\$0.3753	\$0.4553	\$0.8306
Residential Heat R-3	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.4770	\$0.1706		\$0.6476	\$0.5236	\$1.1712
Residential Low Income Heat R-4	Customer Charge	\$5.10			\$0.25	\$5.35		\$5.35
	All Therms		\$0.1774	\$0.1706		\$0.3480	\$0.5236	\$0.8716
General Service Small, High Winter Use⁽²⁾ G-41	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.4462	\$0.1665		\$0.6127	\$0.5236	\$1.1363
General Service Small, Low Winter Use⁽²⁾ G-51	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.3794	\$0.1665		\$0.5459	\$0.4553	\$1.0012
General Service Medium, High Winter Use⁽²⁾ G-42	Customer Charge	\$120.00			\$0.25	\$120.25		\$120.25
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3726	\$0.1665		\$0.5391	\$0.5236	\$1.0627
General Service Medium, Low Winter Use⁽²⁾ G-52	Customer Charge	\$120.00			\$0.25	\$120.25		\$120.25
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3551	\$0.1665		\$0.5216	\$0.4553	\$0.9769
General Service Large, High Winter Use⁽²⁾ G-43	Customer Charge	\$620.00			\$0.25	\$620.25		\$620.25
	All Therms Greater than 80,000 Therms/Yr.		\$0.2262	\$0.1665		\$0.3927	\$0.5236	\$0.9163
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use⁽²⁾ G-53	Customer Charge	\$620.00			\$0.25	\$620.25		\$620.25
	All Therms Greater than 80,000 Therms/Yr.		\$0.2079	\$0.1665		\$0.3744	\$0.4553	\$0.8297
	MDD Therms		\$1.7400			\$1.7400		\$1.7400

(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.

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Effective February 1, 2011

Service	Blocks	Customer Charge	Distribution Charge	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Energy Conservation Surcharge (ECS)	Total Delivery	Default Service (DS) ⁽¹⁾⁽²⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.5470	\$0.1706		\$0.7176	\$0.5238	\$1.2414
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.5470	\$0.1706		\$0.7176	\$0.5238	\$1.2414
19.8% Low Income Discount	Customer Charge	(\$1.68)			(\$0.05)	(\$1.73)		(\$1.73)
	All Therms					(\$0.1421)	(\$0.1037)	(\$0.2458)
Residential Heat R-3	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.4770	\$0.1706		\$0.6476	\$0.5921	\$1.2397
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.4770	\$0.1706		\$0.6476	\$0.5921	\$1.2397
18.5% Low Income Discount	Customer Charge	(\$1.40)			(\$0.04)	(\$1.44)		(\$1.44)
	All Therms					(\$0.1069)	(\$0.0977)	(\$0.2046)
General Service Small, High Winter Use ⁽²⁾ G-41	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	All Therms		\$0.4462	\$0.1665		\$0.6127	\$0.5921	\$1.2048
Less than or equal to 8,000 Therms/Yr.								
General Service Small, Low Winter Use ⁽²⁾ G-51	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	All Therms		\$0.3794	\$0.1665		\$0.5459	\$0.5238	\$1.0697
Less than or equal to 8,000 Therms/Yr.								
General Service Medium, High Winter Use ⁽²⁾ G-42	Customer Charge	\$120.00			\$0.25	\$120.25		\$120.25
	All Therms		\$0.3728	\$0.1665		\$0.5391	\$0.5921	\$1.1312
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			\$0.25	\$120.25		\$120.25
	All Therms		\$0.3551	\$0.1665		\$0.5216	\$0.5238	\$1.0454
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	\$620.00			\$0.25	\$620.25		\$620.25
	All Therms		\$0.2262	\$0.1665		\$0.3927	\$0.5921	\$0.9848
	Greater than 80,000 Therms/Yr.							
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use ⁽²⁾ G-53	Customer Charge	\$620.00			\$0.25	\$620.25		\$620.25
	All Therms		\$0.2079	\$0.1665		\$0.3744	\$0.5238	\$0.8982
	Greater than 80,000 Therms/Yr.							
	MDD Therms		\$1.7400			\$1.7400		\$1.7400

(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.

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Effective May 1, 2011

Service	Blocks	Customer Charge	Distribution Charge	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Energy Conservation Surcharge (ECS)	Total Delivery	Default Service (DS) ⁽¹⁾⁽²⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.5470	\$0.1443		\$0.6913	\$0.5109	\$1.2022
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.5470	\$0.1443		\$0.6913	\$0.5109	\$1.2022
19.8% Low Income Discount	Customer Charge	(\$1.68)			(\$0.05)	(\$1.73)		(\$1.73)
	All Therms					(\$0.1369)	(\$0.1012)	(\$0.2381)
Residential Heat R-3	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.4770	\$0.1443		\$0.6213	\$0.5252	\$1.1465
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	All Therms		\$0.4770	\$0.1443		\$0.6213	\$0.5252	\$1.1465
18.5% Low Income Discount	Customer Charge	(\$1.40)			(\$0.04)	(\$1.44)		(\$1.44)
	All Therms					(\$0.1025)	(\$0.0867)	(\$0.1892)
General Service Small, High Winter Use ⁽²⁾ G-41	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	All Therms		\$0.4482	\$0.1402		\$0.5864	\$0.5252	\$1.1116
Less than or equal to 8,000 Therms/Yr.								
General Service Small, Low Winter Use ⁽²⁾ G-51	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	All Therms		\$0.3794	\$0.1402		\$0.5196	\$0.5109	\$1.0305
Less than or equal to 8,000 Therms/Yr.								
General Service Medium, High Winter Use ⁽²⁾ G-42	Customer Charge	\$120.00			\$0.25	\$120.25		\$120.25
	All Therms		\$0.3728	\$0.1402		\$0.5128	\$0.5252	\$1.0380
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			\$0.25	\$120.25		\$120.25
	All Therms		\$0.3551	\$0.1402		\$0.4953	\$0.5109	\$1.0062
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	\$620.00			\$0.25	\$620.25		\$620.25
	All Therms		\$0.2262	\$0.1402		\$0.3664	\$0.5252	\$0.8916
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
Greater than 80,000 Therms/Yr.								
General Service Large, Low Winter Use ⁽²⁾ G-53	Customer Charge	\$620.00			\$0.25	\$620.25		\$620.25
	All Therms		\$0.2079	\$0.1402		\$0.3481	\$0.5109	\$0.8590
	MDD Therms		\$1.7400			\$1.7400		\$1.7400
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.

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Effective August 1, 2011

Service	Blocks	Customer Charge	Distribution Charge	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Energy Conservation Surcharge (ECS)	Total Delivery	Default Service (DS) ⁽¹⁾⁽²⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 10 therms		\$0.8091	\$0.1443		\$0.9534	\$0.5109	\$1.4643
	Excess 10 therms		\$0.9218	\$0.1443		\$1.0661	\$0.5109	\$1.5770
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 10 therms		\$0.8091	\$0.1443		\$0.9534	\$0.5109	\$1.4643
	Excess 10 therms		\$0.9218	\$0.1443		\$1.0661	\$0.5109	\$1.5770
25% Low Income Discount	Customer Charge	(\$2.13)			(\$0.00)	(\$2.19)		(\$2.19)
	First 10 therms					(\$0.2384)	(\$0.1277)	(\$0.3661)
	Excess 10 therms					(\$0.2065)	(\$0.1277)	(\$0.3942)
Residential Heat R-3	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 20 therms		\$0.5736	\$0.1443		\$0.7179	\$0.5252	\$1.2431
	Excess 20 therms		\$0.7127	\$0.1443		\$0.8570	\$0.5252	\$1.3822
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 20 therms		\$0.5736	\$0.1443		\$0.7179	\$0.5252	\$1.2431
	Excess 20 therms		\$0.7127	\$0.1443		\$0.8570	\$0.5252	\$1.3822
25% Low Income Discount	Customer Charge	(\$2.13)			(\$0.00)	(\$2.19)		(\$2.19)
	First 20 therms					(\$0.1795)	(\$0.1313)	(\$0.3108)
	Excess 20 therms					(\$0.2143)	(\$0.1313)	(\$0.3456)
General Service Small, High Winter Use ⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	First 40 therms		\$0.4433	\$0.1402		\$0.5835	\$0.5252	\$1.1087
	Excess 40 therms		\$0.6765	\$0.1402		\$0.8167	\$0.5252	\$1.3419
General Service Small, Low Winter Use ⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	First 40 therms		\$0.3968	\$0.1402		\$0.5388	\$0.5109	\$1.0477
	Excess 40 therms		\$0.5757	\$0.1402		\$0.7159	\$0.5109	\$1.2268
General Service Medium, High Winter Use ⁽²⁾ G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$0.25	\$120.25		\$120.25
	First 500 therms		\$0.3579	\$0.1402		\$0.4981	\$0.5252	\$1.0233
	Excess 500 therms		\$0.4525	\$0.1402		\$0.5927	\$0.5252	\$1.1179
General Service Medium, Low Winter Use ⁽²⁾ G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$0.25	\$120.25		\$120.25
	First 500 therms		\$0.3867	\$0.1402		\$0.5289	\$0.5109	\$1.0378
	Excess 500 therms		\$0.4378	\$0.1402		\$0.5778	\$0.5109	\$1.0887
General Service Large, High Winter Use ⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$0.25	\$500.25		\$500.25
	All Therms		\$0.2749	\$0.1402		\$0.4151	\$0.5252	\$0.9403
	MDD Therms		\$1.58			\$1.56		\$1.56
General Service Large, Low Winter Use ⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$0.25	\$500.25		\$500.25
	All Therms		\$0.2429	\$0.1402		\$0.3831	\$0.5109	\$0.8940
	MDD Therms		\$1.97			\$1.97		\$1.97

(1) The Default Service Charge is equivalent to the CGA and applies to customers taking Default Service from the Company, as stated in Schedule DS.
 (2) High winter use represents winter period usage greater than or equal to 70% of annual usage. Low winter use represents usage less than 70% of annual usage. The Winter period is defined as the billing months of November through April. The Summer period is defined as the billing months of May through October.
 (3) The LDAC and the DS (CGA) are broken out into individual rate components.

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved November 1, 2011

Service	Blocks	Customer Charge	Distribution Charge	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Energy Conservation Surcharge (ECS)	Total Delivery	Default Service (DS) ⁽¹⁾⁽²⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 10 therms		\$0.8091	\$0.1607		\$0.9698	\$0.5294	\$1.4992
	Excess 10 therms		\$0.9218	\$0.1607		\$1.0825	\$0.5294	\$1.6119
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 10 therms		\$0.8091	\$0.1607		\$0.9698	\$0.5294	\$1.4992
	Excess 10 therms		\$0.9218	\$0.1607		\$1.0825	\$0.5294	\$1.6119
25% Low Income Discount	Customer Charge	(\$2.13)			(\$0.06)	(\$2.19)		(\$2.19)
	First 10 therms					(\$0.2425)	(\$0.1324)	(\$0.3749)
	Excess 10 therms					(\$0.2706)	(\$0.1324)	(\$0.4030)
Residential Heat R-3	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 20 therms		\$0.5736	\$0.1607		\$0.7343	\$0.6185	\$1.3528
	Excess 20 therms		\$0.7127	\$0.1607		\$0.8734	\$0.6185	\$1.4919
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$0.25	\$8.75		\$8.75
	First 20 therms		\$0.5736	\$0.1607		\$0.7343	\$0.6185	\$1.3528
	Excess 20 therms		\$0.7127	\$0.1607		\$0.8734	\$0.6185	\$1.4919
25% Low Income Discount	Customer Charge	(\$2.13)			(\$0.06)	(\$2.19)		(\$2.19)
	First 20 therms					(\$0.1836)	(\$0.1546)	(\$0.3382)
	Excess 20 therms					(\$0.2184)	(\$0.1546)	(\$0.3730)
General Service Small, High Winter Use ⁽²⁾ G-41	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	First 40 therms		\$0.4433	\$0.1484		\$0.5917	\$0.6185	\$1.2102
	Excess 40 therms		\$0.6765	\$0.1484		\$0.8249	\$0.6185	\$1.4434
Less than or equal to 8,000 Therms/Yr.								
General Service Small, Low Winter Use ⁽²⁾ G-51	Customer Charge	\$24.00			\$0.25	\$24.25		\$24.25
	First 40 therms		\$0.3968	\$0.1484		\$0.5450	\$0.5294	\$1.0744
	Excess 40 therms		\$0.5757	\$0.1484		\$0.7241	\$0.5294	\$1.2535
Less than or equal to 8,000 Therms/Yr.								
General Service Medium, High Winter Use ⁽²⁾ G-42	Customer Charge	\$120.00			\$0.25	\$120.25		\$120.25
	First 500 therms		\$0.3579	\$0.1484		\$0.5063	\$0.6185	\$1.1248
	Excess 500 therms		\$0.4525	\$0.1484		\$0.6009	\$0.6185	\$1.2194
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			\$0.25	\$120.25		\$120.25
	First 500 therms		\$0.3867	\$0.1484		\$0.5351	\$0.5294	\$1.0645
	Excess 500 therms		\$0.4378	\$0.1484		\$0.5860	\$0.5294	\$1.1154
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			\$0.25	\$500.25		\$500.25
	All Therms		\$0.2749	\$0.1484		\$0.4233	\$0.6185	\$1.0418
	MDD Therms		\$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			\$0.25	\$500.25		\$500.25
	All Therms		\$0.2429	\$0.1484		\$0.3913	\$0.5294	\$0.9207
	MDD Therms		\$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.

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

Delivery Service	M.D.P.U. No.	Customer Charge	Distribution	Adjustment Factor	Pension/PBOP	Reconciliation Factor	Energy Efficiency	Residential Assistance	Net Metering	Total Distribution	Transition Charge	Default Service Adjustment	Transition Charge	Transition Surcharge	Total Transition Charge	Internal Transmission	Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
Residential RD-1 Farm Credit	151	\$5.29	\$0.04543	\$0.00235	\$0.00286	\$0.00372	\$0.00004	\$0.00004	\$0.05440	\$0.02420	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.02748	\$0.00192	\$0.00213	\$0.01472	\$0.01877	\$0.00050	\$0.00250	\$0.10365
Last Change		3/1/08	3/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.01037)
Low-Income Residential RD-2 Farm Credit	169	\$2.38	\$0.00154	\$0.00235	\$0.00018	\$0.00372	\$0.00004	\$0.00783	\$0.02093	\$0.02420	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.02421	\$0.00192	\$0.00213	\$0.01472	\$0.01877	\$0.00050	\$0.00250	\$0.05381
Last Change		3/1/08	1/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.00538)	
Small General GD-1 Farm Credit	153	\$8.23	\$0.04807	\$0.00235	\$0.00280	\$0.00372	\$0.00004	\$0.05698	\$0.02420	\$0.02420	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.02748	\$0.00189	\$0.00213	\$0.01472	\$0.01874	\$0.00050	\$0.00250	\$8.23
Last Change		3/1/08	3/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.01062)	
Regular General GD-2 Farm Credit	153	\$8.23	\$6.46	\$0.00235	\$0.00280	\$0.00372	\$0.00004	\$6.46	\$2.74	\$2.74	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.01742	\$0.029	\$0.00068	\$0.01472	\$0.01753	\$0.00050	\$0.00250	\$8.23
Last Change		3/1/08	3/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.06238)	
Large General GD-3 Farm Credit	153	\$500.00	\$3.43	\$0.00235	\$0.00280	\$0.00372	\$0.00004	\$3.43	\$4.05	\$4.05	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.01818	\$0.021	\$0.00089	\$0.01472	\$0.01774	\$0.00050	\$0.00250	\$500.00
Last Change		3/1/08	3/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.00624)	
Optional Time-of-Use GD-4 (1) Farm Credit	153	\$8.23	\$2.60	\$0.00235	\$0.00280	\$0.00372	\$0.00004	\$2.60	\$9.41	\$9.41	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.1785	\$0.35	\$0.00213	\$0.01472	\$0.01787	\$0.00050	\$0.00250	\$8.23
Last Change		3/1/08	3/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.00546)	
Water Heating and/or Space Heating GD-5 (1) Farm Credit	153	\$0.00	\$0.04057	\$0.00235	\$0.00280	\$0.00372	\$0.00004	\$0.04948	\$0.02420	\$0.02420	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.02748	\$0.00182	\$0.00213	\$0.01472	\$0.01867	\$0.00050	\$0.00250	\$0.00
Last Change		3/1/08	3/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.00986)	
ALL GENERAL																						
Outdoor Lighting SD Farm Credit	154		\$0.00057	\$0.00235	\$0.00280	\$0.00372	\$0.00004	\$0.00948	\$0.02420	\$0.02420	1/1/07	(\$0.00072)	\$0.00400	\$0.00400	\$0.02748	\$0.00000	\$0.00213	\$0.01472	\$0.01685	\$0.00050	\$0.00250	\$0.05681
Last Change		3/1/08	3/1/08	1/1/11	6/1/10	1/1/11	1/1/11	1/1/11	1/1/11	1/1/07	1/1/11	1/1/11	1/1/10	1/1/11	1/1/11	3/1/98	1/1/11	1/1/11	1/1/03	1/1/02	(\$0.00568)	

(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. 154

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	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Residential and Commercial Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
3,500	Street and Highway Type	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Street and Highway Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
20,000	Street and Highway Type	\$15.57	\$186.84	\$0.52	\$6.24	\$16.09	\$193.08	(\$1.61)
60,000	Street and Highway Type	\$29.74	\$356.88	\$1.02	\$12.24	\$30.76	\$369.12	(\$3.08)
20,000	Flood Light Type	\$17.20	\$206.40	\$0.56	\$6.72	\$17.76	\$213.12	(\$1.78)
3,500	Power Bracket Included	\$8.10	\$97.20	\$0.24	\$2.88	\$8.34	\$100.08	(\$0.83)
7,000	Power Bracket Included	\$9.12	\$109.44	\$0.29	\$3.48	\$9.41	\$112.92	(\$0.94)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Residential and Commercial Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
3,300	Street and Highway Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Street and Highway Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
20,000	Street and Highway Type	\$11.88	\$142.56	\$0.39	\$4.68	\$12.27	\$147.24	(\$1.23)
50,000	Street and Highway Type	\$16.89	\$202.68	\$0.56	\$6.72	\$17.45	\$209.40	(\$1.75)
140,000	Street and Highway Type	\$34.64	\$415.68	\$1.18	\$14.16	\$35.82	\$429.84	(\$3.58)
50,000	Flood Light Type	\$19.60	\$235.20	\$0.64	\$7.68	\$20.24	\$242.88	(\$2.02)
Ornamental Lighting:								
3,300	Street and Highway Type	\$5.38	\$64.56	\$0.16	\$1.92	\$5.54	\$66.48	(\$0.55)
<i>Last Change - All Luminaires</i>		<i>3/1/08</i>		<i>3/1/98</i>		<i>3/1/08</i>		<i>3/1/08</i>

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

Issued by: Mark H. Collin
 Treasurer

Issued: December 30, 2010
 Effective: January 1, 2011

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

Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 154

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	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Residential and Commercial Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
3,500	Street and Highway Type	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Street and Highway Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
20,000	Street and Highway Type	\$15.57	\$186.84	\$0.52	\$6.24	\$16.09	\$193.08	(\$1.61)
60,000	Street and Highway Type	\$29.74	\$356.88	\$1.02	\$12.24	\$30.76	\$369.12	(\$3.08)
20,000	Flood Light Type	\$17.20	\$206.40	\$0.56	\$6.72	\$17.76	\$213.12	(\$1.78)
3,500	Power Bracket Included	\$8.10	\$97.20	\$0.24	\$2.88	\$8.34	\$100.08	(\$0.83)
7,000	Power Bracket Included	\$9.12	\$109.44	\$0.29	\$3.48	\$9.41	\$112.92	(\$0.94)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Residential and Commercial Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
3,300	Street and Highway Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Street and Highway Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
20,000	Street and Highway Type	\$11.88	\$142.56	\$0.39	\$4.68	\$12.27	\$147.24	(\$1.23)
50,000	Street and Highway Type	\$16.89	\$202.68	\$0.56	\$6.72	\$17.45	\$209.40	(\$1.75)
140,000	Street and Highway Type	\$34.64	\$415.68	\$1.18	\$14.16	\$35.82	\$429.84	(\$3.58)
50,000	Flood Light Type	\$19.60	\$235.20	\$0.64	\$7.68	\$20.24	\$242.88	(\$2.02)
Ornamental Lighting:								
3,300	Street and Highway Type	\$5.38	\$64.56	\$0.16	\$1.92	\$5.54	\$66.48	(\$0.55)
<i>Last Change - All Luminaires</i>		<i>3/1/08</i>		<i>3/1/98</i>		<i>3/1/08</i>		<i>3/1/08</i>

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

Issued by: Mark H. Collin
 Treasurer

Issued: December 1, 2010
 Effective: February 1, 2011

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

Delivery Service	M.D.P.U. No.	Customer Charge	Distribution	Pension/PROB Adjustment Factor	Energy Efficiency Reconciliation Factor	Residential Assistance Adjustment Factor	Net Metering Recovery Surcharge	SQ Credit	Total Distribution	Transition Charge	Default Service Adjustment	Transition Charge Surcharge	Total Transition Charge	Internal Transmission Adjustment	Internal Service Cost	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
Residential RD-1 Farm Credit	151	All kWh Customer Charge	\$0.04543	\$0.00235	\$0.00929	\$0.00372	\$0.00004	(\$0.00263)	\$0.05820	\$0.02420	(\$0.00072)	\$0.00400	\$0.02748	\$0.00192	\$0.00213	\$0.01472	\$0.01877	\$0.00050	\$0.00250	\$5.29
Low-Income Residential RD-2	192	All kWh Customer Charge	\$0.04543	\$0.00235	\$0.00081	\$0.00372	\$0.00004	(\$0.00263)	\$0.04972	\$0.02093	(\$0.00072)	\$0.00400	\$0.02421	\$0.00192	\$0.00213	\$0.01472	\$0.01877	\$0.00050	\$0.00250	\$0.10745
24.8% Low Income Discount		All kWh Customer Charge																		(\$0.01075)
Farm Credit		All kWh Customer Charge																		(\$0.01075)
Small General	153	All kWh Customer Charge	\$0.04807	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.06007	\$0.02420	(\$0.00072)	\$0.00400	\$0.02748	\$0.00189	\$0.00213	\$0.01472	\$0.01874	\$0.00050	\$0.00250	\$8.23
Regular General	153	All kWh Customer Charge	\$6.46	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.02752	\$2.74	(\$0.00072)	\$0.00400	\$0.01742	\$0.00668	\$0.00213	\$0.01472	\$0.01753	\$0.00050	\$0.00250	\$0.10929
Farm Credit		All kWh Customer Charge	\$0.01552	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.02752	\$0.01414	(\$0.00072)	\$0.00400	\$0.01742	\$0.00068	\$0.00213	\$0.01472	\$0.01753	\$0.00050	\$0.00250	(\$0.01093)
Large General	153	All kWh Customer Charge	\$3.43	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.01437	\$4.05	(\$0.00072)	\$0.00400	\$0.01818	\$0.021	\$0.00213	\$0.01472	\$0.01774	\$0.00050	\$0.00250	\$8.23
Farm Credit		All kWh Customer Charge	\$0.00697	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.01437	\$0.01490	(\$0.00072)	\$0.00400	\$0.01818	\$0.00089	\$0.00213	\$0.01472	\$0.01705	\$0.00050	\$0.00250	\$9.49
Optional Time-of-Use	153	On Peak kVA Customer Charge	\$2.60	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.01354	\$9.41	(\$0.00072)	\$0.00400	\$0.01785	\$0.00020	\$0.00213	\$0.01472	\$0.01705	\$0.00050	\$0.00250	\$7.69
Water Heating and/or Space Heating	153	On Peak kVA Customer Charge	\$0.00154	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.01354	\$0.01457	(\$0.00072)	\$0.00400	\$0.01785	\$0.00022	\$0.00213	\$0.01472	\$0.01707	\$0.00050	\$0.00250	\$0.06150
Farm Credit		On Peak kVA Customer Charge	\$0.00154	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.01354	\$0.01457	(\$0.00072)	\$0.00400	\$0.01785	\$0.00022	\$0.00213	\$0.01472	\$0.01707	\$0.00050	\$0.00250	\$0.05260
Transformer Ownership Credit		High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																		(\$0.00615)
Outdoor Lighting	154	All kWh Customer Charge	\$0.00057	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.05257	\$0.02420	(\$0.00072)	\$0.00400	\$0.02748	\$0.00182	\$0.00213	\$0.01472	\$0.01867	\$0.00050	\$0.00250	\$0.00000
Farm Credit		All kWh Customer Charge	\$0.00057	\$0.00235	\$0.00852	\$0.00372	\$0.00004	(\$0.00263)	\$0.05257	\$0.02420	(\$0.00072)	\$0.00400	\$0.02748	\$0.00182	\$0.00213	\$0.01472	\$0.01867	\$0.00050	\$0.00250	\$0.05990
Transformer Ownership Credit		High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																		(\$0.00599)

(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. 154

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	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Residential and Commercial Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
3,500	Street and Highway Type	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Street and Highway Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
20,000	Street and Highway Type	\$15.57	\$186.84	\$0.52	\$6.24	\$16.09	\$193.08	(\$1.61)
60,000	Street and Highway Type	\$29.74	\$356.88	\$1.02	\$12.24	\$30.76	\$369.12	(\$3.08)
20,000	Flood Light Type	\$17.20	\$206.40	\$0.56	\$6.72	\$17.76	\$213.12	(\$1.78)
3,500	Power Bracket Included	\$8.10	\$97.20	\$0.24	\$2.88	\$8.34	\$100.08	(\$0.83)
7,000	Power Bracket Included	\$9.12	\$109.44	\$0.29	\$3.48	\$9.41	\$112.92	(\$0.94)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Residential and Commercial Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
3,300	Street and Highway Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Street and Highway Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
20,000	Street and Highway Type	\$11.88	\$142.56	\$0.39	\$4.68	\$12.27	\$147.24	(\$1.23)
50,000	Street and Highway Type	\$16.89	\$202.68	\$0.56	\$6.72	\$17.45	\$209.40	(\$1.75)
140,000	Street and Highway Type	\$34.64	\$415.68	\$1.18	\$14.16	\$35.82	\$429.84	(\$3.58)
50,000	Flood Light Type	\$19.60	\$235.20	\$0.64	\$7.68	\$20.24	\$242.88	(\$2.02)
Ornamental Lighting:								
3,300	Street and Highway Type	\$5.38	\$64.56	\$0.16	\$1.92	\$5.54	\$66.48	(\$0.55)
<i>Last Change - All Luminaires</i>		<i>3/1/08</i>		<i>3/1/98</i>		<i>3/1/08</i>		<i>3/1/08</i>

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

Issued by: Mark H. Collin
 Treasurer

Issued: May 31, 2011
 Effective: June 1, 2011

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Distribution	Pension/POOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Residential Assistance Adjustment Factor	Net Metering Recovery Surcharge	Total Distribution	Transition Charge	Default Service Adjustment	Transition Charge Surcharge	Total Transition Charge	Internal Transmission	Internal Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
Residential RD-1	151	Customer Charge All kWh	\$5.29	\$0.04543	\$0.00235	\$0.00929	\$0.00372	\$0.00004	\$0.06083	\$0.02420	(\$0.00072)	\$0.00400	\$0.02748	\$0.00192	\$0.00213	\$0.01472	\$0.01877	\$0.00050	\$0.00250	\$5.29
Farm Credit		Customer Charge All kWh																		
Low-Income Residential RD-2	192	Customer Charge All kWh	\$5.29	\$0.04543	\$0.00235	\$0.00081	\$0.00372	\$0.00004	\$0.05235	\$0.02093	(\$0.00072)	\$0.00400	\$0.02421	\$0.00192	\$0.00213	\$0.01472	\$0.01877	\$0.00050	\$0.00250	\$5.29
24.8% Low Income Discount		Customer Charge All kWh																		
Farm Credit		Customer Charge All kWh																		
Small General GD-1	153	Customer Charge All kWh	\$8.23	\$0.04807	\$0.00235	\$0.00852	\$0.00372	\$0.00004	\$0.06270	\$0.02420	(\$0.00072)	\$0.00400	\$0.02748	\$0.00189	\$0.00213	\$0.01472	\$0.01874	\$0.00050	\$0.00250	\$8.23
Farm Credit		Customer Charge All kWh																		
Regular General GD-2	153	Customer Charge All kWh	\$8.23	\$6.46	\$0.00235	\$0.00852	\$0.00372	\$0.00004	\$0.03015	\$2.74	(\$0.00072)	\$0.00400	\$2.74	\$0.029	\$0.00213	\$0.01472	\$0.01753	\$0.00050	\$0.00250	\$8.23
Farm Credit		Customer Charge All kWh																		
Large General GD-3	153	Customer Charge On Peak kVA All kWh	\$500.00	\$3.43	\$0.00235	\$0.00852	\$0.00372	\$0.00004	\$0.02521	\$4.05	(\$0.00072)	\$0.00400	\$4.05	\$0.021	\$0.00213	\$0.01472	\$0.01774	\$0.00050	\$0.00250	\$500.00
Farm Credit		Customer Charge On Peak kVA All kWh																		
Optional Time-of-Use GD-4 (1)	153	Customer Charge On Peak kW Off Peak kWh	\$8.23	\$0.00697	\$0.00235	\$0.00852	\$0.00372	\$0.00004	\$0.02160	\$9.41	(\$0.00072)	\$0.00400	\$9.41	\$0.035	\$0.00213	\$0.01472	\$0.01787	\$0.00050	\$0.00250	\$8.23
Farm Credit		Customer Charge On Peak kW Off Peak kWh																		
Water Heating and/or Space Heating GD-5 (1)	153	Customer Charge All kWh	\$0.00	\$0.00154	\$0.00235	\$0.00852	\$0.00372	\$0.00004	\$0.01617	\$0.01457	(\$0.00072)	\$0.00400	\$0.01785	\$0.00102	\$0.00213	\$0.01472	\$0.01707	\$0.00050	\$0.00250	\$0.00
Farm Credit		Customer Charge All kWh																		
Outdoor Lighting SD	154	Customer Charge All kWh	\$0.00057	\$0.00057	\$0.00235	\$0.00852	\$0.00372	\$0.00004	\$0.05520	\$0.02420	(\$0.00072)	\$0.00400	\$0.02748	\$0.00182	\$0.00213	\$0.01472	\$0.01867	\$0.00050	\$0.00250	\$0.00057
Farm Credit		Customer Charge All kWh																		
Transformer Ownership Credit of \$0.12 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.																				
Luminaire Charge - See Next Page																				

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

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

Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 154

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	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Residential and Commercial Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
3,500	Street and Highway Type	\$7.73	\$92.76	\$0.23	\$2.76	\$7.96	\$95.52	(\$0.80)
7,000	Street and Highway Type	\$8.58	\$102.96	\$0.27	\$3.24	\$8.85	\$106.20	(\$0.89)
20,000	Street and Highway Type	\$15.57	\$186.84	\$0.52	\$6.24	\$16.09	\$193.08	(\$1.61)
60,000	Street and Highway Type	\$29.74	\$356.88	\$1.02	\$12.24	\$30.76	\$369.12	(\$3.08)
20,000	Flood Light Type	\$17.20	\$206.40	\$0.56	\$6.72	\$17.76	\$213.12	(\$1.78)
3,500	Power Bracket Included	\$8.10	\$97.20	\$0.24	\$2.88	\$8.34	\$100.08	(\$0.83)
7,000	Power Bracket Included	\$9.12	\$109.44	\$0.29	\$3.48	\$9.41	\$112.92	(\$0.94)
High Pressure Sodium:								
3,300	Residential and Commercial Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Residential and Commercial Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
3,300	Street and Highway Type	\$6.70	\$80.40	\$0.20	\$2.40	\$6.90	\$82.80	(\$0.69)
9,500	Street and Highway Type	\$7.98	\$95.76	\$0.24	\$2.88	\$8.22	\$98.64	(\$0.82)
20,000	Street and Highway Type	\$11.88	\$142.56	\$0.39	\$4.68	\$12.27	\$147.24	(\$1.23)
50,000	Street and Highway Type	\$16.89	\$202.68	\$0.56	\$6.72	\$17.45	\$209.40	(\$1.75)
140,000	Street and Highway Type	\$34.64	\$415.68	\$1.18	\$14.16	\$35.82	\$429.84	(\$3.58)
50,000	Flood Light Type	\$19.60	\$235.20	\$0.64	\$7.68	\$20.24	\$242.88	(\$2.02)
Ornamental Lighting:								
3,300	Street and Highway Type	\$5.38	\$64.56	\$0.16	\$1.92	\$5.54	\$66.48	(\$0.55)
<i>Last Change - All Luminaires</i>		<i>3/1/08</i>		<i>3/1/98</i>		<i>3/1/08</i>		<i>3/1/08</i>

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

Issued by: Mark H. Collin
 Treasurer

Issued: June 10, 2011
 Effective: July 1, 2011

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

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

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

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

Fitchburg Gas and Electric Light Company
Summary of Electric Default Service Generation Rates
January 1, 2011 - December 31, 2011

	Jan 2011 (1)	Feb 2011 (1)	Mar 2011 (1)	Apr 2011 (1)	May 2011 (1)	Jun 2011 (1)	Jul 2011 (1)	Aug 2011 (2)	Sep 2011 (2)	Oct 2011 (2)	Nov 2011 (2)	Dec 2011 (3)
Default Service - \$/kWh												
M.D.P.U. No 164 & 188												
Residential - RD-1, RD-2												
Fixed	\$0.07534	\$0.07534	\$0.07534	\$0.07534	\$0.07534	\$0.07338	\$0.07338	\$0.07338	\$0.07338	\$0.07338	\$0.07338	\$0.08175
Variable	\$0.07743	\$0.07754	\$0.07439	\$0.07416	\$0.07376	\$0.07204	\$0.07468	\$0.07575	\$0.07230	\$0.07164	\$0.07297	\$0.08370
RD-1 Farm Credit (4)												
Fixed	(\$0.00753)	(\$0.00753)	(\$0.00753)	(\$0.00753)	(\$0.00753)	(\$0.00734)	(\$0.00734)	(\$0.00734)	(\$0.00734)	(\$0.00734)	(\$0.00734)	(\$0.00818)
Variable	(\$0.00774)	(\$0.00775)	(\$0.00744)	(\$0.00742)	(\$0.00738)	(\$0.00720)	(\$0.00747)	(\$0.00758)	(\$0.00723)	(\$0.00716)	(\$0.00730)	(\$0.00837)
Residential RD-2												
Fixed	(\$0.01868)	(\$0.01868)	(\$0.01868)	(\$0.01868)	(\$0.01868)	(\$0.01820)	(\$0.01820)	(\$0.01835)	(\$0.01835)	(\$0.01835)	(\$0.01835)	(\$0.02044)
Variable	(\$0.01920)	(\$0.01923)	(\$0.01845)	(\$0.01839)	(\$0.01829)	(\$0.01787)	(\$0.01852)	(\$0.01894)	(\$0.01808)	(\$0.01791)	(\$0.01824)	(\$0.02093)
24.8% / 25.0% Low Income Discount												
RD-2 Farm Credit (4)												
Fixed	(\$0.00567)	(\$0.00567)	(\$0.00567)	(\$0.00567)	(\$0.00567)	(\$0.00552)	(\$0.00552)	(\$0.00550)	(\$0.00550)	(\$0.00550)	(\$0.00550)	(\$0.00613)
Variable	(\$0.00582)	(\$0.00583)	(\$0.00559)	(\$0.00558)	(\$0.00555)	(\$0.00542)	(\$0.00562)	(\$0.00568)	(\$0.00542)	(\$0.00537)	(\$0.00547)	(\$0.00628)
Small General - GD-1												
Fixed	\$0.07547	\$0.07547	\$0.07547	\$0.07547	\$0.07547	\$0.07352	\$0.07352	\$0.07352	\$0.07352	\$0.07352	\$0.07352	\$0.08175
Variable	\$0.07757	\$0.07768	\$0.07452	\$0.07429	\$0.07389	\$0.07217	\$0.07482	\$0.07588	\$0.07243	\$0.07177	\$0.07310	\$0.08370
Farm Credit (4)												
Fixed	(\$0.00755)	(\$0.00755)	(\$0.00755)	(\$0.00755)	(\$0.00755)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00818)
Variable	(\$0.00776)	(\$0.00777)	(\$0.00745)	(\$0.00743)	(\$0.00739)	(\$0.00722)	(\$0.00748)	(\$0.00759)	(\$0.00724)	(\$0.00718)	(\$0.00731)	(\$0.00837)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD												
Fixed	\$0.07941	\$0.07941	\$0.07941	\$0.07941	\$0.07941	\$0.07405	\$0.07405	\$0.07405	\$0.07405	\$0.07405	\$0.07405	\$0.08166
Variable	\$0.08432	\$0.08494	\$0.07731	\$0.07688	\$0.07567	\$0.07083	\$0.07836	\$0.08012	\$0.07040	\$0.07016	\$0.07291	\$0.08495
Farm Credit (4)												
Fixed	(\$0.00794)	(\$0.00794)	(\$0.00794)	(\$0.00794)	(\$0.00794)	(\$0.00741)	(\$0.00741)	(\$0.00741)	(\$0.00741)	(\$0.00741)	(\$0.00741)	(\$0.00817)
Variable	(\$0.00843)	(\$0.00849)	(\$0.00773)	(\$0.00769)	(\$0.00757)	(\$0.00708)	(\$0.00784)	(\$0.00801)	(\$0.00704)	(\$0.00702)	(\$0.00729)	(\$0.00850)
Large General - GD-3												
Fixed	N/A	N/A	\$0.08027	\$0.08027	\$0.08027	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Variable	\$0.12413	\$0.09420	\$0.08425	\$0.07881	\$0.07775	\$0.07101	\$0.08433	\$0.07001	\$0.07152	\$0.06631	\$0.06602	\$0.05800
Farm Credit (4)												
Fixed	N/A	N/A	(\$0.00803)	(\$0.00803)	(\$0.00803)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Variable	(\$0.01241)	(\$0.00942)	(\$0.00843)	(\$0.00788)	(\$0.00778)	(\$0.00710)	(\$0.00843)	(\$0.00700)	(\$0.00715)	(\$0.00663)	(\$0.00660)	(\$0.00580)

(1) Pursuant to Default Service Schedule DS (M.D.P.U. 164), effective March 1, 2008. Rates include Default Service Costs Adder of \$0.00261/kWh effective December 1, 2010.

(2) Pursuant to Default Service Schedule DS (M.D.P.U. 188), effective August 1, 2011. Rates include Default Service Costs Adder of \$0.00261/kWh effective December 1, 2010.

(3) Pursuant to Default Service Schedule DS (M.D.P.U. 188), effective August 1, 2011. Rates include Default Service Costs Adder of \$0.00172/kWh effective December 1, 2011.

(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	122,800
2		
3		Total
4		\$122,800
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		

913. ADVERTISING EXPENSES

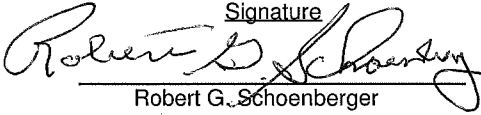
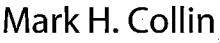
Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1		NONE		0
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51	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	334,754
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51	TOTAL	334,754

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
 Robert G. Schoenberger	March 28, 2012	President and Director
 Mark H. Collin	March 28, 2012	Treasurer
<u>/s/ Michael J. Dalton *</u> Michael J. Dalton	March 28, 2012	Director
<u>/s/ Albert H. Elfner, III *</u> Albert H. Elfner, III	March 28, 2012	Director
<u>/s/ M. Brian O'Shaughnessy *</u> M. Brian O'Shaughnessy	March 28, 2012	Director
<u>/s/ William D. Adams *</u> William D. Adams	March 28, 2012	Director
<u>/s/ Dr. Sarah P. Voll *</u> Dr. Sarah P. Voll	March 28, 2012	Director
<u>/s/ Eben S. Moulton *</u> Eben S. Moulton	March 28, 2012	Director
<u>/s/ David P. Brownell *</u> David P. Brownell	March 28, 2012	Director
<u>/s/ Edward F. Godfrey *</u> Edward F. Godfrey	March 28, 2012	Director
<u>/s/ Michael B. Green *</u> Michael B. Green	March 28, 2012	Director
<u>/s/ Dr. Robert V. Antonucci *</u> Dr. Robert V. Antonucci	March 28, 2012	Director

* Power of Attorney on file.

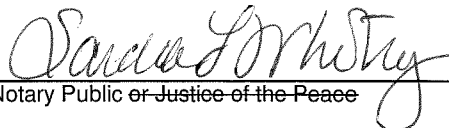
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of NEW HAMPSHIRE
County of Rockingham _____ ss.

Date: March 28, 2012

Then personally appeared Robert G. Schoenberger

and he made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.


Notary Public or Justice of the Peace