

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,
2016**

Name of officer to whom
correspondence should be

addressed regarding this report: Daniel V. Main

Official Title: Assistant Controller

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

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

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GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salary ¹
President	Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$65,272
Sr. Vice President	Todd R. Black	6 Liberty Lane West, Hampton, NH 03842	\$23,439
Sr. Vice President	Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$36,259
Sr. Vice President	Mark H. Collin	6 Liberty Lane West, Hampton, NH 03842	\$33,334
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	\$15,156
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	\$30,583
Vice President	Christopher Leblanc	6 Liberty Lane West, Hampton, NH 03842	\$38,063
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$18,810
Controller	Laurence M. Brock	6 Liberty Lane West, Hampton, NH 03842	\$24,090
Treasurer	David Chong	6 Liberty Lane West, Hampton, NH 03842	\$16,811
Clerk	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	\$13,009

DIRECTORS*

Names	Addresses	Fees Paid During Year ²
Dr. Robert V. Antonucci	93 Ambleside Drive, Falmouth, MA 02540	\$12,708
David P. Brownell	20 Patriots Road, Stratham, NH 03885	\$13,612
Lisa Crutchfield	2 Hudson Way, Garnet Valley, PA 19060	\$13,160
Albert H. Elfner III	53 Chestnut Street, Boston, MA 02108	\$14,064
Edward F. Godfrey	305 Old Farm Lane, Warren, VT 05674	\$13,499
Michael B. Green	123 Old Henniker Road, Hopkinton, NH 03229	\$13,273
Eben S. Moulton	55 Ferncroft Road, Danvers, MA 01923	\$13,612
M. Brian O' Shaughnessy	One Revere Park, Rome, NY 13444	\$13,047
Robert G. Schoenberger	6 Liberty Lane West, Hampton, NH 03842	\$0
Dr. Sarah P. Voll	4000 Cathedral Ave, NW, Apt 652B, Washington, DC 20016	\$12,702
David A. Whiteley	12000 Heatherdane Drive, St. Louis, MO 63131	\$13,047

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

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

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

GENERAL INFORMATION - Continued

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

Number of shares:	Common	1,244,629	\$12,444,400
Total 1,244,629 shares, par value \$10.00, Common outstanding December 31 of the fiscal year 2016			\$12,444,400
10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

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

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

In 2016, Fitchburg Gas and Electric Light Company paid \$13,881,563 to Unitil Service under the Service Agreement.

GENERAL INFORMATION - Continued

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

In electric property:

None

In gas property:

None

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT				
2	Utility Plant (101-107, 114)	13	\$280,572,694	\$299,093,257	\$18,520,563
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	4,025	3,352	(673)
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		18,412	17,739	(673)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		208,702	282,266	73,564
11	Special Deposits (132-134)	21	172,272	173,335	1,063
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	17,853,085	15,971,487	(1,881,598)
15	Accounts Receivable from Assoc. Companies (145, 146)	23	6,796,574	4,042,915	(2,753,659)
16	Materials and Supplies (151-159, 163)	24	2,184,653	1,957,073	(227,580)
17	Prepayments (165)		5,896,459	5,302,571	(593,888)
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		15,120,736	20,533,925	5,413,189
21	Miscellaneous Current and Accrued Assets (174)		79,040	89,321	10,281
22	TOTAL Current and Accrued Assets		48,313,021	48,354,393	41,372
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	524,382	481,503	(42,879)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		604,193	702,070	97,877
27	Clearing Accounts (184)		617,437	761,174	143,737
28	Temporary Facilities (185)		(1,897)	455	2,352
29	Miscellaneous Deferred Debits (186)	27	46,926,554	45,588,853	(1,337,701)
30	TOTAL Deferred Debits		48,670,669	47,534,055	(1,136,614)
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28	0	0	0
33	Capital Stock Expense (192)	28	1,507,083	1,507,083	0
34	TOTAL Capital Stock Discount and Expense		1,507,083	1,507,083	0
35	REACQUIRED SECURITIES				
36	Reacquired Capital Stock (196)		0	0	0
37	Reacquired Bonds (197)		0	0	0
38	TOTAL Reacquired Securities		0	0	0
39	TOTAL Assets and Other Debits		\$379,081,879	\$396,506,527	\$17,424,648

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Ref. Page No.	Balance at Beginning of Year (b)	Balance at End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL				
2	CAPITAL STOCK				
3	Common Stock Issued (201)	29	\$12,444,400	\$12,444,400	\$0
4	Preferred Stock Issued (204)	29	0	0	0
5	Capital Stock Subscribed (202, 205)		0	0	0
6	Premium on Capital Stock (207)	29	10,182,857	10,182,857	0
7	TOTAL		22,627,257	22,627,257	0
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	36,000,000	36,000,000	0
10	Earned Surplus (215, 216)	12	14,046,328	16,645,969	2,599,641
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		50,046,328	52,645,969	2,599,641
13	TOTAL Proprietary Capital		72,673,585	75,273,226	2,599,641
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	62,400,000	60,500,000	(1,900,000)
18	TOTAL Long-Term Debt		62,400,000	60,500,000	(1,900,000)
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		9,168,267	8,090,086	(1,078,181)
22	Payables to Associated Companies (233, 234)	32	26,605,620	30,728,363	4,122,743
23	Customer Deposits (235)		450,725	465,726	15,001
24	Taxes Accrued (236)		108,641	293,113	184,472
25	Interest Accrued (237)		760,645	786,868	26,223
26	Dividends Declared (238)		622,315	1,331,753	709,438
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		70,724	85,293	14,569
30	Miscellaneous Current and Accrued Liabilities (242)	33	3,904,192	4,612,630	708,438
31	TOTAL Current and Accrued Liabilities		41,691,129	46,393,832	4,702,703
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		182,475	176,092	(6,383)
35	Other Deferred Credits (253)	33	59,405,786	68,035,857	8,630,071
36	TOTAL Deferred Credits		59,588,261	68,211,949	8,623,688
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	104,799,604	112,810,251	8,010,647
39	Reserves for Amortization (257-259)	13	4,765,396	5,171,315	405,919
40	Reserve for Uncollectible Accounts (260)		274,449	324,011	49,562
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	32,961,132	27,891,112	(5,070,020)
44	TOTAL Reserves		142,800,581	146,196,689	3,396,108
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(71,677)	(69,169)	2,508
47	TOTAL Liabilities and Other Credits		\$379,081,879	\$396,506,527	\$17,424,648

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	\$92,825,222	(\$1,296,825)
3	Operating Expenses			
4	Operation Expenses (401)	42, 47	54,062,492	(6,781,539)
5	Maintenance Expenses (402)	42, 47	3,281,003	(14,830)
6	Depreciation Expense (403)	34	11,982,188	486,039
7	Amortization of Utility Plant (404-405)		405,918	(6,403)
8	Amortization of Property Losses (407.1)		3,717,351	(225,732)
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-
10	Taxes Other Than Income Taxes (408)	49	3,662,460	216,411
11	Income Taxes (409)	49	6,425,855	6,476,698
12	Provision for Deferred Income Taxes (410)	36	(2,382,971)	(4,519,772)
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	-	-
14	TOTAL Operating Expenses		81,154,296	(4,369,128)
15	Net Operating Revenues		11,670,926	3,072,303
16	Income from Utility Plant Leased to Others (412)		-	-
17	Other Utility Operating Income (414)	50	-	-
18	TOTAL Utility Operating Income		11,670,926	3,072,303
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	3,390	3,438
21	Income from Nonutility Operations (417)		-	-
22	Nonoperating Rental Income (418)		(673)	22,353
23	Interest and Dividend Income (419)		(214,522)	(292,302)
24	Miscellaneous Nonoperating Income (421)		28,531	34,040
25	TOTAL Other Income		(183,274)	(232,471)
26	TOTAL Income		11,487,652	2,839,832
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)		-	-
29	Other Income Deductions (426)		201,527	(37,117)
30	TOTAL Income Deductions		201,527	(37,117)
31	Income Before Interest Charges		11,286,125	2,876,949
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427)	31	4,324,412	(245,813)
34	Amortization of Debt Disc. and Expense (428)	26	42,879	(1)
35	Amortization of Premium on Debt - Credit (429)	26	-	-
36	Interest on Debt to Associated Companies (430)	31, 32	105,204	(130,163)
37	Other Interest Expense (431)		395,070	177,777
38	Interest Charged to Construction-Credit (432)		(51,877)	7,192
39	TOTAL Interest Charges		4,815,688	(191,008)
40	Net Income		6,470,437	3,067,957
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)		14,046,328	1,025,239
43	Balance Transferred from Income (433)		6,470,437	3,067,957
44	Miscellaneous Credits to Surplus (434)		-	-
45	Miscellaneous Debits to Surplus (435)		-	-
46	Appropriations of Surplus (436)		-	-
47	Net Additions to Earned Surplus		6,470,437	3,067,957
48	Dividends Declared - Preferred Stock (437)		-	-
49	Dividends Declared - Common Stock (438)		(3,870,796)	(1,493,555)
50	Unappropriated Earned Surplus (at end of period) (216)		\$16,645,969	\$2,599,641

STATEMENT OF INCOME FOR THE YEAR (Continued)						Line No.
Electric		Gas		Other		
Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
\$63,466,402	\$351,532	\$29,358,820	(\$1,648,357)	\$0	\$0	1
						2
						3
39,599,772	(4,070,273)	14,462,720	(2,711,266)	-	-	4
2,605,178	(9,269)	675,825	(5,561)	-	-	5
5,925,710	28,870	6,056,478	457,169	-	-	6
212,449	8,895	193,469	(15,298)	-	-	7
3,560,610	(231,869)	156,741	6,137	-	-	8
-	-	-	-	-	-	9
1,863,439	95,612	1,799,021	120,799	-	-	10
1,058,376	(974,573)	5,367,480	7,093,104	-	-	11
1,638,612	2,467,482	(4,021,583)	(6,987,254)	-	-	12
-	-	-	-	-	-	13
56,464,146	(2,685,125)	24,690,151	(2,042,170)	-	-	14
7,002,256	3,036,657	4,668,669	393,813	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
7,002,256	\$3,036,657	\$4,668,669	\$393,813	\$0	\$0	18
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STATEMENT OF EARNED SURPLUS (Accounts 215-216)

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of year		\$14,046,328
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		6,470,437
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$3.11 per share (438)	238	3,870,796
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23			
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27	Balance - End of year		16,645,969
28			
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32	NONE		
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43			

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$286,776,117	\$140,592,963	\$136,635,352			\$9,547,802
4	106 Completed Construction not Classified	5,568,232	2,903,870	2,653,539			10,823
5	TOTAL P. 16, 18	292,344,349	143,496,833	139,288,891	0	0	9,558,625
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,698	0				35,698
8	107 Construction Work in Progress	5,912,076	2,291,814	997,670			2,622,592
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	298,292,123	145,788,647	140,286,561	0	0	12,216,915
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	112,810,251	60,785,854	52,024,397			0
14	257 Amortization	5,171,315	2,858,491	2,312,824			
15	TOTAL, in Service	117,981,566	63,644,345	54,337,221	0	0	0
16	Leased to Others:						
17	255 Depreciation	0					
18	258 Amortization	0					
19	TOTAL, Leased to Others	0	0	0	0	0	0
20	Held for Future Use:						
21	256 Depreciation	0					
22	259 Amortization	0	0	0			
23	TOTAL, Held for Future Use	0	0	0	0	0	0
24	TOTAL Reserves for Depreciation and Amortization	117,981,566	63,644,345	54,337,221	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	910,685	20,857		0		\$931,542
4	Total Intangible Plant	947,072	20,857	0	0	0	967,929
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243					183,243
8	305 Structures and Improvements	1,080,796					1,080,796
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	2,530,025	40,075	49,138			2,520,962
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	944,619	107,119	5,712			1,046,026
21	Total Manufactured Gas Production Plant	4,738,683	147,194	54,850	0	0	4,831,027
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					0
24	361 Structures and Improvements	0					0
25	362 Gas Holders	0					0
26	363 Other Equipment	0					0
27	Total Storage Plant	0	0	0	0	0	0

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (g)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION & DISTRIBUTION PLANT						
2	365.10 Land Rights, Other Dist	0					0
3	365.20 Rights of Way	0					0
4	366 Structures and Improvements	0					0
5	369 Measuring & Regulating Station Equipment	0					0
6	374.40 Land Rights, Other Dist.	6,958					6,958
7	374.50 Rights of Way	15,636					15,636
8	367.00 Mains	0					0
9	376.20 Mains, Coated/Wrapped	7,653,217	-15,916	36,419			7,600,882
10	376.30 Mains, Bare Steel	29,639	0	0			29,639
11	376.40 Mains, Plastic	42,205,362	3,416,642	140,786			45,481,218
12	376.50, Mains, Joint Seals	361,901		0			361,901
13	376.60 Mains, Cathodic Protection	1,963,274	0	0			1,963,274
14	376.70 Mains	86,750	0	0			86,750
15	376.80 Mains, Cast Iron	2,705,914	190	222,311			2,483,793
16	378.20 Measuring & Regulation	2,265,071	64	0			2,265,135
17	380 Services	45,596,100	4,223,038	139,849			49,679,289
18	381 Meters	4,029,568	122,991	230,098			3,922,461
19	382 Meter Installations	12,343,146	1,364,713	293,079			13,414,780
20	383 House Regulators	177,555	0	0			177,555
21	386 Other Property on Cust's Prem.	0		0			0
22	386.10 Conversion Burners	1,461,343	30,981	0			1,492,324
23	386.20 Water Heaters	2,616,671	166,825	109,936			2,673,560
24	387 Other Equipment	0					0
25	Total Transmission & Distribution Plant	123,518,105	9,309,528	1,172,478	0	0	131,655,155
26	5. GENERAL PLANT						
27	389 Land and Land Rights	0					0
28	390 Structures and Improvements	0					0
29	391 Office Furniture and Equipment	0					0
30	392 Transportation Equipment	208,384					208,384
31	393 Stores Equipment	0					0
32	394 Tools, Shop and Garage Equipment	604,930	51,344				656,274
33	395 Laboratory Equipment	97,845	10,001				107,846
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	691,486					691,486
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	0					0
38	Total General Plant	1,773,435	61,345	0	0	0	1,834,780
39	Total Gas Plant in Service	130,977,295	9,538,924	1,227,328	0	0	139,288,891
40	104 Utility Plant Leased to Others	0					0
41	105 Property Held for Future Use	0					0
42	107 Construction Work in Progress	1,664,314	(666,644)	0			997,670
43	Total Utility Plant - Gas	132,641,610	8,872,280	1,227,328	0	0	140,286,561

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, 2016

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	45,966	93,645	47,679
376.2	114,881	28,072	(86,809)
376.3	0	0	0
376.4	150,478	571,648	421,170
376.5	0	0	0
376.6	0	0	0
376.8	91	0	(91)
378.2	20,586	0	0
380	434,716	745,693	310,977
381	143,042	96,044	(46,998)
382	1,279,909	885,082	(394,827)
383	0	0	0
386.1	0	0	0
386.2	178,988	183,295	4,307
391	0	0	0
392	0	0	0
394	38,491	50,060	11,569
395	0	0	0
396	0	0	0
397	0	0	0
398	0	0	0
399	0	0	0
Totals	<u>2,407,148</u>	<u>2,653,539</u>	<u>266,977</u>

Note: Accounts 376.4, 376.8 and 378.2 balance at the beginning of the year re-stated to correct

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					
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49					
50					
51					
52					
53	TOTALS	14,387	0	0	0

INVESTMENTS (Accounts 123, 124, 136)

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

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2	Account 123	
3	Fitchburg Energy Development Company	\$3,352
4		
5		
6		3,352
7		
8		
9		
10		
11		
16		
17		
18		
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31		

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

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

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

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	173,335
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	173,335

NOTES RECEIVABLE (Account 141)

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Gas and Electric (Includes \$0 Unbilled Revenue)	15,829,998
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	138,179
26		
27	Receivables from Employees (PC Purchases)	3,311
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	15,971,488

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Accounts Receivable from Associated Companies (146)			
3	Unitil Service Corp.	4,042,915		
5	Unitil Corp.	0		
6				
7				
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44				
45	TOTALS	4,042,915		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)		793,827
2	Fuel Stock Expenses (Account 152)	0	0
3	Residuals (Account 153)	0	0
4	Plant Materials and Operating Supplies (Account 154)	561,457	411,257
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)	96,790	93,742
11	Total per Balance Sheet	658,247	1,298,826

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

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

Line No.	Item	Total Cost	Kinds of Fuel and Oil			
			Propane		Natural Gas Storage at Tennessee Gas	
			Quantity (e)	Cost (f)	Quantity (j)	Cost (k)
1	On Hand Beginning of Year	\$1,071,465	28,041	\$264,151	223,054	\$776,751
2	Received During Year	433,910	6,337	38,494	138,069	\$185,747
3	TOTAL	1,505,375	34,378	302,645	361,123	962,498
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6		0				
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	711,548	8,075	73,719	139,179	422,500
12	TOTAL DISPOSED OF	711,548	8,075	73,719	139,179	422,500
13	BALANCE END OF YEAR	\$793,827	26,303	\$228,926	221,944	\$539,998

Line No.	Item	Kinds of Fuel and Oil			
		LNG inventory at Westminster		Dominion (formerly CNG)	
		Quantity (m)	Cost (n)	Quantity (h)	Cost (i)
14	On Hand Beginning of Year	3,400	\$30,563	0	\$0
15	Received During Year	32,542	209,669	0	0
16	TOTAL	35,942	240,232	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	32,095	215,329	0	0
25	TOTAL DISPOSED OF	32,095	215,329	0	0
26	BALANCE END OF YEAR	3,847	\$24,903	0	0

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

Line No.	Item	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	42,632	0	3,279	39,353
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	9,500,000	296,792	11/30/93	11/30/23	84,483	0	10,671	73,812
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,187	07/01/01	06/01/31	182,789	0	11,857	170,932
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	10/15/25	76,544	0	7,851	68,693
11	6.79% Due 10/15/25								
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	137,934	0	9,221	128,713
14	5.9% Due 12/15/30								
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	TOTALS	60,500,000	1,124,460			524,382	0	42,879	481,503

EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

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

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12	Def Environmental Costs (7 yr rolling amortization)	3,889,030	62,526	735	661,010	3,290,546
13	Minor Items	45,445	24,053	426	8,104	61,394
14	Purchase of Receivables	36,492		144/232	42,303	(5,811)
15	Gas and Electric Rate Cases (amortization thru 2017)	1,732,118	240,690	923	322,827	1,649,981
16	Remediation Adjustment Clause	1,200,000	145,000	242	1,268,000	77,000
17	Hurricane Sandy (amortization thru May, 2017)	115,870	23,174	407	139,044	0
18	Regulatory Asset - PBOP	6,923,239	31,320,050	253	28,246,447	9,996,842
19	Regulatory Asset - Pension	16,168,495	50,748,772	253	49,883,849	17,033,418
20	SERP	752,900	6,182,628	253	6,288,440	647,088
21	Recoverable Bad Debt	129,238	75,906	449-495	166,194	38,950
22	SFAS 109 Gas (20 yr amortization thru 2022)	2,355,035	17,599	407	228,787	2,143,847
23	PBOP GAS	1,282,704	438,854	926	492,547	1,229,011
24	Pension Gas	1,756,233	643,344	926	677,642	1,721,935
25	SFAS 109 Elec (20 yr amortization thru 2022)	3,543,944	30,691	407	398,979	3,175,656
26	PBOP ELEC	687,209	305,879	926	286,009	707,079
27	Pension Electric	1,621,693	711,758	926	676,025	1,657,426
28	Emergency Storm Restoration (7 yr amortization thru 2018)	2,579,541	135,765	407	1,764,949	950,357
29	Reg Asset Hurricane Irene (3 yr amortization thru 2017)	194,296	38,859	407	233,155	0
30	Reg Asset October Snow Storm (3 yr amortization thru 2017)	385,881	77,176	407	463,057	0
31	Reg Asset - Active Hardship Protected Accts (amort thru May, 2019)	686,674	4,321,692	904	3,980,656	1,027,710
32	LT Portion of Prepaid Revolver	106,406	9,253	165	37,010	78,649
33	Misc. Plant and M&S Accruals	143,281	13,772,964	var	13,916,245	0
34	Storm Costs	128,946	277,346	407	406,292	0
35	Insurance Recovery	461,884	412,748	131/242	766,857	107,775
36						0
37						0
38						0
39						0
40						0
41	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					0
42						0
43						0
44						0
45						0
46	TOTALS	46,926,554	110,016,727		111,354,428	45,588,853

DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22		
23	Common Stock	1,507,083
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	TOTAL	1,507,083
37		
38		
39		
40		
41		
42		
43		

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					(e)	(f)	
1							
2							
3	Common Stock (Not Listed)	2,000,000	\$10	\$20,000,000	1,244,629	\$12,444,400	\$10,182,857
4							
5							
6							
7							
8							
9							
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29							
30							
31	TOTALS	2,000,000		\$20,000,000	1,244,629	\$12,444,400	\$10,182,857

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

OTHER PAID-IN CAPITAL (Accounts 208 - 211)

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

Line No.	Item (a)	Amount (b)
1		
2		
3	Miscellaneous Paid-in Capital (211)	\$36,000,000
4		
5		
6		
7		
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32		
33		
34	TOTAL	36,000,000

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	9,500,000	6.75	5/31, 11/30	758,813	769,500
3									
4	30 year senior notes	01/26/99	01/15/29	12,000,000	12,000,000	7.37	1/15, 7/15	884,400	884,400
5									
6	30 year senior notes	06/01/01	06/01/31	14,000,000	14,000,000	7.98	6/01, 12/01	1,117,200	1,117,200
7									
8	22 year senior notes	10/28/03	10/15/25	10,000,000	10,000,000	6.79	4/15,10/15	679,000	679,000
9									
10	25 year senior notes	12/21/05	12/15/30	15,000,000	15,000,000	5.90	6/15,12/15	885,000	885,000
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS			70,000,000	60,500,000			4,324,412	4,335,100

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

* Sinking fund payments totaling \$1,900,000 were made in November, 2016.

NOTES PAYABLE (Account 231)

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

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

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22	UNITIL Corporation - Cash Pool	29,005,842	1.78%	105,204
23				
24	Accounts Payable to UNITIL Service Corp.	1,722,521		
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	December average interest rate is shown on line 23, column (c)			
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTALS			105,204

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1	Compensation Accrual	134,109
2	Legal Fees	65,977
3	Audit Fees	59,774
4	Insurance Claims	128,700
5	Vacation Accrual	89,320
6	Regulatory	82,700
7	A/P Accrual	747,600
8	Postage	22,000
9	Regulatory Liabilities	1,734,617
10	Misc	672,322
11	Remediation Adjustment Clause liability	57,000
12	AHPA Liability -Electric - Current Portion	408,086
13	Deferred Revenue	410,425
14		
15	TOTAL	4,612,630

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
16	Regulatory Liability - SFAS 109 - Gas	426,379	407	66,782	5,137	364,734
17	Regulatory Liability - SFAS 109 - Electric	662,145	407	116,323	8,947	554,769
18	MGP Remediation	1,000,000	182	980,000		20,000
19	Gift Certificates	715	N/A			715
20	FAS 158 Adjustments - PBOP	14,826,113	182,283	78,483,814	83,747,229	20,089,528
21	FAS 158 Adjustments - Pension	27,448,002	182,283	89,656,900	91,092,561	28,883,663
22	Accrued SFAS 106 Liability	11,648,047	926,234	1,074,148	2,056,223	12,630,122
23	FAS 158 Adjustments - SERP	3,113,443	182,283	29,561,397	29,854,421	3,406,467
24	Reserve for Storm Costs	128,946	144	257,891	128,945	0
25	Active Hardship Protected Accounts (amortization through May, 2019)	151,996	144	8,640,744	9,001,312	512,564
26	Deferred Revenue	0	454	0	1,573,295	1,573,295
27						
28						
29						
30						
31	TOTALS	59,405,786		208,837,999	217,468,070	68,035,857

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	\$56,525,684	\$48,273,920	\$104,799,604
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	5,925,710	6,056,478	11,982,188
4	Other Accounts (Building Overheads)	0	0	0
5	Transportation Depreciation to Clearing Acct. 184	0	0	0
6				
7	TOTAL CREDITS DURING YEAR	5,925,710	6,056,478	11,982,188
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	944,683	1,227,327	2,172,010
10	Cost of Removal	736,855	1,078,673	1,815,528
11	Salvage (Credit)	(15,998)	0	(15,998)
12	Other Debit or Credit Items (Describe, detail in footnote)	0	0	0
13	NET CHARGES DURING YEAR	1,665,540	2,306,000	3,971,540
14	Balance December 31	60,785,854	52,024,398	112,810,252

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

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15 See page 34A
16
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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	0.68		1,244,629	\$846,348	1/27/2016	4/15/2016
23		0.68		1,244,629	\$846,348	4/20/2016	7/15/2016
24		0.68		1,244,629	\$846,348	7/20/2016	10/15/2016
25		1.07		1,244,629	\$1,331,753	10/19/2016	1/15/2017
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$3,870,796		
38	Dividend rates on Common Stock and Premium			%			
39	Dividend rates on Common Stock, Premium and Surplus			%			

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

Methods of Determination of Depreciation Charges

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

The rates used in 2016 were:

	Gas			Electric		
	Account	% Rate		Account	% Rate	
Production	305	2.41	Transmission	351	1.27	
	311	2.10		352	2.12	
	320	3.02		353	3.92	
Trans. & Dist.	376.2	4.09	355	6.13		
	376.3	9.01	356	3.51		
	376.4	2.85	Distribution	361	3.21	
	376.5	9.79		362	5.04	
	376.6	9.79		364	3.64	
	376.7	9.79		365	4.51	
	376.8	9.79		366	3.08	
	378.2	5.03		367	3.85	
	380	5.78		368	3.49	
	381	4.34		369	4.85	
	382	3.11		370	7.38	
	383	2.96		371	5.54	
	386	16.49		372	13.03	
	386.1	16.49		373	2.15	
	386.2	16.49		General Plant	391	0.00
General Plant	394	2.67			394	3.11
	395	3.20			395	4.03
	396	4.67	396		0.00	
	398	3.52	397		2.64	
Elec. Common			398		3.56	
			390		2.64	
			391		4.59	
			393	2.36		
			394	2.76		
			396	1.63		
			397	10.02		
		398	4.75			

Notes:

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

Depreciation Rates used for the year were formulated by an outside consultant, based on 12/31/09 data. These rates were implemented as a result of Rate Order DPU 15-90 & 15-91

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	NONE		
2			
3			
4			
5			
6			
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RESERVES FOR DEFERRED FEDERAL INCOME TAXES (Accounts 267, 268)

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

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

Next Page is Page 36A

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

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

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

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

Note C: Statutory ACRS rates are utilized.

Note D: Statutory MACRS rates are utilized.

ACCUMULATED DEFERRED INCOME TAXES (Account 271)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid to Construction	(63,219)	(60,711)
3	Other Deferred Tax Assets		
4	Retail Rate Mechanism		
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	(63,219)	(60,711)
9	Gas		
10	Contributions in Aid to Construction	(8,458)	(8,458)
11	Other Deferred Tax Assets		
12	Retail Rate Mechanism		
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	(8,458)	(8,458)
17	Other (Specify)		
18	TOTAL (Account 271) (total of lines 8, 16 & 17)	(71,677)	(69,169)

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	20,114,149	922,386	
3	Gas	24,830,420	891,070	
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	44,944,569	1,813,456	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	44,944,569	1,813,456	0
10	Classification of TOTAL			
11	Federal Income Tax	37,128,003	191,851	
12	State Income Tax	7,816,566	1,621,605	
13	Local Income Tax			

NOTES

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		282	865,851	282	1,058,731	21,229,415	2
		282	5,501,544	282	803,037	21,022,983	3
						0	4
			6,367,395		1,861,768	42,252,398	5
							6
						0	7
							8
			6,367,395		1,861,768	42,252,398	9
							10
			4,501,345		1,861,768	34,680,277	11
			1,866,050		0	7,572,121	12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2				
3	Electric	(5,230,089)	281,740	
4	Retail Rate Mechanism	850,132	2,240,710	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	(4,379,957)	2,522,450	0
10				
11	Gas	(8,412,325)	0	
12	Retail Rate Mechanism	808,844	469,966	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(7,603,481)	469,966	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	(11,983,438)	2,992,416	0
20	Classification of TOTAL			
21	Federal Income Tax ⁽¹⁾⁽³⁾	(9,155,530)	2,382,963	
22	State Income Tax ⁽²⁾⁽³⁾	(2,827,908)	609,453	
23	Local Income Tax			

NOTES

	Beginning Balance	Ending Balance
(1) Federal Income Taxes	(10,475,633)	(7,991,866)
FIT - Retail Rate Mechanism	1,320,103	(3,108,381)
Total Federal Deferred Taxes	(9,155,530)	(11,100,247)
	0	0
(2) State Income Taxes	(3,166,781)	(2,466,057)
SIT - Retail Rate Mechanism	338,873	(794,982)
Total State Deferred Taxes	(2,827,908)	(3,261,039)
	0	0

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		253/283/410	3,788,690	253/283/410	430,879	(8,306,160)	3
		253/283/410	242,895	253/283/410	0	2,847,947	4
							5
							6
							7
							8
			4,031,585		430,879	(5,458,213)	9
							10
		253/283/410	2,156,236	253/283/410	610,071	(9,958,490)	11
		253/283/410	223,393	253/283/410	0	1,055,417	12
							13
							14
							15
							16
			2,379,629		610,071	(8,903,073)	17
							18
			6,411,214		1,040,950	(14,361,286)	19
							20
			5,153,286		825,606	(11,100,247)	21
			1,257,928		215,344	(3,261,039)	22
			0				23

NOTES (Continued)

GAS OPERATING REVENUES (Account 400)

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

Line No.	Account (a)	OPERATING REVENUES		DEKATHERMS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or (Decrease) from Preceding year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding year (e)	Number for Year (f)	Increase or (Decrease) from Preceding year (g)
1	SALES OF GAS						
2	480 Residential Sales	\$14,871,825	(\$1,084,495)	967,279	(96,974)	14,080	69
3	481 Commercial and Industrial Sales						0
4	Small (or Commercial) see instr. 5	6,223,610	(1,307,612)	520,635	(51,872)	1,612	8
5	Large (or Industrial) see instr. 5	1,095,994	(733,365)	128,451	(44,521)	30	(2)
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	22,191,429	(3,125,472)	1,616,366	(193,367)	15,722	75
10	Sales for Resale	289,941	(23,864)	(157,604)	(153,104)		0
11	Total Sales of Gas*	22,481,370	(3,149,336)	1,458,762	(346,471)	15,722	75
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts		0				
14	488 Miscellaneous Service Revenues	417,043	(6,167)				
15	489 Revenues from Trans. of Gas of Others	4,750,573	(361,399)				
16	490 Sales of Products Extracted from Nat. Gas		0				
17	491 Rev. from Nat. Gas Processed by Others		0				
18	493 Rent from Gas Property		0				
19	494 Interdepartmental Rents		0				
20	495 Other Gas Revenues	1,709,834	1,868,546				
21	Total Other Operating Revenues	6,877,450	1,500,980				
22	Total Gas Operating Revenues	29,358,820	(1,648,356)				

Purchased Price Adjustment Clauses	Fuel Clauses
(259,564)	
1,458,762	

* Includes revenues from application of Total Dekatherms to which Applied

SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	Dekatherms (b)	Revenue (c)	Average Revenue per Dth (d)	Number of Customers (Per Bills Rendered) *see Note A*		
						7/31/2016 (e)	12/31/2016 (f)	
1								
2	480	Residential	950,337	14,949,638	15.7309	13,986	14,173	
3								
4	480	Unbilled Residential	16,942	(77,813)	-4.5929			
5								
6	481	Commercial	508,771	6,246,046	12.2767	1,580	1,639	
7								
8	481	Unbilled Commercial	11,864	(22,436)	-1.8911			
9								
10	481	Industrial and Special Contract	128,603	1,113,536	8.6587	29	29	
11								
12	481	Unbilled Industrial	(152)	(17,542)	115.4079			
13								
14								
15								
16								
17								
28								
29								
30								
31								
32								
33								
34	Note A: Fitchburg Gas and Electric Light Company does not track the number of bills rendered. As such, the average customer counts are shown in columns (d) and (e).							
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49	TOTAL SALES TO ULTIMATE CUST. (Page 43			1,616,366	22,191,429		15,595	15,841

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	32,263	(822)
21	Production labor and expenses:	0	0
22	711 Steam expenses	0	0
23	712 Other power expenses	0	0
24	715 Water gas generating expenses	0	0
25	716 Oil gas generating expenses	0	0
26	717 Liquefied petroleum gas expenses	77,434	(1,175)
27	718 Other process production expenses	0	0
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	1,844	(901)
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	287,203	(239,640)
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	766,523	187,122
44	736 Rents	0	0
45	Total operation	1,165,266	(55,417)
46	Maintenance:		
47	740 Maintenance supervision and engineering	26,031	(613)
48	741 Maintenance of structures and improvements	10,677	3,764
49	742 Maintenance of production equipment	75,554	13,618
50	Total maintenance	112,263	16,769
51	Total manufactured gas production	1,277,529	(38,647)

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	4,334,254	(2,338,376)
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	250,824	14,616
11	Total other gas supply expenses	4,585,078	(2,323,760)
12	Total production expenses	5,862,607	(2,362,407)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering	0	0
16	841 Operation labor and expenses	0	0
17	842 Rents	0	0
18	Total operation	0	0
19	Maintenance:		
20	843 Maintenance supervision and engineering	0	0
21	844 Maintenance of structures and improvements	0	0
22	845 Maintenance of gas holders	0	0
23	846 Maintenance of other equipment	0	0
24	Total maintenance	0	0
25	Total storage expenses	0	0
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering	0	0
29	851 System control and load dispatching	222,959	12,670
30	852 Communication system expenses	0	0
31	853 Compressor station labor and expenses	0	0
32	855 Fuel and power for compressor stations	0	0
33	857 Measuring and regulating station expenses	0	0
34	858 Transmission and compression of gas by others	0	0
35	870 Distribution operation supervision	23,616	(205)
36	871 Communication system expense	51,553	(681)
37	874 Mains and services expenses	361,193	(171,612)
38	878 Meter and house regulator expenses	456,628	36,916
39	879 Customer installations expenses	21,469	(10,234)
40	880 Other expenses	230,683	(2,745)
41	881 Rents	0	0
42	Total operation	1,368,101	(135,892)
43	Maintenance:		
44	885 Maintenance supervision and engineering	74,718	(24,334)
45	886 Maintenance of structures and improvements	6,306	(2,158)
46	887 Maintenance of mains	267,485	219
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station equipment	40,707	4,917
49	892 Maintenance of services	42,197	(15,653)
50	893 Maintenance of meters and house regulators	102,881	22,763
51	894 Maintenance of other equipment	14,912	(2,483)
52	Total maintenance	549,207	(16,730)
53	Total transmission and distribution expenses	1,917,308	(152,622)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 Supervision	0	0
4	902 Meter reading expenses	59,254	(1,967)
5	903 Customer records and collection expenses	772,998	19,804
6	904 Uncollectible accounts	698,049	(605,346)
7	905 Miscellaneous customer accounts expenses	1,759,916	83,448
8	Total customer accounts expenses	3,290,217	(504,061)
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	13,436	13,436
14	916 Miscellaneous sales expenses	0	(266)
15	Total sales expenses	13,436	13,170
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	25,155	2,087
19	921 Office supplies and expenses	232,501	49,247
20	922 Administrative expenses transferred - Cr.	0	0
21	923 Outside services employed	1,981,576	304,154
22	924 Property insurance	34,604	(229)
23	925 Injuries and damages	78,144	(58,582)
24	926 Employees pensions and benefits	1,474,663	71,212
25	928 Regulatory commission expenses	63,956	(46,104)
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	150,023	(27,093)
28	931 Rents	0	0
29	Total operation	4,040,621	294,691
30	Maintenance:		
31	932 Maintenance of general plant	14,356	(5,599)
32	Total administrative and general expenses	4,054,977	289,092
33	Total gas operation and maintenance expenses	15,138,545	(2,716,828)

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production	0	0	0
35	Manufactured gas production	1,165,266	112,263	1,277,529
36	Other gas supply expenses	4,585,078	0	4,585,078
37	Total production expenses	5,750,344	112,263	5,862,607
38	Local storage expenses	0	0	0
39	Transmission and distribution expenses	1,368,101	549,207	1,917,308
40	Customer accounts expenses	3,290,217	0	3,290,217
41	Sales expenses	13,436	0	13,436
42	Administrative and general expenses	4,040,621	14,356	4,054,977
43	Total gas operation and maintenance expenses	14,462,719	675,826	15,138,545
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) 73.60%			
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			\$2,426,757
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			32

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

SALES FOR RESALE (Account 483)

Line No.	Name of Companies to Which Gas is Sold (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
1	BP Energy	Fitchburg City Gate Meter, Fitchburg, MA	(157,604)		289,941
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

SALE OR RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804 - 806)

Line No.	Name of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)	
21	Coral Spot	Fitchburg City Gate Meter, Fitchburg, MA	10,000	9.91	99,050	
22	Distrigas	"	0	0.00	360,000	
23	OBA	"	7,069	(9.95)	(70,328)	
24	Tennessee Gas Pipeline	"	0	0.00	2,521,978	
26	External Monthly Supplier Cashout	"	0	0.00	94,043	
27	BP Commodity	"	0	0.00	0	
28	Repsol / AMA	"	1,396,250	0.13	182,677	
29	Commodity Estimates	"	60,840	7.49	455,539	
30	Sequent	"	0	0.00	456,497	
31	Other	"	0	0.00	245,754	
32						
33						
34						
35						
36						
37						
38	TOTALS			1,474,159	2.95	4,345,210

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 subdivisions can readily be ascertained.
4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (j). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the of the appropriate balance sheet plant account or subaccount.
5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Federal:									
2	Unemployment	2,701	1,372	1,329						
3	FICA	419,981	213,350	206,630						
4	Payroll Taxes Capitalized	(234,997)	(119,378)	(115,619)						
5										
6	State:									
7	Massachusetts Unemployment Tax	18,538	9,417	9,121						
8	Massachusetts Health Insurance	3,219	1,635	1,584						
9	Massachusetts Property Tax	3,440,671	1,751,471	1,689,200						
10	State Tax	12,348	5,572	6,776						
11										
12										
13	Federal:									
14	Income Tax Current	7,372,868	1,818,993	5,553,875						
15	Income Tax Prior	(113,747)	(450,677)	336,930						
16	State:									
17	Massachusetts Franchise Tax Current	(274)	117	(391)						
18	Massachusetts Franchise Tax Prior	(832,991)	(310,058)	(522,933)						
19	Maine Franchise Tax Current	0	0	0						
20	Maine Franchise Tax Prior	0	0	0						
21	Gas Inventory Income Tax	0	0	0						
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42	TOTALS	10,088,316	2,921,815	7,166,502	0	0	0	0	0	0

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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37					
38					
39					
40					
41					
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,				
3	allowances, returns				
4	and installations	0	3,095		3,095
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	4,772		4,772
9					
10	Total Revenues	0	7,867	0	7,867
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	4,477		4,477
17	INSTALLATION		0		0
18					
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL COSTS AND EXPENSES	0	4,477	0	4,477
44	Net Profit (or Loss)	0	3,390	0	3,390

FGE

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS

Line No.	ITEM		TOTAL	JAN	FEB	MAR	APR	MAY	
1	Gas Made								
2		LPG Gas	7,873	3,236	2,896	-	-	-	
3									
4									
5		LNG Gas	31,294	4,520	10,640	1,182	1,404	819	
6	TOTAL		39,167	7,756	13,536	1,182	1,404	819	
7									
8	Gas Purchased								
9	Natural		2,770,182	403,347	366,295	297,316	230,732	160,284	
10	Other		0						
11	TOTAL		2,770,182	403,347	366,295	297,316	230,732	160,284	
12	TOTAL MADE AND PURCHASED		2,809,349	411,103	379,831	298,498	232,136	161,103	
13									
14	Net Change in Storage Gas*		139,179	42,472	25,531	14,720	17,622	3,631	
15	TOTAL SENDOUT		2,948,528	453,575	405,362	313,218	249,758	164,734	
16									
17									
18									
19	Gas Sold & Transported		2,850,995	386,912	435,275	355,388	279,864	185,659	
20	Gas Used by Company		8,445	1,223	2,072	889	854	445	
21	Gas Accounted for		2,859,440	388,134	437,347	356,277	280,718	186,104	
22	Gas Unaccounted for		89,088	65,441	(31,985)	(43,059)	(30,960)	(21,370)	
23	% Unaccounted for (0.00%)		3.02%	14.43%	-7.89%	-13.75%	-12.40%	-12.97%	
24									
25									
26				Jan	Feb	Mar	Apr	May	
27	Sendout in 24 hours in dekatherms								
28	Maximum dekatherms			19,187	23,320	15,829	16,205	8,777	
29	Maximum date			1/19/2016	2/14/2016	3/3/2016	4/4/2016	5/4/2016	
30	Minimum dekatherms			10,595	8,222	5,623	4,758	3,035	
31	Minimum date			1/31/2016	2/28/2016	3/31/2016	4/22/2016	5/22/2016	
32									
33									
34	Supplemental Data: IFT Sendout on max and min days.*								
35	Sendout in 24 hours in dekatherms								
36	Maximum dekatherms			6,935	6,341	5,368	5,542	3,973	
37	Maximum date			1/5/2016	2/11/2016	3/3/2016	4/4/2016	5/4/2016	
38	Minimum dekatherms			3,871	2,541	2,956	2,515	1,524	
39	Minimum date			1/10/2016	2/28/2016	3/31/2016	4/9/2016	5/22/2016	
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
	-	-	-	-	-	-	1,741
	857	945	870	950	795	862	7,450
	857	945	870	950	795	862	9,191
	102,058	108,248	109,867	118,677	184,877	278,264	410,217
	102,058	108,248	109,867	118,677	184,877	278,264	410,217
	102,915	109,193	110,737	119,627	185,672	279,126	419,408
	-	-	-	-	12,052	9,455	13,696
	102,915	109,193	110,737	119,627	197,724	288,581	433,104
	126,230	110,554	112,871	111,967	149,307	239,306	357,663
	224	451	188	202	291	545	1,059
	126,454	111,006	113,060	112,169	149,598	239,851	358,722
	(23,539)	(1,813)	(2,323)	7,458	48,126	48,730	74,382
	-22.87%	-1.66%	-2.10%	6.23%	24.34%	16.89%	17.17%
	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	4,504	4,255	4,021	5,014	10,817	14,049	20,448
	6/8/2016	7/11/2016	8/2/2016	9/29/2016	10/26/2016	11/21/2016	12/15/2016
	2,431	3,064	2,431	3,283	3,974	6,019	9,999
	6/11/2016	7/30/2016	8/19/2016	9/10/2016	10/8/2016	11/2/2016	12/1/2016
	3,111	2,703	2,815	3,316	4,874	5,259	7,007
	6/2/2016	7/9/2016	8/2/2016	9/29/2016	10/26/2016	11/21/2016	12/15/2016
	919	2,113	2,133	2,167	2,288	2,757	3,279
	6/11/2016	7/23/2016	8/27/2016	9/17/2016	10/8/2016	11/24/2016	12/26/2016

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			
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51			
52			
53			
54			
55			
56		TOTAL	33,344

BOILERS

Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam per Hour
1	Propane Plant	Natural Gas	Max Press. 125psi		S/N L-85161	15,517,150
2	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69603	10,460,899
3	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69604	10,460,899
4						
5						
6						
7						
8						
9						
10						
11						
12						
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27						
28						

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

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

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

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

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

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year **	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	Cast Iron					
2	2"	765			243	522
3	3"	10,379			1,043	9,336
4	4"	212,061			8,179	203,882
5	6"	41,373			1,060	40,313
6	8"	23,388			4,759	18,629
7	10"	1,242				1,242
8	12"	748			31	717
9	16"	1,351			400	951
10	20"	2,034			2	2,032
11	24"	4,329			7	4,322
12	Subtotal	297,670	0	0	15,724	281,946
13						
14	Ductile					
15	4"	6,895			13	6,882
16	6"	1,499				1,499
	8"	1,131				1,131
17	Subtotal	9,525	0	0	13	9,512
18						
19	Steel					
20	2" or less	238,949	4,259		1,459	241,749
21	3"	32,942			2,738	30,204
22	4"	217,071	3,343		1,968	218,446
23	6"	117,549	360		2,292	115,617
24	8"	75,545	2,559		809	77,295
25	10"	31				31
26	12"	3,444	25			3,469
27	Subtotal	685,531	10,546	0	9,266	686,811
28						
29	Wrought Iron					
30	2"	849				849
31	4"	994				994
32	Subtotal	1,843	0	0	0	1,843
33						
34	Plastic					
35	1"	3,220	43			3,263
36	1 1/4"	2,299	224			2,523
37	2"	171,670	6,427		36	178,061
38	3"	16				16
39	4"	152,413	7,887		1,418	158,882
40	6"	26,814	458		391	26,881
41	8"	100,591	577		218	100,950
42	12"	969				969
43	Subtotal	457,992	15,616	0	2,063	471,545
44						
45	Unknown Mains					
46	1"	0				0
47	1.5"	0				0
48	2"	0				0
49	3"	0				0
50	4"	0				0
51	6"	0				0
52	8"	0				0
53	12"	0				0
54	16"	0				0
55	unknown	0				0
56	Subtotal	0	0	0	0	0
57	TOTALS	1,452,561	26,162	0	27,066	1,451,657

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.

INVENTORY OF 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	10,971	5,532	19,968
2	Additions during year:			
3	Purchased			1,913
4	Installed	80	119	305
5	Associated with Plant acquired			
6	Total Additions	80	119	2,218
7	Reductions during year			
8	Retirements	32	0	2,917
8a	Corrective	38		
9	Associated with Plant sold			
10	Total Reductions	70	0	2,917
11	Number at End of Year	10,981	5,651	19,269
12	In Stock			3,246
13	On Customers' Premises - Inactive			214
14	On Customers' Premises - Active			15,804
15	In Company Use			5
16	Number at End of Year			19,269
17	Number of Meters Tested by State Inspectors During Year			2,136

RATE SCHEDULE INFORMATION

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

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

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
APPROVED for effect January 1, 2016

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge ⁽⁴⁾	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Total Delivery = Total Distribution + LDAC	Default Service (DS) ⁽¹⁾⁽²⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	(\$0.0454)	\$0.7637	\$0.3386	\$1.1023	\$0.3457	\$1.4480
	Excess 10 therms		\$0.9218	(\$0.0454)	\$0.8764	\$0.3386	\$1.2150	\$0.3457	\$1.5607
Residential Low Income NonHeat R-2	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 10 therms		\$0.8091	(\$0.0454)	\$0.7637	\$0.3386	\$1.1023	\$0.3457	\$1.4480
	Excess 10 therms		\$0.9218	(\$0.0454)	\$0.8764	\$0.3386	\$1.2150	\$0.3457	\$1.5607
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 10 therms				(\$0.1909)	(\$0.0847)	(\$0.2756)	(\$0.0864)	(\$0.3620)
	Excess 10 therms				(\$0.2191)	(\$0.0847)	(\$0.3038)	(\$0.0864)	(\$0.3902)
Residential Heat R-3	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	(\$0.0454)	\$0.5282	\$0.3386	\$0.8668	\$0.3599	\$1.2267
	Excess 20 therms		\$0.7127	(\$0.0454)	\$0.6673	\$0.3386	\$1.0059	\$0.3599	\$1.3658
Residential Low Income Heat R-4	Customer Charge	\$8.50			\$8.50		\$8.50		\$8.50
	First 20 therms		\$0.5736	(\$0.0454)	\$0.5282	\$0.3386	\$0.8668	\$0.3599	\$1.2267
	Excess 20 therms		\$0.7127	(\$0.0454)	\$0.6673	\$0.3386	\$1.0059	\$0.3599	\$1.3658
25% Low Income Discount	Customer Charge	(\$2.13)			(\$2.13)		(\$2.13)		(\$2.13)
	First 20 therms				(\$0.1321)	(\$0.0847)	(\$0.2167)	(\$0.0900)	(\$0.3067)
	Excess 20 therms				(\$0.1668)	(\$0.0847)	(\$0.2515)	(\$0.0900)	(\$0.3415)
General Service Small, High Winter Use ⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.4433	(\$0.0445)	\$0.3988	\$0.2653	\$0.6641	\$0.3599	\$1.0240
	Excess 40 therms		\$0.6765	(\$0.0445)	\$0.6320	\$0.2653	\$0.8973	\$0.3599	\$1.2572
General Service Small, Low Winter Use ⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$24.00			\$24.00		\$24.00		\$24.00
	First 40 therms		\$0.3966	(\$0.0445)	\$0.3521	\$0.2653	\$0.6174	\$0.3457	\$0.9631
	Excess 40 therms		\$0.5757	(\$0.0445)	\$0.5312	\$0.2653	\$0.7965	\$0.3457	\$1.1422
General Service Medium, High Winter Use ⁽²⁾ G-42 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3579	(\$0.0252)	\$0.3327	\$0.1843	\$0.5170	\$0.3599	\$0.8769
	Excess 500 therms		\$0.4525	(\$0.0252)	\$0.4273	\$0.1843	\$0.6116	\$0.3599	\$0.9715
General Service Medium, Low Winter Use ⁽²⁾ G-52 Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$120.00			\$120.00		\$120.00		\$120.00
	First 500 therms		\$0.3867	(\$0.0252)	\$0.3615	\$0.1843	\$0.5458	\$0.3457	\$0.8915
	Excess 500 therms		\$0.4376	(\$0.0252)	\$0.4124	\$0.1843	\$0.5967	\$0.3457	\$0.9424
General Service Large, High Winter Use ⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2749	(\$0.0214)	\$0.2535	\$0.1529	\$0.4064	\$0.3599	\$0.7663
	MDD Therms		\$1.56		\$1.56		\$1.56		\$1.56
General Service Large, Low Winter Use ⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$500.00			\$500.00		\$500.00		\$500.00
	All Therms		\$0.2429	(\$0.0214)	\$0.2215	\$0.1529	\$0.3744	\$0.3457	\$0.7201
	MDD Therms		\$1.97		\$1.97		\$1.97		\$1.97

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

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved for effect May 1, 2016

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge ⁽⁴⁾	Local Distribution Adjustment Clause (LDAC) ⁽³⁾	Total Delivery = Total Distribution + LDAC	Default Service (DS) ⁽¹⁾⁽²⁾	Total Including DS
Residential NonHeat R-1	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0894	\$1.1430	\$0.3783	\$1.5213	\$0.3469	\$1.8682
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0894	\$1.1430	\$0.3783	\$1.5213	\$0.3469	\$1.8682
	25% Low Income Discount	Customer Charge (\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2858)	(\$0.0946)	(\$0.3803)	(\$0.0867)	(\$0.4670)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0980	\$0.9446	\$0.3783	\$1.3229	\$0.3367	\$1.6596
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0980	\$0.9446	\$0.3783	\$1.3229	\$0.3367	\$1.6596
	25% Low Income Discount	Customer Charge (\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2362)	(\$0.0946)	(\$0.3307)	(\$0.0842)	(\$0.4149)
General Service Small, High Winter Use ⁽²⁾ G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6840	\$0.0609	\$0.7449	\$0.3010	\$1.0459	\$0.3367	\$1.3826
General Service Small, Low Winter Use ⁽²⁾ G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6158	\$0.0173	\$0.6331	\$0.3010	\$0.9341	\$0.3469	\$1.2810
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3971	\$0.0609	\$0.4580	\$0.1945	\$0.6525	\$0.3367	\$0.9892
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3723	\$0.0173	\$0.3896	\$0.1945	\$0.5841	\$0.3469	\$0.9310
General Service Large, High Winter Use ⁽²⁾ G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2469	\$0.0609	\$0.3078	\$0.1604	\$0.4682	\$0.3367	\$0.8049
	MDD Therms		\$1.45		\$1.45		\$1.45		\$1.45
General Service Large, Low Winter Use ⁽²⁾ G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2129	\$0.0173	\$0.2302	\$0.1604	\$0.3906	\$0.3469	\$0.7376
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79

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

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

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved for effect July 1, 2016

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge(4)	Local Distribution Adjustment Clause (LDAC)(3)	Total Delivery = Total Distribution + LDAC	Default Service (DS) (1)(3)	Total Including DS
Residential NonHeat R-1	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0894	\$1.1430	\$0.3783	\$1.5213	\$0.4202	\$1.9415
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0894	\$1.1430	\$0.3783	\$1.5213	\$0.4202	\$1.9415
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2858)	(\$0.0946)	(\$0.3803)	(\$0.1051)	(\$0.4854)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0980	\$0.9446	\$0.3783	\$1.3229	\$0.4100	\$1.7329
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0980	\$0.9446	\$0.3783	\$1.3229	\$0.4100	\$1.7329
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2362)	(\$0.0946)	(\$0.3307)	(\$0.1025)	(\$0.4332)
General Service Small, High Winter Use (2) G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6840	\$0.0609	\$0.7449	\$0.3010	\$1.0459	\$0.4100	\$1.4559
General Service Small, Low Winter Use (2) G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6158	\$0.0173	\$0.6331	\$0.3010	\$0.9341	\$0.4202	\$1.3543
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3971	\$0.0609	\$0.4580	\$0.1945	\$0.6525	\$0.4100	\$1.0625
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3723	\$0.0173	\$0.3896	\$0.1945	\$0.5841	\$0.4202	\$1.0043
General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2469	\$0.0609	\$0.3078	\$0.1604	\$0.4682	\$0.4100	\$0.8782
	MDD Therms		\$1.45		\$1.45		\$1.45		\$1.46
General Service Large, Low Winter Use(2) G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2129	\$0.0173	\$0.2302	\$0.1604	\$0.3906	\$0.4202	\$0.8108
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79

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 (3) The LDAC and the DS (CGA) are broken out into individual rate components.
 (4) The total distribution charge equals the sum of the customer charge, plus the distribution charge, plus the revenue decoupling adjustment factor, plus demand charge. Per the Revenue Decoupling Adjustment Clause tariff, Schedule RDAC, the RDAF shall be included in distribution rates for billing purposes.

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved for effect November 1, 2016

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge(4)	Local Distribution Adjustment Clause (LDAC)(3)	Total Delivery = Total Distribution + LDAC	Default Service (DS) (1)(3)	Total Including DS
Residential NonHeat R-1	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0909	\$1.1445	\$0.3880	\$1.5325	\$0.5141	\$2.0466
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0909	\$1.1445	\$0.3880	\$1.5325	\$0.5141	\$2.0466
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2861)	(\$0.0970)	(\$0.3831)	(\$0.1285)	(\$0.5116)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0410	\$0.8876	\$0.3880	\$1.2756	\$0.5106	\$1.7862
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0410	\$0.8876	\$0.3880	\$1.2756	\$0.5106	\$1.7862
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2219)	(\$0.0970)	(\$0.3189)	(\$0.1277)	(\$0.4466)
General Service Small, High Winter Use (2) G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6840	\$0.0217	\$0.7057	\$0.2629	\$0.9686	\$0.5106	\$1.4792
General Service Small, Low Winter Use (2) G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6158	\$0.0250	\$0.6408	\$0.2629	\$0.9037	\$0.5141	\$1.4178
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3971	\$0.0217	\$0.4188	\$0.1415	\$0.5603	\$0.5106	\$1.0709
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3723	\$0.0250	\$0.3973	\$0.1415	\$0.5388	\$0.5141	\$1.0529
General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2469	\$0.0217	\$0.2686	\$0.1202	\$0.3888	\$0.5106	\$0.8994
	MDD Therms		\$1.45		\$1.45		\$1.45		\$1.45
General Service Large, Low Winter Use(2) G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2129	\$0.0250	\$0.2379	\$0.1202	\$0.3581	\$0.5141	\$0.8722
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79

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

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

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

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

Fitchburg Gas and Electric Light Company
 Summary of Rates
 Delivery Service and Default Service
 Approved for effect December 1, 2016

Service	Blocks	Customer Charge	Distribution Charge	Revenue Decoupling Adj. Factor	Total Distribution Charge(4)	Local Distribution Adjustment Clause (LDAC)(3)	Total Delivery = Total Distribution + LDAC	Default Service (DS) (1)(3)	Total Including DS
Residential NonHeat R-1	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0909	\$1.1445	\$0.3880	\$1.5325	\$0.4548	\$1.9873
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0909	\$1.1445	\$0.3880	\$1.5325	\$0.4548	\$1.9873
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2861)	(\$0.0970)	(\$0.3831)	(\$0.1137)	(\$0.4968)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0410	\$0.8876	\$0.3880	\$1.2756	\$0.4513	\$1.7269
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0410	\$0.8876	\$0.3880	\$1.2756	\$0.4513	\$1.7269
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2219)	(\$0.0970)	(\$0.3189)	(\$0.1128)	(\$0.4317)
General Service Small, High Winter Use (2) G-41 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6840	\$0.0217	\$0.7057	\$0.2629	\$0.9686	\$0.4513	\$1.4199
General Service Small, Low Winter Use (2) G-51 Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			\$28.00		\$28.00		\$28.00
	All therms		\$0.6158	\$0.0250	\$0.6408	\$0.2629	\$0.9037	\$0.4548	\$1.3585
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3971	\$0.0217	\$0.4188	\$0.1415	\$0.5603	\$0.4513	\$1.0116
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	\$140.00			\$140.00		\$140.00		\$140.00
	All therms		\$0.3723	\$0.0250	\$0.3973	\$0.1415	\$0.5388	\$0.4548	\$0.9936
General Service Large, High Winter Use(2) G-43 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2469	\$0.0217	\$0.2686	\$0.1202	\$0.3888	\$0.4513	\$0.8401
	MDD Therms		\$1.45		\$1.45		\$1.45		\$1.45
General Service Large, Low Winter Use(2) G-53 Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			\$625.00		\$625.00		\$625.00
	All Therms		\$0.2129	\$0.0250	\$0.2379	\$0.1202	\$0.3581	\$0.4548	\$0.8129
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Change	Base Distribution	Pension/BOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Other Billed Distribution Charges				Total Other Distribution	Transition Charge Adjustment	Basic Service Adjustment	Total Transition Charge	Internal Transmission Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
							Revenue	Net Metering	Decoupling	Long-Term Contract										
Residential RD-1	258	All kWh	\$7.00	\$0.07394	\$0.00387	\$0.01386	\$0.00466	\$0.00708	\$0.00007	\$0.00136	\$0.02818	(\$0.00086)	(\$0.00334)	(\$0.00420)	\$0.00394	\$0.02146	\$0.02462	\$0.00050	\$0.00250	\$7.00
Farm Credit		All kWh																		(\$0.70)
Low-Income Residential RD-2	259	All kWh	\$7.00	\$0.07394	\$0.00387	\$0.00122	\$0.00466	\$0.00708	\$0.00007	\$0.00136	\$0.01554	(\$0.00086)	(\$0.00334)	(\$0.00420)	\$0.00394	\$0.02146	\$0.02462	\$0.00050	\$0.00250	\$7.00
25% Low Income Discount		All kWh																		(\$1.75)
Farm Credit		All kWh																		(\$0.53)
Small General GD-1	260	All kWh	\$10.00	\$0.07920	\$0.00277	\$0.00478	\$0.00325	\$0.00495	\$0.00005	\$0.00136	\$0.01444	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$10.00
Farm Credit		All kWh																		(\$1.00)
Regular General GD-2	260	All kWh	\$10.00	\$8.58	\$0.00277	\$0.00478	\$0.00325	\$0.00495	\$0.00005	\$0.00136	\$0.01444	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$10.00
Farm Credit		All kWh																		\$8.58
Large General GD-3	260	On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$5.73	\$0.00071	\$0.00478	\$0.00122	\$0.00185	\$0.00002	\$0.00136	\$0.00722	(\$0.00086)	(\$0.00087)	(\$0.00173)	\$0.00310	\$0.01597	\$0.01849	\$0.00050	\$0.00250	\$300.00
Farm Credit		On Peak kVA On Peak kWh Off Peak kWh																		\$5.73
Optional Time-of-Use GD-4 (1)	260	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.56	\$0.00277	\$0.00478	\$0.00325	\$0.00495	\$0.00005	\$0.00136	\$0.01444	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$10.00
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh																		\$3.56
Water Heating and/or Space Heating GD-5 (1)	260	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$0.00	\$0.05305	\$0.00277	\$0.00478	\$0.00325	\$0.00495	\$0.00005	\$0.00136	\$0.01444	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$0.00
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh																		\$0.00
ALL GENERAL		Transformer Ownership Credit of \$0.17 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																		\$0.00
Outdoor Lighting Company Owned - SD	261	All kWh	\$0.00000	\$0.00000	\$0.00759	\$0.00478	\$0.00265	\$0.00402	\$0.00004	\$0.00136	\$0.01752	(\$0.00086)	(\$0.00190)	(\$0.00276)	\$0.00318	\$0.01597	\$0.01837	\$0.00050	\$0.00250	\$0.00633
Farm Credit SD		All kWh																		(\$0.00363)
Outdoor Lighting Customer Owned - SD	262	All kWh	\$0.05167	\$0.00759	\$0.00478	\$0.00265	\$0.00402	\$0.00004	\$0.00136	\$0.01752	(\$0.00086)	(\$0.00190)	(\$0.00276)	\$0.00318	\$0.01597	\$0.01837	\$0.00050	\$0.00250	\$0.00800	\$0.05167
Farm Credit SD		All kWh																		(\$0.00800)

(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.

Issued by: Mark H. Collin
 Sr. Vice President

Issued: November 17, 2015
 Effective: January 1, 2016

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

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

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

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Change	Base Distribution	Pension/BOP Adjustment Factor	Other Billed Distribution Charges										Internal Transmission Adjustment	Renewable Resource	Energy Efficiency	Total Delivery						
						Energy Efficiency Factor	Residential Assistance Factor	Net Metering Recovery Surchage	Decoupling Adjustment Factor	Air General Consultant Expense	Long-Term Renewable Contract	Total Other Distribution	Transition Charge	Basic Service Adjustment	Total Transition Charge					Internal Transmission Service Cost	External Transmission	Total Transmission			
Residential RD-1	289	All kWh	Customer Change	\$7.00	\$0.00387	\$0.01386	\$0.00703	\$0.00466	\$0.00078	\$0.00007	\$0.00136	\$0.02891	1/1/16	1/1/16	5/1/16	\$0.00394	6/1/14	1/1/16	\$0.02146	1/1/16	\$0.02462	1/1/16	\$0.00250	1/1/02	\$7.00
Farm Credit		All kWh	Customer Change	\$7.00	1/1/16	5/1/16	1/1/16	1/1/16	1/1/16	1/1/16	1/1/16	1/1/16	1/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	\$0.02146	1/1/16	\$0.02462	1/1/16	\$0.00250	1/1/02	\$0.12963
Low-Income Residential RD-2	290	All kWh	Customer Change	\$7.00	\$0.00387	\$0.00122	\$0.00703	\$0.00466	\$0.00078	\$0.00007	\$0.00136	\$0.01627	1/1/16	1/1/16	5/1/16	\$0.00394	6/1/14	1/1/16	\$0.02146	1/1/16	\$0.02462	1/1/16	\$0.00250	1/1/02	\$0.11699
25% Low Income Discount		All kWh	Customer Change																						(\$1.75)
Farm Credit		All kWh	Customer Change																						(\$0.53)
Low Change		All kWh	Customer Change																						(\$0.00972)
Small General GD-1	291	All kWh	Customer Change	\$10.00	1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01788	1/1/16	\$0.02046	1/1/16	\$0.00250	1/1/02	\$10.00
Farm Credit		All kWh	Customer Change		\$0.00277	\$0.00478	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01505	1/1/16	1/1/16	1/1/16	\$0.00323	6/1/14	1/1/16	\$0.01788	1/1/16	\$0.02046	1/1/16	\$0.00250	1/1/02	\$0.11325
Regular General GD-2	291	All kW	Customer Change	\$10.00	1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01788	1/1/16	\$0.02046	1/1/16	\$0.00250	1/1/02	\$10.00
Farm Credit		All kWh	Customer Change		\$0.00277	\$0.00478	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01505	1/1/16	1/1/16	1/1/16	\$0.00323	6/1/14	1/1/16	\$0.01788	1/1/16	\$0.02046	1/1/16	\$0.00250	1/1/02	\$9.58
Large General GD-3	291	On Peak kVA	Customer Change	\$300.00	1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01597	1/1/16	\$0.01849	1/1/16	\$0.00250	1/1/02	\$300.00
Farm Credit		On Peak kWh	Customer Change		\$0.00071	\$0.00478	\$0.00201	\$0.00122	\$0.00024	\$0.00002	\$0.00136	\$0.00762	1/1/16	1/1/16	1/1/16	\$0.00310	6/1/14	1/1/16	\$0.01597	1/1/16	\$0.01849	1/1/16	\$0.00250	1/1/02	\$7.88
Optional Time-of-Use GD-4 (1)	291	On Peak kW	Customer Change	\$10.00	1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01597	1/1/16	\$0.01849	1/1/16	\$0.00250	1/1/02	\$10.00
Farm Credit		On Peak kWh	Customer Change		\$0.00277	\$0.00478	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01505	1/1/16	1/1/16	1/1/16	\$0.00323	6/1/14	1/1/16	\$0.01597	1/1/16	\$0.01849	1/1/16	\$0.00250	1/1/02	\$0.05840
Water Heating and/or Space Heating (1)	291	All kWh	Customer Change	\$0.00	1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01788	1/1/16	\$0.02046	1/1/16	\$0.00250	1/1/02	\$0.00
Farm Credit		All kWh	Customer Change		\$0.00277	\$0.00478	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01505	1/1/16	1/1/16	1/1/16	\$0.00323	6/1/14	1/1/16	\$0.01788	1/1/16	\$0.02046	1/1/16	\$0.00250	1/1/02	\$0.09442
Low Change		All kWh	Customer Change		1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01788	1/1/16	\$0.02046	1/1/16	\$0.00250	1/1/02	\$0.00944
ALL GENERAL			Transformer Ownership Credit of \$0.19 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.																						\$10.00
Outdoor Lighting Company Owned-SD	292	All kWh	Customer Change	\$0.00000	\$0.00739	\$0.00478	\$0.00554	\$0.00265	\$0.00060	\$0.00004	\$0.00136	\$0.01944	1/1/16	1/1/16	1/1/16	\$0.00318	6/1/14	1/1/16	\$0.01597	1/1/16	\$0.01857	1/1/16	\$0.00250	1/1/02	\$0.03825
Farm Credit		All kWh	Customer Change		1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01597	1/1/16	\$0.01857	1/1/16	\$0.00250	1/1/02	\$0.06383
Low Change		All kWh	Customer Change																						\$7.00
Outdoor Lighting Company Owned-SBC	293	All kWh	Customer Change	\$0.06258	\$0.00739	\$0.00478	\$0.00554	\$0.00265	\$0.00060	\$0.00004	\$0.00136	\$0.01944	1/1/16	1/1/16	1/1/16	\$0.00318	6/1/14	1/1/16	\$0.01597	1/1/16	\$0.01857	1/1/16	\$0.00250	1/1/02	\$0.10083
Farm Credit		All kWh	Customer Change		1/1/16	6/1/15	5/1/16	1/1/16	5/1/16	1/1/16	1/1/16	5/1/16	1/1/16	1/1/16	6/1/14	1/1/16	1/1/16	1/1/16	\$0.01597	1/1/16	\$0.01857	1/1/16	\$0.00250	1/1/02	\$0.01008
Low Change		All kWh	Customer Change																						\$7.00

(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.

Issued by: Mark H. Collin
 Sr. Vice President

Issued: May 17, 2016
 Effective: May 1, 2016

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

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 292

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.19	\$158.28	(\$1.32)
7,000	Street and Highway Type	\$14.64	\$175.68	(\$1.46)
20,000	Street and Highway Type	\$26.58	\$318.96	(\$2.66)
60,000	Street and Highway Type	\$50.79	\$609.48	(\$5.08)
20,000	Flood Light Type	\$29.38	\$352.56	(\$2.94)
3,500	Power Bracket Included	\$13.82	\$165.84	(\$1.38)
7,000	Power Bracket Included	\$15.56	\$186.72	(\$1.56)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.45	\$137.40	(\$1.15)
9,500	Street and Highway Type	\$13.62	\$163.44	(\$1.36)
20,000	Street and Highway Type	\$20.29	\$243.48	(\$2.03)
50,000	Street and Highway Type	\$28.84	\$346.08	(\$2.88)
140,000	Street and Highway Type	\$59.17	\$710.04	(\$5.92)
50,000	Flood Light Type	\$33.48	\$401.76	(\$3.35)
Metal Halide:				
3,700	Cobra Head Type	\$16.02	\$192.24	(\$1.60)
5,000	Cobra Head Type	\$18.31	\$219.72	(\$1.83)
10,000	Cobra Head Type	\$22.62	\$271.44	(\$2.26)
3,700	Flood Light Type	\$16.36	\$196.32	(\$1.64)
5,000	Flood Light Type	\$18.92	\$227.04	(\$1.89)
10,000	Flood Light Type	\$22.48	\$269.76	(\$2.25)
47,000	Flood Light Type	\$48.29	\$579.48	(\$4.83)
3,700	Power Bracket Included	\$16.30	\$195.60	(\$1.63)
5,000	Power Bracket Included	\$18.60	\$223.20	(\$1.86)
10,000	Power Bracket Included	\$22.98	\$275.76	(\$2.30)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$9.90	\$118.80	(\$0.99)
6,100	Cobra Head Type	\$11.74	\$140.88	(\$1.17)
10,680	Cobra Head Type	\$14.71	\$176.52	(\$1.47)
20,000	Cobra Head Type	\$23.70	\$284.40	(\$2.37)
4,572	Flood Light Type	\$15.47	\$185.64	(\$1.55)
6,810	Flood Light Type	\$16.27	\$195.24	(\$1.63)
11,253	Flood Light Type	\$25.20	\$302.40	(\$2.52)
15,300	Flood Light Type	\$25.12	\$301.44	(\$2.51)
50,403	Flood Light Type	\$54.21	\$650.52	(\$5.42)
2,887	Power Bracket Included	\$10.53	\$126.36	(\$1.05)
6,100	Power Bracket Included	\$11.74	\$140.88	(\$1.17)
12,290	Power Bracket Included	\$17.52	\$210.24	(\$1.75)
17,200	Power Bracket Included	\$20.91	\$250.92	(\$2.09)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.19	\$110.28	(\$0.92)
<i>Last Change - All Luminaires</i>		<i>5/1/16</i>	<i>5/1/16</i>	<i>5/1/16</i>

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

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Distribution	Factor	Other Billed Distribution Charges										Renewable Resource	Energy Efficiency	Total Delivery									
						Pension/PROF Adjustment	Energy Efficiency Reconciliation	Residential Assistance Adjustment	Net Metering Recovery	Revenue Decoupling Adjustment	Att. General Consultant Expense	Long-Term Receivable Contract Adjustment	Total Other Distribution	Transition Charge	Basic Service Adjustment				Total Transition Charge	Internal Transmission Adjustment	External Transmission	Total Transmission					
Residential RD-1	289	All kWh	\$7.00	\$0.07730	\$0.00913	\$0.00703	\$0.00466	\$0.00078	\$0.00007	\$0.00136	\$0.02418	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$7.00	
Farm Credit		All kWh																									
Low-Income Residential	290	All kWh	\$7.00	\$0.07730	(\$0.00002)	\$0.00703	\$0.00466	\$0.00078	\$0.00007	(\$0.00136)	\$0.01503	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$7.00
25% Low Income Discount		All kWh																									
Farm Credit		All kWh																									
Small General GD-1	291	All kWh	\$10.00	\$0.07793	(\$0.00014)	\$0.00499	\$0.00325	\$0.00057	\$0.00005	(\$0.00136)	\$0.01013	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$10.00
Farm Credit		All kWh																									
Regular General GD-2	291	All kWh	\$10.00	\$9.58	(\$0.00014)	\$0.00499	\$0.00325	\$0.00057	\$0.00005	(\$0.00136)	\$0.01013	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$9.58
Farm Credit		All kWh																									
Large General GD-3	291	On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$7.88	(\$0.00071)	\$0.00201	\$0.00122	\$0.00024	\$0.00002	(\$0.00136)	\$0.00270	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$7.88
Farm Credit		On Peak kVA On Peak kWh Off Peak kWh																									
Optional Time-of-Use GD-4 (1)	291	On Peak kWh On Peak kVA On Peak kWh Off Peak kWh	\$10.00	\$3.84	(\$0.00077)	\$0.00499	\$0.00325	\$0.00057	\$0.00005	(\$0.00136)	\$0.01013	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$3.84
Farm Credit		On Peak kWh On Peak kVA On Peak kWh Off Peak kWh																									
Water Heating and/or Space Heating GD-5 (1)	291	All kWh	\$0.00	\$0.05910	(\$0.00014)	\$0.00499	\$0.00325	\$0.00057	\$0.00005	(\$0.00136)	\$0.01013	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$0.00
Farm Credit		All kWh																									
Low-Income		All kWh																									
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kWh 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 kWh / kVA and kWh.																									
Outdoor Lighting Company Owned-SD Farm Credit	292	All kWh	\$0.00000	\$0.00000	(\$0.00014)	\$0.00534	\$0.00265	\$0.00060	\$0.00004	(\$0.00136)	\$0.01452	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$0.00000
Outdoor Lighting Customer Owned-SDC Farm Credit	293	All kWh	\$0.06258	\$0.00759	(\$0.00014)	\$0.00534	\$0.00265	\$0.00060	\$0.00004	(\$0.00136)	\$0.01452	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	6/1/16	\$0.06258
Low-Income		All kWh																									

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

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

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 292

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.19	\$158.28	(\$1.32)
7,000	Street and Highway Type	\$14.64	\$175.68	(\$1.46)
20,000	Street and Highway Type	\$26.58	\$318.96	(\$2.66)
60,000	Street and Highway Type	\$50.79	\$609.48	(\$5.08)
20,000	Flood Light Type	\$29.38	\$352.56	(\$2.94)
3,500	Power Bracket Included	\$13.82	\$165.84	(\$1.38)
7,000	Power Bracket Included	\$15.56	\$186.72	(\$1.56)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.45	\$137.40	(\$1.15)
9,500	Street and Highway Type	\$13.62	\$163.44	(\$1.36)
20,000	Street and Highway Type	\$20.29	\$243.48	(\$2.03)
50,000	Street and Highway Type	\$28.84	\$346.08	(\$2.88)
140,000	Street and Highway Type	\$59.17	\$710.04	(\$5.92)
50,000	Flood Light Type	\$33.48	\$401.76	(\$3.35)
Metal Halide:				
3,700	Cobra Head Type	\$16.02	\$192.24	(\$1.60)
5,000	Cobra Head Type	\$18.31	\$219.72	(\$1.83)
10,000	Cobra Head Type	\$22.62	\$271.44	(\$2.26)
3,700	Flood Light Type	\$16.36	\$196.32	(\$1.64)
5,000	Flood Light Type	\$18.92	\$227.04	(\$1.89)
10,000	Flood Light Type	\$22.48	\$269.76	(\$2.25)
47,000	Flood Light Type	\$48.29	\$579.48	(\$4.83)
3,700	Power Bracket Included	\$16.30	\$195.60	(\$1.63)
5,000	Power Bracket Included	\$18.60	\$223.20	(\$1.86)
10,000	Power Bracket Included	\$22.98	\$275.76	(\$2.30)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$9.90	\$118.80	(\$0.99)
6,100	Cobra Head Type	\$11.74	\$140.88	(\$1.17)
10,680	Cobra Head Type	\$14.71	\$176.52	(\$1.47)
20,000	Cobra Head Type	\$23.70	\$284.40	(\$2.37)
4,572	Flood Light Type	\$15.47	\$185.64	(\$1.55)
6,810	Flood Light Type	\$16.27	\$195.24	(\$1.63)
11,253	Flood Light Type	\$25.20	\$302.40	(\$2.52)
15,300	Flood Light Type	\$25.12	\$301.44	(\$2.51)
50,403	Flood Light Type	\$54.21	\$650.52	(\$5.42)
2,887	Power Bracket Included	\$10.53	\$126.36	(\$1.05)
6,100	Power Bracket Included	\$11.74	\$140.88	(\$1.17)
12,290	Power Bracket Included	\$17.52	\$210.24	(\$1.75)
17,200	Power Bracket Included	\$20.91	\$250.92	(\$2.09)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.19	\$110.28	(\$0.92)
<i>Last Change - All Luminaires</i>		<i>5/1/16</i>	<i>5/1/16</i>	<i>5/1/16</i>

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

Issued by: Mark H. Collin
 Sr. Vice President

Issued: May 24, 2016
 Effective: June 1, 2016

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

M.D.P.U. No. 301
Canceling M.D.P.U. No. 297
Sheet 1

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Other Billed Distribution Charges										Internal Transmission Service Cost	Renewable Resource	Energy Efficiency	Total Delivery				
					Position/PBOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Residential Assistance Adjustment Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Alt. General Consultant Expense Factor	Long-Term Renewable Contract Adjustment Factor	Total Other Distribution	Transition Charge	Basic Service Adjustment					Total Transition Change	Internal Transmission Adjustment	External Transmission	Total Transmission
Residential RD-1		Customer Charge	\$7.00	\$0.07730	\$0.00387	\$0.00913	\$0.00703	\$0.00466	\$0.00078	\$0.00007	\$0.00136	\$0.02418	(\$0.00086)	(\$0.00354)	(\$0.00420)	\$0.00394	(\$0.00078)	\$0.02146	\$0.02462	\$0.00050	\$0.00250	\$7.00
Farm Credit		Customer Charge																				
Low-Income Residential		Customer Charge	\$7.00	\$0.07730	\$0.00387	\$0.00913	\$0.00703	\$0.00466	\$0.00078	\$0.00007	\$0.00136	\$0.01503	(\$0.00086)	(\$0.00354)	(\$0.00420)	\$0.00394	(\$0.00078)	\$0.02146	\$0.02462	\$0.00050	\$0.00250	\$7.00
25% Low Income Discount		Customer Charge																				
Farm Credit		Customer Charge																				
Small General		Customer Charge	\$10.00	\$0.07793	\$0.00277	\$0.00014	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01013	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	(\$0.00065)	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$10.00
Farm Credit		Customer Charge																				
Regular General		Customer Charge	\$10.00	\$0.07730	\$0.00277	\$0.00014	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01013	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	(\$0.00065)	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$10.00
Farm Credit		Customer Charge																				
Large General		Customer Charge	\$300.00	\$7.88	\$0.00071	\$0.00014	\$0.00201	\$0.00122	\$0.00024	\$0.00002	\$0.00136	\$0.00270	(\$0.00086)	(\$0.00087)	(\$0.00173)	\$0.00310	(\$0.00058)	\$0.01597	\$0.01849	\$0.00050	\$0.00250	\$300.00
Farm Credit		Customer Charge																				
Optional Time-of-Use		Customer Charge	\$10.00	\$0.05910	\$0.00277	\$0.00014	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01013	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	(\$0.00065)	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$10.00
Farm Credit		Customer Charge																				
Water Heating and/or Space Heating		Customer Charge	\$0.00	\$0.05910	\$0.00277	\$0.00014	\$0.00499	\$0.00325	\$0.00057	\$0.00005	\$0.00136	\$0.01013	(\$0.00086)	(\$0.00233)	(\$0.00319)	\$0.00323	(\$0.00065)	\$0.01788	\$0.02046	\$0.00050	\$0.00250	\$0.00
Farm Credit		Customer Charge																				
ALL GENERAL		Transformer Ownership Credit of \$0.19 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.																				
Outdoor Lighting Company Owned		Customer Charge	\$0.00000	\$0.00000	\$0.00739	\$0.00014	\$0.00534	\$0.00265	\$0.00060	\$0.00004	\$0.00136	\$0.01452	(\$0.00086)	(\$0.00190)	(\$0.00276)	\$0.00318	(\$0.00058)	\$0.01597	\$0.01857	\$0.00050	\$0.00250	\$0.00333
Farm Credit		Customer Charge																				
Outdoor Lighting Customer Owned		Customer Charge	\$0.06258	\$0.00739	\$0.00014	\$0.00534	\$0.00265	\$0.00060	\$0.00004	\$0.00136	\$0.01452	(\$0.00086)	(\$0.00190)	(\$0.00276)	\$0.00318	(\$0.00058)	\$0.01597	\$0.01857	\$0.00050	\$0.00250	\$0.00959	\$0.06258
Farm Credit		Customer Charge																				

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

Issued by: Mark H. Collin
Sr. Vice President

Issued: September 30, 2016
Effective: December 1, 2016

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

Company Owned Outdoor Lighting Delivery Service - Luminaire Charges
 M.D.P.U. No. 292

Lamp Size Lumens	Type of Luminaire	Total Distribution Charge per Luminaire		Total Farm Credit
		Per Month	Per Year	Per Month
Mercury Vapor*:				
3,500	Street and Highway Type	\$13.19	\$158.28	(\$1.32)
7,000	Street and Highway Type	\$14.64	\$175.68	(\$1.46)
20,000	Street and Highway Type	\$26.58	\$318.96	(\$2.66)
60,000	Street and Highway Type	\$50.79	\$609.48	(\$5.08)
20,000	Flood Light Type	\$29.38	\$352.56	(\$2.94)
3,500	Power Bracket Included	\$13.82	\$165.84	(\$1.38)
7,000	Power Bracket Included	\$15.56	\$186.72	(\$1.56)
High Pressure Sodium:				
3,300	Street and Highway Type	\$11.45	\$137.40	(\$1.15)
9,500	Street and Highway Type	\$13.62	\$163.44	(\$1.36)
20,000	Street and Highway Type	\$20.29	\$243.48	(\$2.03)
50,000	Street and Highway Type	\$28.84	\$346.08	(\$2.88)
140,000	Street and Highway Type	\$59.17	\$710.04	(\$5.92)
50,000	Flood Light Type	\$33.48	\$401.76	(\$3.35)
Metal Halide:				
3,700	Cobra Head Type	\$16.02	\$192.24	(\$1.60)
5,000	Cobra Head Type	\$18.31	\$219.72	(\$1.83)
10,000	Cobra Head Type	\$22.62	\$271.44	(\$2.26)
3,700	Flood Light Type	\$16.36	\$196.32	(\$1.64)
5,000	Flood Light Type	\$18.92	\$227.04	(\$1.89)
10,000	Flood Light Type	\$22.48	\$269.76	(\$2.25)
47,000	Flood Light Type	\$48.29	\$579.48	(\$4.83)
3,700	Power Bracket Included	\$16.30	\$195.60	(\$1.63)
5,000	Power Bracket Included	\$18.60	\$223.20	(\$1.86)
10,000	Power Bracket Included	\$22.98	\$275.76	(\$2.30)
Light Emitting Diode (LED):				
3,850	Cobra Head Type	\$9.90	\$118.80	(\$0.99)
6,100	Cobra Head Type	\$11.74	\$140.88	(\$1.17)
10,680	Cobra Head Type	\$14.71	\$176.52	(\$1.47)
20,000	Cobra Head Type	\$23.70	\$284.40	(\$2.37)
4,572	Flood Light Type	\$15.47	\$185.64	(\$1.55)
6,810	Flood Light Type	\$16.27	\$195.24	(\$1.63)
11,253	Flood Light Type	\$25.20	\$302.40	(\$2.52)
15,300	Flood Light Type	\$25.12	\$301.44	(\$2.51)
50,403	Flood Light Type	\$54.21	\$650.52	(\$5.42)
2,887	Power Bracket Included	\$10.53	\$126.36	(\$1.05)
6,100	Power Bracket Included	\$11.74	\$140.88	(\$1.17)
12,290	Power Bracket Included	\$17.52	\$210.24	(\$1.75)
17,200	Power Bracket Included	\$20.91	\$250.92	(\$2.09)
Ornamental Lighting:				
3,300	Street and Highway Type	\$9.19	\$110.28	(\$0.92)
<i>Last Change - All Luminaires</i>		<i>5/1/16</i>	<i>5/1/16</i>	<i>5/1/16</i>

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

Fitchburg Gas and Electric Light Company
Summary of Electric Default Service Generation Rates
January 1, 2016 - December 31, 2016

	Jan 16 (1)	Feb 16 (1)	Mar 16 (1)	Apr 16 (1)	May 16 (1)	Jun 16 (1)	Jul 16 (1)	Aug 16 (1)	Sep 16 (1)	Oct 16 (1)	Nov 16 (1)	Dec 16 (2)
Default Service - \$/kWh												
M.D.P.U. No. 282												
Residential - RD-1, RD-2												
Fixed	\$0.12239	\$0.12239	\$0.12239	\$0.12239	\$0.12239	\$0.07878	\$0.07878	\$0.07878	\$0.07878	\$0.07878	\$0.07878	\$0.09704
Variable	\$0.15390	\$0.15069	\$0.10725	\$0.09401	\$0.07900	\$0.07821	\$0.08217	\$0.07908	\$0.07367	\$0.07786	\$0.08168	\$0.09196
RD-1 Farm Credit (3)												
Fixed	(\$0.01224)	(\$0.01224)	(\$0.01224)	(\$0.01224)	(\$0.01224)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00970)
Variable	(\$0.01539)	(\$0.01507)	(\$0.01073)	(\$0.00940)	(\$0.00790)	(\$0.00782)	(\$0.00822)	(\$0.00791)	(\$0.00737)	(\$0.00779)	(\$0.00817)	(\$0.00920)
RD-2 Farm Credit (3)												
Fixed	(\$0.00918)	(\$0.00918)	(\$0.00918)	(\$0.00918)	(\$0.00918)	(\$0.00591)	(\$0.00591)	(\$0.00591)	(\$0.00591)	(\$0.00591)	(\$0.00591)	(\$0.00728)
Variable	(\$0.01154)	(\$0.01130)	(\$0.00804)	(\$0.00705)	(\$0.00593)	(\$0.00587)	(\$0.00616)	(\$0.00593)	(\$0.00553)	(\$0.00584)	(\$0.00613)	(\$0.00690)
Residential RD-2												
Fixed	(\$0.03060)	(\$0.03060)	(\$0.03060)	(\$0.03060)	(\$0.03060)	(\$0.01970)	(\$0.01970)	(\$0.01970)	(\$0.01970)	(\$0.01970)	(\$0.01970)	(\$0.02426)
Variable	(\$0.03848)	(\$0.03767)	(\$0.02681)	(\$0.02350)	(\$0.01975)	(\$0.01955)	(\$0.02054)	(\$0.01977)	(\$0.01842)	(\$0.01947)	(\$0.02042)	(\$0.02299)
Small General - GD-1												
Fixed	\$0.12239	\$0.12239	\$0.12239	\$0.12239	\$0.12239	\$0.07878	\$0.07878	\$0.07878	\$0.07878	\$0.07878	\$0.07878	\$0.09704
Variable	\$0.15390	\$0.15069	\$0.10725	\$0.09401	\$0.07900	\$0.07821	\$0.08217	\$0.07908	\$0.07367	\$0.07786	\$0.08168	\$0.09196
Farm Credit (3)												
Fixed	(\$0.01224)	(\$0.01224)	(\$0.01224)	(\$0.01224)	(\$0.01224)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00788)	(\$0.00970)
Variable	(\$0.01539)	(\$0.01507)	(\$0.01073)	(\$0.00940)	(\$0.00790)	(\$0.00782)	(\$0.00822)	(\$0.00791)	(\$0.00737)	(\$0.00779)	(\$0.00817)	(\$0.00920)
Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD												
Fixed	\$0.10863	\$0.10863	\$0.10863	\$0.10863	\$0.10863	\$0.07346	\$0.07346	\$0.07346	\$0.07346	\$0.07346	\$0.07346	\$0.08799
Variable	\$0.12251	\$0.12261	\$0.10660	\$0.09560	\$0.08944	\$0.07214	\$0.07787	\$0.07467	\$0.06845	\$0.06977	\$0.07784	\$0.08560
Farm Credit (3)												
Fixed	(\$0.01086)	(\$0.01086)	(\$0.01086)	(\$0.01086)	(\$0.01086)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00735)	(\$0.00880)
Variable	(\$0.01225)	(\$0.01226)	(\$0.01066)	(\$0.00956)	(\$0.00894)	(\$0.00721)	(\$0.00779)	(\$0.00747)	(\$0.00685)	(\$0.00698)	(\$0.00778)	(\$0.00856)
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	\$0.07300	\$0.06285	\$0.05102	\$0.06164	\$0.05587	\$0.05560	\$0.06574	\$0.08476	\$0.07124	\$0.06739	\$0.06844	\$0.10525
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	(\$0.00730)	(\$0.00629)	(\$0.00510)	(\$0.00616)	(\$0.00559)	(\$0.00556)	(\$0.00657)	(\$0.00848)	(\$0.00712)	(\$0.00674)	(\$0.00684)	(\$0.01061)

(1) Pursuant to Basic Service Schedule BS (M.D.P.U. 282), effective April 13, 2015. Rates include Basic Service Costs Adder of \$0.00546/kWh effective December 1, 2015.

(2) Pursuant to Basic Service Schedule BS (M.D.P.U. 282), effective April 13, 2015. Rates include Basic Service Costs Adder of \$0.00632/kWh effective December 1, 2016.

(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	CIVIC ACTIVITIES	\$111,800
2		
3		Total
4		\$111,800
5		
6		
7		
8		
9		
10		
11		
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913. ADVERTISING EXPENSES

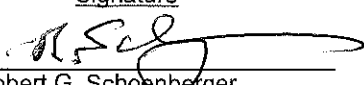
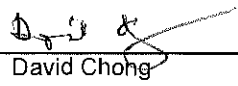
Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1				
2		NONE		0
3				
4				
5				
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8				
9				
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51			TOTAL	0

DEPOSITS AND COLLATERAL

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

Line No.	Name or City or Town	Amount
1		
2	Customer Deposits	427,319
3		
4		
5		
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8		
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49		
50		
51	TOTAL	427,319

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
 Robert G. Schoenberger	March 28, 2017	President and Director
 David Chong	March 28, 2017	Treasurer
/s/ Dr. Robert V. Antonucci * Dr. Robert V. Antonucci	March 28, 2017	Director
/s/ David P. Brownell * David P. Brownell	March 28, 2017	Director
/s/ Lisa Crutchfield * Lisa Crutchfield	March 28, 2017	Director
/s/ Albert H. Elfner, III * Albert H. Elfner, III	March 28, 2017	Director
/s/ Edward F. Godfrey * Edward F. Godfrey	March 28, 2017	Director
/s/ Michael B. Green * Michael B. Green	March 28, 2017	Director
/s/ Eben S. Moulton * Eben S. Moulton	March 28, 2017	Director
/s/ M. Brian O'Shaughnessy * M. Brian O'Shaughnessy	March 28, 2017	Director
/s/ Dr. Sarah P. Voll * Dr. Sarah P. Voll	March 28, 2017	Director
/s/ David A. Whiteley * David A. Whiteley	March 28, 2017	Director

* Power of Attorney on file.

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

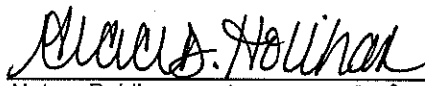
State of New Hampshire
Rockingham County ss.

March 28, 2017

Then personally appeared Robert G. Schoenberger and David Chong

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

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


Notary Public *my commission expires 7-24-18*