

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,
2009**

Name of officer to whom
correspondence should be

addressed regarding this report: Daniel V. Main

Official Title: Assistant Controller

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

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

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GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salary
President	Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$0
Sr. Vice President	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	\$400
Dr. Robert V. Antonucci	160 Pearl Street, Fitchburg, MA 01420	\$400
David P. Brownell	20 Patriots Road, Stratham, NH 03885	\$400
Michael J. Dalton	55 Kingston Road, Exeter, NH 03833	\$400
Albert H. Elfner III	53 Chestnut Street, Boston, MA 02108	\$400
Edward F. Godfrey	1354 Dublin Drive, Richmond Hill, GA 31324	\$400
Michael B. Green	250 Pleasant Street, Concord, NH 03301	\$400
Eben S. Moulton	55 Ferncroft Road, Danvers, MA 01923	\$400
M. Brian O' Shaughnessy	One Revere Park, Rome, NY 13444	\$400
Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$0
Charles H. Tenney III [^]	18 Bogastow Brook Road, Sherborn, MA 01770	\$0
Dr. Sarah P. Voll	4000 Cathedral Ave, NW, Apt 652B, Washington, DC 20016	\$400

[^] Mr. Tenney passed away March 12, 2009

*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	1,313,724	\$13,137,240
\$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 2009 \$12,444,400
- Total 17,893 shares, par value \$100, Preferred outstanding December 31 of the fiscal year 2009 \$1,789,300
- Total 0 shares, par value \$1, Preferred outstanding December 31 of the fiscal year 2000 \$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 2009, Fitchburg Gas and Electric Light Company paid \$9,175,509 to Until Service under the Service Agreement.

GENERAL INFORMATION - Continued

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

In electric property:

None

In gas property:

None

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place	
City or Town	Number of Customers' Meters 12/31/2009	City or Town	Number of Customers' Meters
Fitchburg	11,578		
Lunenburg	286		
Townsend	1,628		
Ashby	126		
Gardner	1,286		
Westminster	355		
Total	15,259	Total	0

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT				
2	Utility Plant (101-107, 114)	13	\$184,393,841	\$192,009,936	\$7,616,095
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	10,896	9,073	(1,823)
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		25,283	23,460	(1,823)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		379,256	188,131	(191,125)
11	Special Deposits (132-134)	21	954,195	1,472,080	517,885
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	12,932,758	11,232,764	(1,699,994)
15	Accounts Receivable from Assoc. Companies (145, 146)	23	2,377,396	3,011,208	633,812
16	Materials and Supplies (151-159, 163)	24	3,723,564	2,466,524	(1,257,040)
17	Prepayments (165)		4,322,832	6,877,109	2,554,277
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		43,081,516	42,380,073	(701,443)
21	Miscellaneous Current and Accrued Assets (174)		84,568	88,743	4,175
	TOTAL Current and Accrued Assets		67,857,585	67,718,132	(139,453)
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	824,538	781,658	(42,880)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		198,365	220,914	22,549
27	Clearing Accounts (184)		378,475	585,213	206,738
28	Temporary Facilities (185)		(6,001)	(2,553)	3,448
29	Miscellaneous Deferred Debits (186)	27	71,932,072	78,061,108	6,129,036
30	TOTAL Deferred Debits		73,327,449	79,646,340	6,318,891
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28	0	0	0
33	Capital Stock Expense (192)	28	1,535,985	1,535,647	(338)
34	TOTAL Capital Stock Discount and Expense		1,535,985	1,535,647	(338)
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		\$327,140,143	\$340,933,515	\$13,793,372

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	\$1,815,300	\$1,789,300	(\$26,000)
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		\$24,442,557	\$24,416,557	(\$26,000)
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	\$16,000,000	\$21,000,000	\$5,000,000
10	Earned Surplus (215, 216)	12	\$15,635,366	\$11,799,463	(\$3,835,903)
11	Surplus Invested in Plant (217)		\$0	\$0	\$0
12	TOTAL		\$31,635,366	\$32,799,463	\$1,164,097
13	TOTAL Proprietary Capital		\$56,077,923	\$57,216,020	\$1,138,097
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)		\$16,972,671	\$15,542,566	(\$1,430,105)
22	Payables to Associated Companies (233, 234)	32	\$18,210,373	\$32,352,958	\$14,142,585
23	Customer Deposits (235)		\$543,801	\$398,615	(\$145,186)
24	Taxes Accrued (236)		(\$2,267,010)	(\$4,176,391)	(\$1,909,381)
25	Interest Accrued (237)		\$783,658	\$783,658	\$0
26	Dividends Declared (238)		\$677,541	\$29,963	(\$647,578)
27	Matured Long-Term Debt (239)		\$0	\$0	\$0
28	Matured Interest (240)		\$0	\$0	\$0
29	Tax Collections Payable (241)		(\$151,348)	(\$60,082)	\$91,266
30	Miscellaneous Current and Accrued Liabilities (242)	33	\$7,478,875	\$2,790,974	(\$4,687,901)
31	TOTAL Current and Accrued Liabilities		\$42,248,561	\$47,662,261	\$5,413,700
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	\$0	\$0	\$0
34	Customer Advances for Construction (252)		\$153,044	\$158,432	\$5,388
35	Other Deferred Credits (253)	33	\$77,028,473	\$74,341,129	(\$2,687,344)
36	TOTAL Deferred Credits		\$77,181,517	\$74,499,561	(\$2,681,956)
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	\$56,779,322	\$63,252,184	\$6,472,862
39	Reserves for Amortization (257-259)	13	\$3,148,512	\$3,336,719	\$188,207
40	Reserve for Uncollectible Accounts (260)		\$818,075	\$1,096,189	\$278,114
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	\$20,886,233	\$23,870,581	\$2,984,348
44	TOTAL Reserves		\$81,632,142	\$91,555,673	\$9,923,531
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36			\$0
47	TOTAL Liabilities and Other Credits		\$327,140,143	\$340,933,515	(\$13,793,372)

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	\$98,195,073	(\$5,268,267)
3	Operating Expenses			
4	Operation Expenses (401)	42, 47	\$83,577,150	\$3,861,868
5	Maintenance Expenses (402)	42, 47	\$1,669,913	\$122,954
6	Depreciation Expense (403)	34	\$8,609,913	\$753,619
7	Amortization of Utility Plant (404-405)		188,206	\$12,969
8	Amortization of Property Losses (407.1)		\$1,484,818	(\$688,446)
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		\$0	\$0
10	Taxes Other Than Income Taxes (408)	49	\$1,992,724	\$207,596
11	Income Taxes (409)	49	(\$5,179,385)	(\$4,283,572)
12	Provision for Deferred Income Taxes (410)	36	\$3,291,389	\$779,143
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	\$0	\$0
14	TOTAL Operating Expenses		\$95,634,728	\$766,131
15	Net Operating Revenues		\$2,560,345	(\$6,034,398)
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		\$2,560,345	(\$6,034,398)
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	(\$797)	(\$3,859)
21	Income from Nonutility Operations (417)		\$0	\$0
22	Nonoperating Rental Income (418)		(\$23,798)	\$3,901
23	Interest and Dividend Income (419)		\$3,048,736	\$629,368
24	Miscellaneous Nonoperating Income (421)		\$29,158	\$121,490
25	TOTAL Other Income		\$3,053,299	\$750,900
26	TOTAL Income		\$5,613,644	(\$5,283,498)
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)		\$0	\$0
29	Other Income Deductions (426)		\$1,281,828	\$312,011
30	TOTAL Income Deductions		\$1,281,828	\$312,011
31	Income Before Interest Charges		\$4,331,816	(\$5,595,509)
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	\$289,867	\$140,941
37	Other Interest Expense (431)		\$510,875	\$131,677
38	Interest Charged to Construction-Credit (432)		(\$158,712)	(\$268,797)
39	TOTAL Interest Charges		\$5,533,009	\$3,821
40	Net Income		(\$1,201,193)	(\$5,599,330)
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)		\$15,635,366	(\$1,000,935)
43	Balance Transferred from Income (433)		(\$1,201,193)	(\$5,599,330)
44	Miscellaneous Credits to Surplus (434)		(\$338)	(\$100)
45	Miscellaneous Debits to Surplus (435)		\$0	\$0
46	Appropriations of Surplus (436)		\$0	\$0
47	Net Additions to Earned Surplus		(\$1,201,531)	(\$5,599,430)
48	Dividends Declared - Preferred Stock (437)		(\$120,222)	\$1,385
49	Dividends Declared - Common Stock (438)		(\$2,514,151)	\$2,763,076
50	Unappropriated Earned Surplus (at end of period) (216)		\$11,799,462	(\$3,835,904)

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		\$15,635,366
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		(1,201,193)
7			
8			
9	Debits		
10	Dividends declared		
11	Cumulative Preferred Stock 5 1/8% Series		
12	\$5.125 per share (437)	238	41,788
13			
14	Cumulative Preferred Stock 8% Series		
15	\$8.00 per share (437)	238	78,434
16			
17	Common Stock		
18	\$2.02 per share (438)	238	2,514,151
19			
20	Original issuance expense of redeemed preferred stock	214	337
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		11,799,463
28	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
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	NONE		
32			
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)	\$186,625,409	\$101,752,605	\$77,607,595			\$7,265,209
4	106 Completed Construction not Classified	2,792,433	735,555	2,052,373			4,505
5	TOTAL P. 16, 18	189,417,842	102,488,160	79,659,968	0	0	7,269,714
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,699					35,699
8	107 Construction Work in Progress	2,388,528	1,709,603	256,127			422,798
9	114 Electric Plant Acquisition Adjustment	167,868	167,868				
10	TOTAL Utility Plant	192,009,937	104,365,631	79,916,095	0	0	7,728,211
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	63,252,184	35,884,463	27,367,721			0
14	257 Amortization	3,172,214	1,807,851	1,364,363			
15	TOTAL, in Service	66,424,398	37,692,314	28,732,084	0	0	0
16	Leased to Others:						
17	255 Depreciation	0					
18	258 Amortization	0					
19	TOTAL, Leased to Others	0	0	0	0	0	0
20	Held for Future Use:						
21	256 Depreciation	0					
22	259 Amortization	164,505	164,505				
23	TOTAL, Held for Future Use	164,505	164,505	0	0	0	0
24	TOTAL Reserves for Depreciation and Amortization	66,588,903	37,856,819	28,732,084	0	0	0

UTILITY PLANT - GAS

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization	\$36,387					\$36,387
3	303 Miscellaneous Intangible Plant	321,288					321,288
4	Total Intangible Plant	357,675	0	0	0	0	357,675
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	1,017,738	32,805				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	2,406,526	0				2,406,526
13	312 Oil Gas Generating Equipment	0					0
14	313 Generating Equipment - Other Processes	0					0
15	315 Catalytic Cracking Equipment	0					0
16	316 Other Reforming Equipment	0					0
17	317 Purification Equipment	0					0
18	318 Residual Refining Equipment	0					0
19	319 Gas Mixing Equipment	0					0
20	320 Other Equipment	400,006	30,115	786			429,335
21	Total Manufactured Gas Production Plant	4,007,513	62,920	786	0	0	4,069,647
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	365.1 Land and Land Rights	\$6,958					\$6,958
3	365.2 Rights-of -Way	15,636					15,636
4	366 Structures and Improvements	140,119					140,119
5	367 Mains	31,354,094	2,523,934	47,561			33,830,467
6	368 Compressor Station Equipment	0					0
7	369 Measuring & Regulating Station Equipment	1,611,392	416,390	16,811			2,010,971
8	380 Services	23,914,971	2,188,595	47,819			26,055,747
9	381 Meters	3,295,203	883,593				4,178,796
10	382 Meter Installations	4,825,754	98,410				4,924,164
11	383 House Regulators	45,834					45,834
12	386 Other Property on Cust's Prem.	2,561,015	328,810	177,265			2,712,560
13	387 Other Equipment	0					0
14	Total Transmission & Distribution Plant	67,770,977	6,439,732	289,456	0	0	73,921,253
15	5. GENERAL PLANT						
16	389 Land and Land Rights	0					0
17	390 Structures and Improvements	0					0
18	391 Office Furniture and Equipment	10,229					10,229
19	392 Transportation Equipment	606,212					606,212
20	393 Stores Equipment	0					0
21	394 Tools, Shop and Garage Equipment	356,928	28,061				384,989
22	395 Laboratory Equipment	107,042					107,042
23	396 Power Operated Equipment	65,717					65,717
24	397 Communication Equipment	0					0
25	398 Miscellaneous Equipment	61,750	75,454				137,204
26	399 Other Tangible Property	0					0
27	Total General Plant	1,207,878	103,515	0	0	0	1,311,393
28	Total Gas Plant in Service	73,344,043	6,606,167	290,242	0	0	79,659,968
29	104 Utility Plant Leased to Others	0					0
30	105 Property Held for Future Use	0					0
31	107 Construction Work in Progress	2,131,948	256,127				2,388,075
32	Total Utility Plant - Gas	75,475,991	6,862,294	290,242	0	0	82,048,043

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, 2009

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
365.1	0	0	0
365.2	0	0	0
366	0	0	0
367	137,023	287,567	150,544
369	0	13,238	13,238
380	1,012,173	838,193	(173,980)
381	24,041	874,917	850,876
382	24,041	0	(24,041)
383	0	0	0
386	139,012	38,041	(100,971)
387	0	0	0
389	0	0	0
390	0	0	0
391	0	0	0
392	0	0	0
393	0	0	0
394	0	417	417
395	0	0	0
396	0	0	0
397	0	0	0
398	0	0	0
399	0	0	0
Totals	1,336,290	2,052,373	716,083

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					
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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	\$9,073
6		9,073
7		
8		
9		
10		
11		
16		
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19		
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22		
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29		
30		
31		

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

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

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

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	1,472,080
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	1,472,080

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)	11,193,489
25		
26	Other Electric and Gas Utilities	
27	Other Accounts Receivable (Account 143):	39,399
28		
29	Receivables from Employees (PC Purchases)	6,190
30		
31	Over/Underbilled to Select	(6,314)
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	TOTAL	11,232,764

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 Energy Systems	255,136		
3	Unitil Service Corp.	2,755,935		
4	Northern Utilities, Inc.	137		
5				
6				
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43				
44				
45	TOTALS	3,011,208		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	1,682,784
2	Fuel Stock Expenses (Account 152)	0	0
3	Residuals (Account 153)	0	0
4	Plant Materials and Operating Supplies (Account 154)	390,018	258,211
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)	66,752	68,759
11	Total per Balance Sheet	456,770	2,009,754

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 (i)	Cost (k)
1	On Hand Beginning of Year	\$2,977,252	27,540	\$461,366	237,425	\$2,478,329
2	Received During Year	2,203,649	11,949	164,910	219,040	\$882,179
3	TOTAL	5,180,901	39,489	626,276	456,465	3,360,508
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6		0				
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	3,498,117	10,882	182,188	229,727	2,144,863
12	TOTAL DISPOSED OF	3,498,117	10,882	182,188	229,727	2,144,863
13	BALANCE END OF YEAR	\$1,682,784	28,607	444,088	226,738	1,215,645

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	4,225	\$37,557	0	\$0
15	Received During Year	193,066	1,158,560	0	0
16	TOTAL	197,291	1,194,117	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	194,046	1,171,066	0	0
25	TOTAL DISPOSED OF	194,046	1,171,066	0	0
26	BALANCE END OF YEAR	3,245	23,051	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	0	0	0	0
38	TOTAL DISPOSED OF	0	0	0	0
39	BALANCE END OF YEAR	0	0	0	0

Line No.	Item (g)	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	65,589	0	3,280	62,309
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	19,000,000	296,792	11/30/93	11/30/23	159,183	0	10,671	148,512
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,188	07/01/01	07/01/31	265,785	0	11,857	253,928
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	11/01/25	131,499	0	7,851	123,648
11	6.79% Due 10/15/25								
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	202,482	0	9,221	193,261
14	5.9% Due 12/15/30								
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	TOTALS	70,000,000	1,124,461			824,538	0	42,880	781,658

burg Gas and Electric Light Company

Year ended December 31, 2009

EXTRAORDINARY PROPERTY LOSSES (Account 182)

Report below particulars concerning the accounting for extraordinary property losses.

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.

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)	
					0
TOTALS	0	0	0	0	0

MISCELLANEOUS DEFERRED DEBITS (Account 186)

Report below the particulars called for concerning miscellaneous deferred debits.

For any deferred debit being amortized show period of amortization.

Minor items may be grouped by classes, showing number of such items.

Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
			Account Charged (d)	Amount (e)	
SFAS 109 - Electric	4,954,911	0	242	368,288	4,586,623
SFAS 109 - Generation Asset	78,355	0	407	78,355	(0)
SFAS 109 - Gas	3,025,497	0	242	211,188	2,814,309
Electric Restructuring (see note)	28,331,222	204,280	407/253	9,340,498	17,195,004
Deferred Environmental Costs	2,462,691	1,609,401	735	871,149	3,200,943
Gas and Electric Rate Case Costs	2,129,413	0	407	386,517	1,742,896
Remediation Adjustment Clause	11,073,685	1,693,940	N/A	767,625	12,000,000
Inventory Finance Charge	0	0	407	0	0
PBOP Gas	1,415,553	553,407	926	499,886	1,469,074
PBOP Electric	1,184,259	384,162	926	410,104	1,158,318
Regulatory Asset - PBOP	7,054,835	8,977,526	253	10,630,759	5,401,601
Deferred Pension Gas	909,329	496,945	926	324,359	1,081,915
Deferred Pension Electric	1,079,242	489,507	926	360,267	1,208,481
Regulatory Asset - Pension	10,788,584	17,350,294	253	16,097,446	12,041,412
SERP	315,070	1,796,873	253	1,678,234	433,709
Recoverable Bad Debt	188,981	657,565	449/495	686,360	160,186
Deferred Environmental Costs	(1,536,974)	745,682	131	212,320	(1,003,612)
Miscellaneous Plant/M&S Accruals	433,349	10,309,230	234, 923	9,967,771	774,808
2006 Rate Case	0	0	0	0	0
Vacation Accrual	0	0	0	0	0
Deferred Rate Proceedings	24,082	0	N/A	0	24,082
Gas Rate Case 2009	28,722	25,053	N/A	0	53,775
Electric Rate Case 2009	44,343	20,394	N/A	0	64,737
Emergency Storm Restoration	0	22,394,579	242	10,066,721	12,327,858
Minor Items (2)	20,009	2,476		2,689	19,796
AG Consultants	0	106,534		0	106,534
Insurance Recovery	0	528,761		0	528,761
Storm Costs	0	669,898		0	669,898
TOTALS	72,005,137	69,016,507		62,960,536	78,061,108

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.

DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22	Cumulative Preferred Stock, 5 1/8% Series (DPU 15176)	
23	8,102 shares outstanding at year end	9,098
24	207 shares redeemed and cancelled in 2008	
25		
26	Cumulative Preferred Stock, 8% Series (DPU 17704)	
27	9,791 shares outstanding at year end	19,466
28	53 shares redeemed and cancelled in 2009	
29		
30	Common Stock	1,507,083
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	1,535,647

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	8,102	\$810,200	
8	8% Series (Not Listed)	25,000	\$100	\$2,500,000	9,791	\$979,100	
9	Total preferred stock					\$1,789,300	
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	1,262,522	\$14,233,700	\$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		
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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	30,690,922	2.23%	289,867
24				
25	Accounts Payable to UNITIL Service Corp.	1,662,036		
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTALS	32,352,958		289,867

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	48,210
5	Legal Fees	200,568
6	Professional Fees	1,000,000
7	Audit Fees	2,660
8	Insurance Claims	96,878
9	Vacation Accrual	88,743
10	Vegetation Control	31,350
11	Regulatory	68,171
12	A/P Accrual	35,000
13	Gas Refund - DPU 09-09 - Short Term	1,151,935
14	Postage	20,300
15	Misc	47,159
16		
17		
18		
19		
20		
TOTAL		2,790,974

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)		
20	Regulatory Liability - SFAS 109 - Gas	857,894	407	61,645		796,249
21	Regulatory Liability - SFAS 109 - Electric	1,413,770	407	107,375		1,306,395
22	Regulatory Liab-Purch Power Contract	25,590,004	182	8,395,000	0	17,195,004
23	MGP Remediation	11,073,685		0	926,315	12,000,000
24	Advanced Billing - CATV	(0)		0	0	(0)
25	Gift Certificates	1,240	131	450	0	790
26	FAS 158 Adjustments - PBOP	13,497,576		2,621,852	0	10,875,724
27	FAS 158 Adjustments - Pension	18,222,117		0	2,516,120	20,738,237
28	Accrued SFAS 106 Liability	4,869,739	131	0	1,016,685	5,886,424
29	FAS 158 Adjustments - SERP	1,410,115		(325,224)	0	1,735,339
30	Regulatory Liability - APBO	0	182	0	0	0
31	Other Misc Current Liabilities	92,333		29,158	0	63,175
32	Gas Refund DPU	0		0	4,690,290	4,690,290
33	Gas Refund Est Interest DPU 09-09	0		0	205,438	205,438
34	Gas Refund DPU 09-09 Long Term	0		1,151,936	0	(1,151,936)
35						
36						
37						
TOTALS		77,028,473		12,042,192	9,354,848	74,341,129

On January 15, 1999, the MDTE approved FG&E's restructuring plan with certain modifications. The Plan provides customers with: a) the ability to 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 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	\$32,672,976	\$24,106,346	\$56,779,322
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	4,752,768	3,857,145	8,609,913
4	Other Accounts (Building Overheads)	14,172	14,597	28,769
5	Transportation Depreciation to Clearing Acct. 184	65,007	42,319	107,326
6				
7	TOTAL CREDITS DURING YEAR	4,831,947	3,914,061	8,746,008
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	1,069,288	343,430	1,412,718
10	Cost of Removal	897,104	323,075	1,220,179
11	Salvage (Credit)	(345,932)	(13,820)	(359,752)
12	Divestiture	0		0
13	NET CHARGES DURING YEAR	1,620,460	652,685	2,273,145
14	Balance December 31	35,884,463	27,367,722	63,252,185

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	
16	See page 34A
17	
18	
19	
20	
21	

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate per Cent		Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
22	Common Stock	0.77		1,244,629	\$958,364	3/26/2009	4/15/2009
23		0.64		1,244,629	\$796,563	6/18/2009	7/15/2009
24		0.61		1,244,629	\$759,224	9/23/2009	10/15/2009
25							
26							
27	Cumulative Preferred Stock, 5 1/8% Series	1.28		8,309	\$10,646	3/26/2009	6/1/2009
28		1.28		8,102	\$10,381	6/18/2009	9/1/2009
29		1.28		8,102	\$10,381	9/23/2009	12/1/2009
30		1.28		8,102	\$10,381	12/17/2009	3/1/2010
31							
32	Cumulative Preferred Stock, 8% Series	2.00		9,844	\$19,688	3/26/2009	6/1/2009
33		2.00		9,791	\$19,582	6/18/2009	9/1/2009
34		2.00		9,791	\$19,582	9/23/2009	12/1/2009
35		2.00		9,791	\$19,582	12/17/2009	3/1/2010
36							
37	TOTALS				\$2,634,373		
38	Dividend rates on Common Stock and Premium			%			
39	Dividend rates on Common Stock, Premium and Surplus			%			

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			
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44			

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

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)	
			Account Credited (c)	Amount (d)			
23	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	493,960	55,319
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	493,960	55,319
9	Gas		
10	Contributions in Aid to Construction	58,317	5,345
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	58,317	5,345
17	Other (Specify)		
18	TOTAL (Account 190) (total of lines 8, 16 & 17)	552,277	60,664

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	8,870,762	1,768,113	
3	Gas	3,887,154	1,124,335	
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	12,757,916	2,892,448	0
6	Other (Specify)			
7	Electric Generation	393,558		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	13,151,474	2,892,448	0
10	Classification of TOTAL			
11	Federal Income Tax	11,544,848	2,892,448	
12	State Income Tax	1,606,626		
13	Local Income Tax			

0 0 0

NOTES

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		410.1/282/236	1,979,174	410.1/282/236	4,645,825	13,305,526	2
		410.1/282/236	783,827	410.1/282/236	2,092,729	6,320,391	3
						0	4
			2,763,001		6,738,554	19,625,917	5
							6
		410.1/282/236	393,558			0	7
							8
			3,156,559		6,738,554	19,625,917	9
							10
			2,578,196		5,515,836	17,374,936	11
			578,363		1,222,718	2,250,981	12
							13

0 0 0
 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	(1,273,263)	2,883,774	
4	Retail Rate Mechanism	10,348,874	0	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	9,075,611	2,883,774	0
	Gas	(4,104,573)	644,586	
12	Retail Rate Mechanism	3,315,998	0	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(788,575)	644,586	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17)	8,287,036	3,528,360	0
20	Classification of TOTAL			
21	Federal Income Tax ⁽¹⁾	7,193,950	2,929,397	
22	State Income Tax ⁽²⁾	1,093,087	598,963	
23	Local Income Tax			

NOTES

	Beginning Balance	Ending Balance
(1) Federal Income Taxes	(3,273,952)	(4,022,287)
FIT - Retail Rate Mechanism	11,164,617	11,216,237
Total Federal Deferred Taxes	7,890,665	7,193,950
(2) State Income Taxes	(724,747)	(1,355,547)
SIT - Retail Rate Mechanism	2,285,980	2,448,636
Total State Deferred Taxes	1,561,233	1,093,089

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
		182/242/253/410	3,996,747	2/242/253/410	1,352,688	(1,033,548)	3
			789,506	410	0	9,559,368	4
							5
							6
							7
							8
			4,786,253		1,352,688	8,525,820	9
							10
		182/242/253/410	4,365,528	2/242/253/410	979,334	(6,846,181)	11
			690,312	283/411	0	2,625,686	12
							13
							14
							15
							16
			5,055,840		979,334	(4,220,495)	17
							18
			9,842,093		2,332,022	4,305,325	19
							20
			8,708,880		1,968,843	3,383,310	21
			1,133,213		363,179	922,016	22
							23

NOTES (Continued)

GAS OPERATING REVENUES (Account 400)

- Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
- If increases and decreases are not derived from previously reported figures explain any inconsistencies.
- 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.
- Unmetered sales should be included below. The details of such sales should be given in a footnote.
- Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

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	\$17,080,215	(\$1,836,512)	979,469	(10,021)	13,559	73
3	481 Commercial and Industrial Sales						0
4	Small (or Commercial) see instr. 5	8,701,753	(1,589,782)	514,152	(46,337)	1,539	28
5	Large (or Industrial) see instr. 5	2,301,148	(1,089,897)	189,259	(37,763)	26	1
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	28,083,116	(4,516,191)	1,682,880	(94,121)	15,124	102
10	Sales for Resale	2,625,934	1,738,582		0		0
11	Total Sales of Gas*	30,709,050	(2,777,609)	1,682,880	(94,121)	15,124	102
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts		0				
14	488 Miscellaneous Service Revenues	472,984	(3,957)				
15	489 Revenues from Trans. of Gas of Others	3,527,198	611,651				
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	59,368	(90,866)				
21	Total Other Operating Revenues	4,059,549	516,827				
22	Total Gas Operating Revenues	34,768,598	(2,260,782)				
		Purchased Price Adjustment Clauses	Fuel Clauses				
	* Includes revenues from application of Total Dekatherms to which Applied	(1,129,001)					
		1,682,880					

SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	Dekatherms (b)	Revenue (c)	Average Revenue per Dth (d)	Number of Customers (Per Bills Rendered)	
						7/31/2009 (e)	12/31/2009 (f)
1							
2	480	Residential	968,296	16,998,052	17.5546	13,458	13,658
3							
4	480	Unbilled Residential	11,173	82,163	7.3537		
5							
6	481	Commercial	513,364	8,688,920	16.9255	1,503	1,573
7							
8	481	Unbilled Commercial	788	12,833	16.2855		
9							
10	481	Industrial	119,597	1,526,670	12.7651	24	25
11							
12	481	Unbilled Industrial	1,328	9,194	6.9232		
13							
14	481	Interruptible	68,334	765,284	11.1992	0	0
15							
16							
17							
28							
29							
30							
31							
32							
33							
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40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL SALES TO ULTIMATE CUST. (Pag		1,682,880	28,083,116		14,985	15,256

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	38,790	5,587
21	Production labor and expenses:	0	0
	711 Steam expenses	0	0
	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	40,110	9,645
27	718 Other process production expenses	26,367	(24,672)
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	4,554	(1,119)
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	928,660	529,376
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	1,007,900	493,124
44	736 Rents	0	0
45	Total operation	2,046,381	1,011,941
46	Maintenance:		
47	740 Maintenance supervision and engineering	23,535	(5,116)
48	741 Maintenance of structures and improvements	4,812	(1,708)
49	742 Maintenance of production equipment	36,223	(4,292)
50	Total maintenance	64,570	(11,116)
51	Total manufactured gas production	2,110,951	1,000,825

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	21,681,254	1,392,171
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	214,621	79,309
11	Total other gas supply expenses	21,895,875	1,471,480
12	Total production expenses	24,006,826	2,472,305
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
	TRANSMISSION AND DISTRIBUTION EXPENSES		
	Operation:		
28	850 Operation supervision and engineering	0	0
29	851 System control and load dispatching	101,743	6,572
30	852 Communication system expenses	0	0
31	853 Compressor station labor and expenses	0	0
32	855 Fuel and power for compressor stations	0	0
33	857 Measuring and regulating station expenses	0	0
34	858 Transmission and compression of gas by others	0	0
35	874 Mains and services expenses	302,560	(31,251)
36	878 Meter and house regulator expenses	449,455	(48,296)
37	879 Customer installations expenses	50,634	4,514
38	880 Other expenses	685,835	548,016
39	881 Rents	0	0
40	Total operation	1,590,227	479,555
41	Maintenance:		
42	885 Maintenance supervision and engineering	85,362	(11,051)
43	886 Maintenance of structures and improvements	10,023	7,324
44	887 Maintenance of mains	283,661	56,860
45	888 Maintenance of compressor station equipment	0	0
46	889 Maintenance of measuring and regulating station equipment	67,229	39,785
47	892 Maintenance of services	78,013	47,704
48	893 Maintenance of meters and house regulators	64,879	1,183
49	894 Maintenance of other equipment	42,041	15,790
50	Total maintenance	631,208	157,595
51	Total transmission and distribution expenses	2,221,435	637,150

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	2,494	(187)
4	902 Meter reading expenses	53,548	15,489
5	903 Customer records and collection expenses	618,368	(38,410)
6	904 Uncollectible accounts	1,403,775	103,348
7	905 Miscellaneous customer accounts expenses	355,478	105,874
8	Total customer accounts expenses	2,433,663	186,114
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	37,576	9,518
15	Total sales expenses	37,576	9,518
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	18,006	1,433
19	921 Office supplies and expenses	180,094	20,229
20	922 Administrative expenses transferred - Cr.	0	0
21	923 Outside services employed	1,380,833	2,760,151
22	924 Property insurance	25,977	(828)
23	925 Injuries and damages	204,898	32,132
24	926 Employees pensions and benefits	1,333,151	42,877
25	928 Regulatory commission expenses	224,311	104,142
26	929 Duplicate charges - Cr.	0	0
	930 Miscellaneous general expenses	96,535	11,893
	931 Rents	39,386	(4,360)
29	Total operation	3,503,191	2,967,669
30	Maintenance:		
31	932 Maintenance of general plant	9,228	1,258
32	Total administrative and general expenses	3,512,419	2,968,927
33	Total gas operation and maintenance expenses	32,211,919	6,274,014

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production	0	0	0
35	Manufactured gas production	2,046,381	64,570	2,110,951
36	Other gas supply expenses	21,895,875	0	21,895,875
37	Total production expenses	23,942,256	64,570	24,006,826
38	Local storage expenses	0	0	0
39	Transmission and distribution expenses	1,590,227	631,208	2,221,435
40	Customer accounts expenses	2,433,663	0	2,433,663
41	Sales expenses	37,576	0	37,576
42	Administrative and general expenses	3,503,191	9,228	3,512,419
43	Total gas operation and maintenance expenses	31,506,913	705,006	32,211,919

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)		104.88%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.		\$2,385,752
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)		29

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	Sprague Energy	Pleasant St., Lunenburg MA	469,681		2,625,934
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS		469,681		2,625,934

SALE OR RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804 - 806)

Line No.	Name of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
21	Amerada Hess	Pleasant St., Lunenburg MA	1,374,721	7.23	9,935,436
22	Distrigas	"	0	0.00	67,800
23	Dracut Supply Commodity	"	0	0.00	0
24	BP Commodity	"	0	0.00	0
25	Andarka Energy Commodity	"	0	0.00	0
26	Conoco Phillips	"	600	9.00	5,400
27	Chevron Natural Gas	"	137,372	5.52	758,032
28	Virginia Power	"	303,707	5.06	1,537,301
29	Tennessee Gas Pipeline	"		0.00	4,000,357
30	External Monthly Supplier Cashout	"		0.00	(377)
31	LDAC BALANCING PENALTIES	"		0.00	0
32	LPG Demand	"		0.00	10,120
33	South Jersey Resources Group Commodity	"	38,600	4.72	182,190.25
34	Macquarie Cook Energy - Commodity	"	2,000	5.71	11,420.00
35	Sequent Energy Mgmt LP-Commodity	"	3,300	4.65	15,355.00
36	BG Energy- Commodity	"	31,200	6.60	205,936.00
37					
38					
39					
40					
41	TOTALS		1,891,500	8.84	16,728,971

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	3,773	1,858	1,914						
3	FICA	238,636	100,819	137,817						
4										
5	State:									
6	Massachusetts Unemployment Tax	19,391	9,552	9,839						
7	Massachusetts Health Insurance	0	0	0						
8	Massachusetts Property Tax	1,730,926	960,145	770,781						
9										
10	Federal:									
11	Income Tax Current	(3,863,366)	(3,795,217)	(68,149)						
12	Income Tax Prior	(15,485)	(15,485)	0						
13	State:									
14	Massachusetts Franchise Tax Current	(180,742)	(396,953)	216,211						
15	Massachusetts Franchise Tax Prior	0	0	0						
16	Connecticut Franchise Tax Current	0	0	0						
17	Maine Franchise Tax Current	0	0	0						
18	Maine Franchise Tax Prior	0	0	0						
19	Gas Inventory Income Tax	0	0	0						
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42	TOTALS	(2,066,868)	(3,135,281)	1,068,413	0	0	0	0	0	0

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS	0	0	0	0

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts, allowances, returns and installations	0	6,251		6,251
3					
4	Contract work				
5	Commissions				
6	Other (list according to major classes)				
7	JOBBING	0	18,881		18,881
8					
9					
10	Total Revenues	0	25,132	0	25,132
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major classes of cost)				
15	JOBBING	0	25,928		25,928
16	INSTALLATION		0		0
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses				
27	Customer accounts expenses		0		0
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	25,928	0	25,928
51	Net Profit (or Loss)	0	(796)	0	(796)

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FGE

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS								
Line No.	ITEM		TOTAL	JAN	FEB	MAR	APR	MAY
1	Gas Made							
2		LPG Gas	10,610	3,657	6,863	-	-	-
3								
4								
5		LNG Gas	189,192	7,152	3,551	2,306	810	11,682
6	TOTAL		199,802	10,809	10,414	2,306	810	11,682
7								
8	Gas Purchased							
9	Natural		1,384,033	308,252	193,301	139,686	105,379	52,304
10	Other		0					
11	TOTAL		1,384,033	308,252	193,301	139,686	105,379	52,304
12	TOTAL MADE AND PURCHASED		1,583,835	319,061	203,715	141,992	106,189	63,986
13								
14	Net Change in Storage Gas*		229,727	80,085	38,346	58,360	13,743	-
15	TOTAL SENDOUT		1,813,562	399,146	242,061	200,352	119,932	63,986
16								
17								
18								
19	Gas Sold & Transported		1,688,003	326,316	298,887	234,698	176,464	82,987
20	Gas Used by Company		6,783	1,251	1,348	975	692	335
21	Gas Accounted for		1,694,785	327,568	300,234	235,673	177,156	83,321
22	Gas Unaccounted for		118,777	71,578	(58,173)	(35,321)	(57,224)	(19,335)
23	% Unaccounted for (0.00%)		6.55%	17.93%	-24.03%	-17.63%	-47.71%	-30.22%
24								
25								
26				Jan	Feb	Mar	Apr	May
27	Sendout in 24 hours in dekatherms							
28	Maximum dekatherms			21,017	20,066	17,260	11,236	7,250
29	Maximum date			1/15/2009	2/5/2009	3/2/2009	4/8/2009	5/5/2009
30	Minimum dekatherms			12,300	9,841	5,469	2,330	1,945
31	Minimum date			1/23/2009	2/27/2009	3/7/2009	4/25/2009	5/24/2009
32								
33								
34	Supplemental Data: IFT Sendout on max and min days.*							
35	Sendout in 24 hours in dekatherms							
36	Maximum dekatherms			6,626	7,448	5,710	5,013	4,466
37	Maximum date			1/14/2009	2/5/2009	3/12/2009	4/6/2009	5/18/2009
38	Minimum dekatherms			2,618	2,356	1,785	298	
39	Minimum date			1/11/2009	2/21/2009	3/21/2009	4/25/2009	5/21/2009
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
-	-	-	-	-	-	90
61,519	57,871	37,754	592	648	698	4,609
61,519	57,871	37,754	592	648	698	4,699
9,329	28,534	15,415	50,371	106,293	245,656	129,513
9,329	28,534	15,415	50,371	106,293	245,656	129,513
70,848	86,405	53,169	50,963	108,941	246,354	134,212
-	-	-	-	-	-	39,193
70,848	86,405	53,169	50,963	106,941	246,354	173,405
51,291	47,548	38,467	47,854	75,056	125,432	183,003
601	(15)	122	57	251	428	738
51,892	47,533	38,589	47,911	75,306	125,860	183,741
18,956	38,872	14,580	3,052	31,635	120,494	(10,336)
26.76%	44.99%	27.42%	5.99%	29.58%	48.91%	-5.96%
Jun	Jul	Aug	Sep	Oct	Nov	Dec
5,778	5,176	5,606	6,869	10,750	11,094	20,197
6/10/2009	7/9/2009	8/31/2009	9/30/2009	10/15/2009	11/18/2009	12/17/2009
2,126	1,883	1,911	1,838	2,646	4,055	8,451
6/20/2009	7/18/2009	8/15/2009	9/8/2009	10/3/2009	11/15/2009	12/3/2009
3,858	3,824	3,975	4,191	4,754	4,742	6,501
6/30/2009	7/8/2009	8/9/2009	9/30/2009	10/14/2009	11/23/2009	12/18/2009
594	478	542	572	672	1,200	2,174
6/20/2009	7/4/2009	8/1/2009	9/6/2009	10/3/2009	11/14/2009	12/26/2009

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			
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42			
43			
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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					
31	Scrubbers	NONE			
32					
33					
34					
35					
36	Condensers				
37					
38					
39					
40					
41					
42	Exhausters				
43					
44					
45					
46					
47					
48					

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

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

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

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	Cast Iron					
2	3"	4,383				4,383
3	4"	256,177			4,851	251,326
4	6"	36,481			4,560	31,921
5	8"	26,425				26,425
6	10"	1,730				1,730
7	12"	1,832				1,832
8	16"	988				988
9	20"	1,994				1,994
10	24"	4,436				4,436
11	Subtotal	334,446	0	0	9,411	325,035
12	Ductile					
13	4"	16,828				16,828
14	Subtotal	16,828	0	0	0	16,828
15	Steel					
16	2" or less	300,679			1,780	298,899
17	3"	55,662				55,662
18	4"	367,822	190		192	367,820
19	5"	0				0
20	6"	202,748			1,006	201,742
21	8"	100,799			1,510	99,289
22	10"	1,685				1,685
23	12"	127				127
24	20"	37				37
25	Subtotal	1,029,559	190	0	4,488	1,025,261
26	Wrought Iron					
27	2"	15,145				15,145
28	Subtotal	15,145	0	0	0	15,145
29	Plastic					
30	1"	9,452				9,452
31	1 1/4"	3,662				3,662
32	2"	92,965	3,774			96,739
33	3"	1,682				1,682
34	4"	108,064	955			109,019
35	6"	13,423	30			13,453
36	8"	62,167	1,301			63,468
37	12"	993				993
38	Subtotal	292,408	6,060	0	0	298,468
39	TOTALS	1,688,386	6,250	0	13,899	1,680,737

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	12,093	2,791	18,115
2	Additions during year:			
3	Purchased		0	795
4	Installed	181	0	
5	Associated with Plant acquired			
6	Total Additions	181	0	795
7	Reductions during year			
8	Retirements	190	0	2,868
9	Associated with Plant sold			
10	Total Reductions	190	0	2,868
11	Number at End of Year	12,084	2,791	16,042
12	In Stock			849
13	On Customers' Premises - Inactive			559
14	On Customers' Premises - Active			14,629
15	In Company Use			5
16	Number at End of Year			16,042
17	Number of Meters Tested by State Inspectors During Year			2,186

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		

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Effective January 1, 2009

Service	Blocks	Customer Charge	Distribution Charge	Local Distribution Adjustment Clause (LDAC) ⁽¹⁾	Energy Conservation Surcharge (ECS)	Total Delivery	Default Service ⁽¹⁾⁽³⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.5470	\$0.1045		\$0.6515	\$1.3696	\$2.0211
Residential Low Income NonHeat R-2	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.2047	\$0.1045		\$0.3092	\$1.3696	\$1.6788
Residential Heat R-3	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.4770	\$0.1045		\$0.5815	\$1.3881	\$1.9696
Residential Low Income Heat R-4	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.1774	\$0.1045		\$0.2819	\$1.3881	\$1.6700
General Service Small, High Winter Use ⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms		\$0.4462	\$0.1045		\$0.5507	\$1.3881	\$1.9388
General Service Small, Low Winter Use ⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms		\$0.3794	\$0.1045		\$0.4839	\$1.3696	\$1.8535
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			\$0.30	\$120.30		\$120.30
	All Therms		\$0.3726	\$0.1045		\$0.4771	\$1.3881	\$1.8652
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			\$0.30	\$120.30		\$120.30
	All Therms		\$0.3551	\$0.1045		\$0.4596	\$1.3696	\$1.8292
General Service Large, High Winter Use ⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms		\$0.2262	\$0.1045		\$0.3307	\$1.3881	\$1.7188
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use ⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms		\$0.2079	\$0.1045		\$0.3124	\$1.3696	\$1.6820
	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, 2009

Service	Blocks	Customer Charge	Distribution Charge	Local Distribution Adjustment Clause (LDAC) ⁽²⁾	Energy Conservation Surcharge (ECS)	Total Delivery	Default Service ⁽¹⁾⁽³⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.5470	\$0.1045		\$0.6515	\$1.2647	\$1.9162
Residential Low Income NonHeat R-2	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.2047	\$0.1045		\$0.3092	\$1.2647	\$1.5739
Residential Heat R-3	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.4770	\$0.1045		\$0.5815	\$1.2832	\$1.8647
Residential Low Income Heat R-4	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.1774	\$0.1045		\$0.2819	\$1.2832	\$1.5651
General Service Small, High Winter Use ⁽²⁾ G-41	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.4462	\$0.1045		\$0.5507	\$1.2832	\$1.8339
General Service Small, Low Winter Use ⁽²⁾ G-51	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.3794	\$0.1045		\$0.4839	\$1.2647	\$1.7486
General Service Medium, High Winter Use ⁽²⁾ G-42	Customer Charge	\$120.00			\$0.30	\$120.30		\$120.30
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3726	\$0.1045		\$0.4771	\$1.2832	\$1.7603
General Service Medium, Low Winter Use ⁽²⁾ G-52	Customer Charge	\$120.00			\$0.30	\$120.30		\$120.30
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3551	\$0.1045		\$0.4596	\$1.2647	\$1.7243
General Service Large, High Winter Use ⁽²⁾ G-43	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms Greater than 80,000 Therms/Yr.		\$0.2262	\$0.1045		\$0.3307	\$1.2832	\$1.6139
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use ⁽²⁾ G-53	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms Greater than 80,000 Therms/Yr.		\$0.2079	\$0.1045		\$0.3124	\$1.2647	\$1.5771
	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, 2009

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			\$0.30	\$8.80		\$8.80
	All Therms		\$0.5470	\$0.1578		\$0.7048	\$0.6225	\$1.3273
Residential Low Income NonHeat R-2	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.2047	\$0.1578		\$0.3625	\$0.6225	\$0.9850
Residential Heat R-3	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.4770	\$0.1578		\$0.6348	\$0.6426	\$1.2774
Residential Low Income Heat R-4	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.1774	\$0.1578		\$0.3352	\$0.6426	\$0.9778
General Service Small, High Winter Use ⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms		\$0.4462	\$0.1349		\$0.5811	\$0.6426	\$1.2237
General Service Small, Low Winter Use ⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms		\$0.3794	\$0.1349		\$0.5143	\$0.6225	\$1.1368
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			\$0.30	\$120.30		\$120.30
	All Therms		\$0.3726	\$0.1349		\$0.5075	\$0.6426	\$1.1501
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			\$0.30	\$120.30		\$120.30
	All Therms		\$0.3551	\$0.1349		\$0.4900	\$0.6225	\$1.1125
General Service Large, High Winter Use ⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms		\$0.2262	\$0.1349		\$0.3611	\$0.6426	\$1.0037
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use ⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms		\$0.2079	\$0.1349		\$0.3428	\$0.6225	\$0.9653
	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 August 1, 2009

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			\$0.30	\$8.80		\$8.80
	All Therms		\$0.5470	\$0.1578		\$0.7048	\$0.5204	\$1.2252
Residential Low Income NonHeat R-2	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.2047	\$0.1578		\$0.3625	\$0.5204	\$0.8829
Residential Heat R-3	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.4770	\$0.1578		\$0.6348	\$0.5405	\$1.1753
Residential Low income Heat R-4	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.1774	\$0.1578		\$0.3352	\$0.5405	\$0.8757
General Service Small, High Winter Use ⁽²⁾ G-41	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.4462	\$0.1349		\$0.5811	\$0.5405	\$1.1216
General Service Small, Low Winter Use ⁽²⁾ G-51	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.3794	\$0.1349		\$0.5143	\$0.5204	\$1.0347
General Service Medium, High Winter Use ⁽²⁾ G-42	Customer Charge	\$120.00			\$0.30	\$120.30		\$120.30
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3726	\$0.1349		\$0.5075	\$0.5405	\$1.0480
General Service Medium, Low Winter Use ⁽²⁾ G-52	Customer Charge	\$120.00			\$0.30	\$120.30		\$120.30
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3551	\$0.1349		\$0.4900	\$0.5204	\$1.0104
General Service Large, High Winter Use ⁽²⁾ G-43	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms Greater than 80,000 Therms/Yr.		\$0.2262	\$0.1349		\$0.3611	\$0.5405	\$0.9016
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use ⁽²⁾ G-53	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms Greater than 80,000 Therms/Yr.		\$0.2079	\$0.1349		\$0.3428	\$0.5204	\$0.8632
	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 November 1, 2009

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			\$0.30	\$8.80		\$8.80
	All Therms		\$0.5470	\$0.1742		\$0.7212	\$0.7700	\$1.4912
Residential Low Income NonHeat R-2	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.2047	\$0.1742		\$0.3789	\$0.7700	\$1.1489
Residential Heat R-3	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.4770	\$0.1742		\$0.6512	\$0.8209	\$1.4721
Residential Low Income Heat R-4	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.1774	\$0.1742		\$0.3516	\$0.8209	\$1.1725
General Service Small, High Winter Use ⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms		\$0.4462	\$0.1724		\$0.6186	\$0.8209	\$1.4395
General Service Small, Low Winter Use ⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms		\$0.3794	\$0.1724		\$0.5518	\$0.7700	\$1.3218
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			\$0.30	\$120.30		\$120.30
	All Therms		\$0.3726	\$0.1724		\$0.5450	\$0.8209	\$1.3659
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			\$0.30	\$120.30		\$120.30
	All Therms		\$0.3551	\$0.1724		\$0.5275	\$0.7700	\$1.2975
General Service Large, High Winter Use ⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms		\$0.2262	\$0.1724		\$0.3986	\$0.8209	\$1.2195
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use ⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms		\$0.2079	\$0.1724		\$0.3803	\$0.7700	\$1.1503
	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 December 1, 2009

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			\$0.30	\$8.80		\$8.80
	All Therms		\$0.5470	\$0.1742		\$0.7212	\$0.6192	\$1.3404
Residential Low Income NonHeat R-2	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.2047	\$0.1742		\$0.3789	\$0.6192	\$0.9981
Residential Heat R-3	Customer Charge	\$8.50			\$0.30	\$8.80		\$8.80
	All Therms		\$0.4770	\$0.1742		\$0.6512	\$0.6701	\$1.3213
Residential Low Income Heat R-4	Customer Charge	\$5.10			\$0.30	\$5.40		\$5.40
	All Therms		\$0.1774	\$0.1742		\$0.3516	\$0.6701	\$1.0217
General Service Small, High Winter Use ⁽²⁾ G-41	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.4462	\$0.1724		\$0.6186	\$0.6701	\$1.2887
General Service Small, Low Winter Use ⁽²⁾ G-51	Customer Charge	\$24.00			\$0.30	\$24.30		\$24.30
	All Therms Less than or equal to 8,000 Therms/Yr.		\$0.3794	\$0.1724		\$0.5518	\$0.6192	\$1.1710
General Service Medium, High Winter Use ⁽²⁾ G-42	Customer Charge	\$120.00			\$0.30	\$120.30		\$120.30
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3726	\$0.1724		\$0.5450	\$0.6701	\$1.2151
General Service Medium, Low Winter Use ⁽²⁾ G-52	Customer Charge	\$120.00			\$0.30	\$120.30		\$120.30
	All Therms Greater than 8,000 but less than or equal to 80,000 Therms/Yr.		\$0.3551	\$0.1724		\$0.5275	\$0.6192	\$1.1467
General Service Large, High Winter Use ⁽²⁾ G-43	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms Greater than 80,000 Therms/Yr.		\$0.2262	\$0.1724		\$0.3986	\$0.6701	\$1.0687
	MDD Therms		\$1.3800			\$1.3800		\$1.3800
General Service Large, Low Winter Use ⁽²⁾ G-53	Customer Charge	\$620.00			\$0.30	\$620.30		\$620.30
	All Therms Greater than 80,000 Therms/Yr.		\$0.2079	\$0.1724		\$0.3803	\$0.6192	\$0.9995
	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 Electric Service Rates
 Schedule SR

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Distribution	Pension/PBOP Adjustment Factor	Residential Assistance Adjustment Factor	Total Distribution	Transition Charge	Default Service Adjustment	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	\$0.00199	\$0.00299	\$0.05041	\$0.02420	(\$0.00118)	\$0.02302	\$0.00192	\$0.00164	\$0.01127	\$0.01483	\$0.00050	\$0.00250	\$5.29
Farm Credit		Customer Charge All kWh															\$0.09126
Last Change			3/1/08	3/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.53)
Low-Income Residential RD-2	152	Customer Charge All kWh	\$2.38	\$0.00154	\$0.00199	\$0.00299	\$0.00652	\$0.02093	(\$0.00118)	\$0.01975	\$0.00192	\$0.00164	\$0.01127	\$0.01483	\$0.00050	\$0.00250	\$2.38
Farm Credit		Customer Charge All kWh															\$0.04410
Last Change			3/1/08	11/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.24)
Small General GD-1	153	Customer Charge All kWh	\$8.23	\$0.04807	\$0.00199	\$0.00299	\$0.05305	\$0.02420	(\$0.00118)	\$0.02302	\$0.00189	\$0.00164	\$0.01127	\$0.01480	\$0.00050	\$0.00250	\$8.23
Farm Credit		Customer Charge All kWh															\$0.09387
Last Change			3/1/08	3/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.82)
Regular General GD-2	153	Customer Charge All kW	\$8.23	\$6.46	\$0.00199	\$0.00299	\$8.23	\$2.74		\$2.74	\$0.29			\$0.29			\$8.23
Farm Credit		Customer Charge All kW		\$0.01552	\$0.00199	\$0.00299	\$0.02050	\$0.01414	(\$0.00118)	\$0.01296	\$0.00068	\$0.00164	\$0.01127	\$0.01359	\$0.00050	\$0.00250	\$9.49
Last Change			3/1/08	3/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.82)
Large General GD-3	153	Customer Charge On Peak kVA	\$500.00	\$3.43	\$0.00199	\$0.00299	\$3.43	\$4.05		\$4.05	\$0.21			\$0.21			\$500.00
Farm Credit		Customer Charge On Peak kWh		\$0.01058	\$0.00199	\$0.00299	\$0.01556	\$0.01490	(\$0.00118)	\$0.01372	\$0.00089	\$0.00164	\$0.01127	\$0.01380	\$0.00050	\$0.00250	\$7.69
Last Change			3/1/08	3/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.0461)
Optional Time-of-Use GD-4 (1)	153	Customer Charge On Peak kW	\$8.23	\$2.60	\$0.00199	\$0.00299	\$2.60	\$9.41		\$9.41	\$0.35			\$0.35			\$8.23
Farm Credit		Customer Charge On Peak kWh		\$0.00697	\$0.00199	\$0.00299	\$0.01195	\$0.01457	(\$0.00118)	\$0.01339	\$0.00102	\$0.00164	\$0.01127	\$0.01393	\$0.00050	\$0.00250	\$12.36
Last Change			3/1/08	3/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.0360)
Water Heating and/or Space Heating GD-5 (1)	153	Customer Charge All kWh	\$0.00	\$0.04057	\$0.00199	\$0.00299	\$0.04555	\$0.02420	(\$0.00118)	\$0.02302	\$0.00182	\$0.00164	\$0.01127	\$0.01473	\$0.00050	\$0.00250	\$0.00
Farm Credit		Customer Charge All kWh															\$0.08630
Last Change			3/1/08	3/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.00863)
ALL GENERAL		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.															
Outdoor Lighting SD	154	Customer Charge All kWh		Luminaire Charges - See Next Page													
Farm Credit		Customer Charge All kWh		\$0.00057	\$0.00199	\$0.00299	\$0.00555	\$0.02420	(\$0.00118)	\$0.02302	\$0.00000	\$0.00164	\$0.01127	\$0.01291	\$0.00050	\$0.00250	\$0.04448
Last Change			3/1/08	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	1/1/09	(\$0.00445)

(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: January 2, 2009

Effective: January 1, 2009

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/PBOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Residential Assistance Adjustment Factor	Total Distribution	Transition Charge	Default Service Adjustment	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	\$5.29					\$5.29										\$5.29
Farm Credit		All kWh		\$0.04543	\$0.00199	\$0.00221	\$0.00299	\$0.05262	\$0.02420	(\$0.00118)	\$0.02302	\$0.00192	\$0.00164	\$0.01127	\$0.01483	\$0.00050	\$0.00250	\$0.09347
Last Change		All kWh	3/1/08	3/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.53)
Low-Income Residential RD-2	152	Customer Charge	\$2.38					\$2.38										\$2.38
Farm Credit		All kWh		\$0.00154	\$0.00199	\$0.00221	\$0.00299	\$0.00873	\$0.02093	(\$0.00118)	\$0.01975	\$0.00192	\$0.00164	\$0.01127	\$0.01483	\$0.00050	\$0.00250	\$0.04631
Last Change		All kWh	3/1/08	1/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.24)
Small General GD-1	153	Customer Charge	\$8.23					\$8.23										\$8.23
Farm Credit		All kWh		\$0.04807	\$0.00199	\$0.00000	\$0.00299	\$0.05305	\$0.02420	(\$0.00118)	\$0.02302	\$0.00189	\$0.00164	\$0.01127	\$0.01480	\$0.00050	\$0.00250	\$0.09387
Last Change		All kWh	3/1/08	3/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.82)
Regular General GD-2	153	Customer Charge	\$8.23					\$8.23										\$8.23
Farm Credit		All kWh		\$6.46				\$6.46	\$2.74		\$2.74	\$0.29		\$0.29				\$9.49
Last Change		All kWh	3/1/08	3/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.82)
Large General GD-3	153	Customer Charge	\$500.00					\$500.00										\$500.00
Farm Credit		On Peak kVA		\$3.43				\$3.43	\$4.05		\$4.05	\$0.21		\$0.21				\$7.69
Last Change		On Peak kWh	3/1/08	3/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.77)
Optional Time-of-Use GD-4 (1)	153	Customer Charge	\$8.23					\$8.23										\$8.23
Farm Credit		On Peak kWh		\$0.00697	\$0.00199	\$0.00000	\$0.00299	\$0.01195	\$0.01457	(\$0.00118)	\$0.01339	\$0.00102	\$0.00164	\$0.01127	\$0.01393	\$0.00050	\$0.00250	\$0.04227
Last Change		Off Peak kWh	3/1/08	3/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.82)
Water Heating and/or Space Heating GD-5 (1)	153	Customer Charge	\$0.00					\$0.00										\$0.00
Farm Credit		All kWh		\$0.04057	\$0.00199	\$0.00000	\$0.00299	\$0.04555	\$0.02420	(\$0.00118)	\$0.02302	\$0.00182	\$0.00164	\$0.01127	\$0.01473	\$0.00050	\$0.00250	\$0.08630
Last Change		All kWh	3/1/08	3/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.00863)
ALL GENERAL	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.																	
Outdoor Lighting SD	154	Customer Charge																
Farm Credit		All kWh		\$0.00057	\$0.00199	\$0.00000	\$0.00299	\$0.00555	\$0.02420	(\$0.00118)	\$0.02302	\$0.00000	\$0.00164	\$0.01127	\$0.01291	\$0.00050	\$0.00250	\$0.04448
Last Change		All kWh	3/1/08	1/1/09	6/1/09	1/1/09	1/1/09	1/1/09	1/1/07	1/1/09	1/1/09	3/1/98	1/1/09	1/1/09	1/1/09	1/1/03	1/1/02	(\$0.00445)

(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: June 2, 2009

Effective: June 1, 2009

Fitchburg Gas and Electric Light Company d/b/a Util
Summary of Electric Default Service Generation Rates
January 1, 2009 - December 31, 2009

Default Service - \$/kWh M.D.P.U. No 164		Jan 09 (1)	Feb 09 (1)	Mar 09 (1)	Apr 09 (1)	May 09 (1)	Jun 09 (1)	Jul 09 (1)	Aug 09 (1)	Sep 09 (1)	Oct 09 (1)	Nov 09 (1)	Dec 09 (2)
Residential - RD-1, RD-2	Fixed	\$0.11787	\$0.11787	\$0.11787	\$0.11787	\$0.11787	\$0.08985	\$0.08985	\$0.08985	\$0.08985	\$0.08985	\$0.08985	\$0.09054
	Variable	\$0.12888	\$0.13055	\$0.11448	\$0.10706	\$0.10328	\$0.08807	\$0.09278	\$0.09143	\$0.08615	\$0.08870	\$0.09138	\$0.08845
Farm Credit (3)	Fixed	(\$0.01179)	(\$0.01179)	(\$0.01179)	(\$0.01179)	(\$0.01179)	(\$0.00899)	(\$0.00899)	(\$0.00899)	(\$0.00899)	(\$0.00899)	(\$0.00899)	(\$0.00905)
	Variable	(\$0.01289)	(\$0.01306)	(\$0.01145)	(\$0.01071)	(\$0.01033)	(\$0.00881)	(\$0.00928)	(\$0.00914)	(\$0.00862)	(\$0.00887)	(\$0.00914)	(\$0.00885)
Small General - GD-1	Fixed	\$0.11808	\$0.11808	\$0.11808	\$0.11808	\$0.11808	\$0.09000	\$0.09000	\$0.09000	\$0.09000	\$0.09000	\$0.09000	\$0.09070
	Variable	\$0.12911	\$0.13079	\$0.11468	\$0.10725	\$0.10346	\$0.08823	\$0.09295	\$0.09159	\$0.08630	\$0.08885	\$0.09154	\$0.08860
Farm Credit (3)	Fixed	(\$0.01181)	(\$0.01181)	(\$0.01181)	(\$0.01181)	(\$0.01181)	(\$0.00900)	(\$0.00900)	(\$0.00900)	(\$0.00900)	(\$0.00900)	(\$0.00900)	(\$0.00907)
	Variable	(\$0.01291)	(\$0.01308)	(\$0.01147)	(\$0.01073)	(\$0.01035)	(\$0.00882)	(\$0.00930)	(\$0.00916)	(\$0.00863)	(\$0.00889)	(\$0.00915)	(\$0.00886)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD	Fixed	\$0.11853	\$0.11853	\$0.11853	\$0.11853	\$0.11853	\$0.09366	\$0.09366	\$0.09366	\$0.09366	\$0.09366	\$0.09366	\$0.09543
	Variable	\$0.13044	\$0.13165	\$0.11320	\$0.10939	\$0.10538	\$0.09081	\$0.09671	\$0.09635	\$0.09086	\$0.09185	\$0.09497	\$0.09056
Farm Credit (3)	Fixed	(\$0.01185)	(\$0.01185)	(\$0.01185)	(\$0.01185)	(\$0.01185)	(\$0.00937)	(\$0.00937)	(\$0.00937)	(\$0.00937)	(\$0.00937)	(\$0.00937)	(\$0.00954)
	Variable	(\$0.01304)	(\$0.01317)	(\$0.01132)	(\$0.01094)	(\$0.01054)	(\$0.00908)	(\$0.00967)	(\$0.00964)	(\$0.00909)	(\$0.00919)	(\$0.00950)	(\$0.00906)
Large General - GD-3	Fixed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Variable	\$0.10396	\$0.08158	\$0.07368	\$0.06879	\$0.06862	\$0.06419	\$0.06224	\$0.07351	\$0.06747	\$0.08017	\$0.07352	\$0.10882
Farm Credit (3)	Fixed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Variable	(\$0.01040)	(\$0.00816)	(\$0.00737)	(\$0.00688)	(\$0.00686)	(\$0.00642)	(\$0.00622)	(\$0.00735)	(\$0.00675)	(\$0.00802)	(\$0.00735)	(\$0.01088)

(1) Pursuant to Default Service Schedule DS (M.D.P.U. 164), effective March 1, 2008.

Rates include Default Service Costs Adder of \$0.00508/kWh effective December 1, 2008.

(2) Pursuant to Default Service Schedule DS (M.D.P.U. 164), effective March 1, 2008.

Rates include Default Service Costs Adder of \$0.00487/kWh effective December 1, 2009.

(3) 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	NONE	0
2		
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	Total	\$0
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913. ADVERTISING EXPENSES

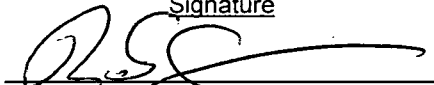
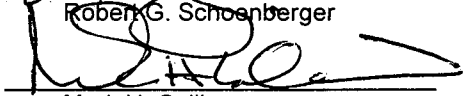
Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1				
2		NONE		0
3				
4				
5				
6				
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8				
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49				
50				
51			TOTAL	0

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	381,718
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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38		
39		
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44		
45		
46		
47		
48		
49		
50		
51	TOTAL	381,718

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
 Robert G. Schoenberger	April 15, 2010	President and Director
 Mark H. Collin	April 15, 2010	Treasurer
/s/ Michael J. Dalton * Michael J. Dalton	April 15, 2010	Director
/s/ Albert H. Elfner, III * Albert H. Elfner, III	April 15, 2010	Director
/s/ M. Brian O'Shaughnessy * M. Brian O'Shaughnessy	April 15, 2010	Director
/s/ William D. Adams * William D. Adams	April 15, 2010	Director
/s/ Dr. Sarah P. Voll * Dr. Sarah P. Voll	April 15, 2010	Director
/s/ Eben S. Moulton * Eben S. Moulton	April 15, 2010	Director
/s/ David P. Brownell * David P. Brownell	April 15, 2010	Director
/s/ Edward F. Godfrey * Edward F. Godfrey	April 15, 2010	Director
/s/ Michael B. Green * Michael B. Green	April 15, 2010	Director
/s/ Dr. Robert V. Antonucci * Dr. Robert V. Antonucci	April 15, 2010	Director

* Power of Attorney on file.

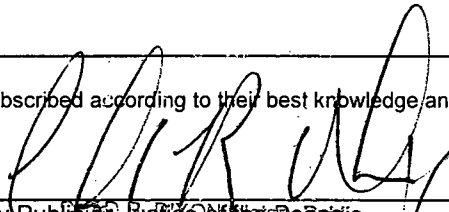
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of NEW HAMPSHIRE
County of Rockingham ss.

Date: 4/15/10

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

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


Notary Public for Justice of the Peace
My Commission Expires November 16, 2010