

# The Commonwealth of Massachusetts

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RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

**For the Year Ended December 31,  
2022**

Name of officer to whom  
correspondence should be

addressed regarding this report: Daniel J. Hurstak

Official Title: 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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Name of Respondent Fitchburg Gas and Electric Light Company	This report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2022
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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	\$ 73,897
Senior Vice President	Todd R. Black	6 Liberty Lane West, Hampton, NH 03842	\$ 40,742
Senior Vice President	Robert B. Hevert	6 Liberty Lane West, Hampton, NH 03842	\$ 42,327
Vice President	Justin Eisfeller	6 Liberty Lane West, Hampton, NH 03842	\$ 28,668
Vice President	Robert S. Furino	6 Liberty Lane West, Hampton, NH 03842	\$ 27,643
Vice President	Christopher Leblanc	6 Liberty Lane West, Hampton, NH 03842	\$ 23,404
Vice President	Raymond Letourneau, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$ 26,601
Controller	Daniel J. Hurstak	6 Liberty Lane West, Hampton, NH 03842	\$ 27,554
Treasurer	Todd R. Diggins	6 Liberty Lane West, Hampton, NH 03842	\$ 19,815
Secretary	Sandra L. Whitney	6 Liberty Lane West, Hampton, NH 03842	\$ 18,339
			\$ 328,989

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

**DIRECTORS\***

Names	Addresses	Fees Paid During Year <sup>2</sup>
Neveen F. Awad	1636 Derby Rd. Birmingham, MI 48009	\$ 3,105
Winfield S. Brown	242 Green Street, Gardner, MA 01440	\$ 20,388
Mark H. Collin	19 Cotton Farm Lane, N. Hampton, NH 03862	\$ 19,127
Lisa Crutchfield*	2 Hudson Way, Garnet Valley, PA 19060	\$ 3,793
Suzanne Foster	250 W. Spring Street, Columbus, OH43215	\$ 19,557
Edward F. Godfrey	8939 Bloomfield Blvd, Sarasota, FL 34238	\$ 19,557
Michael B. Green	123 Old Henniker Road, Hopkinton, NH 03229	\$ 22,818
Thomas P. Meissner, Jr.	6 Liberty Lane West, Hampton, NH 03842	\$ -
Eben S. Moulton	55 Ferncroft Road, Danvers, MA 01923	\$ 20,665
Justine Vogel	11 Cusak Road, Hampton, NH 03842	\$ 20,849
David A. Whiteley	8500 Maryland Avenue, St. Louis, MO 63124	\$ 20,849

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

\* By General Laws, Chapter 164, Section 83, the Return must contain a "List of the names of all their salaried officers and the amount of the salary paid to each," and 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 2022			\$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 2022, Fitchburg Gas and Electric Light Company paid \$16,426,030 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:

None

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place	
City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
Fitchburg	11,887		
Lunenburg	322		
Townsend	1,807		
Ashby	158		
Gardner	1,629		
Westminster	506		
West Townsend	3		
<b>Total</b>	<b>16,312</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	\$423,149,853	\$443,200,807	\$20,050,954
3	OTHER PROPERTY AND INVESTMENTS				
4	Nonutility Property (121)	19	14,387	14,387	0
5	Investments in Associated Companies (123)	20	2,995	1,582	(1,413)
6	Other Investments (124)	20	0	0	0
7	Special Funds (125-128)	21	0	0	0
8	TOTAL Other Property and Investments		17,382	15,969	(1,413)
9	CURRENT AND ACCRUED ASSETS				
10	Cash (131)		145,908	114,691	(31,217)
11	Special Deposits (132-134)	21	162,270	4,060,141	3,897,871
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	21,655,135	21,554,315	(100,820)
15	Accounts Receivable from Assoc. Companies (145, 146)	23	5,962,026	5,997,654	35,628
16	Materials and Supplies (151-159, 163)	24	2,957,958	5,286,525	2,328,567
17	Prepayments (165)		4,868,168	269,473	(4,598,695)
18	Interest and Dividends Receivable (171)		0	0	0
19	Rents Receivable (172)		0	0	0
20	Accrued Utility Revenues (173)		27,695,197	30,085,240	2,390,043
21	Miscellaneous Current and Accrued Assets (174)		121,951	150,398	28,447
22	TOTAL Current and Accrued Assets		63,570,113	67,519,937	3,949,824
23	DEFERRED DEBITS				
24	Unamortized Debt Discount and Expense (181)	26	577,104	537,576	(39,528)
25	Extraordinary Property Losses (182)	27	0	0	0
26	Preliminary Survey and Investigation Charges (183)		1,101	4,878	3,777
27	Clearing Accounts (184)		759,583	1,029,278	269,695
28	Temporary Facilities (185)		(2,040)	(3,745)	(1,705)
29	Miscellaneous Deferred Debits (186)	27	41,264,742	21,473,881	(19,790,861)
30	TOTAL Deferred Debits		42,600,490	23,041,868	(19,558,622)
31	CAPITAL STOCK DISCOUNT AND EXPENSE				
32	Discount on Capital Stock (191)	28	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		\$530,844,921	\$535,285,664	\$4,440,743

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	<b>PROPRIETARY CAPITAL</b>				
2	<b>CAPITAL STOCK</b>				
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	<b>TOTAL</b>		<b>22,629,147</b>	<b>22,629,147</b>	<b>0</b>
8	<b>SURPLUS</b>				
9	Other Paid-In Capital (208-211)	30	54,500,000	67,000,000	12,500,000
10	Earned Surplus (215, 216)	12	26,636,123	30,033,551	3,397,428
11	Surplus Invested in Plant (217)		0	0	0
12	<b>TOTAL</b>		<b>81,136,123</b>	<b>97,033,551</b>	<b>15,897,428</b>
13	<b>TOTAL Proprietary Capital</b>		<b>103,765,270</b>	<b>119,662,698</b>	<b>15,897,428</b>
14	<b>LONG-TERM DEBT</b>				
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	97,100,000	91,900,000	(5,200,000)
18	<b>TOTAL Long-Term Debt</b>		<b>97,100,000</b>	<b>91,900,000</b>	<b>(5,200,000)</b>
19	<b>CURRENT AND ACCRUED LIABILITIES</b>				
20	Notes Payable (231)	32	0	0	0
21	Accounts Payable (232)		14,541,814	13,155,136	(1,386,678)
22	Payables to Associated Companies (233, 234)	32	42,020,694	60,315,423	18,294,729
23	Customer Deposits (235)		206,354	252,123	45,769
24	Taxes Accrued (236)		316,825	(62,003)	(378,828)
25	Interest Accrued (237)		1,108,386	1,161,449	53,063
26	Dividends Declared (238)		1,543,340	1,518,448	(24,892)
27	Matured Long-Term Debt (239)		0	0	0
28	Matured Interest (240)		0	0	0
29	Tax Collections Payable (241)		111,966	121,346	9,380
30	Miscellaneous Current and Accrued Liabilities (242)	33	9,755,422	7,437,309	(2,318,113)
31	<b>TOTAL Current and Accrued Liabilities</b>		<b>69,604,801</b>	<b>83,899,231</b>	<b>14,294,430</b>
32	<b>DEFERRED CREDITS</b>				
33	Unamortized Premium on Debt (251)	26	0	0	0
34	Customer Advances for Construction (252)		1,395,382	1,569,594	174,212
35	Other Deferred Credits (253)	33	64,256,343	26,197,607	(38,058,736)
36	<b>TOTAL Deferred Credits</b>		<b>65,651,725</b>	<b>27,767,201</b>	<b>(37,884,524)</b>
37	<b>RESERVES</b>				
38	Reserves for Depreciation (254-256)	13	153,290,763	160,303,868	7,013,105
39	Reserves for Amortization (257-259)	13	9,358,140	10,687,148	1,329,008
40	Reserve for Uncollectible Accounts (260)		2,559,826	1,705,955	(853,871)
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	29,895,613	39,788,376	9,892,763
44	<b>TOTAL Reserves</b>		<b>195,104,342</b>	<b>212,485,347</b>	<b>17,381,005</b>
45	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
46	Contributions in Aid of Construction (271)	36	(381,217)	(428,813)	(47,596)
47	<b>TOTAL Liabilities and Other Credits</b>		<b>\$530,844,921</b>	<b>\$535,285,664</b>	<b>\$4,440,743</b>

Line 46 is deferred income taxes related to CIAC.



STATEMENT OF INCOME FOR THE YEAR					
Line No.	Account (a)	Ref. Page No.	TOTAL		Prior Year (for calculating incr/decr)
			Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	OPERATING INCOME				
2	Operating Revenues (400)	37, 43	\$136,787,504	\$20,476,267	\$116,311,237
3	Operating Expenses				
4	Operation Expenses (401)	42, 47	93,946,552	19,847,540	74,099,012
5	Maintenance Expenses (402)	42, 47	4,283,535	109,092	4,174,443
6	Depreciation Expense (403)	34	15,797,011	821,479	14,975,532
7	Amortization of Utility Plant (404-405)		1,329,008	84,552	1,244,456
8	Amortization of Property Losses (407.1)		867,989	94,617	773,372
9	Amortization of Conversion Expenses (407.2)/ Investment Tax Credit		-	-	-
10	Taxes Other Than Income Taxes (408)	49	3,297,153	(344,596)	3,641,749
11	Income Taxes (409)	49	(1,727,071)	1,111,290	(2,838,361)
12	Provision for Deferred Income Taxes (410)	36	3,697,551	(1,229,321)	4,926,872
13	Income Taxes Deferred in Prior Years - Cr.(411)	36	-	-	-
14	TOTAL Operating Expenses		121,491,728	20,494,653	100,997,075
15	Net Operating Revenues		15,295,776	(18,386)	15,314,162
16	Income from Utility Plant Leased to Others (412)		-	-	-
17	Other Utility Operating Income (414)	50	-	-	-
18	TOTAL Utility Operating Income		15,295,776	(18,386)	15,314,162
19	OTHER INCOME				
20	Income from Merchandising, Jobbing and Contract Work (415)	51	(406)	44	(450)
21	Income from Nonutility Operations (417)		-	-	-
22	Nonoperating Rental Income (418)		(1,413)	(75)	(1,338)
23	Interest and Dividend Income (419)		572,126	308,775	263,351
24	Miscellaneous Nonoperating Income (421)		(433)	(12,996)	12,563
25	TOTAL Other Income		569,874	295,748	274,126
26	TOTAL Income		15,865,650	277,362	15,588,288
27	MISCELLANEOUS INCOME DEDUCTIONS				
28	Miscellaneous Amortization (425)		-	-	-
29	Other Income Deductions (426)		175,690	(15,776)	191,466
30	TOTAL Income Deductions		175,690	(15,776)	191,466
31	Income Before Interest Charges		15,689,960	293,138	15,396,822
32	INTEREST CHARGES				
33	Interest on Long-Term Debt (427)	31	5,007,912	(514,957)	5,522,869
34	Amortization of Debt Disc. and Expense (428)	26	53,627	(23,845)	77,472
35	Amortization of Premium on Debt - Credit (429)	26	-	-	-
36	Interest on Debt to Associated Companies (430)	31, 32	456,985	294,015	162,970
37	Other Interest Expense (431)		814,877	499,807	315,070
38	Interest Charged to Construction-Credit (432)		(114,659)	(16,417)	(98,242)
39	TOTAL Interest Charges		6,218,742	238,603	5,980,139
40	Net Income		9,471,218	54,535	9,416,683
41	EARNED SURPLUS				
42	Unappropriated Earned Surplus (at beginning of period) (216)		26,636,123	3,243,323	23,392,800
43	Balance Transferred from Income (433)		9,471,218	(302,032)	9,773,250
44	Miscellaneous Credits to Surplus (434)		-	-	-
45	Miscellaneous Debits to Surplus (435)		-	-	-
46	Appropriations of Surplus (436)		-	-	-
47	Net Additions to Earned Surplus		9,471,218	(302,032)	9,773,250
48	Dividends Declared - Preferred Stock (437)		-	-	-
49	Dividends Declared - Common Stock (438)		(6,073,790)	99,570	(6,173,360)
50	Unappropriated Earned Surplus (at end of period) (216)		30,033,551	\$3,040,861	\$26,992,690

STATEMENT OF INCOME FOR THE YEAR (Continued)						Line No.
Electric		Gas		Other		
Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
\$88,963,526	\$12,750,813	\$47,823,978	\$7,725,454	\$0	\$0	1
						2
						3
66,223,704	13,195,645	27,722,848	6,651,895	-	-	4
3,557,002	172,816	726,533	(63,724)	-	-	5
8,239,445	465,375	7,557,566	356,104	-	-	6
706,948	34,171	622,060	50,381	-	-	7
703,043	89,480	164,946	5,137	-	-	8
-	-	-	-	-	-	9
1,649,028	(172,421)	1,648,125	(172,175)	-	-	10
(182,433)	131,420	(1,544,639)	979,871	-	-	11
917,697	(506,228)	2,779,854	(723,093)	-	-	12
-	-	-	-	-	-	13
81,814,434	13,410,258	39,677,294	7,084,396	-	-	14
7,149,092	(659,445)	8,146,684	641,058	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
7,149,092	(\$659,445)	\$8,146,684	\$641,058	\$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		\$26,636,123
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits		
6	Balance transferred from income (433)		9,471,218
7			
8			
9	Debits		
10	Dividends declared		
11	Common Stock		
12	\$4.86 per share (438)	238	6,073,790
13			
14			
15			
16			
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18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of year		30,033,551
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	<b>UTILITY PLANT:</b>						
2	In Service:						
3	101 Plant in Service (Classified)	\$423,435,253	\$191,144,595	\$197,450,369			\$34,840,289
4	106 Completed Construction not Classified	9,008,419	3,986,414	4,526,076			495,929
5	TOTAL P. 16, 18	432,443,672	195,131,009	201,976,445	0	0	35,336,218
6	120 Nuclear Fuel	0					
7	105 Held for Future Use	35,698	0				35,698
8	107 Construction Work in Progress	10,721,437	6,324,160	777,678			3,619,599
9	114 Electric Plant Acquisition Adjustment	0	0				
10	TOTAL Utility Plant	443,200,807	201,455,169	202,754,123	0	0	38,991,515
11	<b>DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION</b>						
12	In Service:						
13	254 Depreciation P. 34	160,303,868	91,452,228	68,851,640			0
14	257 Amortization	10,687,148	5,814,660	4,872,488			
15	TOTAL, in Service	170,991,016	97,266,888	73,724,128	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	170,991,016	97,266,888	73,724,128	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	1,280,157	28,850		0		\$1,309,007
4	Total Intangible Plant	1,316,544	28,850	0	0	0	1,345,394
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	183,243					183,243
8	305 Structures and Improvements	1,156,984	34,124				1,191,108
9	306 Boiler Plant Equipment	0					-
10	307 Other Power Equipment	0					-
11	310 Water Gas Generating Equipment	0					-
12	311 Liquefied Petroleum Gas Equipment	2,740,108	44,470				2,784,578
13	312 Oil Gas Generating Equipment	0					-
14	313 Generating Equipment - Other Processes	0					-
15	315 Catalytic Cracking Equipment	0					-
16	316 Other Reforming Equipment	0					-
17	317 Purification Equipment	0					-
18	318 Residual Refining Equipment	0					-
19	319 Gas Mixing Equipment	0					-
20	320 Other Equipment	1,761,056	365,258	9,536			2,116,778
21	Total Manufactured Gas Production Plant	5,841,392	443,852	9,536	0	0	6,275,708
22	3. STORAGE PLANT						
23	360 Land and Land Rights	0					-
24	361 Structures and Improvements	0					-
25	362 Gas Holders	0					-
26	363 Other Equipment	0					-
27	Total Storage Plant	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	-					-
3	365.20 Rights of Way	-					-
4	366 Structures and Improvements	-					-
5	369 Measuring & Regulating Station Equipment	-					-
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	-					-
9	376.20 Mains, Coated/Wrapped	8,813,347	(65)	71,751	-		8,741,531
10	376.30 Mains, Bare Steel	86,194			-		86,194
11	376.40 Mains, Plastic	75,450,033	6,948,112	309,987	-		82,088,158
12	376.50, Mains, Joint Seals	363,018					363,018
13	376.60 Mains, Cathodic Protection	2,988,337	311,012				3,299,349
14	376.70 Mains	71,226			-		71,226
15	376.80 Mains, Cast Iron	2,381,890		48,536			2,333,354
16	378.20 Measuring & Regulation	2,524,580	122,660				2,647,240
17	380 Services	66,009,871	3,143,947	959,875			68,193,943
18	381 Meters	3,690,155	652,257	452,425			3,889,987
19	382 Meter Installations	14,986,986	2,479,047	2,726,883			14,739,150
20	383 House Regulators	177,555					177,555
21	386 Other Property on Cust's Prem.	-					-
22	386.10 Conversion Burners	1,511,065	1,163				1,512,228
23	386.20 Water Heaters	3,332,924	538,075	170,768			3,700,231
24	387 Other Equipment	-					-
25	Total Transmission & Distribution Plant	182,409,775	14,196,208	4,740,225	-	-	191,865,758
26	5. GENERAL PLANT						
27	389 Land and Land Rights	-					-
28	390 Structures and Improvements	-					-
29	391 Office Furniture and Equipment	-					-
30	392 Transportation Equipment	143,670					143,670
31	393 Stores Equipment	-					-
32	394 Tools, Shop and Garage Equipment	1,257,195	81,286				1,338,481
33	395 Laboratory Equipment	107,846					107,846
34	396 Power Operated Equipment	57,311					57,311
35	397 Communication Equipment	649,426	79,371				728,797
36	398 Miscellaneous Equipment	113,479					113,479
37	399 Other Tangible Property	-					-
38	Total General Plant	2,328,927	160,657	-	-	-	2,489,584
39	Total Gas Plant in Service	191,896,639	14,829,567	4,749,761	-	-	201,976,445
40	104 Utility Plant Leased to Others	-					-
41	105 Property Held for Future Use	-					-
42	107 Construction Work in Progress	(743,597)	1,521,275				777,678
43	Total Utility Plant - Gas	191,153,042	16,350,842	4,749,761	-	-	202,754,123

**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, 2022

Account Number	Balance at Beginning of Year	Balance at End of Year	Net Change
301			0
303	2,795		(2,795)
304			0
305			0
311	0		0
320	0	70,697	70,697
376.2	134,200		(134,200)
376.3			0
376.4	103,837	89,463	(14,374)
376.5			0
376.6	79,558	54,948	(24,610)
376.8	0		0
378.2	0	35,822	35,822
380	827,423	982,247	154,824
381	582,004	574,133	(7,871)
382	712,021	2,407,714	1,695,693
383			0
386.1			0
386.2	0	177,951	177,951
391			0
392			0
394	50,146	71,078	20,932
395			0
396			0
397		46,339	46,339
398			0
399			0
Totals	<u>2,491,984</u>	<u>4,510,392</u>	<u>2,018,408</u>

NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	Book Value at End of year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2	Land on Franklin Road, Fitchburg, MA	14,387			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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49					
50					
51					
52					
53	TOTALS	14,387	0	0	0



INVESTMENTS (Accounts 123, 124, 136)

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

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2	Account 123	
3	Fitchburg Energy Development Company	\$1,582
4		
5		
6		1,582
7		
8		
9		
10		
11		
16		
17		
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31		

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

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

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

**SPECIAL DEPOSITS (Accounts 132, 133, 134)**

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

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	Deposit with ISO New England	4,060,141
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	4,060,141

**NOTES RECEIVABLE (Account 141)**

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

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

**ACCOUNTS RECEIVABLE (Accounts 142, 143)**

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Gas and Electric (Includes \$0 Unbilled Revenue)	21,391,738
23		
24	Other Electric and Gas Utilities	
25	Other Accounts Receivable (Account 143):	161,552
26		
27	Receivables from Employees (PC Purchases)	1,025
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	21,554,315

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.	5,997,654		
6				
7				
8				
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44				
45	TOTALS	5,997,654		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)	-	2,283,892
2	Fuel Stock Expenses (Account 152)	-	-
3	Residuals (Account 153)	-	-
4	Plant Materials and Operating Supplies (Account 154)	1,225,123	1,393,298
5	Merchandise (Account 155)	-	-
6	Other Materials and Supplies (Account 156)	-	-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)	-	-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)	-	-
9	Nuclear Byproduct Materials (Account 159)	-	-
10	Stores Expense (Account 163)	197,101	187,111
11	<b>Total per Balance Sheet</b>	<b>1,422,224</b>	<b>3,864,301</b>

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

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Propane		Natural Gas Storage at Tennessee Gas	
			Quantity (e)	Cost (f)	Quantity (i)	Cost (k)
1	On Hand Beginning of Year	\$1,151,691	29,789	\$ 405,998	271,148	\$ 725,034
2	Received During Year	2,463,759	(2,210)	0	251,894	1,833,810
3	TOTAL	3,615,450	27,579	405,998	523,042	2,558,844
4	Used During Year (Note A)					
5	GENERATOR FUEL	0				
6	Inventory Adjustment	0				
7		0				
8		0				
9		0				
10		0				
11	Sold or Transferred	1,331,558	412	\$ 5,825	243,649	\$ 803,410
12	TOTAL DISPOSED OF	1,331,558	412	5,825	243,649	803,410
13	BALANCE END OF YEAR	\$2,283,892	27,167	\$400,173	279,393	\$1,755,434

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	3,321	\$ 20,659	0	\$0
15	Received During Year	55,848	629,949	0	0
16	TOTAL	59,169	650,608	0	0
17	Used During Year (Note A)				
18					
19					
20					
21					
22					
23					
24	Sold or Transferred	56,146	\$ 522,323	0	0
25	TOTAL DISPOSED OF	56,146	522,323	0	0
26	BALANCE END OF YEAR	3,023	\$128,285	0	0

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

Line No.	Item (q)	Kinds of Fuel and Oil			
		Quantity (r)	Cost (s)	Quantity (t)	Cost (u)
		40	On Hand Beginning of Year	0	\$0
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	22,955	-	3,241	19,714
2	7.37%, Due 1/15/2029								
3									
4	30 year notes	14,000,000	353,187	07/01/01	06/01/31	111,644	-	11,751	99,893
5	7.98%, Due 6/1/2031								
6									
7	22 year notes	10,000,000	171,961	11/01/03	10/15/25	29,467	-	7,687	21,780
8	6.79% Due 10/15/25								
9									
10	25 year notes	15,000,000	204,492	12/21/05	12/15/30	82,544	-	9,172	73,372
11	5.9% Due 12/15/30								
12									
13	10 year notes	10,000,000	86,468	11/01/17	11/01/27	50,452	-	8,527	41,926
14	3.52% Due 11/01/2027								
15									
16	30 year notes	15,000,000	129,702	11/01/17	11/01/47	111,689	-	4,310	107,379
17	4.32% Due 11/01/2047								
18									
19	20 year senior notes	27,500,000	146,020	09/15/20	09/15/40	168,353	-	8,940	159,413
20	3.78% Due 09/15/2040								
21									
22	Costs related to unissued note		14,100			-	14,099		14,099
23									
24									
25									
26	TOTALS	103,500,000	1,203,958			577,104	14,099	53,628	537,576

**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)	98,254	72,129	735		170,383
13	Minor Items (3 items)	480,223	320,116	-		800,339
14	RDAC	177,209		173		177,209
15	Gas and Electric Rate Cases (amortization thru 2024)	704,221	169,317	923		873,538
16	Remediation Adjustment Clause	223,150	80,087	-		303,237
17	Pandemic Costs	676,038		144	676,038	0
18	Retirement Benefit Obligations	24,852,662		253	20,974,987	3,877,675
19	Recoverable Bad Debt	425,143		449-495	184,782	240,361
20	SFAS 109 Gas (20 yr amortization thru 2022)	876,719		407	3	876,716
21	PBOP GAS	1,293,449		926	85,845	1,207,604
22	Pension Gas	1,712,018		926	246,515	1,465,503
23	SFAS 109 Elec (20 yr amortization thru 2022)	965,928		407		965,928
24	PBOP ELEC	986,184	50,536	926	0	1,036,720
25	Pension Electric	1,846,471		926	274,191	1,572,280
26	Reg Asset - Active Hardship Protected Accts	5,761,861		904	402,665	5,359,196
27	ECAF - Electric ( 2 yr amortization thru 2024)	0	935,610	173		935,610
28	ECAF - Gas ( 2 yr amortization thru 2024)	0	1,237,568	173		1,237,568
29	LT Portion of Prepaid Revolver	9,818	91,227	165		101,045
30	Generator Interconnection Study	175,394	97,575	131/184/242		272,969
31						
32						0
33		-				-
34	Note: some items have been grouped together to conform with FERC Form 1 pages 232 and 233 presentation					-
35		-				-
36		-				-
37						
38						
39	TOTALS	41,264,742	3,054,165		22,845,026	21,473,881



DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)		
22	Common Stock	1,507,083		
23				
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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25							
26							
27							
28							
29							
30							
31	TOTALS	2,000,000		\$20,000,000	1,244,629	\$12,446,290	\$10,182,857

P29

\* 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) - Beginning Balance	\$ 54,500,000
4		
5		
6	Capital Infusion from Parent Company	12,500,000
7		
8		
9	Miscellaneous Paid-in Capital (211) - Ending Balance	67,000,000
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34	TOTAL	\$ 67,000,000

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*	01/26/99	01/15/29	12,000,000	8,400,000	7.37	1/15, 7/15	615,395	663,300
3									
4	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
5									
6	22 year senior notes**	10/28/03	10/15/25	10,000,000	2,000,000	6.79	4/15,10/15	350,817	407,400
7									
8	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
9									
10	10 year senior notes	11/01/17	11/01/27	10,000,000	10,000,000	3.52	5/01, 11/01	352,000	352,000
11									
12	30 year senior notes	11/01/17	11/01/47	15,000,000	15,000,000	4.32	5/01, 11/01	648,000	648,000
13									
14	20 year senior notes	09/15/20	09/15/40	27,500,000	27,500,000	3.78	3/15, 9/15	1,039,500	1,039,500
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS			103,500,000	91,900,000			5,007,912	5,112,400

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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 \$1,200,000 were made in January of the report year

\*\* Sinking fund payments totaling \$4,00,000 were made in October 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	46,597,436	5.497%	456,985				
23								
24	Accounts Payable to Unitil Service Corp./Unitil Corp	13,717,987						
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		60,315,423	456,985				

**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	\$ 192,268
2	Legal Fees	0
3	Audit Fees	4,660
4	Insurance Claims	54,100
5	Vacation Accrual	150,399
6	Regulatory	164,301
7	A/P Accrual	1,121,703
8	Postage	22,000
9	Regulatory Liabilities	0
10	Misc	298,133
11	Remediation Adjustment Clause liability	0
12	Misc	0
13	Deferred Revenue	0
14	Customer Deposits for Construction	5,429,745
15	<b>TOTAL</b>	<b>7,437,309</b>

**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	56,508	407	56,508		-
17	ASC 740 Gas	5,529,225	254		232,355	5,761,580
18	Regulatory Liability - SFAS 109 - Electric	17,895	407	17,895		-
19	ASC 740 Electric	4,537,954	254		173,220	4,711,174
20	External Transmission		449		784,645	784,645
21	Basic Service Adder		449		446,088	446,088
22	Long-Term Renewable Contracts		449		514,070	514,070
23	Solar		449		243,129	243,129
24	PAF - Electric		449/495		159,697	159,697
25	Accrued SFAS 106 Liability	11,500,613	926/234	8,646,963		2,853,650
27	FAS 158 Adjustments - Pension	41,786,818	182/283	32,140,432		9,646,386
28	Environmental Remediation		242		303,236	303,236
29						-
30						-
31						-
32	Accrued ITC Balance	827,330	255	53,378		773,952
33		-				-
34	<b>TOTALS</b>	<b>64,256,343</b>		<b>40,915,176</b>	<b>2,856,440</b>	<b>26,197,607</b>

**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	\$85,403,749	\$67,887,014	\$153,290,763
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation	8,239,445	7,557,566	15,797,011
4	Other Accounts (Building Overheads)	-	-	-
5	Transportation Depreciation to Clearing Acct. 184	-	-	-
6				
7	TOTAL CREDITS DURING YEAR	8,239,445	7,557,566	15,797,011
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired	1,341,089	4,749,761	6,090,850
10	Cost of Removal	865,544	1,843,178	2,708,722
11	Salvage (Credit)	(15,666)	-	(15,666)
12	Other Debit or Credit Items (Describe, detail in footnote)	-	-	-
13	NET CHARGES DURING YEAR	2,190,967	6,592,939	8,783,906
14	Balance December 31	91,452,227	68,951,641	160,303,868

**METHOD OF DETERMINATION OF DEPRECIATION CHARGES**

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

15	See page 34A
16	
17	
18	
19	
20	
21	

**DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)**

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate per Cent		Amount of Capital Stock on which dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
22	Common Stock	1.22		1,244,629	\$1,518,447	01/27/22	4/15/22
23		1.22		1,244,629	\$1,518,447	04/27/22	07/15/22
24		1.22		1,244,629	\$1,518,447	07/27/22	10/15/22
25		1.22		1,244,629	\$1,518,447	10/26/22	01/15/23
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTALS				\$6,073,790		
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 2022 were:

	Gas			Electric		
	Account	% Rate		Account	% Rate	
Production	305	1.91	Transmission	351	1.27	
	311	2.16		352	2.12	
	320	4.28		353	3.92	
Trans. & Dist.	376.2	4.51		355	6.13	
	376.3	17.33		356	3.51	
	376.4	2.57	Distribution	361	2.26	
	376.5	9.55		362	3.97	
	376.6	2.82		364	3.46	
	376.7	10.79		365	3.66	
	376.8	16.76		366	3.37	
	378.2	5.82		367	3.67	
	380	4.26		368	3.99	
	381	6.18		369	4.78	
	382	4.64		370	14.65	
	383	9.99		371	1.61	
	386	0.00		372	13.03	
	386.1	5.00		373	1.89	
	386.2	14.29				
General Plant	394	4.00		General Plant	391	0.00
	395	5.00			394	4.00
	396	2.85	395		5.00	
	398	5.00	396		5.00	
			397		6.67	
			398	5.00		
			Elec. Commo	390	1.98	
				391	6.67	
				393	4.00	
				394	5.00	
				396	0.16	
				397	6.67	
			398	5.00		

Notes:

Depreciation for Federal Income Tax was \$13,012,578

Depreciation Rates used for the year were formulated by an outside consultant, based on 12/31/18 data. These rates were implemented as a result of Rate Orders DPU 19-130 and DPU 19-131.



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			
7			
8			
9			
10			
11			
12			
13			
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44			

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

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

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

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

Gas

1962 Guideline Class	ADR					ACRS		MACRS	
	Life	Rates	Life	Rates DDB	SYD	Life	Rates	Life	Rates
Land	--	None	None	--	--	None	--	None	--
Rights of Way	48.00	2.08	None	--	--	None	--	None	--
Structures	42.50	2.35	None	--	--	15.00	--	31.50	--
Production	30.00	3.33	24.00	4.17	See	15.00	See	20.00	See
Distribution	35.00	2.86	28.00	3.57	--	15.00	--	20.00	--
Automobiles	3.00	33.33	3.00	33.33	Note	3.00	Note	5.00	Note
Light Trucks	4.00	25.00	3.00	33.33	--	5.00	--	5.00	--
General Equipment	10.00	10.00	8.00	12.50	B	5.00	C	7.00	D
Office Equipment	10.00	10.00	8.00	12.50	--	5.00	--	7.00	--
Data Handling	10.00	--	5.00	20.00	--	5.00	--	5.00	--

Electric

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

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

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

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

Note C: Statutory ACRS rates are utilized.

Note D: Statutory MACRS rates are utilized.

ACCUMULATED DEFERRED INCOME TAXES (Account 271)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid to Construction	375,335	422,930
3	Other Deferred Tax Assets	0	0
4	Retail Rate Mechanism		0
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	375,335	422,930
9	Gas		
10	Contributions in Aid to Construction	5,883	5,883
11	Other Deferred Tax Assets	0	0
12	Retail Rate Mechanism		0
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)	381,218	428,813

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	14,425,734	81,743	
3	Gas	22,118,399	1,625,349	
4	Other (Define)	0	0	0
5	TOTAL (Enter Total of lines 2 thru 4)	36,544,133	1,707,092	0
6	Other (Specify)			
7	Electric Generation			
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	36,544,133	1,707,092	0
10	Classification of TOTAL			
11	Federal Income Tax	25,641,161	1,003,321	
12	State Income Tax	10,902,972	703,771	
13	Local Income Tax			

## NOTES

\*\*Line 2 Electric Beginning Balance restated from 2020 Annual report

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		282/254	245,254	282/254	84,356	14,346,579	2
		410	1,993,536	282/254		21,750,212	3
						0	4
			2,238,790		84,356	36,096,791	5
							6
						0	7
							8
			2,238,790		84,356	36,096,791	9
							10
			1,531,644		84,356	25,197,194	11
			707,146			10,899,597	12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES OTHER- ACCOUNT- 283

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2				
3	Electric	(5,479,552)	1,433,569	
4	Retail Rate Mechanism	2,946,087	612,333	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	(2,533,465)	2,045,902	0
10				
11	Gas	(6,114,766)	1,291,301	
12	Retail Rate Mechanism	1,999,711	554,244	
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	(4,115,055)	1,845,545	0
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9,17 and 18)	(6,648,520)	3,891,447	0
20	Classification of TOTAL			
21	Federal Income Tax <sup>(1) (3)</sup>	(4,483,790)	2,751,932	
22	State Income Tax <sup>(2) (3)</sup>	(2,164,730)	1,139,515	
23	Local Income Tax			

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	882,371	253/283/410	4,119,628	(808,726)	3
		253/283/410	0	253/283/410	0	3,558,420	4
							5
							6
							7
							8
			882,371		4,119,628	2,749,694	9
							10
		253/283/410	626,604	253/283/410	3,838,005	(1,612,064)	11
		253/283/410	0	253/283/410	0	2,553,955	12
							13
							14
							15
							16
			626,604		3,838,005	941,891	17
							18
			1,508,975		7,957,633	3,691,585	19
							20
			1,171,679		5,651,932	2,748,395	21
			337,296		2,305,701	943,190	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	<b>SALES OF GAS</b>						
2	480 Residential Sales	\$25,616,855	\$3,448,242	997,249	(10,802)	14,600	50
3	481 Commercial and Industrial Sales						-
4	Small (or Commercial) see instr. 5	10,071,202	1,769,014	499,175	(3,233)	1,700	14
5	Large (or Industrial) see instr. 5	2,056,545	853,000	131,163	36,423	27	(1)
6	482 Municipal Sales	-	-	-	-	-	-
7	483 Other Sales	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales	-	-	-	-	-	-
9	Total Sales to Ultimate Customers	37,744,602	6,070,256	1,627,587	22,388	16,327	63
10	Sales for Resale	832,605	376,139	-	-	-	-
11	Total Sales of Gas*	38,577,207	6,446,395	1,627,587	22,388	16,327	63
12	<b>OTHER OPERATING REVENUES</b>						
13	487 Forfeited Discounts	-	-	-	-	-	-
14	488 Miscellaneous Service Revenues	467,384	82,842	-	-	-	-
15	489 Revenues from Trans. of Gas of Others	6,289,780	959,680	-	-	-	-
16	490 Sales of Products Extracted from Nat. Gas	-	-	-	-	-	-
17	491 Rev. from Nat. Gas Processed by Others	-	-	-	-	-	-
18	493 Rent from Gas Property	-	-	-	-	-	-
19	494 Interdepartmental Rents	-	-	-	-	-	-
20	495 Other Gas Revenues	2,489,607	985,092	-	-	-	-
21	Total Other Operating Revenues	9,246,771	2,027,614	-	-	-	-
22	<b>Total Gas Operating Revenues</b>	<b>47,823,978</b>	<b>8,474,009</b>				
		Purchased Price Adjustment Clauses	Fuel Clauses				
	* Includes revenues from application of Total Dekatherms to which Applied	2,278,534					
		1,627,587					

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*		
						6/30/2022 (e)	12/31/2022 (f)	
1								
2	480	Residential	997,249	25,616,855	25.6875	14,522	14,676	
3								
5								
6	481	Commercial	499,175	10,071,202	20.1757	1,683	1,714	
7								
9								
10	481	Industrial and Special Contract	131,163	2,056,545	15.6793	26	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)			1,627,587	37,744,602		16,231	16,417

## 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	39,573	(3,732)
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	124,725	47,783
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	156	(1,028)
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	527,992	399,102
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	727,181	(46,561)
44	736 Rents	0	0
45	Total operation	1,419,627	395,564
46	Maintenance:		
47	740 Maintenance supervision and engineering	31,444	(2,847)
48	741 Maintenance of structures and improvements	34,981	6,454
49	742 Maintenance of production equipment	76,107	(31,074)
50	Total maintenance	142,532	(27,467)
51	Total manufactured gas production	1,562,159	368,097

## 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	13,891,424	5,529,488
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	243,954	6,332
11	Total other gas supply expenses	14,135,378	5,535,820
12	Total production expenses	15,697,537	5,903,917
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	0	0
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	31,766	3,451
36	871 Communication system expense	39,722	(8,541)
37	874 Mains and services expenses	491,103	(4,016)
38	878 Meter and house regulator expenses	542,384	16,000
39	879 Customer installations expenses	42,890	12,221
40	880 Other expenses	683,960	91,892
41	881 Rents	0	0
42	Total operation	1,831,825	111,007
43	Maintenance:		
44	885 Maintenance supervision and engineering	104,355	24,106
45	886 Maintenance of structures and improvements	0	(232)
46	887 Maintenance of mains	205,365	(50,772)
47	888 Maintenance of compressor station equipment	0	0
48	889 Maintenance of measuring and regulating station equipment	8,544	(8,427)
49	892 Maintenance of services	49,546	(357)
50	893 Maintenance of meters and house regulators	120,322	(4,690)
51	894 Maintenance of other equipment	43,621	(1,589)
52	Total maintenance	531,753	(41,961)
53	Total transmission and distribution expenses	2,363,578	69,046

**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	64,316	(5,003)
5	903 Customer records and collection expenses	1,000,089	23,726
6	904 Uncollectible accounts	2,106,061	452,666
7	905 Miscellaneous customer accounts expenses	2,607,441	(336,456)
8	Total customer accounts expenses	5,777,907	134,933
9	<b>SALES EXPENSES</b>		
10	Operation:		
11	911 Supervision	0	0
12	912 Demonstrating and selling expenses	0	0
13	913 Advertising expenses	26,774	2,803
14	916 Miscellaneous sales expenses	0	0
15	Total sales expenses	26,774	2,803
16	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
17	Operation:		
18	920 Administrative and general salaries	28,282	6,876
19	921 Office supplies and expenses	397,566	8,215
20	922 Administrative expenses transferred - Cr.		0
21	923 Outside services employed	2,375,049	410,618
22	924 Property insurance	39,440	9,209
23	925 Injuries and damages	120,389	18,626
24	926 Employees pensions and benefits	1,340,325	(20,401)
25	928 Regulatory commission expenses	104,673	2,026
26	929 Duplicate charges - Cr.	0	0
27	930 Miscellaneous general expenses	125,613	36,598
28	931 Rents	0	0
29	Total operation	4,531,337	471,767
30	Maintenance:		
31	932 Maintenance of general plant	52,248	5,705
32	Total administrative and general expenses	4,583,585	477,472
33	Total gas operation and maintenance expenses	28,449,381	6,588,171

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production	0	0	0
35	Manufactured gas production	1,419,627	142,532	1,562,159
36	Other gas supply expenses	14,135,378	0	14,135,378
37	Total production expenses	15,555,005	142,532	15,697,537
38	Local storage expenses	0	0	0
39	Transmission and distribution expenses	1,831,825	531,753	2,363,578
40	Customer accounts expenses	5,777,907	0	5,777,907
41	Sales expenses	26,774	0	26,774
42	Administrative and general expenses	4,531,337	52,248	4,583,585
43	Total gas operation and maintenance expenses	27,722,848	726,533	28,449,381

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)	77.05%		
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.	\$3,325,784		
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			26

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	13,500		864,328
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

**SALE OR RESIDUALS (Accounts 730, 731)**

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

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

**PURCHASED GAS (Accounts 804 - 806)**

Line No.	Name of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	Dekatherms (c)	Rate per Dekatherm (d)	Amount (e)
21	Coral Spot	Fitchburg City Gate Meter, Fitchburg, MA	0	0.00	0
22	Distrigas	"	0	0.00	1,782,150
23	OBA	"	(16,847)	5.42	(91,293)
24	BP Commodity	"	0	0.00	0
25	Tennessee Gas Pipeline	"	0	0.00	2,672,904
26	External Monthly Supplier Cashout	"	0	0.00	508,128
27	Repsol / AMA	"	40,000	(9.29)	(371,722)
28	Commodity Estimates	"	10,782	50.40	543,417
30	DTE Commodity	"	0	0.00	0
31	Emera Commodity	"	1,524,344	5.75	8,769,823
32	Other	"	0	0.00	85,323
33					
35					
36					
35					
36					
37					
38	TOTALS		1,558,279	8.92	13,898,729

**TAXES CHARGED DURING YEAR**

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
			1	Federal:						
2	Unemployment	3,061	1,570	1,491						
3	FICA	535,175	274,545	260,630						
4	Payroll Taxes Capitalized	(306,066)	(156,666)	(149,400)						
5										
6	State:									
7	Massachusetts Unemployment Tax	5,738	2,944	2,795						
8	Massachusetts Health Insurance	0	0	0						
9	Massachusetts Property Tax	3,043,502	1,518,707	1,524,794						
10	State Tax	15,743	7,927	7,815						
11	Maine Medical Leave Tax	0	0	0						
12										
13	Federal:									
14	Income Tax Current	(984,516)	(24,090)	(960,426)						
15	Income Tax Prior	0	0	0						
16	State:									
17	Massachusetts Franchise Tax Current	(742,555)	(158,343)	(584,213)						
18	Massachusetts Franchise Tax Prior	0	0	0						
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36	TOTALS	1,570,082	1,466,595	103,487	0	0	0	0	0	0

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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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	1,020		1,020
5	Contract work				
6	Commissions				
7	Other (list according to major classes)				
8	JOBBING	0	2,353		2,353
9					
10	Total Revenues	0	3,373	-	3,373
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	JOBBING	0	3,513		3,513
17	INSTALLATION		0		0
18	Clean and Check		0		0
19	Sales expenses				
20	Customer accounts expenses		0		0
21	Administrative and general expenses		266		266
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	3,779	-	3,779
44	Net Profit (or Loss)	0	(406)	-	(406)

Fitchburg Gas and Electric Light Company								Fitchburg Gas and Electric Light Company								
Year ended December 31, 2022								Year ended December 31, 2022								
FGE																
RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS																
Line No.	ITEM	TOTAL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1	Gas Made															
2	LPG Gas	401	220	-	-	-	-	-	-	-	-	-	-	181		
3																
4	LNG Gas	54,743	30,006	11,230	2,836	644	1,188	1,002	873	968	776	772	1,032	3,354		
5	TOTAL	55,144	30,226	11,230	2,836	644	1,188	1,002	873	968	776	772	1,032	3,535		
6																
7																
8	Gas Purchased															
9	Natural	2,634,014	410,646	338,237	303,342	230,684	147,560	111,291	100,996	94,846	114,474	171,236	246,200	364,502		
10	Other	0														
11	TOTAL	2,634,014	410,646	338,237	303,342	230,684	147,560	111,291	100,996	94,846	114,474	171,236	246,200	364,502		
12	TOTAL MADE AND PURCHASED	2,689,158	440,872	349,467	306,180	231,328	148,748	112,353	101,869	95,814	115,250	172,068	247,232	368,037		
13																
14	Net Change in Storage Gas*	243,649	85,549	62,079	45,738	9,747	-	-	-	-	-	3,757	14,197	22,582		
15	TOTAL SENDOUT	2,932,807	526,421	411,546	351,918	241,075	148,748	112,353	101,869	95,814	115,250	175,765	261,429	390,619		
16																
17																
18																
19	Gas Sold & Transported	2,900,775	468,491	476,534	399,518	279,568	191,175	115,981	111,859	93,097	106,363	147,435	188,607	320,146		
20	Gas Used by Company	7,787	1,356	1,670	852	563	419	279	197	173	233	394	605	1,049		
21	Gas Accounted for	2,908,562	469,847	478,204	400,370	280,130	191,594	116,260	112,056	93,269	106,596	147,829	189,212	321,195		
22	Gas Unaccounted for	24,245	56,574	(66,658)	(48,452)	(39,055)	(42,846)	(3,907)	(10,187)	2,545	6,654	27,936	72,217	69,424		
23	% Unaccounted for (0.00%)	0.83%	10.75%	-16.20%	-13.77%	-16.20%	-28.80%	-3.48%	-10.00%	2.66%	5.77%	15.89%	27.82%	17.77%		
24																
25																
26			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
27	Sendout in 24 hours in dekatherms															
28	Maximum dekatherms	21,961	19,867	16,761	9,777	7,256	4,150	3,713	3,623	4,834	6,003	14,257	17,960			
29	Maximum date	1/15/2022	2/14/2022	3/26/2022	4/7/2022	5/6/2022	6/19/2022	7/5/2022	8/15/2022	9/29/2022	10/26/2022	11/20/2022	12/24/2022			
30	Minimum dekatherms	9,166	7,966	5,688	5,873	3,246	3,128	2,696	2,125	2,996	3,211	3,922	6,492			
31	Minimum date	1/1/2022	2/17/2022	3/18/2022	4/13/2022	5/14/2022	6/25/2022	7/23/2022	8/24/2022	9/4/2022	10/13/2022	11/6/2022	12/31/2022			
32																
33																
34	Supplemental Data: IFT Sendout on max and min days.*															
35	Sendout in 24 hours in dekatherms															
36	Maximum dekatherms	6,541	6,180	5,924	4,456	3,836	2,798	2,446	2,391	3,410	4,023	5,767	6,251			
37	Maximum date	1/27/2022	2/4/2022	3/29/2022	4/28/2022	5/3/2022	6/1/2022	7/6/2022	8/6/2022	9/23/2022	10/19/2022	11/23/2022	12/27/2022			
38	Minimum dekatherms	3,656	3,683	3,100	2,659	1,880	2,110	1,627	1,121	1,940	1,408	2,006	2,312			
39	Minimum date	1/1/2022	2/17/2022	3/19/2022	4/15/2022	5/30/2022	6/25/2022	7/30/2022	8/23/2022	9/4/2022	10/13/2022	11/9/2022	12/31/2022			
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								P72							
									P73							

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	4,800
7	LNG Vaporization Facility, Westminster, MA * Dth		5,040
8			
9			
10			
11			
12			
13			
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20			
21			
22			
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44			
45			
46			
47			
48			
49			
51			
52			
53			
54			
55			
56		TOTAL	18,791

**BOILERS**

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

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

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

PURIFIERS

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

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

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

Fitchburg Gas and Electric Light Company

Year ended December 31, 2022

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)
	<b>Cast Iron</b>					
	2"	430	0		0	430
	3"	7,229	0		2,694	4,535
	4"	130,059	0		12,030	118,029
	6"	23,697	0		5,281	18,416
	8"	12,499	0		807	11,692
	10"	1,181	0		0	1,181
	12"	217	0		0	217
	16"	905	0		0	905
	20"	367	0		0	367
	24"	4,129	0		0	4,129
	Subtotal	180,712	0	0	20,812	159,900
	<b>Ductile</b>					
	4"	4,114	0		1,009	3,105
	6"	1,528	0		743	785
	8"	8	0		0	8
	Subtotal	5,650	0	0	1,752	3,898
	<b>Steel</b>					
	2" or Less	229,916	4		751	229,170
	3"	31,034	0		153	30,881
	4"	207,579	9		1,739	205,849
	6"	107,027	3		4,047	102,982
	8"	73,000	7		122	72,885
	10"	31	0		0	31
	12"	3,614	0		0	3,614
	Subtotal	652,201	23	0	6,812	645,412
	<b>Wrought Iron</b>					
	2"	569	0		568	1
	4"	697	0		0	697
	Subtotal	1,266	0	0	568	698
	<b>Plastic</b>					
	.5"	56	0		0	56
	.75"	39	0		0	39
	1"	4,050	0		0	4,050
	1 1/4"	3,429	1		0	3,430
	2"	254,976	23,375		60	278,292
	3"	26	0		16	10
	4"	178,795	2,278		2,466	178,607
	6"	30,199	2,505		116	32,588
	8"	122,574	2,580		1,574	123,580
	12"	1,576	0		0	1,576
	Subtotal	595,719	30,739	0	4,232	622,226
	<b>Unknown Mains</b>					
	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
	<b>TOTALS</b>	1,435,549	30,762	0	34,176	1,432,135

**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	11,210	6,922	21,150
2	Additions during year:			
3	Purchased			1,218
4	Installed	79	537	270
5	Associated with Plant acquired			
6	Total Additions	79	537	1,488
7	Reductions during year			
8	Retirements	42	104	1,702
8a	Correction to prior year services	6		-
9	Associated with Plant sold			
10	Total Reductions	48	104	1,702
11	Number at End of Year	11,241	7,355	20,936
12	In Stock			4,496
13	On Customers' Premises - Inactive			123
14	On Customers' Premises - Active			16,312
15	In Company Use			5
16	Number at End of Year			20,936
17	Number of Meters Tested by State Inspectors During Year			1,815

RATE SCHEDULE INFORMATION

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

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



Fitchburg Gas and Electric Light Company  
 Summary of Rates  
 Delivery Service and Default Service  
 Approved for effect January 1, 2022

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,2942	0.1241	<b>\$1.4183</b>	\$0.5040	<b>\$1.9223</b>	\$0.6776	<b>\$2.5999</b>
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,2942	\$0.1241	<b>\$1.4183</b>	\$0.5040	<b>\$1.9223</b>	\$0.6776	<b>\$2.5999</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.3546)</b>	(\$0.1260)	<b>(\$0.4806)</b>	(\$0.1694)	<b>(\$0.6500)</b>
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,0542	0.057	<b>\$1.1112</b>	\$0.5040	<b>\$1.6152</b>	\$0.7072	<b>\$2.3224</b>
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,0542	\$0.0570	<b>\$1.1112</b>	\$0.5040	<b>\$1.6152</b>	\$0.7072	<b>\$2.3224</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.2778)</b>	(\$0.1260)	<b>(\$0.4038)</b>	(\$0.1768)	<b>(\$0.5806)</b>
<b>General Service Small, High Winter Use (2) G-41</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.8488	0.0329	<b>\$0.8817</b>	\$0.3761	<b>\$1.2578</b>	\$0.7072	<b>\$1.9650</b>
<b>General Service Small, Low Winter Use (2) G-51</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.7629	0.0283	<b>\$0.7912</b>	\$0.3761	<b>\$1.1673</b>	\$0.6776	<b>\$1.8449</b>
<b>General Service Medium, High Winter Use (2) G-42</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4937	\$0.0329	<b>\$0.5266</b>	\$0.2320	<b>\$0.7586</b>	\$0.7072	<b>\$1.4658</b>
<b>General Service Medium, Low Winter Use (2) G-52</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4618	\$0.0283	<b>\$0.4901</b>	\$0.2320	<b>\$0.7221</b>	\$0.6776	<b>\$1.3997</b>
<b>General Service Large, High Winter Use(2) G-43</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.3089	\$0.0329	<b>\$0.3418</b>	\$0.1835	<b>\$0.5253</b>	\$0.7072	<b>\$1.2325</b>
	MDD Therms		\$1.79		<b>\$1.79</b>		<b>\$1.79</b>		<b>\$1.79</b>
<b>General Service Large, Low Winter Use(2) G-53</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.2667	\$0.0283	<b>\$0.2950</b>	\$0.1835	<b>\$0.4785</b>	\$0.6776	<b>\$1.1561</b>
	MDD Therms		\$2.22		<b>\$2.22</b>		<b>\$2.22</b>		<b>\$2.22</b>

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

Fitchburg Gas and Electric Light Company  
 Summary of Rates  
 Delivery Service and Default Service  
 Approved for effect March 1, 2022

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,2942	0.1241	<b>\$1.4183</b>	\$0.5040	<b>\$1.9223</b>	\$1,0387	<b>\$2.9610</b>
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,2942	\$0.1241	<b>\$1.4183</b>	\$0.5040	<b>\$1.9223</b>	\$1,0387	<b>\$2.9610</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.3546)</b>	(\$0.1260)	<b>(\$0.4806)</b>	(\$0.2597)	<b>(\$0.7403)</b>
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,0542	0.057	<b>\$1.1112</b>	\$0.5040	<b>\$1.6152</b>	\$1,0683	<b>\$2.6835</b>
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,0542	\$0.0570	<b>\$1.1112</b>	\$0.5040	<b>\$1.6152</b>	\$1,0683	<b>\$2.6835</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.2778)</b>	(\$0.1260)	<b>(\$0.4038)</b>	(\$0.2671)	<b>(\$0.6709)</b>
<b>General Service Small, High Winter Use (2) G-41</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.8488	0.0329	<b>\$0.8817</b>	\$0.3761	<b>\$1.2578</b>	\$1,0683	<b>\$2.3261</b>
<b>General Service Small, Low Winter Use (2) G-51</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.7629	0.0283	<b>\$0.7912</b>	\$0.3761	<b>\$1.1673</b>	\$1,0387	<b>\$2.2060</b>
<b>General Service Medium, High Winter Use (2) G-42</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4937	\$0.0329	<b>\$0.5266</b>	\$0.2320	<b>\$0.7586</b>	\$1,0683	<b>\$1.8269</b>
<b>General Service Medium, Low Winter Use (2) G-52</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4618	\$0.0283	<b>\$0.4901</b>	\$0.2320	<b>\$0.7221</b>	\$1,0387	<b>\$1.7608</b>
<b>General Service Large, High Winter Use(2) G-43</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.3089	\$0.0329	<b>\$0.3418</b>	\$0.1835	<b>\$0.5253</b>	\$1,0683	<b>\$1.5936</b>
	MDD Therms		\$1.79		<b>\$1.79</b>		<b>\$1.79</b>		<b>\$1.79</b>
<b>General Service Large, Low Winter Use(2) G-53</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.2667	\$0.0283	<b>\$0.2950</b>	\$0.1835	<b>\$0.4785</b>	\$1,0387	<b>\$1.5172</b>
	MDD Therms		\$2.22		<b>\$2.22</b>		<b>\$2.22</b>		<b>\$2.22</b>

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

Fitchburg Gas and Electric Light Company  
 Summary of Rates  
 Delivery Service and Default Service  
 Approved for effect May 1, 2022

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.2942	\$0.0394	<b>\$1.3336</b>	\$0.5479	<b>\$1.8815</b>	\$0.7964	<b>\$2.6779</b>
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.2942	\$0.0394	<b>\$1.3336</b>	\$0.5479	<b>\$1.8815</b>	\$0.7964	<b>\$2.6779</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.3334)</b>	(\$0.1370)	<b>(\$0.4704)</b>	(\$0.1991)	<b>(\$0.6895)</b>
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.0542	\$0.0424	<b>\$1.0966</b>	\$0.5479	<b>\$1.6445</b>	\$0.8228	<b>\$2.4673</b>
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1.0542	\$0.0424	<b>\$1.0966</b>	\$0.5479	<b>\$1.6445</b>	\$0.8228	<b>\$2.4673</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.2742)</b>	(\$0.1370)	<b>(\$0.4111)</b>	(\$0.2057)	<b>(\$0.6168)</b>
<b>General Service Small, High Winter Use (2) G-41</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.8488	\$0.0287	<b>\$0.8775</b>	\$0.4079	<b>\$1.2854</b>	\$0.8228	<b>\$2.1082</b>
<b>General Service Small, Low Winter Use (2) G-51</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0.7629	\$0.0077	<b>\$0.7706</b>	\$0.4079	<b>\$1.1785</b>	\$0.7964	<b>\$1.9749</b>
<b>General Service Medium, High Winter Use (2) G-42</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4937	\$0.0287	<b>\$0.5224</b>	\$0.2484	<b>\$0.7708</b>	\$0.8228	<b>\$1.5936</b>
<b>General Service Medium, Low Winter Use (2) G-52</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0.4618	\$0.0077	<b>\$0.4695</b>	\$0.2484	<b>\$0.7179</b>	\$0.7964	<b>\$1.5143</b>
<b>General Service Large, High Winter Use(2) G-43</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.3089	\$0.0287	<b>\$0.3376</b>	\$0.1950	<b>\$0.5326</b>	\$0.8228	<b>\$1.3554</b>
	MDD Therms		\$1.79		<b>\$1.79</b>		<b>\$1.79</b>		<b>\$1.79</b>
<b>General Service Large, Low Winter Use(2) G-53</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0.2667	\$0.0077	<b>\$0.2744</b>	\$0.1950	<b>\$0.4694</b>	\$0.7964	<b>\$1.2658</b>
	MDD Therms		\$2.22		<b>\$2.22</b>		<b>\$2.22</b>		<b>\$2.22</b>

(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 June 1, 2022

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
<b>Residential NonHeat R-1</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,2942	\$0,0394	<b>\$1.3336</b>	\$0,5479	<b>\$1.8815</b>	\$0,8964	<b>\$2.7779</b>
<b>Residential Low Income NonHeat R-2</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,2942	\$0,0394	<b>\$1.3336</b>	\$0,5479	<b>\$1.8815</b>	\$0,8964	<b>\$2.7779</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.3334)</b>	(\$0,1370)	<b>(\$0.4704)</b>	(\$0,2241)	<b>(\$0.6945)</b>
<b>Residential Heat R-3</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,0542	\$0,0424	<b>\$1.0966</b>	\$0,5479	<b>\$1.6445</b>	\$0,9228	<b>\$2.5673</b>
<b>Residential Low Income Heat R-4</b>	Customer Charge	\$10.00			<b>\$10.00</b>		<b>\$10.00</b>		<b>\$10.00</b>
	All therms		\$1,0542	\$0,0424	<b>\$1.0966</b>	\$0,5479	<b>\$1.6445</b>	\$0,9228	<b>\$2.5673</b>
<b>25% Low Income Discount</b>	Customer Charge	(\$2.50)			<b>(\$2.50)</b>		<b>(\$2.50)</b>		<b>(\$2.50)</b>
	All therms				<b>(\$0.2742)</b>	(\$0,1370)	<b>(\$0.4111)</b>	(\$0,2307)	<b>(\$0.6418)</b>
<b>General Service Small, High Winter Use (2) G-41</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0,8488	\$0,0287	<b>\$0.8775</b>	\$0,4079	<b>\$1.2854</b>	\$0,9228	<b>\$2.2082</b>
<b>General Service Small, Low Winter Use (2) G-51</b> Less than or equal to 8,000 Therms/Yr.	Customer Charge	\$28.00			<b>\$28.00</b>		<b>\$28.00</b>		<b>\$28.00</b>
	All therms		\$0,7629	\$0,0077	<b>\$0.7706</b>	\$0,4079	<b>\$1.1785</b>	\$0,8964	<b>\$2.0749</b>
<b>General Service Medium, High Winter Use (2) G-42</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0,4937	\$0,0287	<b>\$0.5224</b>	\$0,2484	<b>\$0.7708</b>	\$0,9228	<b>\$1.6936</b>
<b>General Service Medium, Low Winter Use (2) G-52</b> Greater than 8,000 but less than or equal to 80,000 Therms/Yr.	Customer Charge	\$140.00			<b>\$140.00</b>		<b>\$140.00</b>		<b>\$140.00</b>
	All therms		\$0,4618	\$0,0077	<b>\$0.4695</b>	\$0,2484	<b>\$0.7179</b>	\$0,8964	<b>\$1.6143</b>
<b>General Service Large, High Winter Use(2) G-43</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0,3089	\$0,0287	<b>\$0.3376</b>	\$0,1950	<b>\$0.5326</b>	\$0,9228	<b>\$1.4554</b>
	MDD Therms		\$1.79		<b>\$1.79</b>		<b>\$1.79</b>		<b>\$1.79</b>
<b>General Service Large, Low Winter Use(2) G-53</b> Greater than 80,000 Therms/Yr.	Customer Charge	\$625.00			<b>\$625.00</b>		<b>\$625.00</b>		<b>\$625.00</b>
	All Therms		\$0,2667	\$0,0077	<b>\$0.2744</b>	\$0,1950	<b>\$0.4694</b>	\$0,8964	<b>\$1.3658</b>
	MDD Therms		\$2.22		<b>\$2.22</b>		<b>\$2.22</b>		<b>\$2.22</b>

(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, 2022

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		\$1,2942	\$0.1517	\$1,4459	\$0,6695	\$2,1154	\$1,0892	\$3,2046
Residential Low Income NonHeat R-2	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1,2942	\$0.1517	\$1,4459	\$0,6695	\$2,1154	\$1,0892	\$3,2046
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.3615)	(\$0.1674)	(\$0.5289)	(\$0.2723)	(\$0.8012)
Residential Heat R-3	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1,0542	\$0.0738	\$1,1280	\$0,6695	\$1,7975	\$1,1661	\$2,9636
Residential Low Income Heat R-4	Customer Charge	\$10.00			\$10.00		\$10.00		\$10.00
	All therms		\$1,0542	\$0.0738	\$1,1280	\$0,6695	\$1,7975	\$1,1661	\$2,9636
25% Low Income Discount	Customer Charge	(\$2.50)			(\$2.50)		(\$2.50)		(\$2.50)
	All therms				(\$0.2820)	(\$0.1674)	(\$0.4494)	(\$0.2915)	(\$0.7409)
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		\$0,8488	\$0,0398	\$0,8886	\$0,4616	\$1,3502	\$1,1661	\$2,5163
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		\$0,7629	\$0,0411	\$0,8040	\$0,4616	\$1,2656	\$1,0892	\$2,3548
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		\$0,4937	\$0,0398	\$0,5335	\$0,2770	\$0,8105	\$1,1661	\$1,9766
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		\$0,4618	\$0,0411	\$0,5029	\$0,2770	\$0,7799	\$1,0892	\$1,8691
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		\$0,3089	\$0,0398	\$0,3487	\$0,2171	\$0,5658	\$1,1661	\$1,7319
	MDD Therms		\$1.79		\$1.79		\$1.79		\$1.79
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		\$0,2667	\$0,0411	\$0,3078	\$0,2171	\$0,5249	\$1,0892	\$1,6141
	MDD Therms		\$2.22		\$2.22		\$2.22		\$2.22

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

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

**M.D.P.U. No. 312-22-A  
Canceling M.D.P.U. No. 312-21-C**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
Residential RD-1	370	Customer Charge All kWh	\$7.00	\$0.07752	\$0.04820	\$0.00394	(\$0.00103)	\$0.03127	\$0.03418	\$0.00050	\$0.00250	\$0.00200	\$7.00 \$0.16490
Farm Credit		Customer Charge All kWh											(\$0.70) (\$0.01649)
Last Change			6/1/14	11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
Low-Income Residential RD-2	371	Customer Charge All kWh	\$7.00	\$0.07752	\$0.03549	\$0.00394	(\$0.00103)	\$0.03127	\$0.03418	\$0.00050	\$0.00250	\$0.00200	\$7.00 \$0.15219
34.5% Low Income Discount		Customer Charge All kWh											(\$2.42) (\$0.04418)
Farm Credit		Customer Charge All kWh											(\$0.46) (\$0.01080)
Last Change			6/1/14	11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
Small General GD-1	372	Customer Charge All kWh	\$10.00	\$0.07701	\$0.03306	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$10.00 \$0.14607
Farm Credit		Customer Charge All kWh											(\$1.00) (\$0.01461)
Last Change			6/1/14	11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
Regular General GD-2	372	Customer Charge All kW All kWh	\$10.00	\$9.64 \$0.02326	\$0.03205	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$10.00 \$9.64 \$0.09131
Farm Credit		Customer Charge All kW All kWh											(\$1.00) (\$0.96) (\$0.00913)
Last Change			6/1/14	11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
Large General GD-3	372	Customer Charge On Peak kVA On Peak kWh Off Peak kWh	\$300.00	\$7.93 \$0.01909 \$0.00426	\$0.01319	\$0.00310	(\$0.00073)	\$0.02209	\$0.02446	\$0.00050	\$0.00250	\$0.00054	\$300.00 \$7.93 \$0.06028
Farm Credit		Customer Charge On Peak kVA On Peak kWh Off Peak kWh											\$0.04545 (\$30.00) (\$0.79) (\$0.00603) (\$0.00455)
Last Change			8/1/11	11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
Optional Time-of-Use GD-4 (2)	372	Customer Charge On Peak kW On Peak kWh Off Peak kWh	\$10.00	\$3.85 \$0.01003 \$0.00219	\$0.03205	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$10.00 \$3.85 \$0.07808
Farm Credit		Customer Charge On Peak kW On Peak kWh Off Peak kWh											\$0.07024 (\$1.00) (\$0.39) (\$0.00781) (\$0.00702)
Last Change			6/1/14	11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
Water Heating and/or Space Heating GD-5 (2)	372	Customer Charge All kWh	\$0.00	\$0.05956	\$0.03205	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$0.00 \$0.12761
Farm Credit		Customer Charge All kWh											\$0.00 (\$0.01276)
Last Change			6/1/14	11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
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 kW											
Outdoor Lighting Company Owned-SD	373	Customer Charge All kWh	Luminaire Charges - See Sheet 3		\$0.04138	\$0.00318	(\$0.00099)	\$0.03007	\$0.03226	\$0.00050	\$0.00250	\$0.00145	\$0.07809
Farm Credit		Customer Charge All kWh											(\$0.00781)
Last Change				11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	1/1/22
Outdoor Lighting Customer Owned-SDC	374	All kWh		\$0.06307	\$0.03972	\$0.00318	(\$0.00099)	\$0.03007	\$0.03226	\$0.00050	\$0.00250	\$0.00145	\$0.13950
Farm Credit		All kWh											(\$0.01395)
Last Change				11/1/20	1/1/22	6/1/14	1/1/22	1/1/22	1/1/22	6/1/14	6/1/14	1/1/22	1/1/22

(1) See Sheet 2.

(2) 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: Robert B. Hevert  
Sr. Vice President

Issued: December 28, 2021  
Effective: January 1, 2022

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. 373

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	\$13.29	\$159.48	(\$1.33)
7,000	Street and Highway Type	\$14.74	\$176.88	(\$1.47)
20,000	Street and Highway Type	\$26.78	\$321.36	(\$2.68)
60,000	Street and Highway Type	\$51.19	\$614.28	(\$5.12)
20,000	Flood Light Type	\$29.61	\$355.32	(\$2.96)
3,500	Power Bracket Included	\$13.92	\$167.04	(\$1.39)
7,000	Power Bracket Included	\$15.67	\$188.04	(\$1.57)
<b>High Pressure Sodium:</b>				
3,300	Street and Highway Type	\$11.53	\$138.36	(\$1.15)
9,500	Street and Highway Type	\$13.71	\$164.52	(\$1.37)
20,000	Street and Highway Type	\$20.44	\$245.28	(\$2.04)
50,000	Street and Highway Type	\$29.06	\$348.72	(\$2.91)
140,000	Street and Highway Type	\$59.62	\$715.44	(\$5.96)
50,000	Flood Light Type	\$33.73	\$404.76	(\$3.37)
<b>Metal Halide:</b>				
3,700	Cobra Head Type	\$16.14	\$193.68	(\$1.61)
5,000	Cobra Head Type	\$18.44	\$221.28	(\$1.84)
10,000	Cobra Head Type	\$22.79	\$273.48	(\$2.28)
3,700	Flood Light Type	\$16.48	\$197.76	(\$1.65)
5,000	Flood Light Type	\$19.06	\$228.72	(\$1.91)
10,000	Flood Light Type	\$22.64	\$271.68	(\$2.26)
47,000	Flood Light Type	\$48.66	\$583.92	(\$4.87)
3,700	Power Bracket Included	\$16.42	\$197.04	(\$1.64)
5,000	Power Bracket Included	\$18.74	\$224.88	(\$1.87)
10,000	Power Bracket Included	\$23.15	\$277.80	(\$2.32)
<b>Light Emitting Diode (LED):</b>				
3,850	Cobra Head Type	\$9.97	\$119.64	(\$1.00)
6,100	Cobra Head Type	\$11.82	\$141.84	(\$1.18)
10,680	Cobra Head Type	\$14.82	\$177.84	(\$1.48)
20,000	Cobra Head Type	\$23.88	\$286.56	(\$2.39)
4,572	Flood Light Type	\$15.59	\$187.08	(\$1.56)
6,810	Flood Light Type	\$16.39	\$196.68	(\$1.64)
11,253	Flood Light Type	\$25.39	\$304.68	(\$2.54)
15,300	Flood Light Type	\$25.30	\$303.60	(\$2.53)
50,403	Flood Light Type	\$54.63	\$655.56	(\$5.46)
2,887	Power Bracket Included	\$10.61	\$127.32	(\$1.06)
6,100	Power Bracket Included	\$11.82	\$141.84	(\$1.18)
12,290	Power Bracket Included	\$17.64	\$211.68	(\$1.76)
17,200	Power Bracket Included	\$21.06	\$252.72	(\$2.11)
<b>Ornamental Lighting:</b>				
3,300	Street and Highway Type	\$9.26	\$111.12	(\$0.93)
<i>Last Change - All Luminaires</i>		<i>11/1/20</i>	<i>11/1/20</i>	<i>11/1/20</i>

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

Issued by: Robert B. Hevert  
 Sr. Vice President

Issued: December 28, 2021  
 Effective: January 1, 2022

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

M.D.P.U. No. 312-22-B  
Canceling M.D.P.U. No. 312-22-A  
Sheet 1

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Solar Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	370	Customer Charge All kWh	\$7.00	\$0.07752	\$0.07706	\$0.00394	(\$0.00103)	\$0.03127	\$0.03418	\$0.00050	\$0.00250	\$0.00200	\$7.00
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.70)
<i>Last Change</i>		6/1/14	1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$7.00
<b>Low-Income Residential RD-2</b>	371	Customer Charge All kWh	\$7.00	\$0.07752	\$0.05699	\$0.00394	(\$0.00103)	\$0.03127	\$0.03418	\$0.00050	\$0.00250	\$0.00200	\$0.17369
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											(\$2.42)
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.46)
<i>Last Change</i>	6/1/14	1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$7.00	
<b>Small General GD-1</b>	372	Customer Charge All kWh	\$10.00	\$0.07701	\$0.05243	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$0.16544
<b>Farm Credit</b>		Customer Charge All kWh											(\$1.00)
<i>Last Change</i>		6/1/14	1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$10.00
<b>Regular General GD-2</b>	372	Customer Charge All kWh	\$10.00	\$9.64	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.02326	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$9.64
<i>Last Change</i>		6/1/14	1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$10.00
<b>Large General GD-3</b>	372	Customer Charge All kWh	\$300.00	\$7.93	\$0.02214	\$0.00310	(\$0.00073)	\$0.02209	\$0.02446	\$0.00050	\$0.00250	\$0.00054	\$300.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.01909	\$0.02214	\$0.00310	(\$0.00073)	\$0.02209	\$0.02446	\$0.00050	\$0.00250	\$0.00054	\$7.93
<i>Last Change</i>		8/1/11	1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$300.00
<b>Optional Time-of-Use GD-4 (2)</b>	372	Customer Charge All kWh	\$10.00	\$3.85	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh		\$0.01003	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$3.85
<i>Last Change</i>		6/1/14	1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$10.00
<b>Water Heating and/or Space Heating GD-5 (2)</b>	372	Customer Charge All kWh	\$0.00	\$0.05956	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$0.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.00
<i>Last Change</i>		6/1/14	1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$0.00
<b>ALL GENERAL</b>	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.												
<b>Outdoor Lighting Company Owned-SD</b>	373	Customer Charge All kWh	Luminaire Charges - See Sheet 3			\$0.00318	(\$0.00099)	\$0.03007	\$0.03226	\$0.00050	\$0.00250	\$0.00145	\$0.09670
<b>Farm Credit</b>		Customer Charge All kWh		\$0.00000	\$0.05999	\$0.00318	(\$0.00099)	\$0.03007	\$0.03226	\$0.00050	\$0.00250	\$0.00145	(\$0.00967)
<i>Last Change</i>		1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22	\$0.09670	
<b>Outdoor Lighting Customer Owned-SDC</b>	374	Customer Charge All kWh		\$0.06307	\$0.05833	\$0.00318	(\$0.00099)	\$0.03007	\$0.03226	\$0.00050	\$0.00250	\$0.00145	\$0.15811
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.01581)
<i>Last Change</i>		1/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	6/1/14	6/1/14	1/1/22	6/1/22	\$0.15811	

(1) See Sheet 2.  
(2) 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: Robert B. Hevert  
Sr. Vice President

Issued: May 26, 2022  
Effective: June 1, 2022



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. 373

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	\$13.29	\$159.48	(\$1.33)
7,000	Street and Highway Type	\$14.74	\$176.88	(\$1.47)
20,000	Street and Highway Type	\$26.78	\$321.36	(\$2.68)
60,000	Street and Highway Type	\$51.19	\$614.28	(\$5.12)
20,000	Flood Light Type	\$29.61	\$355.32	(\$2.96)
3,500	Power Bracket Included	\$13.92	\$167.04	(\$1.39)
7,000	Power Bracket Included	\$15.67	\$188.04	(\$1.57)
<b>High Pressure Sodium:</b>				
3,300	Street and Highway Type	\$11.53	\$138.36	(\$1.15)
9,500	Street and Highway Type	\$13.71	\$164.52	(\$1.37)
20,000	Street and Highway Type	\$20.44	\$245.28	(\$2.04)
50,000	Street and Highway Type	\$29.06	\$348.72	(\$2.91)
140,000	Street and Highway Type	\$59.62	\$715.44	(\$5.96)
50,000	Flood Light Type	\$33.73	\$404.76	(\$3.37)
<b>Metal Halide:</b>				
3,700	Cobra Head Type	\$16.14	\$193.68	(\$1.61)
5,000	Cobra Head Type	\$18.44	\$221.28	(\$1.84)
10,000	Cobra Head Type	\$22.79	\$273.48	(\$2.28)
3,700	Flood Light Type	\$16.48	\$197.76	(\$1.65)
5,000	Flood Light Type	\$19.06	\$228.72	(\$1.91)
10,000	Flood Light Type	\$22.64	\$271.68	(\$2.26)
47,000	Flood Light Type	\$48.66	\$583.92	(\$4.87)
3,700	Power Bracket Included	\$16.42	\$197.04	(\$1.64)
5,000	Power Bracket Included	\$18.74	\$224.88	(\$1.87)
10,000	Power Bracket Included	\$23.15	\$277.80	(\$2.32)
<b>Light Emitting Diode (LED):</b>				
3,850	Cobra Head Type	\$9.97	\$119.64	(\$1.00)
6,100	Cobra Head Type	\$11.82	\$141.84	(\$1.18)
10,680	Cobra Head Type	\$14.82	\$177.84	(\$1.48)
20,000	Cobra Head Type	\$23.88	\$286.56	(\$2.39)
4,572	Flood Light Type	\$15.59	\$187.08	(\$1.56)
6,810	Flood Light Type	\$16.39	\$196.68	(\$1.64)
11,253	Flood Light Type	\$25.39	\$304.68	(\$2.54)
15,300	Flood Light Type	\$25.30	\$303.60	(\$2.53)
50,403	Flood Light Type	\$54.63	\$655.56	(\$5.46)
2,887	Power Bracket Included	\$10.61	\$127.32	(\$1.06)
6,100	Power Bracket Included	\$11.82	\$141.84	(\$1.18)
12,290	Power Bracket Included	\$17.64	\$211.68	(\$1.76)
17,200	Power Bracket Included	\$21.06	\$252.72	(\$2.11)
<b>Ornamental Lighting:</b>				
3,300	Street and Highway Type	\$9.26	\$111.12	(\$0.93)
<i>Last Change - All Luminaires</i>		<i>11/1/20</i>	<i>11/1/20</i>	<i>11/1/20</i>

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

Issued by: Robert B. Hevert  
 Sr. Vice President

Issued: May 26, 2022  
 Effective: June 1, 2022

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

**M.D.P.U. No. 312-22-C  
Canceling M.D.P.U. No. 312-22-B  
Sheet 1**

Delivery Service	M.D.P.U. No.	Blocks	Customer Charge	Base Distribution	Total Other Distribution (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission	Total Transmission	Renewable Resource	Energy Efficiency	SMART Massachusetts Renewable Target	Total Delivery
<b>Residential RD-1</b>	<b>370</b>	Customer Charge All kWh	\$7.00	\$0.07752	\$0.07706	\$0.00394	(\$0.00103)	\$0.03127	\$0.03418	\$0.00050	\$0.00250	\$0.00200	\$7.00
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.70) (\$0.01938)
<i>Last Change</i>			6/1/14	11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>Low-Income Residential RD-2</b>	<b>371</b>	Customer Charge All kWh	\$7.00	\$0.07752	\$0.05699	\$0.00394	(\$0.00103)	\$0.03127	\$0.03418	\$0.00050	\$0.00250	\$0.00200	\$7.00
<b>34.5% Low Income Discount</b>		Customer Charge All kWh											(\$2.42) (\$0.04678)
<b>Farm Credit</b>		Customer Charge All kWh											(\$0.46) (\$0.01269)
<i>Last Change</i>			6/1/14	11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>Small General GD-1</b>	<b>372</b>	Customer Charge All kWh	\$10.00	\$0.07701	\$0.05243	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$10.00
<b>Farm Credit</b>		Customer Charge All kWh											(\$1.00) (\$0.01654)
<i>Last Change</i>			6/1/14	11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>Regular General GD-2</b>	<b>372</b>	Customer Charge All kW	\$10.00	\$9.64									\$10.00
		All kWh		\$0.02326	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$9.64
<b>Farm Credit</b>		Customer Charge All kW											\$0.11068
		All kWh											(\$1.00) (\$0.96) (\$0.01107)
<i>Last Change</i>			6/1/14	11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>Large General GD-3</b>	<b>372</b>	Customer Charge All kW	\$300.00	\$7.93									\$300.00
		On Peak kVA		\$0.01909	\$0.02214	\$0.00310	(\$0.00073)	\$0.02209	\$0.02446	\$0.00050	\$0.00250	\$0.00054	\$7.93
		Off Peak kWh		\$0.00426	\$0.02214	\$0.00310	(\$0.00073)	\$0.02209	\$0.02446	\$0.00050	\$0.00250	\$0.00054	\$0.06923
<b>Farm Credit</b>		Customer Charge On Peak kVA											\$0.05440
		On Peak kWh											(\$30.00) (\$0.79) (\$0.00692)
		Off Peak kWh											(\$0.0544) (\$0.01107)
<i>Last Change</i>			8/1/11	11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>Optional Time-of-Use GD-4 (2)</b>	<b>372</b>	Customer Charge On Peak kW	\$10.00	\$3.85									\$10.00
		On Peak kWh		\$0.01003	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$3.85
		Off Peak kWh		\$0.00219	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$0.09745
<b>Farm Credit</b>		Customer Charge On Peak kW											\$0.08961
		On Peak kWh											(\$1.00) (\$0.39) (\$0.00975)
		Off Peak kWh											(\$0.00896) (\$0.01107)
<i>Last Change</i>			6/1/14	11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>Water Heating and/or Space Heating GD-5 (2)</b>	<b>372</b>	Customer Charge All kWh	\$0.00	\$0.05956	\$0.05142	\$0.00323	(\$0.00096)	\$0.02914	\$0.03141	\$0.00050	\$0.00250	\$0.00159	\$0.00
<b>Farm Credit</b>		Customer Charge All kWh											\$0.14698
<i>Last Change</i>			6/1/14	11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>ALL GENERAL</b>		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.											
<b>Outdoor Lighting Company Owned-SD</b>	<b>373</b>	Customer Charge All kWh	Luminaire Charges - See Sheet 3										
		All kWh		\$0.00000	\$0.05999	\$0.00318	(\$0.00099)	\$0.03007	\$0.03226	\$0.00050	\$0.00250	\$0.00145	\$0.09670
<b>Farm Credit</b>		All kWh											(\$0.00967)
<i>Last Change</i>				11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	1/1/03	1/1/02	1/1/22	6/1/22
<b>Outdoor Lighting Customer Owned-SDC</b>	<b>374</b>	All kWh		\$0.06307	\$0.05833	\$0.00318	(\$0.00099)	\$0.03007	\$0.03226	\$0.00050	\$0.00250	\$0.00145	\$0.15811
<b>Farm Credit</b>		All kWh											(\$0.01581)
<i>Last Change</i>				11/1/20	6/1/22	6/1/14	1/1/22	1/1/22	1/1/22	6/1/14	6/1/14	1/1/22	6/1/22

(1) See Sheet 2.  
(2) 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: Robert B. Hevert  
Sr. Vice President

Issued: November 30, 2022  
Effective: December 1, 2022

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. 373

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	\$13.29	\$159.48	(\$1.33)
7,000	Street and Highway Type	\$14.74	\$176.88	(\$1.47)
20,000	Street and Highway Type	\$26.78	\$321.36	(\$2.68)
60,000	Street and Highway Type	\$51.19	\$614.28	(\$5.12)
20,000	Flood Light Type	\$29.61	\$355.32	(\$2.96)
3,500	Power Bracket Included	\$13.92	\$167.04	(\$1.39)
7,000	Power Bracket Included	\$15.67	\$188.04	(\$1.57)
<b>High Pressure Sodium:</b>				
3,300	Street and Highway Type	\$11.53	\$138.36	(\$1.15)
9,500	Street and Highway Type	\$13.71	\$164.52	(\$1.37)
20,000	Street and Highway Type	\$20.44	\$245.28	(\$2.04)
50,000	Street and Highway Type	\$29.06	\$348.72	(\$2.91)
140,000	Street and Highway Type	\$59.62	\$715.44	(\$5.96)
50,000	Flood Light Type	\$33.73	\$404.76	(\$3.37)
<b>Metal Halide:</b>				
3,700	Cobra Head Type	\$16.14	\$193.68	(\$1.61)
5,000	Cobra Head Type	\$18.44	\$221.28	(\$1.84)
10,000	Cobra Head Type	\$22.79	\$273.48	(\$2.28)
3,700	Flood Light Type	\$16.48	\$197.76	(\$1.65)
5,000	Flood Light Type	\$19.06	\$228.72	(\$1.91)
10,000	Flood Light Type	\$22.64	\$271.68	(\$2.26)
47,000	Flood Light Type	\$48.66	\$583.92	(\$4.87)
3,700	Power Bracket Included	\$16.42	\$197.04	(\$1.64)
5,000	Power Bracket Included	\$18.74	\$224.88	(\$1.87)
10,000	Power Bracket Included	\$23.15	\$277.80	(\$2.32)
<b>Light Emitting Diode (LED):</b>				
3,850	Cobra Head Type	\$9.97	\$119.64	(\$1.00)
6,100	Cobra Head Type	\$11.82	\$141.84	(\$1.18)
10,680	Cobra Head Type	\$14.82	\$177.84	(\$1.48)
20,000	Cobra Head Type	\$23.88	\$286.56	(\$2.39)
4,572	Flood Light Type	\$15.59	\$187.08	(\$1.56)
6,810	Flood Light Type	\$16.39	\$196.68	(\$1.64)
11,253	Flood Light Type	\$25.39	\$304.68	(\$2.54)
15,300	Flood Light Type	\$25.30	\$303.60	(\$2.53)
50,403	Flood Light Type	\$54.63	\$655.56	(\$5.46)
2,887	Power Bracket Included	\$10.61	\$127.32	(\$1.06)
6,100	Power Bracket Included	\$11.82	\$141.84	(\$1.18)
12,290	Power Bracket Included	\$17.64	\$211.68	(\$1.76)
17,200	Power Bracket Included	\$21.06	\$252.72	(\$2.11)
<b>Ornamental Lighting:</b>				
3,300	Street and Highway Type	\$9.26	\$111.12	(\$0.93)
<i>Last Change - All Luminaires</i>		<i>11/1/20</i>	<i>11/1/20</i>	<i>11/1/20</i>

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

Issued by: Robert B. Hevert  
 Sr. Vice President

Issued: November 30, 2022  
 Effective: December 1, 2022

**Fitchburg Gas and Electric Light Company**  
**Summary of Electric Basic Service Rates**  
**January 1, 2022 - December 31, 2022**

<b>Basic Service - S/kWh</b> M.D.P.U. No. 282 and 380		Jan 22 (1)	Feb 22 (1)	Mar 22 (1)	Apr 22 (1)	May 22 (1)	Jun 22 (1)	Jul 22 (1)	Aug 22 (1)	Sep 22 (1)	Oct 22 (1)	Nov 22 (1)	Dec 22 (2)
<b>Residential - RD-1, RD-2</b>	Fixed	\$0.15298	\$0.15298	\$0.15298	\$0.15298	\$0.15298	\$0.13436	\$0.13436	\$0.13436	\$0.13436	\$0.13436	\$0.13436	\$0.17859
	Variable	\$0.20270	\$0.19680	\$0.13759	\$0.08708	\$0.08270	\$0.11948	\$0.13379	\$0.13343	\$0.12758	\$0.12740	\$0.16350	\$0.20771
RD-1 Farm Credit (3)	Fixed	(\$0.01530)	(\$0.01530)	(\$0.01530)	(\$0.01530)	(\$0.01530)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01786)
	Variable	(\$0.02027)	(\$0.01968)	(\$0.01376)	(\$0.00871)	(\$0.00827)	(\$0.01195)	(\$0.01338)	(\$0.01334)	(\$0.01276)	(\$0.01274)	(\$0.01635)	(\$0.02077)
RD-2 Farm Credit (3)	Fixed	(\$0.01002)	(\$0.01002)	(\$0.01002)	(\$0.01002)	(\$0.01002)	(\$0.00880)	(\$0.00880)	(\$0.00880)	(\$0.00880)	(\$0.00880)	(\$0.00880)	(\$0.01170)
	Variable	(\$0.01328)	(\$0.01289)	(\$0.00901)	(\$0.00570)	(\$0.00542)	(\$0.00783)	(\$0.00876)	(\$0.00874)	(\$0.00836)	(\$0.00835)	(\$0.01071)	(\$0.01361)
Residential RD-2 Low Income Discount	Fixed	(\$0.05278)	(\$0.05278)	(\$0.05278)	(\$0.05278)	(\$0.05278)	(\$0.04635)	(\$0.04635)	(\$0.04635)	(\$0.04635)	(\$0.04635)	(\$0.04635)	(\$0.06161)
	Variable	(\$0.06993)	(\$0.06790)	(\$0.04747)	(\$0.03004)	(\$0.02853)	(\$0.04122)	(\$0.04616)	(\$0.04603)	(\$0.04402)	(\$0.04395)	(\$0.05641)	(\$0.07166)
<b>Small General - GD-1</b>	Fixed	\$0.15298	\$0.15298	\$0.15298	\$0.15298	\$0.15298	\$0.13436	\$0.13436	\$0.13436	\$0.13436	\$0.13436	\$0.13436	\$0.17859
	Variable	\$0.20270	\$0.19680	\$0.13759	\$0.08708	\$0.08270	\$0.11948	\$0.13379	\$0.13343	\$0.12758	\$0.12740	\$0.16350	\$0.20771
Farm Credit (3)	Fixed	(\$0.01530)	(\$0.01530)	(\$0.01530)	(\$0.01530)	(\$0.01530)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01344)	(\$0.01786)
	Variable	(\$0.02027)	(\$0.01968)	(\$0.01376)	(\$0.00871)	(\$0.00827)	(\$0.01195)	(\$0.01338)	(\$0.01334)	(\$0.01276)	(\$0.01274)	(\$0.01635)	(\$0.02077)
<b>Medium General and Outdoor Lighting - GD-2, GD-4, GD-5, SD</b>	Fixed	\$0.14081	\$0.14081	\$0.14081	\$0.14081	\$0.14081	\$0.13276	\$0.13276	\$0.13276	\$0.13276	\$0.13276	\$0.13276	\$0.16994
	Variable	\$0.19273	\$0.18576	\$0.11663	\$0.08453	\$0.07570	\$0.11343	\$0.13090	\$0.12947	\$0.12801	\$0.12598	\$0.16800	\$0.20544
Farm Credit (3)	Fixed	(\$0.01408)	(\$0.01408)	(\$0.01408)	(\$0.01408)	(\$0.01408)	(\$0.01328)	(\$0.01328)	(\$0.01328)	(\$0.01328)	(\$0.01328)	(\$0.01328)	(\$0.01699)
	Variable	(\$0.01927)	(\$0.01858)	(\$0.01166)	(\$0.00845)	(\$0.00757)	(\$0.01134)	(\$0.01309)	(\$0.01295)	(\$0.01280)	(\$0.01260)	(\$0.01680)	(\$0.02054)
<b>Large General - GD-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	\$0.18558	\$0.18989	\$0.12125	\$0.12132	\$0.12539	\$0.13390	\$0.14294	\$0.15610	\$0.12193	\$0.10430	\$0.11555	\$0.12966
Farm Credit (3)	Fixed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Variable	(\$0.01856)	(\$0.01899)	(\$0.01213)	(\$0.01213)	(\$0.01254)	(\$0.01339)	(\$0.01429)	(\$0.01561)	(\$0.01219)	(\$0.01043)	(\$0.01156)	(\$0.01297)

(1) Pursuant to Basic Service Schedule BS (M.D.P.U. 282), effective April 13, 2015. Rates include Basic Service Costs Adder of \$0.00444/kWh effective December 1, 2021.  
(2) Pursuant to Basic Service Schedule BS (M.D.P.U. 380), effective December 1, 2022. Rates include Basic Service Costs Adder of \$0.00493/kWh effective December 1, 2022.  
(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.

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	\$ 252,123
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51	TOTAL	252,123

**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); 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.

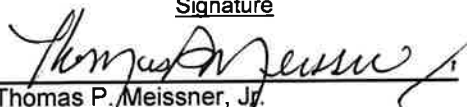
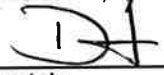
Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	CIVIC ACTIVITIES	\$105,600
2		
3		Total
4		\$105,600
5		
6		
7		
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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.	26,774
3				
4				
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51			TOTAL	26,774

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

<u>Signature</u>	<u>Date</u>	<u>Capacity</u>
<u></u> Thomas P. Meissner, Jr.	April 14, 2023	President
<u></u> Daniel J. Hurstak	April 14, 2023	Controller
<u>/s/ Neveen F. Awad *</u> Neveen F. Awad	April 14, 2023	Director
<u>/s/ Winfield S. Brown *</u> Winfield S. Brown	April 14, 2023	Director
<u>/s/ Mark H. Collin *</u> Mark H. Collin	April 14, 2023	Director
<u>/s/ Suzanne Foster *</u> Suzanne Foster	April 14, 2023	Director
<u>/s/ Edward F. Godfrey *</u> Edward F. Godfrey	April 14, 2023	Director
<u>/s/ Michael B. Green *</u> Michael B. Green	April 14, 2023	Director
<u>/s/ Eben S. Moulton *</u> Eben S. Moulton	April 14, 2023	Director
<u>/s/ Justine Vogel *</u> Justine Vogel	April 14, 2023	Director
<u>/s/ David A. Whiteley *</u> David A. Whiteley	April 14, 2023	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.

April 14, 2023

Then personally appeared Thomas P. Meissner and Daniel J. Hurstak

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

KUMIKO A. SHORTILL, Notary Public  
State of New Hampshire  
My Commission Expires September 5, 2023

Notary Public

