

# The Commonwealth of Massachusetts

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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,  
2018**

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 <sup>1</sup>
President **	Thomas P. Meissner, Jr. **	6 Liberty Lane West, Hampton, NH 03842	\$ 52,758
President **	Robert G. Schoenberger **	6 Liberty Lane West, Hampton, NH 03842	\$ 43,207
Sr. Vice President	Todd R. Black	6 Liberty Lane West, Hampton, NH 03842	\$ 30,705
Sr. Vice President	Mark H. Collin	6 Liberty Lane West, Hampton, NH 03842	\$ 37,405
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	\$ 21,276
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	\$ 25,610
Vice President	Christopher Leblanc	6 Liberty Lane West, Hampton, NH 03842	\$ 42,557
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$ 21,285
Controllor	Laurence M. Brock	6 Liberty Lane West, Hampton, NH 03842	\$ 27,334
Treasurer	David Chong **	6 Liberty Lane West, Hampton, NH 03842	\$ 17,897
Clerk	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	\$ 13,461

\*\* Mr. Meissner was appointed President on April 25, 2018 and served as Sr. VP from January 1 - April 24, 2018; Mr. Schoenberger stepped down as President on April 25, 2018; Mr. Chong left the Company on November 2, 2018.

<sup>1</sup> Represents direct labor charged from Unittil Service Corp. to Fitchburg Gas and Electric Light Company - Gas Division

DIRECTORS\*

Names	Addresses	Fees Paid During Year <sup>2</sup>
Dr. Robert V. Antonucci	93 Ambleside Drive, Falmouth, MA 02540	\$ 15,469
David P. Brownell	20 Patriots Road, Stratham, NH 03885	\$ 16,049
Lisa Crutchfield	2 Hudson Way, Garnet Valley, PA 19060	\$ 16,136
Albert H. Elfner III	53 Chestnut Street, Boston, MA 02108	\$ 18,617
Edward F. Godfrey	305 Old Farm Lane, Warren, VT 05674	\$ 15,701
Michael B. Green	123 Old Henniker Road, Hopkinton, NH 03229	\$ 16,194
Thomas P. Meissner, Jr. ***	6 Liberty Lane West, Hampton, NH 03842	\$ -
Eben S. Moulton	55 Ferncroft Road, Danvers, MA 01923	\$ 15,469
M. Brian O' Shaughnessy	One Revere Park, Rome, NY 13444	\$ 15,469
Robert G. Schoenberger***	6 Liberty Lane West, Hampton, NH 03842	\$ -
Dr. Sarah P. Voll ***	4000 Cathedral Ave, NW, Apt 652B, Washington, DC 20016	\$ 7,654
David A. Whiteley	12000 Heatherdane Drive, St. Louis, MO 63131	\$ 15,701

\*\*\* Mr. Meissner was added to the Board and elected President on April 25, 2018; Mr. Schoenberger retired from the Board on April 25, 2018; Dr. Voll retired from the Board on April 25, 2018.

<sup>1</sup> Represents direct labor charged from Unittil Service Corp. to Fitchburg Gas and Electric Light Company - Gas Division

<sup>2</sup> Represents allocated amounts from Unittil 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 section 77, the Department is required to include in its annual report "the names 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:  
357 Electric Ave, Lunenburg, MA 01462
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	\$12,446,290
Total 1,244,629 shares, par value \$10.00, Common outstanding December 31 of the fiscal year 2018			\$12,446,290
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 2018, Fitchburg Gas and Electric Light Company paid \$15,627,177 to Unitil Service Corp. 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

In general property:

A new facility in Lunenburg, MA was completed. Facility will be used for gas and electric operations.

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place	
City or Town	Number of Customers' Meters 12/31/2018	City or Town	Number of Customers' Meters
Fitchburg	11,727		
Lunenburg	318		
Townsend	1,789		
Ashby	149		
Gardner	1,510		
Westminster	480		
<b>Total</b>	<b>15,973</b>	<b>Total</b>	<b>0</b>

## 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	\$325,598,333	\$346,150,838	\$20,552,505
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	2,494	1,625	(869)
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		16,881	16,012	(869)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		197,581	525,645	328,064
11	Special Deposits (132-134)	21	210,219	173,346	(36,873)
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	20,577,395	18,818,686	(1,758,709)
15	Accounts Receivable from Assoc. Companies (145, 146)	23	6,192,335	5,007,034	(1,185,301)
16	Materials and Supplies (151-159, 163)	24	1,768,944	2,327,810	558,866
17	Prepayments (165)		4,588,706	6,085,366	1,496,660
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		19,370,594	22,043,641	2,673,047
21	Miscellaneous Current and Accrued Assets (174)		94,104	86,131	(7,973)
22	TOTAL Current and Accrued Assets		53,001,378	55,069,159	2,067,781
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	652,644	596,794	(55,850)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		604,193	605,266	1,073
27	Clearing Accounts (184)		936,615	704,467	(232,148)
28	Temporary Facilities (185)		383	2,220	1,837
29	Miscellaneous Deferred Debits (186)	27	46,600,784	43,441,326	(3,159,458)
30	TOTAL Deferred Debits		48,794,619	45,350,073	(3,444,546)
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		\$428,918,294	\$448,093,165	\$19,174,871



## 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	\$12,446,290	\$12,446,290	\$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		22,629,147	22,629,147	0
8	SURPLUS				
9	Other Paid-In Capital (208-211)	30	36,000,000	36,000,000	0
10	Earned Surplus (215, 216)	12	17,456,474	18,580,970	1,124,496
11	Surplus Invested in Plant (217)		0	0	0
12	TOTAL		53,456,474	54,580,970	1,124,496
13	TOTAL Proprietary Capital		76,085,621	77,210,117	1,124,496
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	83,600,000	81,700,000	(1,900,000)
18	TOTAL Long-Term Debt		83,600,000	81,700,000	(1,900,000)
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		9,434,033	12,622,820	3,188,787
22	Payables to Associated Companies (233, 234)	32	20,454,115	32,940,067	12,485,952
23	Customer Deposits (235)		288,872	276,934	(11,938)
24	Taxes Accrued (236)		293,113	3,058,827	2,765,714
25	Interest Accrued (237)		929,197	964,099	34,902
26	Dividends Declared (238)		336,050	236,479	(99,571)
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		95,529	142,086	46,557
30	Miscellaneous Current and Accrued Liabilities (242)	33	6,266,268	10,172,657	3,906,389
31	TOTAL Current and Accrued Liabilities		38,097,177	60,413,969	22,316,792
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		224,214	1,035,618	811,404
35	Other Deferred Credits (253)	33	83,442,387	72,244,585	(11,197,802)
36	TOTAL Deferred Credits		83,666,601	73,280,203	(10,386,398)
37	RESERVES				
38	Reserves for Depreciation (254-256)	13	119,599,523	128,850,725	9,251,202
39	Reserves for Amortization (257-259)	13	5,570,918	6,112,699	541,781
40	Reserve for Uncollectible Accounts (260)		567,950	297,821	(270,129)
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	21,791,758	20,510,561	(1,281,197)
44	TOTAL Reserves		147,530,149	155,771,806	8,241,657
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271)	36	(61,254)	(282,930)	(221,676)
47	TOTAL Liabilities and Other Credits		\$428,918,294	\$448,093,165	\$19,174,871

Line 46 is deferred income taxes related to CIAC.

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	\$99,760,748	\$5,211,320
3	Operating Expenses			
4	Operation Expenses (401)	42, 47	64,501,572	7,735,089
5	Maintenance Expenses (402)	42, 47	4,212,538	157,502
6	Depreciation Expense (403)	34	13,381,919	1,097,873
7	Amortization of Utility Plant (404-405)		541,781	142,178
8	Amortization of Property Losses (407.1)		1,371,080	(1,374,874)
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-
10	Taxes Other Than Income Taxes (408)	49	3,866,238	9,833
11	Income Taxes (409)	49	5,049,255	3,457,585
12	Provision for Deferred Income Taxes (410)	36	(3,563,986)	(5,355,364)
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	-	-
14	TOTAL Operating Expenses		89,360,397	5,869,822
15	Net Operating Revenues		10,400,351	(658,502)
16	Income from Utility Plant Leased to Others (412)		-	-
17	Other Utility Operating Income (414)	50	-	-
18	TOTAL Utility Operating Income		10,400,351	(658,502)
19	OTHER INCOME			
20	Income from Merchandising, Jobbing and Contract Work (415)	51	(11,352)	(9,749)
21	Income from Nonutility Operations (417)		-	-
22	Nonoperating Rental Income (418)		(869)	(11)
23	Interest and Dividend Income (419)		300,734	54,914
24	Miscellaneous Nonoperating Income (421)		18,467	(68,620)
25	TOTAL Other Income		306,980	(23,466)
26	TOTAL Income		10,707,331	(681,968)
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)		-	-
29	Other Income Deductions (426)		203,664	(14,213)
30	TOTAL Income Deductions		203,664	(14,213)
31	Income Before Interest Charges		10,503,667	(667,755)
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427)	31	5,067,913	705,084
34	Amortization of Debt Disc. and Expense (428)	26	55,851	10,822
35	Amortization of Premium on Debt - Credit (429)	26	-	-
36	Interest on Debt to Associated Companies (430)	31, 32	240,290	112,989
37	Other Interest Expense (431)		767,447	(532,511)
38	Interest Charged to Construction-Credit (432)		(100,381)	53,624
39	TOTAL Interest Charges		6,031,120	350,008
40	Net Income		4,472,547	(1,017,763)
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)		17,456,474	810,505
43	Balance Transferred from Income (433)		4,472,547	(1,017,763)
44	Miscellaneous Credits to Surplus (434)		-	-
45	Miscellaneous Debits to Surplus (435)		-	-
46	Appropriations of Surplus (436)		-	-
47	Net Additions to Earned Surplus		4,472,547	(1,017,763)
48	Dividends Declared - Preferred Stock (437)		-	-
49	Dividends Declared - Common Stock (438)		(3,348,052)	1,331,753
50	Unappropriated Earned Surplus (at end of period) (216)		18,580,969	\$1,124,495

STATEMENT OF INCOME FOR THE YEAR (Continued)

Electric		Gas		Other		Line No.
Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
\$64,705,969	\$2,314,404	\$35,054,779	\$2,896,916	\$0	\$0	1
						2
						3
44,222,651	4,134,471	20,278,921	3,600,618	-	-	4
3,454,542	184,990	757,996	(27,488)	-	-	5
6,690,477	521,973	6,691,442	575,900	-	-	6
286,847	69,007	254,934	73,171	-	-	7
1,211,271	(1,374,874)	159,809	-	-	-	8
-	-	-	-	-	-	9
1,963,900	(2,262)	1,902,338	12,095	-	-	10
5,747,826	3,641,506	(698,571)	(183,921)	-	-	11
(4,802,873)	(4,690,881)	1,238,887	(664,483)	-	-	12
-	-	-	-	-	-	13
58,774,641	2,483,930	30,585,756	3,385,892	-	-	14
5,931,328	(169,526)	4,469,023	(488,976)	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
5,931,328	(\$169,526)	\$4,469,023	(\$488,976)	\$0	\$0	18
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STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.
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.
3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited.

- 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.
4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
  5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of year		\$17,456,474
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		4,472,547
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$2.69 per share (438)	238	3,348,052
13			
14			
15			
16			
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18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of year		18,580,969
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		
33			
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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)	\$324,778,879	\$156,247,640	\$156,007,286			\$12,523,953
4	106 Completed Construction not Classified	17,821,206	3,083,694	2,550,203			12,187,309
5	TOTAL P. 16, 18	342,600,085	159,331,334	158,557,489	0	0	24,711,262
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,698	0				35,698
8	107 Construction Work in Progress	3,515,054	904,787	248,124			2,362,143
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	346,150,837	160,236,121	158,805,613	0	0	27,109,103
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	128,850,725	69,809,711	59,041,014			0
14	257 Amortization	6,112,699	3,363,178	2,749,521			
15	TOTAL, in Service	134,963,424	73,172,889	61,790,535	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	134,963,424	73,172,889	61,790,535	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	966,663	134,491		0		\$1,101,154
4	Total Intangible Plant	1,003,050	134,491	0	0	0	1,137,541
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	2,567,311	0	36,465			2,530,846
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	1,156,059	84,681	78,288			1,162,452
21	Total Manufactured Gas Production Plant	4,987,409	84,681	114,753	0	0	4,957,337
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	7,578,882	228,668	12,915			7,794,635
10	376.30 Mains, Bare Steel	29,639					29,639
11	376.40 Mains, Plastic	50,434,848	4,777,741	56,436			55,156,153
12	376.50, Mains, Joint Seals	361,901					361,901
13	376.60 Mains, Cathodic Protection	2,056,852	106,314				2,163,166
14	376.70 Mains	86,750					86,750
15	376.80 Mains, Cast Iron	2,451,253	6	39,672			2,411,587
16	378.20 Measuring & Regulation	2,266,149	1,289				2,267,438
17	380 Services	54,377,527	3,107,760	85,404			57,399,883
18	381 Meters	2,724,372	270,538				2,994,910
19	382 Meter Installations	14,126,469	957,051				15,083,520
20	383 House Regulators	177,555					177,555
21	386 Other Property on Cust's Prem.	0					0
22	386.10 Conversion Burners	1,502,128	2,101				1,504,229
23	386.20 Water Heaters	2,897,336	297,598	99,482			3,095,452
24	387 Other Equipment	0					0
25	Total Transmission & Distribution Plant	141,094,255	9,749,066	293,909	0	0	150,549,412
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	723,213	51,562				774,774
33	395 Laboratory Equipment	107,846					107,846
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	691,486	62,288	98,513			655,261
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	0					0
38	Total General Plant	1,901,719	113,850	98,513	0	0	1,917,055
39	Total Gas Plant in Service	148,986,433	10,082,088	507,175	0	0	158,561,346
40	104 Utility Plant Leased to Others	0					0
41	105 Property Held for Future Use	0					0
42	107 Construction Work in Progress	385,063	0	0			385,063
43	Total Utility Plant - Gas	149,371,496	10,082,088	507,175	0	0	158,946,409

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, 2018

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
301			0
303			0
304			0
305			0
311	46,349	0	(46,349)
320	106,152	68,884	(37,268)
376.2	1,003	0	(1,003)
376.3			0
376.4	997,875	674,039	(323,836)
376.5			0
376.6	20,467	106,314	85,847
376.8		3	3
378.2			0
380	984,428	797,360	(187,068)
381	175,856	169,699	(6,157)
382	823,511	394,817	(428,694)
383			0
386.1			0
386.2	198,293	295,238	96,945
391			0
392			0
394	48,710	47,705	(1,005)
395			0
396			0
397			0
398			0
399			0
Totals	3,402,644	2,554,059	(848,585)



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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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	Account 123 Fitchburg Energy Development Company	\$1,625
2		1,625
3		
4		
5		
6		
7		
8		
9		
10		
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**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	NONE	
2		
3		
4		
5		
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**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)	173,346
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	173,346

NOTES RECEIVABLE (Account 141)

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Gas and Electric (Includes \$0 Unbilled Revenue)	18,771,733
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	44,340
26		
27	Receivables from Employees (PC Purchases)	2,613
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	18,818,686

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.	4,975,608		
5	Unitil Corp.	31,426		
6				
7				
8				
9				
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43				
44				
45	TOTALS	5,007,034		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)		958,238
2	Fuel Stock Expenses (Account 152)	0	0
3	Residuals (Account 153)	0	0
4	Plant Materials and Operating Supplies (Account 154)	521,414	635,495
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)	<b>109,437</b>	103,226
11	Total per Balance Sheet	630,851	1,696,959

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

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Propane		Natural Gas Storage at Tennessee Gas	
			Quantity (e)	Cost (f)	Quantity (j)	Cost (k)
1	On Hand Beginning of Year	\$606,714	14,492	\$148,204	181,486	\$430,054
2	Received During Year	1,192,448	25,978	376,395	204,136	\$545,519
3	TOTAL	1,799,162	40,470	524,599	385,622	975,573
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6		0				
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	840,924	13,804	184,673	157,611	380,881
12	TOTAL DISPOSED OF	840,924	13,804	184,673	157,611	380,881
13	BALANCE END OF YEAR	\$958,238	26,666	\$339,926	228,011	\$594,692

Line No.	Item (g)	Kinds of Fuel and Oil			
		LNG Inventory at Westminster		Dominion (formerly CNG)	
		Quantity (m)	Cost (n)	Quantity (h)	Cost (l)
14	On Hand Beginning of Year	3,316	28,456	0	\$0
15	Received During Year	40,265	270,534	0	0
16	TOTAL	43,581	298,990	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	39,999	275,370	0	0
25	TOTAL DISPOSED OF	39,999	275,370	0	0
26	BALANCE END OF YEAR	3,582	\$23,620	0	0

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

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

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

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

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

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which Discount & Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount & Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	30 year notes	12,000,000	98,028	01/15/99	01/15/29	36,074	0	3,279	32,795
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	5,700,000	296,792	11/30/93	11/30/23	63,140	0	10,672	52,468
5	6.75%, Due 11/30/2023								
6									
7	30 year notes	14,000,000	353,187	07/01/01	06/01/31	159,075	0	11,857	147,218
8	7.98%, Due 6/1/2031								
9									
10	22 year notes	10,000,000	171,961	11/01/03	10/15/25	60,843	0	7,850	52,993
11	6.79% Due 10/15/25								
12									
13	25 year notes	15,000,000	204,492	12/21/05	12/15/30	119,492	0	9,221	110,271
14	5.9% Due 12/15/30								
15									
16	10 year notes	10,000,000	86,468	11/01/17	11/01/27	85,035	0	8,648	76,388
17	3.52% Due 11/01/2027								
18									
19	30 year notes	15,000,000	129,702	11/01/17	11/01/47	128,985	0	4,324	124,661
20	4.32% Due 11/01/2047								
21									
22									
23									
24	TOTALS	81,700,000	1,340,630			652,644	0	55,851	596,794



**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		TOTALS	0	0		0

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12	Def Environmental Costs (7 yr rolling amortization)	2,688,126	2,590,894	735	3,419,299	1,859,721
13	Minor Items	73,972	48,953	426	12,421	110,504
14	Purchase of Receivables	212	1	144/232	18	195
15	Gas and Electric Rate Cases (amortization thru 2017)	1,408,814	20,097	923	261,264	1,167,647
16	Remediation Adjustment Clause	84,000	66,500	242	140,500	10,000
17	Regulatory Asset - PBOP	8,914,128	28,532,302	253	32,496,327	4,950,103
18	Regulatory Asset - Pension	20,964,111	82,804,982	253	84,034,179	19,734,914
19	SERP	1,016,430	10,100,021	253	9,745,659	1,370,792
20	Recoverable Bad Debt	46,029	391,458	449-495	497,997	(60,510)
21	SFAS 109 Gas (20 yr amortization thru 2022)	1,932,659	17,599	407	228,787	1,721,471
22	PBOP GAS	1,363,386	711,992	926	747,408	1,327,970
23	Pension Gas	1,736,451	992,430	926	941,374	1,787,507
24	SFAS 109 Elec (20 yr amortization thru 2022)	2,807,368	30,691	407	398,979	2,439,080
25	PBOP ELEC	905,341	421,187	926	434,677	891,851
26	Pension Electric	1,702,224	919,736	926	828,199	1,793,761
28	Reg Asset - Active Hardship Protected Accts (amort thru May, 2019)	619,625	3,845,508	904	330,954	4,134,179
29	LT Portion of Prepaid Revolver	50,891	84,157	165	51,602	83,446
30	Insurance Recovery	237,285	1,050,550	131/242	1,277,601	10,234
31	Generator Interconnection Study	49,732	574,135	131/184/242	515,406	108,461
32		0				0
33		0				0
34		0				0
35		0				0
36	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					0
37		0				0
38		0				0
39						
40						
41	TOTALS	46,600,784	133,203,193		136,362,651	43,441,326

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	\$12,446,290	\$10,182,857
4							
5							
6							
7							
8							
9							
10							
11							
12							
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27							
28							
29							
30							
31	TOTALS	2,000,000		\$20,000,000	1,244,629	\$12,446,290	\$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		
8		
9		
10		
11		
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26		
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29		
30		
31		
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	5,700,000	6.75	5/31, 11/30	502,313	513,000
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	10 year senior notes	11/01/17	11/01/27	10,000,000	10,000,000	3.520	5/01, 11/01	352,000	352,000
13									
14	30 year senior notes	11/01/17	11/01/47	15,000,000	15,000,000	4.320	5/01, 11/01	648,000	648,000
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS			95,000,000	81,700,000			5,067,913	5,078,600

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 of the report year \*

**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	31,528,123	3.56%	240,290
23				
24	Accounts Payable to UNITIL Service Corp.	1,411,944		
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	32,940,067		240,290

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	157,715
2	Legal Fees	37,300
3	Audit Fees	106,800
4	Insurance Claims	34,200
5	Vacation Accrual	86,131
6	Regulatory	120,448
7	A/P Accrual	819,600
8	Postage	44,000
9	Regulatory Liabilities	5,142,977
10	Misc	797,366
11	Remediation Adjustment Clause liability	2,500
12	AHPA Liability - Electric - Current Portion	306,867
13	Deferred Revenue	410,425
14	Customer Deposits for Construction	2,106,328
15	TOTAL	10,172,657

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	303,089	407	369,871	308,226	241,444
17	ASC 740 Gas	7,563,569	254	31,081,155	31,623,093	8,105,507
18	Regulatory Liability - SFAS 109 - Electric	670,733	407	788,012	457,297	340,018
19	ASC 740 Electric	8,079,594	254	28,778,000	27,272,826	6,574,420
20	MGP Remediation	42,000	182	69,000	34,500	7,500
21	Gift Certificates	715	N/A	715	0	0
22	FAS 158 Adjustments - PBOP	16,276,212	182,283	94,771,951	88,489,589	9,993,850
23	FAS 158 Adjustments - Pension	29,821,721	182,283	120,960,651	116,105,794	24,966,864
24	Accrued SFAS 106 Liability	13,997,947	926,234	1,285,131	2,258,521	14,971,337
25	FAS 158 Adjustments - SERP	4,347,032	182,283	44,179,276	44,895,147	5,062,903
26	Active Hardship Protected Accounts (amortization through May, 2019)	359,411	144	977,082	858,511	240,840
27	Deferred Revenue	1,162,870	454	444,627	34,201	752,444
28	Accrued ITC Balance	817,494	255	56,869	226,833	987,458
29						0
30						0
31	TOTALS	83,442,387		323,762,340	312,564,538	72,244,585

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	\$65,226,737	\$54,372,786	\$119,599,523
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	6,690,477	6,691,442	13,381,919
4	Other Accounts (Building Overheads)	0	0	0
5	Transportation Depreciation to Clearing Acct. 184	0	0	0
6				
7	TOTAL CREDITS DURING YEAR	6,690,477	6,691,442	13,381,919
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	1,183,366	507,175	1,690,541
10	Cost of Removal	942,549	1,540,169	2,482,718
11	Salvage (Credit)	(18,412)	(24,130)	(42,542)
12	Other Debit or Credit Items (Describe, detail in footnote)	0	0	0
13	NET CHARGES DURING YEAR	2,107,503	2,023,214	4,130,717
14	Balance December 31	69,809,711	59,041,014	128,850,725

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

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15 See page 34A  
16  
17  
18  
19  
20  
21

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate per Cent		Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
22	Common Stock	0.83		1,244,629	\$1,033,042	01/30/18	04/15/18
23		0.83		1,244,629	\$1,033,042	04/25/18	07/15/18
24		0.84		1,244,629	\$1,045,488	07/25/18	10/15/18
25		0.19		1,244,629	\$236,480	10/24/18	01/15/19
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$3,348,052		
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 2018 were:

	<u>Gas</u>			<u>Electric</u>		
	<u>Account</u>	<u>% Rate</u>		<u>Account</u>	<u>% Rate</u>	
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	394		2.67	General Plant	391
395		3.20		394		3.11
396		4.67		395		4.03
398		3.52	396	0.00		
			397	2.64		
			398	3.56		
		Elec. Common	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 \$8,548,832

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						
24	See Page 36B					
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	Rates			Life	Rates	Life	Rates
			Life	DDB	SYD				
Land	--	None	None	--	--	None	--	None	--
Rights of Way	48.00	2.08	None	--	--	None	--	None	--
Structures	42.50	2.35	None	--	--	15.00	--	31.50	--
Production	30.00	3.33	24.00	4.17	See	15.00	See	20.00	See
Distribution	35.00	2.86	28.00	3.57	--	15.00	--	20.00	--
Automobiles	3.00	33.33	3.00	33.33	Note	3.00	Note	5.00	Note
Light Trucks	4.00	25.00	3.00	33.33	--	5.00	--	5.00	--
General Equipment	10.00	10.00	8.00	12.50	B	5.00	C	7.00	D
Office Equipment	10.00	10.00	8.00	12.50	--	5.00	--	7.00	--
Data Handling	10.00	--	5.00	20.00	--	5.00	--	5.00	--

Electric

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

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

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

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

Note C: Statutory ACRS rates are utilized.

Note D: Statutory MACRS rates are utilized.

ACCUMULATED DEFERRED INCOME TAXES (Account 271)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid to Construction	(55,371)	(277,047)
3	Other Deferred Tax Assets		
4	Retail Rate Mechanism		
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	(55,371)	(277,047)
9	Gas		
10	Contributions in Aid to Construction	(5,883)	(5,883)
11	Other Deferred Tax Assets		
12	Retail Rate Mechanism		
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	(5,883)	(5,883)
17	Other (Specify)		
18	TOTAL (Account 271) (total of lines 8, 16 & 17)	(61,254)	(282,930)

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	15,653,438		
3	Gas	16,890,234	1,296,682	
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	32,543,672	1,296,682	0
6	Other (Specify)			
7	Electric Generation	0		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	32,543,672	1,296,682	0
10	Classification of TOTAL			
11	Federal Income Tax	23,940,722	795,029	
12	State Income Tax	8,602,950	501,653	
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
			3,347,180	282		12,306,258	2
		254	535,636	282		17,651,280	3
						0	4
			3,882,816		0	29,957,538	5
							6
						0	7
							8
			3,882,816		0	29,957,538	9
							10
			3,107,811			21,627,940	11
			775,005			8,329,598	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	(6,475,123)	274,213	
4	Retail Rate Mechanism	1,987,874		
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	(4,487,249)	274,213	0
10				
11	Gas	(6,791,818)	191,088	
12	Retail Rate Mechanism	527,153	275,417	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(6,264,665)	466,505	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	(10,751,914)	740,718	0
20	Classification of TOTAL			
21	Federal Income Tax <sup>(1)(3)</sup>	(7,252,970)	605,235	
22	State Income Tax <sup>(2)(3)</sup>	(3,498,945)	135,483	
23	Local Income Tax			

	Beginning Balance	Ending Balance
(1) Federal Income Taxes	(5,474,409)	(4,948,916)
FIT - Retail Rate Mechanism	(1,778,561)	(1,463,138)
Total Federal Deferred Taxes	(7,252,970)	(6,412,054)
	0	0
(2) State Income Taxes	(2,762,480)	(2,429,066)
SIT - Retail Rate Mechanism	(736,465)	(605,858)
Total State Deferred Taxes	(3,498,945)	(3,034,924)
	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	941,878	253/283/410	1,567,802	(5,574,986)	3
		253/283/410	721,447	253/283/410	0	1,266,427	4
							5
							6
							7
							8
			1,663,325		1,567,802	(4,308,559)	9
							10
		253/283/410	872,771	253/283/410	1,532,513	(5,940,988)	11
		253/283/410		253/283/410	0	802,570	12
							13
							14
							15
							16
			872,772		1,532,513	(5,138,419)	17
							18
			2,536,097		3,100,315	(9,446,978)	19
							20
			1,960,225		2,195,906	(6,412,054)	21
			575,872		904,410	(3,034,924)	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	\$19,878,263	\$1,300,230	1,122,927	86,755	14,284	99
3	481 Commercial and Industrial Sales						0
4	Small (or Commercial) see instr. 5	7,937,273	820,101	600,764	55,077	1,674	33
5	Large (or Industrial) see instr. 5	531,078	490,556	51,259	11,224	27	0
6	482 Municipal Sales	0	0	0	0	0	0
7	483 Other Sales	0	0	0	0	0	0
8	485 Miscellaneous Gas Sales	0	0	0	0	0	0
9	Total Sales to Ultimate Customers	28,346,614	2,610,887	1,774,950	153,056	15,985	132
10	Sales for Resale	552,287	272,568	0	1,380,699	0	0
11	Total Sales of Gas*	28,898,901	2,883,455	1,774,950	1,533,755	15,985	132
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts	0	0				
14	488 Miscellaneous Service Revenues	404,484	(2,255)				
15	489 Revenues from Trans. of Gas of Others	5,497,899	(93,863)				
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	253,495	(1,456,339)				
21	Total Other Operating Revenues	6,155,878	(1,552,457)				
22	<b>Total Gas Operating Revenues</b>	<b>35,054,779</b>	<b>1,330,998</b>				
		Purchased Price Adjustment Clauses	Fuel Clauses				
		805,958					
		1,774,950					

\* 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*		
						6/30/2018 (e)	12/31/2018 (f)	
1								
2	480	Residential	1,122,927	19,878,263	17.7022	14,224	14,342	
3								
5								
6	481	Commercial	600,764	7,937,273	13.2120	1,654	1,691	
7								
9								
10	481	Industrial and Special Contract	51,259	531,078	10.3607	27	27	
11								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24	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).							
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39	TOTAL SALES TO ULTIMATE CUST. (Page 43 line 9)			1,774,950	28,346,614		15,905	16,060

## 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	30,225	55
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	108,940	(2,801)
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	4,615	254
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	454,183	20,558
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	535,475	(267,685)
44	736 Rents	0	0
45	Total operation	1,133,438	(249,620)
46	Maintenance:		
47	740 Maintenance supervision and engineering	24,312	(63)
48	741 Maintenance of structures and improvements	15,323	(9,034)
49	742 Maintenance of production equipment	63,381	(38,753)
50	Total maintenance	103,016	(47,850)
51	Total manufactured gas production	1,236,455	(297,470)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases	8,266,879	2,150,275
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	255,549	(8,562)
11	Total other gas supply expenses	8,522,429	2,141,713
12	Total production expenses	9,758,883	1,844,244
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	433	433
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	26,559	2,487
36	871 Communication system expense	59,160	665
37	874 Mains and services expenses	425,863	43,950
38	878 Meter and house regulator expenses	436,373	(15,979)
39	879 Customer installations expenses	34,605	12,433
40	880 Other expenses	489,907	15,283
41	881 Rents	0	0
42	Total operation	1,472,900	59,272
43	Maintenance:		
44	885 Maintenance supervision and engineering	107,489	(9,597)
45	886 Maintenance of structures and improvements	15,933	4,858
46	887 Maintenance of mains	275,637	19,570
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station eq	35,897	(1,337)
49	892 Maintenance of services	38,342	(10,786)
50	893 Maintenance of meters and house regulators	150,699	21,013
51	894 Maintenance of other equipment	18,603	(2,635)
52	Total maintenance	642,600	21,087
53	Total transmission and distribution expenses	2,115,500	80,359

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
2	Operation:		
3	901 Supervision	0	0
4	902 Meter reading expenses	87,526	34,628
5	903 Customer records and collection expenses	922,334	144,160
6	904 Uncollectible accounts	1,277,759	357,283
7	905 Miscellaneous customer accounts expenses	2,542,177	620,108
8	Total customer accounts expenses	4,829,795	1,156,179
9	<b>SALES EXPENSES</b>		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	35,677	35,677
14	916 Miscellaneous sales expenses	0	0
15	Total sales expenses	35,677	35,677
16	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
17	Operation:		
18	920 Administrative and general salaries	29,848	2,483
19	921 Office supplies and expenses	262,109	66,670
20	922 Administrative expenses transferred - Cr.		0
21	923 Outside services employed	2,097,597	229,801
22	924 Property insurance	35,479	5,459
23	925 Injuries and damages	81,058	351
24	926 Employees pensions and benefits	1,658,958	224,174
25	928 Regulatory commission expenses	69,706	3,692
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	49,928	(75,233)
28	931 Rents	0	0
29	Total operation	4,284,682	457,396
30	Maintenance:		
31	932 Maintenance of general plant	12,379	(725)
32	Total administrative and general expenses	4,297,061	456,672
33	Total gas operation and maintenance expenses	21,036,917	3,573,130

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production	0	0	0
35	Manufactured gas production	1,133,438	103,016	1,236,454
36	Other gas supply expenses	8,522,429	0	8,522,429
37	Total production expenses	9,655,867	103,016	9,758,883
38	Local storage expenses	0	0	0
39	Transmission and distribution expenses	1,472,900	642,600	2,115,500
40	Customer accounts expenses	4,829,795	0	4,829,795
41	Sales expenses	35,677	0	35,677
42	Administrative and general expenses	4,284,682	12,379.00	4,297,061
43	Total gas operation and maintenance expenses	20,278,921	757,996	21,036,917

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)	80.46%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.	\$2,897,829
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	0		552,287
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	<b>TOTALS</b>						

**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	11,300	44.43	502,023	
22	Distrigas	"	17,499	40.43	707,489	
23	OBA	"	1,414	(44.09)	(62,340)	
24	BP Commodity	"	1,451,335	3.34	4,846,670	
25	Tennessee Gas Pipeline	"	0	0.00	2,331,901	
26	External Monthly Supplier Cashout	"	0	0.00	533,740	
27	Repsol / AMA	"	0	0.00	(1,756,324)	
28	Commodity Estimates	"	(30,428)	(3.65)	111,003	
30	DTE Commodity	"	1,500	36.00	54,000	
31	Emera Commodity	"	206,379	4.01	827,146	
32	Other	"	0	0.00	172,523	
33						
35						
36						
35						
36						
37						
38	<b>TOTALS</b>			<b>1,658,999</b>	<b>4.98</b>	<b>8,267,831</b>

TAXES CHARGED DURING YEAR

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
			1	Federal:						
2	Unemployment	2,953	1,518	1,435						
3	FICA	490,601	252,428	238,173						
4	Payroll Taxes Capitalized	(268,956)	(138,390)	(130,566)						
5										
6	State:									
7	Massachusetts Unemployment Tax	16,788	8,632	8,156						
8	Massachusetts Health Insurance	5,472	2,816	2,656						
9	Massachusetts Property Tax	3,609,241	1,831,690	1,777,551						
10	State Tax	10,140	5,206	4,934						
11										
12										
13	Federal:									
14	Income Tax Current	2,046,422	2,234,829	(188,407)						
15	Income Tax Prior	1,792,622	2,031,239	(238,617)						
16	State:									
17	Massachusetts Franchise Tax Current	684,986	841,397	(156,410)						
18	Massachusetts Franchise Tax Prior	525,224	640,361	(115,137)						
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	8,915,492	7,711,725	1,203,767	0	0	0	0	0	0



OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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34					
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36					
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	2,210		2,210
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	3,659		3,659
9					
10	Total Revenues	0	5,869	0	5,869
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	17,221		17,221
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	17,221	0	17,221
44	Net Profit (or Loss)	0	(11,352)	0	(11,352)

FGE

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS

Line No.	ITEM	TOTAL	JAN	FEB	MAR	APR	MAY	
1	<b>Gas Made</b>							
2	LPG Gas	13,459	11,162	991	-	-	-	
3								
4								
5	LNG Gas	38,842	23,410	4,122	1,933	923	1,047	
6	<b>TOTAL</b>	<b>52,301</b>	<b>34,572</b>	<b>5,113</b>	<b>1,933</b>	<b>923</b>	<b>1,047</b>	
7								
8	<b>Gas Purchased</b>							
9	Natural	3,030,119	466,071	346,318	361,402	263,009	135,611	
10	Other	0						
11	<b>TOTAL</b>	<b>3,030,119</b>	<b>466,071</b>	<b>346,318</b>	<b>361,402</b>	<b>263,009</b>	<b>135,611</b>	
12	<b>TOTAL MADE AND PURCHASED</b>	<b>3,082,420</b>	<b>500,643</b>	<b>351,431</b>	<b>363,335</b>	<b>263,932</b>	<b>136,658</b>	
13								
14	Net Change in Storage Gas*	150,492	26,789	25,784	36,182	37,347	-	
15	<b>TOTAL SENDOUT</b>	<b>3,232,912</b>	<b>527,432</b>	<b>377,215</b>	<b>399,517</b>	<b>301,279</b>	<b>136,658</b>	
16								
17								
18								
19	Gas Sold & Transported	3,285,550	559,591	454,905	386,454	339,794	201,216	
20	Gas Used by Company	9,171	2,253	1,570	1,207	1,133	662	
21	Gas Accounted for	3,294,721	561,844	456,475	387,661	340,927	201,878	
22	Gas Unaccounted for	(61,809)	(34,412)	(79,260)	11,856	(39,648)	(65,220)	
23	% Unaccounted for (0.00%)	-1.91%	-6.52%	-21.01%	2.97%	-13.16%	-47.73%	
24								
25								
26			Jan	Feb	Mar	Apr	May	
27	Sendout in 24 hours in dekatherms							
28	Maximum dekatherms		25,084	1,973	17,018	14,116	6,136	
29	Maximum date		1/6/2018	2/2/2018	3/18/2018	4/5/2018	5/12/2018	
30	Minimum dekatherms		8,095	6,911	8,428	5,089	2,985	
31	Minimum date		1/12/2018	2/20/2018	3/31/2018	4/28/2018	5/15/2018	
32								
33								
34	Supplemental Data: IFT Sendout on max and min days.*							
35	Sendout in 24 hours in dekatherms							
36	Maximum dekatherms		7,451	7,247	6,551	6,083	3,698	
37	Maximum date		1/4/2018	2/8/2018	3/18/2018	4/5/2018	5/12/2018	
38	Minimum dekatherms		4,578	4,204	4,289	3,176	1,425	
39	Minimum date		1/12/2018	2/20/2018	3/31/2018	4/28/2018	5/15/2018	
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
	-	-	-	-	-	1,306	-
	916	1,106	526	794	793	1,578	1,694
	916	1,106	526	794	793	2,884	1,694
	119,661	109,072	114,373	122,821	211,065	352,458	428,258
	119,661	109,072	114,373	122,821	211,065	352,458	428,258
	120,577	110,178	114,899	123,615	211,858	355,342	429,952
	-	-	-	-	17,296	7,094	-
	120,577	110,178	114,899	123,615	229,154	362,436	429,952
	129,891	105,948	114,125	109,726	159,423	304,809	419,667
	253	144	35	143	371	409	992
	130,144	106,092	114,160	109,869	159,794	305,218	420,659
	(9,567)	4,086	739	13,746	69,360	57,218	9,293
	-7.93%	3.71%	0.64%	11.12%	30.27%	15.79%	2.16%
	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	5,367	4,030	3,991	5,508	11,347	18,864	17,464
	6/4/2018	7/13/2018	8/22/2018	9/24/2018	10/30/2018	11/22/2018	12/18/2018
	3,315	2,954	3,357	3,180	3,950	5,698	8,025
	6/30/2018	7/1/2018	8/4/2018	9/2/2018	10/10/2018	11/2/2018	12/21/2018
	3,306	2,898	3,043	3,536	5,620	7,156	6,910
	6/4/2018	7/3/2018	8/27/2018	9/24/2018	10/25/2018	11/22/2018	12/18/2018
	2,208	2,018	2,200	2,277	2,724	3,416	3,718
	6/24/2018	7/7/2018	8/4/2018	9/2/2018	10/7/2018	11/2/2018	12/21/2018

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	4,320
3	Propane Air Peak Shaving Plant, Lunenburg, MA * Dth		4,631
4			
5			
6	LNG Vaporization Facility, Westminster, MA *MCf	1	3,020
7	LNG Vaporization Facility, Westminster, MA * Dth		3,172
8			
9			
10			
11			
12			
13			
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20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
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41			
42			
43			
44			
45			
46			
47			
48			
49			
51			
52			
53			
54			
55			
56		TOTAL	15,143

**BOILERS**

Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam per Hour
1	Propane Plant	Natural Gas	Max Press. 125psi		S/N L-85161	15,517,150
2	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69603	10,460,899
3	LNG Plant	Natural Gas	Max Press. 60psi		S/N L-69604	10,460,899
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

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

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

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 (actual GIS numbers)
Cast Iron	2"	522				522
	3"	8,052			816	7,236
	4"	182,147			12,986	169,161
	6"	33,603			5,145	28,458
	8"	18,453			30	18,423
	10"	1,242				1,242
	12"	720				720
	16"	945				945
	20"	2,035				2,035
	24"	4,322				4,322
Subtotal	252,041	0	0	18,977	233,064	
Ductile	4"	4,981			35	4,946
	6"	2,494			1,373	1,121
	8"	1,135				1,135
	Subtotal	8,610	0	0	1,408	7,202
Steel	2" or Less	239,661	252		722	239,191
	3"	29,847				29,847
	4"	219,347			686	218,660
	6"	112,877	1		455	112,423
	8"	77,871	1		363	77,509
	10"	28				28
	12"	3,457				3,457
Subtotal	683,088	254	0	2,226	681,116	
Wrought Iron	2"	718				718
	4"	697				697
	Subtotal	1,415	0	0	0	1,415
Plastic	.5"	56	0	0	0	56
	.75"	39				39
	1"	3,465				3,465
	1 1/4"	2,572	180			2,752
	2"	203,215	13,105		93	216,227
	3"	18	4			23
	4"	163,163	1,736		430	164,469
	6"	27,047	157		106	27,099
	8"	101,588	3,876		117	105,347
	12"	950				950
Subtotal	502,113	19,059	0.00	746	520,426	
Unknown Mains	1	0				0
	1.5	0				0
	2	0				0
	3	0				0
	4	0				0
	6	0				0
	8	0				0
	12	0				0
	16	0				0
	unknown	0				0
Subtotal	0	0	0	0	0	
TOTALS	1,447,267	19,313	0.00	23,358	1,443,223	

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

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

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



GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	11,023	6,127	18,718
2	Additions during year:			
3	Purchased			1,648
4	Installed	94	236	93
5	Associated with Plant acquired			
6	Total Additions	94	236	1,741
7	Reductions during year			
8	Retirements	61		2,384
8a	Correction to prior year services			
9	Associated with Plant sold			
10	Total Reductions	61	0	2,384
11	Number at End of Year	11,056	6,363	18,075
12	In Stock			1,983
13	On Customers' Premises - Inactive			114
14	On Customers' Premises - Active			15,973
15	In Company Use			5
16	Number at End of Year			18,075
17	Number of Meters Tested by State Inspectors During Year			2,158

RATE SCHEDULE INFORMATION

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

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

Fitchburg Gas and Electric Light Company  
 Summary of Rates  
 Delivery Service and Default Service  
 Approved for effect January 1, 2018

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	\$0.1158	\$1.1694	\$0.3076	\$1.4770	\$0.3948	\$1.8718
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.1158	\$1.1694	\$0.3076	\$1.4770	\$0.3948	\$1.8718
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2924)	(\$0.0769)	(\$0.3693)	(\$0.0987)	(\$0.4680)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0530	\$0.8996	\$0.3076	\$1.2072	\$0.4136	\$1.6208
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0530	\$0.8996	\$0.3076	\$1.2072	\$0.4136	\$1.6208
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2249)	(\$0.0769)	(\$0.3018)	(\$0.1034)	(\$0.4052)
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	\$0.0275	\$0.7115	\$0.2051	\$0.9166	\$0.4136	\$1.3302
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	\$0.0306	\$0.6464	\$0.2051	\$0.8515	\$0.3948	\$1.2463
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	\$0.0275	\$0.4246	\$0.1141	\$0.5387	\$0.4136	\$0.9523
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	\$0.0306	\$0.4029	\$0.1141	\$0.5170	\$0.3948	\$0.9118
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	\$0.0275	\$0.2744	\$0.1050	\$0.3794	\$0.4136	\$0.7930
	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	\$0.0306	\$0.2435	\$0.1050	\$0.3485	\$0.3948	\$0.7433
	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 February 1, 2018

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	\$0.1158	\$1.1694	\$0.3076	\$1.4770	\$0.6943	\$2.1713
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.1158	\$1.1694	\$0.3076	\$1.4770	\$0.6943	\$2.1713
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2924)	(\$0.0769)	(\$0.3693)	(\$0.1736)	(\$0.5429)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0530	\$0.8996	\$0.3076	\$1.2072	\$0.7131	\$1.9203
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0530	\$0.8996	\$0.3076	\$1.2072	\$0.7131	\$1.9203
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2249)	(\$0.0769)	(\$0.3018)	(\$0.1783)	(\$0.4801)
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	\$0.0275	\$0.7115	\$0.2051	\$0.9166	\$0.7131	\$1.6297
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	\$0.0306	\$0.6464	\$0.2051	\$0.8515	\$0.6943	\$1.5458
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	\$0.0275	\$0.4246	\$0.1141	\$0.5387	\$0.7131	\$1.2518
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	\$0.0306	\$0.4029	\$0.1141	\$0.5170	\$0.6943	\$1.2113
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	\$0.0275	\$0.2744	\$0.1050	\$0.3794	\$0.7131	\$1.0925
	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	\$0.0306	\$0.2435	\$0.1050	\$0.3485	\$0.6943	\$1.0428
	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.

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Fitchburg Gas and Electric Light Company  
 Summary of Rates  
 Delivery Service and Default Service  
 Approved for effect April 1, 2018

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	\$0.1158	\$1.1694	\$0.3076	\$1.4770	\$0.4231	\$1.9001
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.1158	\$1.1694	\$0.3076	\$1.4770	\$0.4231	\$1.9001
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2924)	(\$0.0769)	(\$0.3693)	(\$0.1058)	(\$0.4751)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0530	\$0.8996	\$0.3076	\$1.2072	\$0.4419	\$1.6491
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0530	\$0.8996	\$0.3076	\$1.2072	\$0.4419	\$1.6491
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2249)	(\$0.0769)	(\$0.3018)	(\$0.1105)	(\$0.4123)
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	\$0.0275	\$0.7115	\$0.2051	\$0.9166	\$0.4419	\$1.3585
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	\$0.0306	\$0.6464	\$0.2051	\$0.8515	\$0.4231	\$1.2746
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	\$0.0275	\$0.4246	\$0.1141	\$0.5387	\$0.4419	\$0.9806
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	\$0.0306	\$0.4029	\$0.1141	\$0.5170	\$0.4231	\$0.9401
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	\$0.0275	\$0.2744	\$0.1050	\$0.3794	\$0.4419	\$0.8213
	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	\$0.0306	\$0.2435	\$0.1050	\$0.3485	\$0.4231	\$0.7716
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79

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Fitchburg Gas and Electric Light Company  
 Summary of Rates  
 Delivery Service and Default Service  
 Approved for effect May 1, 2018

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	\$0.0309	\$1.0845	\$0.3302	\$1.4147	\$0.3336	\$1.7483
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1.0536	\$0.0309	\$1.0845	\$0.3302	\$1.4147	\$0.3336	\$1.7483
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2711)	(\$0.0826)	(\$0.3537)	(\$0.0834)	(\$0.4371)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0319	\$0.8785	\$0.3302	\$1.2087	\$0.3345	\$1.5432
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.8466	\$0.0319	\$0.8785	\$0.3302	\$1.2087	\$0.3345	\$1.5432
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2196)	(\$0.0826)	(\$0.3022)	(\$0.0836)	(\$0.3858)
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	\$0.0202	\$0.7042	\$0.2196	\$0.9238	\$0.3345	\$1.2583
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	\$0.0060	\$0.6218	\$0.2196	\$0.8414	\$0.3336	\$1.1750
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	\$0.0202	\$0.4173	\$0.1241	\$0.5414	\$0.3345	\$0.8759
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	\$0.0060	\$0.3783	\$0.1241	\$0.5024	\$0.3336	\$0.8360
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	\$0.0202	\$0.2671	\$0.1115	\$0.3786	\$0.3345	\$0.7131
	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	\$0.0060	\$0.2189	\$0.1115	\$0.3304	\$0.3336	\$0.6640
	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 July 1, 2018

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		\$0.9313	\$0.0309	\$0.9622	\$0.3302	\$1.2924	\$0.3336	\$1.6260
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.9313	\$0.0309	\$0.9622	\$0.3302	\$1.2924	\$0.3336	\$1.6260
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2406)	(\$0.0826)	(\$0.3231)	(\$0.0834)	(\$0.4065)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.7744	\$0.0319	\$0.8063	\$0.3302	\$1.1365	\$0.3345	\$1.4710
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.7744	\$0.0319	\$0.8063	\$0.3302	\$1.1365	\$0.3345	\$1.4710
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2016)	(\$0.0826)	(\$0.2841)	(\$0.0836)	(\$0.3677)
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		\$0.6218	\$0.0202	\$0.6420	\$0.2196	\$0.8616	\$0.3345	\$1.1961
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		\$0.5569	\$0.0060	\$0.5629	\$0.2196	\$0.7825	\$0.3336	\$1.1161
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		\$0.3628	\$0.0202	\$0.3830	\$0.1241	\$0.5071	\$0.3345	\$0.8416
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		\$0.3394	\$0.0060	\$0.3454	\$0.1241	\$0.4695	\$0.3336	\$0.8031
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		\$0.2223	\$0.0202	\$0.2425	\$0.1115	\$0.3540	\$0.3345	\$0.6885
	MDD Therms		\$1.37		\$1.37		\$1.37		\$1.37
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		\$0.1929	\$0.0060	\$0.1989	\$0.1115	\$0.3104	\$0.3336	\$0.6440
	MDD Therms		\$1.70		\$1.70		\$1.70		\$1.70

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

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

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

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

Fitchburg Gas and Electric Light Company  
 Summary of Rates  
 Delivery Service and Default Service  
 Approved for effect November 1, 2018

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		\$0.9313	(\$0.0291)	\$0.9022	\$0.3897	\$1.2919	\$0.4453	\$1.7372
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.9313	(\$0.0291)	\$0.9022	\$0.3897	\$1.2919	\$0.4453	\$1.7372
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2256)	(\$0.0974)	(\$0.3230)	(\$0.1113)	(\$0.4343)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.7744	(\$0.0120)	\$0.7624	\$0.3897	\$1.1521	\$0.5512	\$1.7033
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.7744	(\$0.0120)	\$0.7624	\$0.3897	\$1.1521	\$0.5512	\$1.7033
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.1906)	(\$0.0974)	(\$0.2880)	(\$0.1378)	(\$0.4258)
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		\$0.6218	(\$0.0064)	\$0.6154	\$0.2883	\$0.9037	\$0.5512	\$1.4549
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		\$0.5569	(\$0.0066)	\$0.5503	\$0.2883	\$0.8386	\$0.4453	\$1.2839
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		\$0.3628	(\$0.0064)	\$0.3564	\$0.1724	\$0.5288	\$0.5512	\$1.0800
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		\$0.3394	(\$0.0066)	\$0.3328	\$0.1724	\$0.5052	\$0.4453	\$0.9505
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		\$0.2223	(\$0.0064)	\$0.2159	\$0.1526	\$0.3685	\$0.5512	\$0.9197
	MDD Therms		\$1.37		\$1.37		\$1.37		\$1.37
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		\$0.1929	(\$0.0066)	\$0.1863	\$0.1526	\$0.3389	\$0.4453	\$0.7842
	MDD Therms		\$1.70		\$1.70		\$1.70		\$1.70

(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, 2018

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		\$0.9313	(\$0.0291)	\$0.9022	\$0.3897	\$1.2919	\$0.5243	\$1.8162
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.9313	(\$0.0291)	\$0.9022	\$0.3897	\$1.2919	\$0.5243	\$1.8162
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2256)	(\$0.0974)	(\$0.3230)	(\$0.1311)	(\$0.4541)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.7744	(\$0.0120)	\$0.7624	\$0.3897	\$1.1521	\$0.6302	\$1.7823
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$0.7744	(\$0.0120)	\$0.7624	\$0.3897	\$1.1521	\$0.6302	\$1.7823
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.1906)	(\$0.0974)	(\$0.2880)	(\$0.1576)	(\$0.4456)
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		\$0.6218	(\$0.0064)	\$0.6154	\$0.2883	\$0.9037	\$0.6302	\$1.5339
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		\$0.5569	(\$0.0066)	\$0.5503	\$0.2883	\$0.8386	\$0.5243	\$1.3629
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		\$0.3628	(\$0.0064)	\$0.3564	\$0.1724	\$0.5288	\$0.6302	\$1.1590
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		\$0.3394	(\$0.0066)	\$0.3328	\$0.1724	\$0.5052	\$0.5243	\$1.0295
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		\$0.2223	(\$0.0064)	\$0.2159	\$0.1526	\$0.3685	\$0.6302	\$0.9987
	MDD Therms		\$1.37		\$1.37		\$1.37		\$1.37
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		\$0.1929	(\$0.0066)	\$0.1863	\$0.1526	\$0.3389	\$0.5243	\$0.8632
	MDD Therms		\$1.70		\$1.70		\$1.70		\$1.70

(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.

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

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Pension/PROB Adjustment Factor	Energy Efficiency Recommendation Factor	Residential Assistance Adjustment Factor	Net Metering Recovery Factor	Other Billed Distribution Charges				Capital Cost Adjustment	Total Distribution	Transition Charge	Basic Service Adjustment	Total Transition Charge	Internal Transmission Adjustment	Internal Service Cost	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
									Att. General Revenue Decoupling Adjustment Factor	Long-Term Renewable Contract Adjustment	Consultant Expense Factor	Revenue Decoupling Adjustment Factor												
Residential RD-1	289	All kWh	\$7.00	\$0.07730	(\$0.00068)	\$0.01189	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.02915	(\$0.00155)	(\$0.00087)	(\$0.00242)	\$0.00394	(\$0.00065)	\$0.02560	\$0.02889	\$0.00050	\$0.00250	\$0.13592	
Farm Credit		All kWh																						
Last Change			6/1/14	5/1/16																				
Low-Income Residential	290	All kWh	\$7.00	\$0.07730	(\$0.00068)	\$0.00127	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.01853	(\$0.00155)	(\$0.00087)	(\$0.00242)	\$0.00394	(\$0.00065)	\$0.02560	\$0.02889	\$0.00050	\$0.00250	\$7.00	
RD-2 25% Low Income Discount		All kWh																						
Farm Credit		All kWh																						
Last Change			6/1/14	5/1/16																				
Small General GD-1	291	All kWh	\$10.00	\$0.07795	(\$0.00047)	\$0.00441	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00175	\$0.01719	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00	
Farm Credit		All kWh																						
Last Change			6/1/14	5/1/16																				
Regular General GD-2	291	All kWh	\$10.00	\$9.58	(\$0.00047)	\$0.00441	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.01663	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00	
Farm Credit		All kWh																						
Last Change			6/1/14	5/1/16																				
Large General GD-3	291	On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$7.88	(\$0.00014)	\$0.00441	\$0.00161	\$0.00165	\$0.00073	\$0.00011	\$0.00113	\$0.00054	\$0.01004	(\$0.00155)	(\$0.00023)	(\$0.00178)	\$0.00310	(\$0.00045)	\$0.01779	\$0.02044	\$0.00050	\$0.00250	\$300.00	
Farm Credit		On Peak kVA On Peak kWh Off Peak kWh																						
Last Change			8/1/11	5/1/16																				
Optional Time-of-Use GD-4 (1)	291	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$5.84	(\$0.00047)	\$0.00441	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.01663	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00	
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh																						
Last Change			6/1/14	5/1/16																				
Water Heating and/or Space Heating GD-5 (1)	291	Customer Charge All kWh	\$0.00	\$0.05910	(\$0.00047)	\$0.00441	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.01663	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$0.00	
Farm Credit		Customer Charge All kWh																						
Last Change			6/1/14	5/1/16																				
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. Luminaire Charges - See Next Page	\$0.00000	\$0.00000	(\$0.00166)	\$0.00441	\$0.00515	\$0.00525	\$0.00233	\$0.00036	\$0.00113	\$0.00248	\$0.01945	(\$0.00155)	(\$0.00074)	(\$0.00229)	\$0.00318	(\$0.00055)	\$0.02135	\$0.02398	\$0.00050	\$0.00250	\$0.004414	
Outdoor Lighting Company Owned-SD Farm Credit	292	All kWh																						
Last Change			5/1/16	5/1/16																				
Outdoor Lighting Customer Owned-SDC Farm Credit	293	All kWh		\$0.06258	(\$0.00166)	\$0.00441	\$0.00515	\$0.00525	\$0.00233	\$0.00036	\$0.00113	\$0.00235	\$0.01932	(\$0.00155)	(\$0.00074)	(\$0.00229)	\$0.00318	(\$0.00055)	\$0.02135	\$0.02398	\$0.00050	\$0.00250	\$0.10659	
Last Change			5/1/16	5/1/16																				

(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
<b>Mercury Vapor*:</b>				
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)
<b>High Pressure Sodium:</b>				
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)
<b>Metal Halide:</b>				
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)
<b>Light Emitting Diode (LED):</b>				
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)
<b>Ornamental Lighting:</b>				
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**

M.D.P.U. No. 312-18-B  
Canceling M.D.P.U. No. 312-18-A  
Sheet 1

Delivery Service	M.D.P.U. No.	Customer Charge	Other Billed Distribution Charges											Energy Efficiency	Renewable Resource	Total Transmission	Internal Transmission Service Cost	Total Delivery					
			Penalty/PBOP Adjustment Factor	Energy Efficiency Factor	Residential Assistance Adjustment Factor	Net Metering Surcharge	Revenue Decoupling Adjustment Factor	AT General Consultant Expense Factor	Long-Term Renewable Contract Adjustment Factor	Capital Cost Adjustment Factor	Solar Cost Adjustment Factor	Total Other Distribution	Transition Charge						Basic Service Adjustment	Total Transition Charge	Internal Transmission Adjustment	External Transmission	
Residential RD-1	289 All kWh	\$7.00	\$0.07730	\$0.00068	\$0.01693	\$0.00602	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.00110	\$0.03529	(\$0.00155)	(\$0.00087)	(\$0.00242)	\$0.00394	\$0.02560	\$0.02889	\$0.00050	\$0.00250	\$7.00
Farm Credit	All kWh	6/1/14																					\$0.14206
Low-Income Residential	290 All kWh	\$7.00	\$0.07730	\$0.00068	\$0.01106	\$0.00602	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.00110	\$0.01942	(\$0.00155)	(\$0.00087)	(\$0.00242)	\$0.00394	\$0.02560	\$0.02889	\$0.00050	\$0.00250	\$0.12619
RD-2 25% Low Income Discount	All kWh	6/1/18																					(\$0.01421)
Farm Credit	All kWh	6/1/14																					(\$1.75)
Small General GD-1	291 All kWh	\$10.00	\$0.07793	\$0.00047	\$0.00424	\$0.00408	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00173	\$0.00076	\$0.01778	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00523	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00
Farm Credit	All kWh	6/1/14																					(\$0.0195)
Regular General GD-2	291 All kWh	\$10.00	\$9.58	\$0.02308	\$0.00424	\$0.00408	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.00076	\$0.01722	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00523	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00
Farm Credit	All kWh	6/1/14																					(\$0.0195)
Large General GD-3	291 On Peak kWh On Peak kWh Off Peak kWh	\$300.00	\$7.88 \$0.01896 \$0.00424	\$0.00165 \$0.00165 \$0.00165	\$0.00424 \$0.00424 \$0.00424	\$0.00161 \$0.00161 \$0.00161	\$0.00408 \$0.00408 \$0.00408	\$0.00417 \$0.00417 \$0.00417	\$0.00073 \$0.00073 \$0.00073	\$0.00011 \$0.00011 \$0.00011	\$0.00113 \$0.00113 \$0.00113	\$0.00054 \$0.00054 \$0.00054	\$0.00030 \$0.00030 \$0.00030	\$0.01017 \$0.01017 \$0.01017	(\$0.00155) (\$0.00155) (\$0.00155)	(\$0.00023) (\$0.00023) (\$0.00023)	(\$0.00178) (\$0.00178) (\$0.00178)	\$0.00310 \$0.00310 \$0.00310	\$0.01779 \$0.01779 \$0.01779	\$0.02044 \$0.02044 \$0.02044	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$300.00 \$7.88 \$9.58
Farm Credit	All kWh	6/1/14																					(\$0.06409)
Optional Time-of-Use GD-4 (1)	291 On Peak kWh On Peak kWh Off Peak kWh Customer Charge On Peak kWh On Peak kWh Off Peak kWh	\$10.00	\$3.84 \$0.00930 \$0.00218	\$0.00417 \$0.00417 \$0.00417	\$0.00185 \$0.00185 \$0.00185	\$0.00029 \$0.00029 \$0.00029	\$0.00113 \$0.00113 \$0.00113	\$0.00117 \$0.00117 \$0.00117	\$0.00076 \$0.00076 \$0.00076	\$0.00029 \$0.00029 \$0.00029	\$0.00113 \$0.00113 \$0.00113	\$0.00117 \$0.00117 \$0.00117	\$0.00076 \$0.00076 \$0.00076	\$0.01722 \$0.01722 \$0.01722	(\$0.00155) (\$0.00155) (\$0.00155)	(\$0.00059) (\$0.00059) (\$0.00059)	(\$0.00214) (\$0.00214) (\$0.00214)	\$0.00323 \$0.00323 \$0.00323	\$0.02022 \$0.02022 \$0.02022	\$0.02293 \$0.02293 \$0.02293	\$0.00050 \$0.00050 \$0.00050	\$0.00250 \$0.00250 \$0.00250	\$10.00 \$3.84 \$0.05994 \$0.04319
Farm Credit	All kWh	6/1/14																					(\$0.0641)
Water Heating and/or Space Heating (GH-S (1))	291 All kWh	\$0.00	\$0.05910	\$0.00047	\$0.00424	\$0.00408	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.00076	\$0.01722	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$0.0011
Farm Credit	All kWh	6/1/14																					(\$0.01001)
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-SD Farm Credit	292 All kWh All kWh Last Change	\$0.00	\$0.00000	\$0.00166	\$0.00424	\$0.00515	\$0.00525	\$0.00253	\$0.00036	\$0.00113	\$0.00248	\$0.00094	\$0.02022	(\$0.00155)	(\$0.00074)	(\$0.00229)	\$0.00318	\$0.02135	\$0.02398	\$0.00050	\$0.00250	\$0.0491	(\$0.00449)
Outdoor Lighting Customer Owned-SD Farm Credit	293 All kWh All kWh Last Change	\$0.00	\$0.06258	\$0.00166	\$0.00424	\$0.00515	\$0.00525	\$0.00253	\$0.00036	\$0.00113	\$0.00235	\$0.00094	\$0.02009	(\$0.00155)	(\$0.00074)	(\$0.00229)	\$0.00318	\$0.02135	\$0.02398	\$0.00050	\$0.00250	\$0.10736	(\$0.01074)
Farm Credit	All kWh	6/1/14																					(\$0.00432)

(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: June 4, 2018  
Effective: June 1, 2018

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
<b>Mercury Vapor*:</b>				
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)
<b>High Pressure Sodium:</b>				
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)
<b>Metal Halide:</b>				
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)
<b>Light Emitting Diode (LED):</b>				
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)
<b>Ornamental Lighting:</b>				
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: June 4, 2018  
 Effective: June 1, 2018

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

M.D.P.U. No. 312-18-C  
Canceling M.D.P.U. No. 312-18-B  
Sheet 1

Delivery Service	M.D.P.U. No.	Customer Charge	Base Distribution	Pension/BOP Adjustment Factor	Energy Efficiency Reconciliation Factor	Residential Assistance Adjustment Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Avg. General Consultant Expense Factor	Other Billed Distribution Charges					Solar Cost Adjustment Factor	Total Distribution	Transmission Charge	Basic Service Adjustment	Total Transition Charge	Internal Transmission Adjustment	Internal Service Cost	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery	
										Capital Cost Adjustment Factor	Long-Term Renewable Contract Adjustment Factor	Capital Cost Adjustment Factor	Capital Cost Adjustment Factor	Capital Cost Adjustment Factor													
Residential RD-1		\$7.00	\$0.07311	(\$0.00068)	\$0.01693	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.00110	\$0.03259													\$7.00	
Farm Credit																											
Low-Income Residential		\$7.00	\$0.07311	(\$0.00068)	\$0.00106	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.00110	\$0.01942													\$7.00	
RD-2 25% Low Income Discount																											
Farm Credit																											
Small General GD-1		\$10.00																								\$10.00	
Farm Credit																											
Regular General GD-2		\$10.00																								\$10.00	
Farm Credit																											
Large General GD-3		\$300.00	\$7.63																							\$300.00	
Farm Credit																											
Optional Time-of-Use GD-4 (1)		\$10.00																								\$10.00	
Farm Credit																											
Water Heating and/or Space Heating CH-5 (1)		\$0.00																								\$0.00	
Farm Credit																											
Low Charge																											
ALL GENERAL																											
Outdoor Lighting Company Owned-SD																											
Farm Credit																											
Outdoor Lighting Customer Owned-SDC																											
Farm Credit																											

(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: July 3, 2018  
Effective: July 1, 2018

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
<b>Mercury Vapor*:</b>				
3,500	Street and Highway Type	\$12.79	\$153.48	(\$1.28)
7,000	Street and Highway Type	\$14.19	\$170.28	(\$1.42)
20,000	Street and Highway Type	\$25.77	\$309.24	(\$2.58)
60,000	Street and Highway Type	\$49.25	\$591.00	(\$4.93)
20,000	Flood Light Type	\$28.49	\$341.88	(\$2.85)
3,500	Power Bracket Included	\$13.40	\$160.80	(\$1.34)
7,000	Power Bracket Included	\$15.08	\$180.96	(\$1.51)
<b>High Pressure Sodium:</b>				
3,300	Street and Highway Type	\$11.10	\$133.20	(\$1.11)
9,500	Street and Highway Type	\$13.20	\$158.40	(\$1.32)
20,000	Street and Highway Type	\$19.67	\$236.04	(\$1.97)
50,000	Street and Highway Type	\$27.96	\$335.52	(\$2.80)
140,000	Street and Highway Type	\$57.37	\$688.44	(\$5.74)
50,000	Flood Light Type	\$32.46	\$389.52	(\$3.25)
<b>Metal Halide:</b>				
3,700	Cobra Head Type	\$15.53	\$186.36	(\$1.55)
5,000	Cobra Head Type	\$17.75	\$213.00	(\$1.78)
10,000	Cobra Head Type	\$21.93	\$263.16	(\$2.19)
3,700	Flood Light Type	\$15.86	\$190.32	(\$1.59)
5,000	Flood Light Type	\$18.34	\$220.08	(\$1.83)
10,000	Flood Light Type	\$21.79	\$261.48	(\$2.18)
47,000	Flood Light Type	\$46.82	\$561.84	(\$4.68)
3,700	Power Bracket Included	\$15.80	\$189.60	(\$1.58)
5,000	Power Bracket Included	\$18.03	\$216.36	(\$1.80)
10,000	Power Bracket Included	\$22.28	\$267.36	(\$2.23)
<b>Light Emitting Diode (LED):</b>				
3,850	Cobra Head Type	\$9.60	\$115.20	(\$0.96)
6,100	Cobra Head Type	\$11.38	\$136.56	(\$1.14)
10,680	Cobra Head Type	\$14.26	\$171.12	(\$1.43)
20,000	Cobra Head Type	\$22.98	\$275.76	(\$2.30)
4,572	Flood Light Type	\$15.00	\$180.00	(\$1.50)
6,810	Flood Light Type	\$15.77	\$189.24	(\$1.58)
11,253	Flood Light Type	\$24.43	\$293.16	(\$2.44)
15,300	Flood Light Type	\$24.35	\$292.20	(\$2.44)
50,403	Flood Light Type	\$52.56	\$630.72	(\$5.26)
2,887	Power Bracket Included	\$10.21	\$122.52	(\$1.02)
6,100	Power Bracket Included	\$11.38	\$136.56	(\$1.14)
12,290	Power Bracket Included	\$16.98	\$203.76	(\$1.70)
17,200	Power Bracket Included	\$20.27	\$243.24	(\$2.03)
<b>Ornamental Lighting:</b>				
3,300	Street and Highway Type	\$8.91	\$106.92	(\$0.89)
<i>Last Change - All Luminaires</i>		<i>7/1/18</i>	<i>7/1/18</i>	<i>7/1/18</i>

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

Issued by: Mark H. Collin  
 Sr. Vice President

Issued: July 3, 2018  
 Effective: July 1, 2018

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

M.D.P.U. No. 312-18-D  
Cancelling M.D.P.U. No. 312-18-C  
Sheet 1

Delivery Service	M.D.P.U. No.	Customer Charge	Base Distribution	Pension/POB Adjustment Factor	Energy Efficiency Factor	Residential Assistance Adjustment Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor	Att. General Consultant Expense Factor	Other Billed Distribution Charges				Solar Cost Adjustment Factor	Total Other Distribution	Transition Charge	Basic Service Adjustment	Total Transition Charge	Internal Transmission Adjustment	Internal Service Cost	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	Total Delivery
										Energy Efficiency Factor	Residential Assistance Adjustment Factor	Net Metering Recovery Surcharge	Revenue Decoupling Adjustment Factor												
Residential RD-1	289 All kWh	\$7.00	\$0.07311	(\$0.00068)	\$0.01693	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.00110	\$0.03529	\$0.00155	(\$0.00087)	(\$0.00242)	\$0.00394	(\$0.00065)	\$0.02560	\$0.02889	\$0.00050	\$0.00250	\$7.00		
Farm Credit	All kWh	6/1/14															6/1/14					1/1/03			
Low Income Residential	290 All kWh	\$7.00	\$0.07311	(\$0.00068)	\$0.00106	\$0.00602	\$0.00614	\$0.00272	\$0.00043	\$0.00113	\$0.00150	\$0.00110	\$0.01942	(\$0.00155)	(\$0.00087)	(\$0.00242)	\$0.00394	(\$0.00065)	\$0.02560	\$0.02889	\$0.00050	\$0.00250	\$7.00		
RD-2 25% Low Income Discount	All kWh																								
Farm Credit	All kWh	6/1/14															6/1/14					1/1/03			
Small General GD-1	291 All kWh	\$10.00	\$0.07230	(\$0.00047)	\$0.00424	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00173	\$0.00076	\$0.01778	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00		
Farm Credit	All kWh	6/1/14															6/1/14					1/1/03			
Regular General GD-2	291 All kWh	\$10.00	\$9.28	\$0.01791	\$0.00424	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.00076	\$0.01722	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00		
Farm Credit	All kWh	6/1/14															6/1/14					1/1/03			
Large General GD-3	291 On Peak kWh	\$300.00	\$7.63	(\$0.00014)	\$0.00424	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00054	\$0.00030	\$0.01017	(\$0.00155)	(\$0.00023)	(\$0.00178)	\$0.00310	(\$0.00045)	\$0.01779	\$0.02044	\$0.00050	\$0.00250	\$300.00		
Farm Credit	On Peak kWh		\$0.02137	(\$0.00014)	\$0.00424	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00054	\$0.00030	\$0.01017	(\$0.00155)	(\$0.00023)	(\$0.00178)	\$0.00310	(\$0.00045)	\$0.01779	\$0.02044	\$0.00050	\$0.00250	\$300.00		
Optional Time-of-Use GD-4 (1)	291 On Peak kWh	\$10.00	\$3.71	(\$0.00047)	\$0.00424	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.00076	\$0.01722	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00		
Farm Credit	On Peak kWh		\$0.00943	(\$0.00047)	\$0.00424	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.00076	\$0.01722	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$10.00		
Water Heating and/or Space Heating CH-5 (1)	291 All kWh	\$0.00	\$0.05618	(\$0.00047)	\$0.00424	\$0.00408	\$0.00417	\$0.00185	\$0.00029	\$0.00113	\$0.00117	\$0.00076	\$0.01722	(\$0.00155)	(\$0.00059)	(\$0.00214)	\$0.00323	(\$0.00052)	\$0.02022	\$0.02293	\$0.00050	\$0.00250	\$0.00		
Farm Credit	All kWh	6/1/14															6/1/14					1/1/03			
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-SD Farm Credit	292 All kWh	\$0.00	(\$0.00338)	(\$0.00166)	\$0.00424	\$0.00515	\$0.00525	\$0.00233	\$0.00036	\$0.00113	\$0.00248	\$0.00094	\$0.02022	(\$0.00155)	(\$0.00074)	(\$0.00229)	\$0.00318	(\$0.00055)	\$0.02135	\$0.02398	\$0.00050	\$0.00250	\$0.00		
Outdoor Lighting Customer Owned-SDC Farm Credit	293 All kWh	\$0.05730	\$0.05730	(\$0.00166)	\$0.00424	\$0.00515	\$0.00525	\$0.00233	\$0.00036	\$0.00113	\$0.00235	\$0.00094	\$0.02009	(\$0.00155)	(\$0.00074)	(\$0.00229)	\$0.00318	(\$0.00055)	\$0.02135	\$0.02398	\$0.00050	\$0.00250	\$0.00		
Farm Credit	All kWh	7/1/18															7/1/18					6/1/14			

(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 8, 2018  
Effective: December 1, 2018



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
<b>Mercury Vapor*:</b>				
3,500	Street and Highway Type	\$12.79	\$153.48	(\$1.28)
7,000	Street and Highway Type	\$14.19	\$170.28	(\$1.42)
20,000	Street and Highway Type	\$25.77	\$309.24	(\$2.58)
60,000	Street and Highway Type	\$49.25	\$591.00	(\$4.93)
20,000	Flood Light Type	\$28.49	\$341.88	(\$2.85)
3,500	Power Bracket Included	\$13.40	\$160.80	(\$1.34)
7,000	Power Bracket Included	\$15.08	\$180.96	(\$1.51)
<b>High Pressure Sodium:</b>				
3,300	Street and Highway Type	\$11.10	\$133.20	(\$1.11)
9,500	Street and Highway Type	\$13.20	\$158.40	(\$1.32)
20,000	Street and Highway Type	\$19.67	\$236.04	(\$1.97)
50,000	Street and Highway Type	\$27.96	\$335.52	(\$2.80)
140,000	Street and Highway Type	\$57.37	\$688.44	(\$5.74)
50,000	Flood Light Type	\$32.46	\$389.52	(\$3.25)
<b>Metal Halide:</b>				
3,700	Cobra Head Type	\$15.53	\$186.36	(\$1.55)
5,000	Cobra Head Type	\$17.75	\$213.00	(\$1.78)
10,000	Cobra Head Type	\$21.93	\$263.16	(\$2.19)
3,700	Flood Light Type	\$15.86	\$190.32	(\$1.59)
5,000	Flood Light Type	\$18.34	\$220.08	(\$1.83)
10,000	Flood Light Type	\$21.79	\$261.48	(\$2.18)
47,000	Flood Light Type	\$46.82	\$561.84	(\$4.68)
3,700	Power Bracket Included	\$15.80	\$189.60	(\$1.58)
5,000	Power Bracket Included	\$18.03	\$216.36	(\$1.80)
10,000	Power Bracket Included	\$22.28	\$267.36	(\$2.23)
<b>Light Emitting Diode (LED):</b>				
3,850	Cobra Head Type	\$9.60	\$115.20	(\$0.96)
6,100	Cobra Head Type	\$11.38	\$136.56	(\$1.14)
10,680	Cobra Head Type	\$14.26	\$171.12	(\$1.43)
20,000	Cobra Head Type	\$22.98	\$275.76	(\$2.30)
4,572	Flood Light Type	\$15.00	\$180.00	(\$1.50)
6,810	Flood Light Type	\$15.77	\$189.24	(\$1.58)
11,253	Flood Light Type	\$24.43	\$293.16	(\$2.44)
15,300	Flood Light Type	\$24.35	\$292.20	(\$2.44)
50,403	Flood Light Type	\$52.56	\$630.72	(\$5.26)
2,887	Power Bracket Included	\$10.21	\$122.52	(\$1.02)
6,100	Power Bracket Included	\$11.38	\$136.56	(\$1.14)
12,290	Power Bracket Included	\$16.98	\$203.76	(\$1.70)
17,200	Power Bracket Included	\$20.27	\$243.24	(\$2.03)
<b>Ornamental Lighting:</b>				
3,300	Street and Highway Type	\$8.91	\$106.92	(\$0.89)
<i>Last Change - All Luminaires</i>		<i>7/1/18</i>	<i>7/1/18</i>	<i>7/1/18</i>

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

**Fitchburg Gas and Electric Light Company**  
**Summary of Electric Basic Service Rates**  
**January 1, 2018 - December 31, 2018**

Basic Service - \$/kWh M.D.P.U. No. 282	Jan 18 (1)	Feb 18 (1)	Mar 18 (1)	Apr 18 (1)	May 18 (1)	Jun 18 (1)	Jul 18 (1)	Aug 18 (1)	Sep 18 (1)	Oct 18 (1)	Nov 18 (1)	Dec 18 (2)
<b>Residential - RD-1, RD-2</b>	Fixed \$0.12340	\$0.12340	\$0.12340	\$0.12340	\$0.12340	\$0.10556	\$0.10556	\$0.10556	\$0.10556	\$0.10556	\$0.10556	\$0.12915
	Variable \$0.14253	\$0.14470	\$0.11858	\$0.10617	\$0.10168	\$0.10198	\$0.10548	\$0.10281	\$0.10937	\$0.10580	\$0.10941	\$0.13995
<b>RD-1 Farm Credit (3)</b>	Fixed (\$0.01234)	(\$0.01234)	(\$0.01234)	(\$0.01234)	(\$0.01234)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01292)
	Variable (\$0.01425)	(\$0.01447)	(\$0.01186)	(\$0.01062)	(\$0.01017)	(\$0.01020)	(\$0.01055)	(\$0.01028)	(\$0.01094)	(\$0.01058)	(\$0.01094)	(\$0.01400)
<b>RD-2 Farm Credit (3)</b>	Fixed (\$0.00926)	(\$0.00926)	(\$0.00926)	(\$0.00926)	(\$0.00926)	(\$0.00792)	(\$0.00792)	(\$0.00792)	(\$0.00792)	(\$0.00792)	(\$0.00792)	(\$0.00969)
	Variable (\$0.01069)	(\$0.01085)	(\$0.00889)	(\$0.00796)	(\$0.00763)	(\$0.00765)	(\$0.00791)	(\$0.00771)	(\$0.00820)	(\$0.00794)	(\$0.00821)	(\$0.01050)
<b>Residential RD-2 25% Low Income Discount</b>	Fixed (\$0.03085)	(\$0.03085)	(\$0.03085)	(\$0.03085)	(\$0.03085)	(\$0.02639)	(\$0.02639)	(\$0.02639)	(\$0.02639)	(\$0.02639)	(\$0.02639)	(\$0.03229)
	Variable (\$0.03563)	(\$0.03618)	(\$0.02965)	(\$0.02654)	(\$0.02542)	(\$0.02550)	(\$0.02637)	(\$0.02570)	(\$0.02734)	(\$0.02645)	(\$0.02735)	(\$0.03499)
<b>Small General - GD-1</b>	Fixed \$0.12340	\$0.12340	\$0.12340	\$0.12340	\$0.12340	\$0.10556	\$0.10556	\$0.10556	\$0.10556	\$0.10556	\$0.10556	\$0.12915
	Variable \$0.14253	\$0.14470	\$0.11858	\$0.10617	\$0.10168	\$0.10198	\$0.10548	\$0.10281	\$0.10937	\$0.10580	\$0.10941	\$0.13995
<b>Farm Credit (3)</b>	Fixed (\$0.01234)	(\$0.01234)	(\$0.01234)	(\$0.01234)	(\$0.01234)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01056)	(\$0.01292)
	Variable (\$0.01425)	(\$0.01447)	(\$0.01186)	(\$0.01062)	(\$0.01017)	(\$0.01020)	(\$0.01055)	(\$0.01028)	(\$0.01094)	(\$0.01058)	(\$0.01094)	(\$0.01400)
<b>Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD</b>	Fixed \$0.10846	\$0.10846	\$0.10846	\$0.10846	\$0.10846	\$0.09260	\$0.09260	\$0.09260	\$0.09260	\$0.09260	\$0.09260	\$0.12239
	Variable \$0.13066	\$0.13277	\$0.10371	\$0.08954	\$0.08469	\$0.09069	\$0.09423	\$0.09257	\$0.09114	\$0.09175	\$0.09539	\$0.12169
<b>Farm Credit (3)</b>	Fixed (\$0.01085)	(\$0.01085)	(\$0.01085)	(\$0.01085)	(\$0.01085)	(\$0.00926)	(\$0.00926)	(\$0.00926)	(\$0.00926)	(\$0.00926)	(\$0.00926)	(\$0.01224)
	Variable (\$0.01307)	(\$0.01328)	(\$0.01037)	(\$0.00895)	(\$0.00847)	(\$0.00907)	(\$0.00942)	(\$0.00926)	(\$0.00911)	(\$0.00918)	(\$0.00954)	(\$0.01217)
<b>Large General - GD-3</b>	Fixed N/A	1/27-2/26 N/A	2/27-3/28 N/A	3/29-4/26 N/A	4/27-5/29 N/A	5/30-6/28 N/A	6/29-7/27 N/A	7/28-8/28 N/A	8/29-9/26 N/A	9/27-10/26 N/A	10/27-11/28 N/A	11/29-11/30 N/A
	Variable \$0.19253	\$0.09828	\$0.08855	\$0.10056	\$0.07537	\$0.08182	\$0.09558	\$0.09560	\$0.10905	\$0.10141	\$0.11446	\$0.11123
<b>Farm Credit (3)</b>	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 (\$0.01925)	(\$0.00983)	(\$0.00886)	(\$0.01006)	(\$0.00754)	(\$0.00818)	(\$0.00956)	(\$0.00956)	(\$0.01091)	(\$0.01014)	(\$0.01145)	(\$0.01112)

(1) Pursuant to Basic Service Schedule BS (M.D.P.U. 282), effective April 13, 2015. Rates include Basic Service Costs Adder of \$0.00570/kWh effective December 1, 2017.  
(2) Pursuant to Basic Service Schedule BS (M.D.P.U. 282), effective April 13, 2015. Rates include Basic Service Costs Adder of \$0.00381/kWh effective December 1, 2018.  
(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	\$110,185
2		
3		
4	Total	\$110,185
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913. ADVERTISING EXPENSES


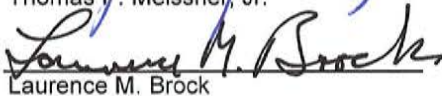
Line No.	Account Number	Type (a)	General Description (b)	Amount for Year (c)
1				
2			Bill inserts, safety messaging, etc.	35,677
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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51			TOTAL	35,677

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	276,934
3		
4		
5		
6		
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8		
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51	TOTAL	276,934

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
<u></u> Thomas P. Meissner, Jr.	March 26, 2019	President
<u></u> Laurence M. Brock	March 26, 2019	Controller
<u>/s/ Dr. Robert V. Antonucci *</u> Dr. Robert V. Antonucci	March 26, 2019	Director
<u>/s/ David P. Brownell *</u> David P. Brownell	March 26, 2019	Director
<u>/s/ Lisa Crutchfield *</u> Lisa Crutchfield	March 26, 2019	Director
<u>/s/ Albert H. Elfner, III *</u> Albert H. Elfner, III	March 26, 2019	Director
<u>/s/ Edward F. Godfrey *</u> Edward F. Godfrey	March 26, 2019	Director
<u>/s/ Michael B. Green *</u> Michael B. Green	March 26, 2019	Director
<u>/s/ Eben S. Moulton *</u> Eben S. Moulton	March 26, 2019	Director
<u>/s/ M. Brian O'Shaughnessy *</u> M. Brian O'Shaughnessy	March 26, 2019	Director
<u>/s/ Dr. Sarah P. Voll *</u> Dr. Sarah P. Voll	March 26, 2019	Director
<u>/s/ David A. Whiteley *</u> David A. Whiteley	March 26, 2019	Director

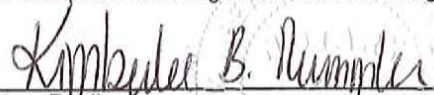
\* Power of Attorney on file.

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

State of New Hampshire  
Rockingham County ss. \_\_\_\_\_

Then personally appeared Thomas P. Meissner and Laurence M. Brock

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

  
Notary Public

KIMBERLEE B. RUMMLER, Notary Public  
My Commission Expires March 22, 2022