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August 13, 2024

Debbie-Anne A. Reese, Acting Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

Re: *Fitchburg Gas and Electric Light Company*, Docket No. ER24-___-000 Request for Updated Depreciation Rates

Dear Secretary Reese,

Pursuant to Section 205 of the Federal Power Act, 16 U.S.C. § 824d (2000) and the Federal Energy Regulatory Commission ("Commission") Order No. 618,[1] Fitchburg Gas and Electric Light Company ("FG&E" or the "Company") and ISO New England ("ISO-NE")[2] hereby submit for acceptance proposed changes to the depreciation rates used to calculate FG&E's annual transmission revenue requirements for Pool Transmission Facilities ("PTF") and non-PTF Transmission Facilities under the ISO New England Inc. Transmission, Markets and Services Tariff ("ISO-NE Tariff"). Additionally, FG&E is revising Appendix D to Attachment F of the ISO-NE Tariff to incorporate the revised depreciation rates.[3]

Background

FG&E is a PTO whose transmission facilities are used for the provision of Regional Transmission Service and Local Service ("Regional and Local Service") under the ISO-NE Tariff. Costs for these services are recovered under Section II, Attachment F formula rates approved by the Commission February 10, 2005. Service over FG&E's Local Service is provided under Section II, Schedule 21-FG&E of the ISO-NE tariff as approved by the Commission on October 1, 2003 in Docket No. ER03-1410-000.

[1] Depreciation Accounting, Order No. 618, FERC Stats. & Regs. [Regs. Preambles] ¶ 31,104 (2000).

[2] FG&E is making this filing in accordance with FG&E's rights under Section 3.94(a)(i) of the Transmission Operating Agreement among ISO-NE and the Participating Transmission Owners ("PTO") to submit filings under FPA Section 205. ISO-NE is submitting this filing as administrator of the ISO New England Inc. Transmission, Markets and Services Tariff in the eTariff system.

[3] FG&E notes that on June 15, 2020, the New England Transmission Owners submitted to FERC a Settlement Agreement to resolve issues under consideration by the Commission in ISO New England Inc.: Participating Transmission Owners Administrative Committee, *et al*., Docket EL16-19, approved December 28, 2020, ER20-2054-000. Today's filing, with respect to FG&E's transmission, common and general plant depreciation rates, is consistent with the terms included in the Settlement Agreement.

In Order No. 618, the Commission determined that utilities changing their method of depreciation for accounting purposes could do so without making a formal filing with the Commission.[4] However, the Commission ruled that any proposal to modify prices charged for transmission services, "whether determined by stated rates or formula rates" must do so pursuant to Section 205 of the FPA.[5] As explained in more detail below, through this filing, FG&E proposes to revise the depreciation rates for its Regional and Local Service consistent with a depreciation study filed and approved by the Massachusetts Department of Public Utilities ("MDPU") as part of FG&E's 2023 retail rate case. In support of the revised depreciation rates, FG&E submits the joint testimony of Daniel T. Nawazelski and S. Elena Demeris. Also included are the testimony and depreciation study, prepared by Ned W. Allis, filed and approved for implementation in FG&E's retail rate case before the MDPU. The proposed depreciation rates would be used in the formula rate calculations for Regional and Local Service going forward.

1. Description of Rate Change and Statement of Reasons for Rate Schedule Change

As explained in the Prepared Direct Testimony of Daniel T. Nawazelski and S. Elena Demeris (Exhibit FG&E-1), FG&E is proposing to reflect updated depreciation rates in its Regional and Local Service formula rate calculations, as recommended in a depreciation study based on 2022 data and approved by the MDPU as part of FG&E's retail rate filing. The updated depreciation rates are summarized in Exhibit FG&E-2. The Direct Testimony and Depreciation Study of Ned W. Allis submitted before the MDPU is provided as Exhibit FG&E-3. Prior to this proceeding, FG&E last sought to update depreciation rates for Regional and Local Service formula rates in ER20-2215-000. In ER20-2215-000, FG&E updated its depreciation rates in accordance with the results of a depreciation study filed and approved in its 2019 retail rate case, D.P.U. 19-30/D.P.U. 19-31. This filing was accepted by letter order issued August 21, 2020.[6] FG&E subsequently filed an update to the tariff record reflecting the Commission's August 21, 2020 Order in ER24-684-000, approved February 12, 2024. As shown in Exhibit FG&E-2, the proposed updates to depreciation rates submitted herein result in an estimated annual decrease of $28,067 to depreciation expense. FG&E submits that the revised depreciation rates will have a *de minimus* effect on the transmission rates of Regional and Local Service customers.

In recent orders, the Commission has required that all fixed components of a rate must be included in tariff or rate schedules.[7] FG&E has thus revised its formula rate tariff accordingly. The clean and redline tariffs filed in this proceeding contain additional language reflecting the depreciation rate changes discussed herein.

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[4] Order No. 618 at 61,695 n.25.

[5] *Id*.

[6] Letter Order, *Fitchburg Gas and Electric Light Company*, Docket No. ER20-2215-000 (August 21, 2020)..

[7] *Arizona Public Service Company*, Letter Order, Docket ER11-4184 (Sept. 26, 2011); *Old Dominion Electric Cooperative*, 133 FERC ¶61,261 (2010).

2. List of Documents Submitted

Included in this filing are the following documents:

- Transmittal Letter
- Exhibit FG&E-1: Direct Testimony of Daniel T. Nawazelski and S. Elena Demeris
- Exhibit FG&E-2: Depreciation Rate Summary
- Exhibit FG&E-3: Direct Testimony and Depreciation Study of Ned W. Allis before the Massachusetts Department of Public Utilities.
- Attachment 1: Clean Tariff showing updated depreciation rates for inclusion in Section II of the ISO-NE Tariff.
- Attachment 2: Redlined Tariff showing updated depreciation rates for inclusion in Section II of the ISO-NE Tariff.
- Attachment 3: List of names and addresses of persons receiving copies of this filing.

3. Proposed Effective Date and request for Waiver of the 60-Day Prior Notice Requirement

FG&E requests that the proposed tariff changes and revised common, general and transmission depreciation rates to be made effective as of July 1, 2024. The Regional and Local Service revenue requirement calculations effective January 1, 2026 are based on 2024 calendar year data, which will include the depreciation rates proposed herein. In order to ensure that the annual revenue requirements for bills rendered on and after January 1, 2026 can be calculated using unadjusted FERC Form 1 data, thus satisfying FERC transparency guidelines, FG&E respectfully requests a waiver of the 60-day notice requirement set forth at 18 C.F.R. § 35.3(a)(1).

4. Persons to Whom This Filing Has Been Sent

Attachment 3 to this transmittal letter provides a list of names and addresses of recipients of this filing. In addition, the filing has also been sent to the Massachusetts Department of Public Utilities (MDPU).

Notice of this filing has been communicated electronically to ISO-NE, transmission committee members, the PTO-AC and the New England Conference of Public Utilities Commissioners, Inc. (NECPUC) in accordance with ISO-NE protocols.

This filing will also be posted to the ISO-NE website at http://www.iso-ne.com/participate/filings-orders/pto.

5. Correspondence

Correspondence or communications with respect to this filing may be addressed to the following persons:

Daniel T. Nawazelski
Manager, Revenue Requirements
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842-1720
(603) 379-3836
nawazelski@unitil.com

Andrew O. Kaplan
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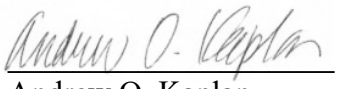
6. Conclusion

FG&E respectfully requests that the Commission authorize the proposed use of the updated depreciation rates and the proposed revisions to Section II of the ISO-NE Tariff. Thank you for your attention to this matter. Please contact the undersigned if you have any questions regarding this filing.

Respectfully submitted,



Andrew O. Kaplan

Counsel to Fitchburg Gas and Electric Light Company

Enclosures

UNITED STATES OF AMERICA

BEFORE THE

FEDERAL ENERGY REGULATORY COMMISSION

Fitchburg Gas and Electric Light Company

Docket No. ER24-___-000

PREPARED DIRECT TESTIMONY

OF

DANIEL T. NAWAZELSKI

&

S. ELENA DEMERIS

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Exhibit FG&E – 2: Depreciation Rate Summary

Exhibit FG&E – 3: Depreciation Study and Testimony of Mr. Ned W. Allis before the Massachusetts Department of Public Utilities

Attachment - 1: Appendix D

Attachment - 2: Appendix D redline

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your names and business address.

A. Our names are Daniel T. Nawazelski & S. Elena Demeris, and our business address is 6 Liberty Lane West, Hampton, New Hampshire 03842.

Q. What are your positions and what are your responsibilities?

A. Mr. Nawazelski: I am the Manager, Revenue Requirements, for Unitil Service Corp. ("Unitil Service"), a subsidiary of Unitil Corporation that provides managerial, financial, regulatory and engineering services to Unitil Corporation's utility subsidiaries including Fitchburg Gas and Electric Light Company d/b/a Unitil (hereinafter referred to as "Unitil", the "Company", or "FG&E", as appropriate). In this capacity I am responsible for the preparation and presentation of distribution rate cases and in support of other various regulatory proceedings.

Ms. Demeris: I am a Senior Regulatory Analyst for Unitil Service Corp. In this capacity I am responsible for preparing regulatory filings, pricing research, analysis, tariff administration, revenue requirements calculations, customer research, and other analytical services.

Q. Please describe your business and educational background.

A. Mr. Nawazelski: I began working for Unitil Service in June of 2012 as an Associate Financial Analyst and have held various positions with increasing

responsibilities leading to my current role of Manager of Revenue Requirements. I earned a Bachelor of Science degree in Business with a concentration in Finance and Operations Management from the University of Massachusetts, Amherst in May of 2012. I am also currently pursuing my Masters in Business Administration at the University of New Hampshire.

Ms. Demeris: In 1996, I graduated from the University of Massachusetts - Lowell with a Bachelors of Science Degree in Civil Engineering. In 2005 I earned a Masters in Business Administration and in 2006 a Masters in Finance from Southern New Hampshire University. I joined the Service Company in July 1998 in the regulatory/rate department.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. The purpose of our testimony in this proceeding is to present data in support of Fitchburg Gas and Electric Light Company's ("FG&E") depreciation expense associated with revised depreciation rates for transmission plant, general plant and common plant. FG&E seeks approval to update its depreciation expense related to its internal transmission facilities under formula rates in the ISO- New England Inc. Transmission, Markets and

Services Tariff ("ISO-NE Tariff")[1]. FG&E recovers its costs for Local and Regional Pool Transmission Facilities ("Regional Service & "Local Service") under Section II, Open Access Transmission Tariff, Attachment F of the ISO-NE Tariff.

Q. Are you aware that utilities, although not required to make a separate filing to obtain Commission approval before implementing changes in depreciation rates for accounting purposes, must obtain Commission authorization to change prices charged for transmission services (whether determined by stated rates or formula rates) to reflect a change in depreciation rates?

A. Yes. Accordingly, in this filing, FG&E seeks Commission approval to change the rates charged for PTF and non-PTF services to reflect a change in depreciation rates pursuant to the requirements for depreciation accounting, FERC Order No. 618, *Depreciation Accounting,* FERC Stats. and Reg. [Regs. Preambles] ¶ 31,104 (2000).

[1] FG&E notes that on June 15, 2020, the New England Transmission Owners submitted to FERC a Settlement Agreement to resolve issues under consideration by the Commission in *ISO New England Inc.: Participating Transmission Owners Administrative Committee, et al.*, Docket EL16-19. Today's filing, with respect to FG&E's depreciation rates, is consistent with the terms included in the Settlement Agreement. Upon FERC's approval of the Settlement Agreement in Docket EL16-19, FG&E will update its rates to reflect those outlined in today's filing.

III. SUMMARY OF TESTIMONY

Q. Please summarize your testimony.

A. As stated above, FG&E seeks approval to update its depreciation expense related to its internal transmission facilities as part of formula rates established in Section II of the ISO-NE Tariff.

Q. Why is FG&E updating its depreciation rates?

A. In 2023, FG&E filed general rate cases for the distribution functions of its electric and gas operations with the Massachusetts Department of Public Utilities ("MDPU"). A depreciation study and testimony were prepared and presented by Mr. Ned Allis of Gannett Fleming in those cases. The study scope encompassed all of FG&E's utility plant, including transmission plant. FG&E's previous depreciation study was performed for its general rates cases for the distribution functions of its gas and electric operations in 2018.

Q. Are you proposing to use this same testimony and depreciation study for this proceeding?

A. Yes. FG&E is presenting Mr. Ned Allis's depreciation study and testimony in this filing and seeks approval to recover in its transmission rates the depreciation expense associated with revised depreciation rates. On June 28, 2024, the MDPU issued an order in FG&E's retail rate case approving the implementation of the proposed rates in the depreciation study.

Q. What exhibits in support of the proposed depreciation rates are included in this filing?

A. Exhibit FG&E-2 is a schedule showing the current and proposed depreciation rates from Mr. Ned Allis's depreciation study for transmission plant, general plant and common plant. The exhibit also shows the allocation of FG&E general plant and common plant to internal transmission, and the resulting changes in depreciation expense based on 2022 data. Exhibit FG&E-3 is a complete copy of Mr. Allis's direct testimony and depreciation study submitted in the MDPU proceedings referenced above.

Q. In Exhibit FG&E-2, how is the allocation of general plant and common plant to transmission plant derived?

A. The Company allocates depreciation amounts not directly assigned to transmission with an allocation factor based on the ratio of transmission wages and salaries to total wages and salaries less administrative and general wages and salaries in accordance with the formula rate for Regional and Local Service under Section II, Attachment F, of the ISO Tariff.

IV. APPLICATION OF PROPOSED DEPRECIATION RATES

Q. What depreciation rates are being proposed for FG&E?

A. Please refer to Exhibit FG&E-2 for a comparison of the current and proposed depreciation rates for transmisson, general and common plant.

Q. When is FG&E requesting that these changes be reflected in its transmission charges?

A. FG&E requests that the revised depreciation rates be made effective as of July 1, 2024. This date corresponds to MDPU rate case approvals in MDPU 23-80 and MDPU 23-81. FG&E is requesting that these changes be reflected in its transmission charges effective January 1, 2026. Regional and Local Service revenue requirements become effective January 1, 2026 based on 2024 calendar year data which would include the depreciation rates proposed herein.

Q. What is the impact to annual depreciation expense related to transmission service resulting from the new depreciation rates?

A. The estimated impact to depreciation expense related to Regional and Local Service resulting from the new depreciation rates is a decrease of $28,067 in annual depreciation expense.

V. CONCLUSION

Q. Does that complete your testimony?

A. Yes.

Fitchburg Gas and Electric Light Company
Depreciation Rate Summary
Effective July 1, 2024

Acct.		Current Rate	Proposed Rate	Change In Expense	Transmission Allocation Factor [C]	Allocation Change In Expense	Total Change In Expense
	Transmission						
350	Land and Land Rights	N/A	N/A	$ -			$ -
351	Clearing Land & Rights of Way	1.27%	1.11%	(13)			(13)
352	Structures & Improvements	2.12%	0.88%	(736)			(736)
353	Station Equipment	3.92%	3.42%	(54,755)			(54,755)
355	Poles & Fixtures	6.13%	7.82%	18,840			18,840
356	OH Conductors & Devices	3.51%	4.10%	11,741			11,741
	Total Transmission			$ (24,923)			$ (24,923)
	General [A]						
394	Tools, Shop & Garage Equipment	4.00%	4.00%	$ -	5.102%	$ -	$ -
395	Laboratory Equipment	5.00%	5.00%	-	5.102%	-	-
397	Communication Equipment	6.67%	6.67%	-	5.102%	-	-
398	Miscellaneous Equipment	5.00%	N/A	(1,209)	5.102%	(62)	(62)
	Total General			$ (1,209)		$ (62)	$ (62)
	Common [B]						
390	Structures & Improvements	1.98%	2.56%	$ 8,020	5.102%	$ 409	$ 409
390.01	DOC Facility	1.98%	1.76%	(13,009)	5.102%	(664)	(664)
391	Office Furniture & Equipment	6.67%	8.14%	3,839	5.102%	196	196
393	Stores Equipment	4.00%	4.00%	-	5.102%	-	-
394	Tools, Shop & Garage Equipment	5.00%	11.61%	6,501	5.102%	332	332
396	Power Operated Equipment	0.16%	N/A	-	5.102%	-	-
397	Communication Equipment	6.67%	N/A	(63,910)	5.102%	(3,261)	(3,261)
398	Miscellaneous Equipment	5.00%	N/A	(1,852)	5.102%	(94)	(94)
	Total Common			$ (60,411)		$ (3,082)	$ (3,082)
	Total Change in Depreciation Expense						**$ (28,067)**

[A] Exhibit FG&E-3, Pages 50-52 of 275.
[B] Current Rates effective July 1, 2024.
[C] Transmission Wages and Salaries Allocation Factor (the ratio of Transmission–related direct wages and salaries to FG&E's total direct wages and salaries, excluding administrative and general wages and salaries), based on 2022 FERC Form 1 page 354 data.

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF PUBLIC UTILITIES

DIRECT TESTIMONY OF

NED W. ALLIS

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

ON BEHALF OF

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

d/b/a UNITIL

(ELECTRIC DIVISION)

D.P.U. 23-80

EXHIBIT UNITIL-NWA-1

August 17, 2023

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Exhibit Unitil-NWA-1: Direct Testimony of Ned W. Allis
Exhibit Unitil-NWA-2: Statement of Qualifications
Exhibit Unitil-NWA-3: Depreciation Study

I. INTRODUCTION

Q. Please state your name and address.

A. My name is Ned W. Allis. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q. By whom are you employed and in what capacity?

A. I am Vice President of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming"), which is part of the global infrastructure firm Gannett Fleming, Inc. I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I am also responsible for Gannett Fleming's proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation.

Q. How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since October 2006.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of Fitchburg Gas and Electric Light Company d/b/a Unitil ("Unitil" or the "Company").

Q. Please state your qualifications.

A. I have over 15 years of depreciation experience, which includes expert testimony in more than 70 cases before 18 regulatory commissions. In my career, I have worked on hundreds

of depreciation assignments, which includes assisting other expert witnesses from Gannett Fleming in numerous U.S. jurisdictions and two Canadian provinces. Please refer to Exhibit Unitil-NWA-2 for additional information on my qualifications, including my leadership in the Society of Depreciation Professionals (the "Society") and participation as a faculty member for depreciation training conducted by the Society.

Q. Have you previously testified before the Department of Public Utilities ("Department") or other regulatory agencies on behalf of the Company?

A. Yes. I have previously testified before the Department on behalf of the Company in D.P.U. 19-130 and D.P.U. 19-131. I have also previously testified on behalf of other Unitil subsidiaries and other Massachusetts utilities on the topic of depreciation. These cases are included in Exhibit Unitil-NWA-2.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. My testimony supports and explains the Depreciation Study performed for Unitil attached hereto as Exhibit Unitil-NWA-3 ("Depreciation Study"). The Depreciation Study sets forth the calculated annual depreciation accrual rates by account for electric and common plant as of December 31, 2022.

Q. Please summarize the results of the Depreciation Study.

A. The calculated depreciation rates are based on the most commonly used methods and procedures for determining depreciation rates. The life and salvage parameters are based on widely used techniques and the depreciation rates are based on the average service life procedure and remaining life method. These depreciation rates as of December 31, 2022

appropriately reflect the rates at which the value of Unitil's assets should be recovered through depreciation expense.

Q. Are the recommended depreciation accrual rates presented in the Depreciation Study reasonable and applicable to the plant in service as of December 31, 2022?

A. Yes, they are. Based on the Depreciation Study, I am recommending depreciation rates using the December 31, 2022 plant and reserve balances for approval.

Q. What is the effect of the recommended depreciation accrual rates?

A. As explained in more detail later in my testimony, the Depreciation Study results in a decrease of $480,040 in depreciation expense for electric plant and a decrease of $22,724 in depreciation expense for common plant. This represents a fairly moderate change and is primarily the result of the service life and net salvage estimates in the Depreciation Study.

III. DEPRECIATION STUDY

Q. Please define the concept of depreciation.

A. The Federal Energy Regulatory Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act defines depreciation as follows:

> Depreciation, as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.[1]

[1] 18 C.F.R. § 101, Definition 12.

Q. Did you prepare the Depreciation Study included with this testimony?

A. Yes. I prepared the Company's Depreciation Study, which is provided as Exhibit Unitil-NWA-3.

Q. In preparing the Depreciation Study, did you follow generally accepted practices in the field of depreciation?

A. Yes.

Q. What is the purpose of the Depreciation Study?

A. The purpose of the Depreciation Study is to estimate the annual depreciation accruals for Unitil's plant in service for financial and ratemaking purposes, and to determine appropriate service lives and net salvage percentages for each plant account.

Q. Are the methods and procedures of this Depreciation Study consistent with previous depreciation studies for the Company?

A. The Depreciation Study uses the same method, procedure and technique for calculating depreciation as used in the previous depreciation study.[2] The study is based on the straight line method, equal life group procedure and remaining life technique.

The retirement rate method, which is an actuarial method of analyzing historical retirement data and the same method as used in the previous study, was used to estimate life characteristics for the different plant accounts in the Depreciation Study. The retirement rate method, which is described in more detail later in this testimony and in the Depreciation Study, is the predominant method used when aged data are available (*i.e.*,

[2] The previous study was prepared by me and filed in D.P.U. 19-130.

when the vintage year of transactions is known) and has been used for other utilities in Massachusetts. The method used to estimate net salvage, in which historical cost of removal and gross salvage are expressed as a percentage of retirements, is the predominant approach used for estimating future net salvage and is consistent with the method used in previous depreciation studies.

Q. Please describe the contents of the Depreciation Study.

A. The Depreciation Study is presented in nine parts: Part I, Introduction, presents the scope and basis for the Depreciation Study. Part II, Estimation of Survivor Curves, includes descriptions of the methodology of estimating survivor curves. Parts III and IV set forth the analysis for determining service life and net salvage estimates. Part V, Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation and amortization using the remaining life. Part VI, Results of Study, presents a description of the results of my analysis and a summary of the depreciation calculations. Part VI also includes Table 1 (see pages VI-4 and VI-5), which presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2022, the book depreciation reserve, and the calculated annual depreciation accrual and rate for each account or subaccount. Parts VII, VIII and IX include graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations by account. The section beginning on page VIII-2 presents the results of the net salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2022.

Q. Please explain how you performed the Depreciation Study.

A. I used the straight line remaining life method of depreciation, with the average service life procedure. The annual depreciation is based on a method of depreciation accounting that seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit, or group of assets, in a systematic and reasonable manner.

For General Plant Accounts 391.00, 393.00, 394.00, 395.00, 397.00 and 398.00, I used the straight line remaining life method of amortization. The annual amortization is based on amortization accounting that distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account and vintage.

Q. How did you determine the recommended annual depreciation accrual rates?

A. I did this in two phases. In the first phase, I estimated the service life and net salvage characteristics for each depreciable group, that is, each plant account or subaccount identified as having similar characteristics. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life and net salvage estimates determined in the first phase.

Q. Please describe the first phase of the Depreciation Study, in which you estimated the service life and net salvage characteristics for each depreciable group.

A. The service life and net salvage study consisted of compiling historical data from records related to the Company's plant; analyzing these data to obtain historical trends of survivor characteristics; obtaining supplementary information from Unitil's management and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the data and the estimates used by other electric utilities to form judgments of

average service life and net salvage characteristics.

Q. What historical data did you analyze for the purpose of estimating service life characteristics?

A. I analyzed the Company's accounting entries that record plant transactions during the period 1969 through 2022, to the extent available. The transactions I analyzed included additions, retirements, transfers, and the related balances.

Q. What method did you use to analyze these service life data?

A. I used the retirement rate method for most plant accounts. This is the most appropriate method when retirement data covering a long period of time is available because this method determines the average rates of retirement actually experienced by the Company during the period of time covered by the Depreciation Study.

Q. Please describe how you used the retirement rate method to analyze Unitil's service life data.

A. I applied the retirement rate analysis to each different group of property in the study. For each property group, I used the retirement rate data to form a life table which, when plotted, shows an original survivor curve for that property group. Each original survivor curve represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required in order to use them as valid considerations in estimating service life. The "Iowa-type survivor curves" were used to perform these interpretations.

Q. What are "Iowa-type survivor curves" and how did you use such curves to

estimate the service life characteristics for each property group?

A. Iowa-type survivor curves are a widely-used group of survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. These curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies had been retired.

Iowa-type survivor curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves and truncated Iowa curves were used in the Depreciation Study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements. The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 40-R2.5 indicates an average service life of 40 years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a moderate height, 2.5, for the mode (possible modes for R type curves range from 0.5 to 5).

Q. Had the retirement rate method been used in Unitil's previous depreciation studies?

A. No. Aged accounting data were available for the study since 2008. Prior to Unitil's most recent study, the simulated plant-record ("SPR") method was used in part because of the period time for which aged data were available. The retirement rate method, which is the preferred method when aged data are available, was used in the previous study.

Additionally, in order to have a longer and more robust period available for study, Company recorded retirements for years prior to 2008 were statistically aged in that study. Statistical aging is an accepted method for periods for which aged data is not available and allows for a longer period of historic data to be studied and can, therefore, improve the reliability of the analysis. For the years of data available through the previous study, the same data were used for the current study (both aged and statistically aged).

Q. Does the retirement rate method allow for the study of different time periods for the available data?

A. Yes. When using the retirement rate method, bands of years can be studied. For example, in the Depreciation Study bands were analyzed that incorporated the full period of available data (aged and statistically aged). Bands were also analyzed that only incorporated aged data.

Q. Did Gannett Fleming observe Unitil's plant and equipment as part of preparing depreciation studies for the Company?

A. Yes. Field reviews were performed for the previous depreciation study and the current Depreciation Study. For the 2018 depreciation study, I conducted a field review of the Company's property in July 2019 to observe representative portions of plant. Gannett Fleming also conducted field reviews for the current Depreciation Study in June 2023. In addition to the field reviews, I conducted meetings with Company personnel to discuss the operations and outlook of the Company's assets.

Field reviews are conducted to become familiar with Company operations and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge, as well as

information from other discussions with the Company's management and operating personnel, was incorporated in the interpretation and extrapolation of the statistical analyses.

Q. How did your experience in the development of other depreciation studies affect your work in this case?

A. Because I have customarily conducted field reviews for my depreciation studies over the course of my career, I have had the opportunity to visit many similar facilities and meet with management and operations personnel at many other companies. The knowledge I have accumulated from those visits and meetings provides me with useful information to draw upon to confirm or challenge my numerical analyses concerning asset condition and remaining life estimates.

Q. Are there any considerations related to the outlook of the Company's assets that you would like to discuss?

A. Yes. One factor that could impact future service lives of the Company's assets is the transition to net zero emissions energy usage expected to occur over the next three decades in Massachusetts. Based on discussions with Company personnel as well as my experience with previous depreciation studies in both Massachusetts and other jurisdictions facing a similar energy transition, I believe it is possible that the service lives of both electric and gas assets could be impacted by, for example, electrification of current energy usage for transportation and building space heating. However, absent any specific guidance from the Department of Public Utilities, the Company has not proposed any specific adjustments to service lives or depreciation rates in this case to incorporate these potential impacts of

the pathway to net zero greenhouse gas emissions by 2050.

Q. Please explain the concept of "net salvage".

A. Net salvage is a component of the service value of capital assets that is recovered through depreciation rates. The service value of an asset is its original cost less its net salvage. Net salvage is the salvage value received for the asset upon retirement less the cost to retire the asset. When the cost to retire the asset exceeds the salvage value, the result is negative net salvage.

Because depreciation expense is the loss in service value of an asset during a defined period (*e.g.*, one year), it must include a ratable portion of both the original cost of the asset and the net salvage. That is, the net salvage related to an asset should be incorporated in the cost of service during the same period as its original cost, so that customers receiving service from the asset pay rates that include a portion of both elements of the asset's service value, the original cost and the net salvage value. For example, the full service value of a $1,000 pole may also include $1,000 of cost of removal and $100 gross salvage, for a total service value of $1,900.

Q. Please describe how you estimated net salvage percentages.

A. I estimated the net salvage percentages by incorporating the Company's actual historical data for the period 1981 through 2022, to the extent available, and considered other factors such as the industry experience of net salvage estimates for other electric companies. The net salvage percentages in the Depreciation Study are based on a combination of statistical analyses and informed judgment. The statistical analyses consider the cost of removal and

gross salvage ratios to the associated retirements during the 38-year period. Trends of these data are also measured based on three-year moving averages and the most recent five-year indications. In addition to the analysis of the overall range of data and moving averages, the analysis of data since 2002 was also considered.

Q. Please describe the second phase of the process that you used in the Depreciation Study in which you calculated composite remaining lives and annual depreciation accrual rates.

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group using the straight line remaining life method, and using remaining lives weighted consistent with the average service life procedure. The calculations of annual depreciation accrual rates were developed as of December 31, 2022.

Q. Please describe the straight line remaining life method of depreciation.

A. The straight line remaining life method of depreciation (also referred to as the straight line method and remaining life technique) allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

Q. Please describe the average service life procedure for calculating remaining life accrual rates.

A. The average service life procedure defines the group or account for which the remaining life annual accrual is determined. Under this procedure, the annual accrual rate is determined for the entire group or account based on its average remaining life and the rate

is then applied to the surviving balance of the group's cost. The average remaining life of the group is calculated by first dividing the future book accruals (original cost less allocated book reserve less future net salvage) by the average remaining life for each vintage. The average remaining life for each vintage is derived from the area under the survivor curve between the attained age of the vintage and the maximum age. The sum of the future book accruals is then divided by the sum of the annual accruals to determine the average remaining life of the entire group for use in calculating the annual depreciation accrual rate.

Q. Please describe amortization accounting in contrast to depreciation accounting.

A. Amortization accounting is used for accounts with a large number of units, but small asset values. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. However, depreciation accounting is difficult for these types of assets because depreciation accounting requires periodic inventories to properly reflect plant in service. Consequently, amortization accounting is used for these types of assets, such that retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirement in amortization accounting. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period that represents an anticipated life during which the asset will provide service. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the Company's books at that time, but not necessarily removed from service. In contrast, assets that are taken out of service before 20 years remain on the books until the amortization period for that vintage has expired.

Q. Is amortization accounting currently used for certain plant accounts?

A. Yes. However, amortization accounting is only appropriate for certain General Plant accounts. These accounts are 391.00, 393.00, 394.00, 395.00, 397.00 and 398.00, which represent slightly more than 2.5% of Unitil's depreciable electric and common plant.

Q. Have you made additional recommendations for these amortization accounts?

A. Yes. In order to achieve a more stable accrual rate for these accounts in the future, I have recommended a five-year amortization to adjust for unrecovered reserve due to the implementation of amortization accounting. This approach will achieve consistent amortization rates for existing assets as well as future assets.

Q. Please use an example to illustrate how the annual depreciation accrual rate for a particular group of property is presented in the Depreciation Study.

A. I will use Account 364.00, Poles, Towers and Fixtures, as an example because it is one of the larger depreciable accounts and provides a good illustration of the methods used in the Depreciation Study. The retirement rate method was used to analyze the survivor characteristics of this property group. Plant accounting data, both aged and statistically aged, was compiled from 1970 through 2022 and analyzed in periods that best represent the overall service life of this property. The life tables for the 1970-2022 experience band (which represents the full range of available data) and the 2008-2022 experience band (which does not include the statistically aged data) are presented on pages VII-51 through VII-56 of the Depreciation Study. The life tables display the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-51 of the study shows $45,375 retired at age 0.5 with $39,430,804 exposed to retirement.

Consequently, the retirement ratio is 0.0012 and the surviving ratio is 0.9988. These life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 55-R2.5 on page VII-50 of the study.

The net salvage analysis is presented on pages VIII-18 through VIII-20 of the Depreciation Study. The net salvage percentages shown on these pages are based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1981 through 2022. This 41-year period experienced $3,164,380 ($328,940 - $3,493,320) in negative net salvage for $2,974,769 plant retired. The result is negative net salvage of 106 percent ($3,164,380/$2,974,769). Based on the overall negative 106 percent net salvage and the most recent five-year average of negative 105 percent net salvage, as well as industry ranges and Company expectations, it was determined that negative 100 percent is the most appropriate estimate.

My calculation of the annual depreciation related to the original cost at December 31, 2022 is presented on pages IX-16 through IX-18 of the Depreciation Study. The calculation is based on the 55-R2.5 survivor curve, 100 percent negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to the table on page VI-4 of the Depreciation Study.

Q. Please compare the proposed depreciation expense to the current pro-forma depreciation expense as of December 31, 2022.

A. The overall change reflected in the Depreciation Study for electric plant is a decrease of $480,040 annually, and for common plant a decrease of $22,724 annually. The decrease for electric plant comes from the updated plant balances and updated survivor curve and net salvage percent estimates.

Q. Does this conclude your direct testimony?

A. Yes.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

FITCHBURG, MASSACHUSETTS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2022

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
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August 4, 2023

Fitchburg Gas and Electric Light Company
6 Liberty Lane West
Hampton, NH 03842

Attention Dan Main
Manager of Regulatory Services & Corporate Compliance

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Fitchburg Gas and Electric Light Company as of December 31, 2022. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

NED W. ALLIS
Vice President

NWA:mle

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FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Fitchburg Gas and Electric Light Company's ("Fitchburg Gas and Electric" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric and common plant of Fitchburg Gas and Electric as of December 31, 2022. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

The recommendations in the depreciation study are for changes to service life and net salvage estimates for various accounts. In the aggregate, the overall impact of the recommended depreciation rates is a moderate change in depreciation expense. Amortization accounting is also recommended for many general plant accounts.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2022 as summarized by Table 1 and Table 2 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of approximately $7.8 million for electric plant and $0.3 million for common plant when applied to depreciable plant balances as of December 31, 2022. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST	ACCRUAL RATE	ANNUAL ACCRUAL
ELECTRIC PLANT			
OTHER PRODUCTION PLANT	$ 2,834,124.39	5.84	$ 165,609
TRANSMISSION PLANT	14,123,470.85	3.85	544,224
DISTRIBUTION PLANT	169,571,181.34	4.04	6,855,359
GENERAL PLANT	4,486,648.72	5.29	237,176
RESERVE ADJUSTMENT FOR AMORTIZATION			12,039
TOTAL ELECTRIC PLANT	**$191,015,425.30**	4.09	**$7,814,407**
COMMON PLANT			
GENERAL PLANT	$ 16,933,982.99	1.99	$ 337,923
RESERVE ADJUSTMENT FOR AMORTIZATION			1,735
TOTAL COMMON PLANT	**$ 16,933,982.99**	2.00	**$ 339,028**

PART I. INTRODUCTION

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Fitchburg Gas and Electric Light Company ("Fitchburg Gas and Electric" or "Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric and common plant as of December 31, 2022. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric and common plant in service as of December 31, 2022.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2022, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of

group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric services. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain

General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-3 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

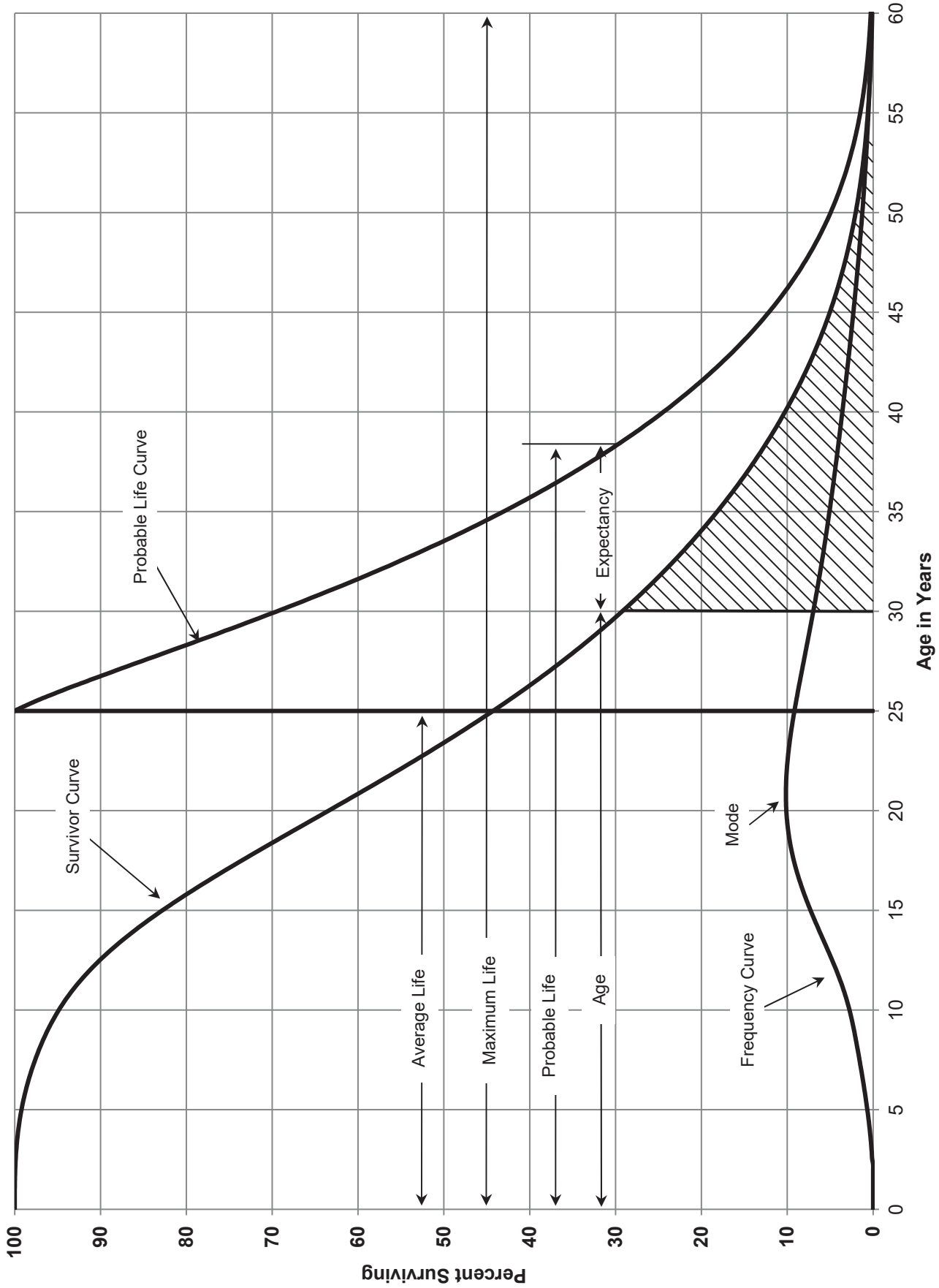


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

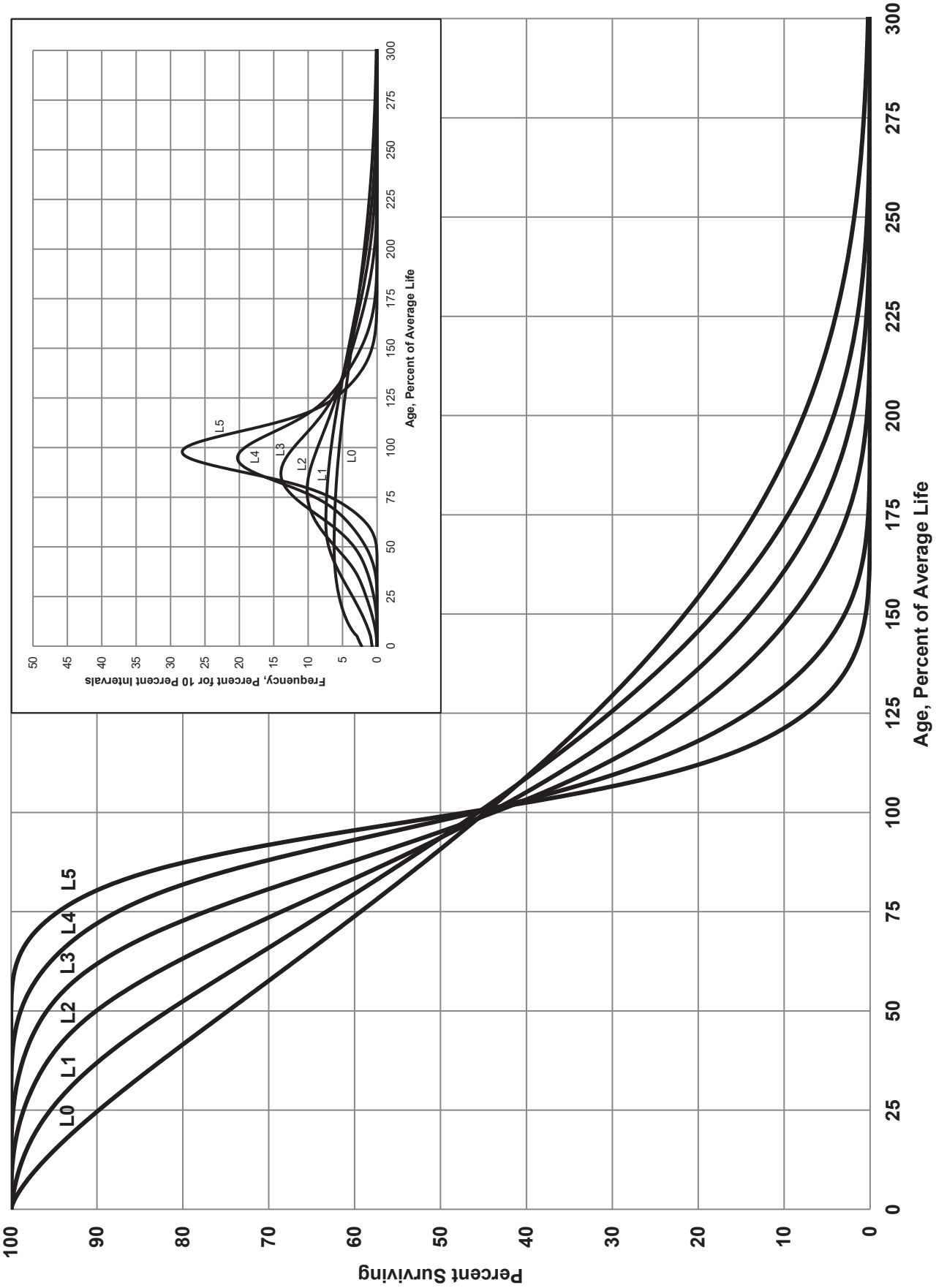


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

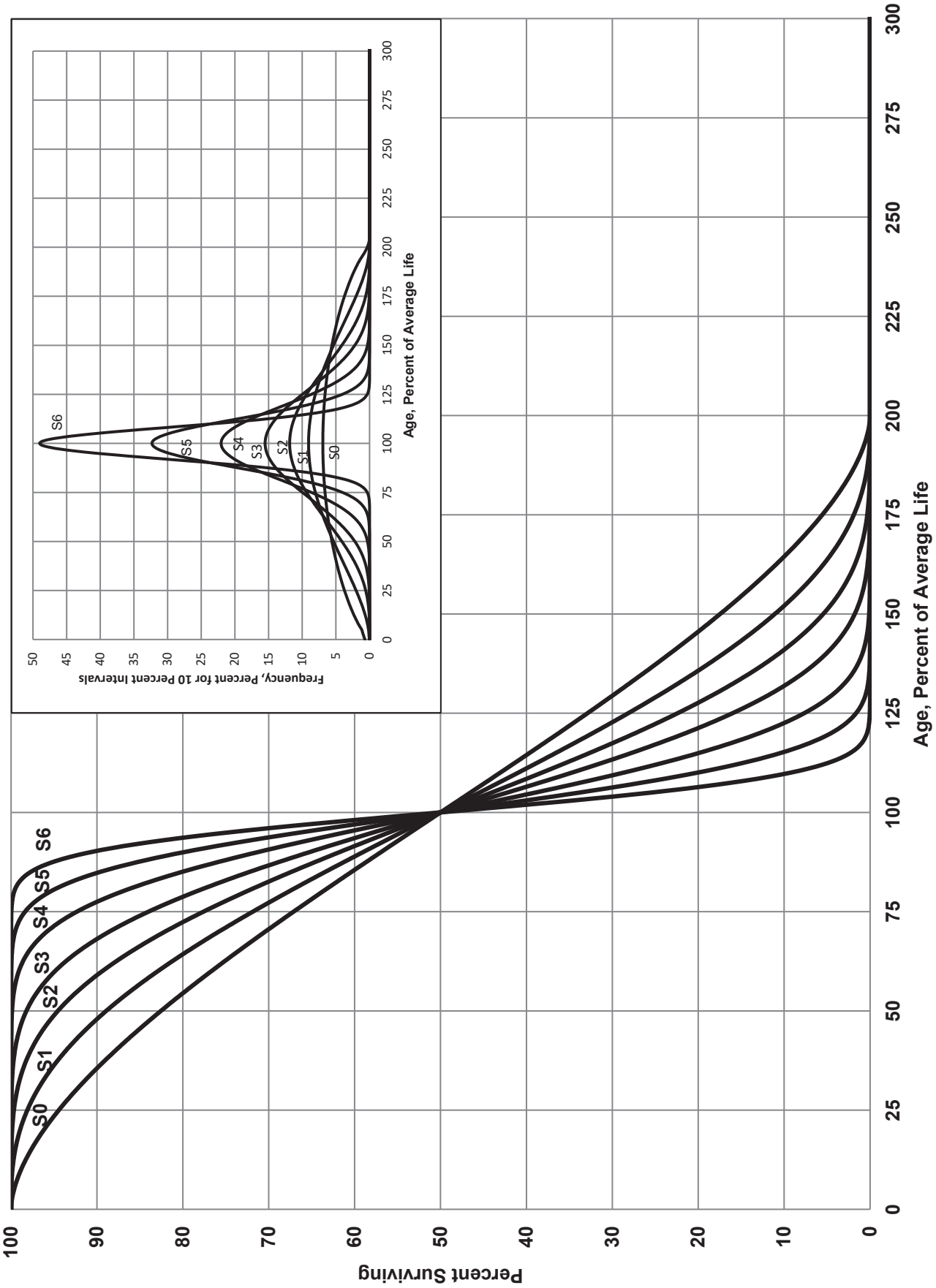


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

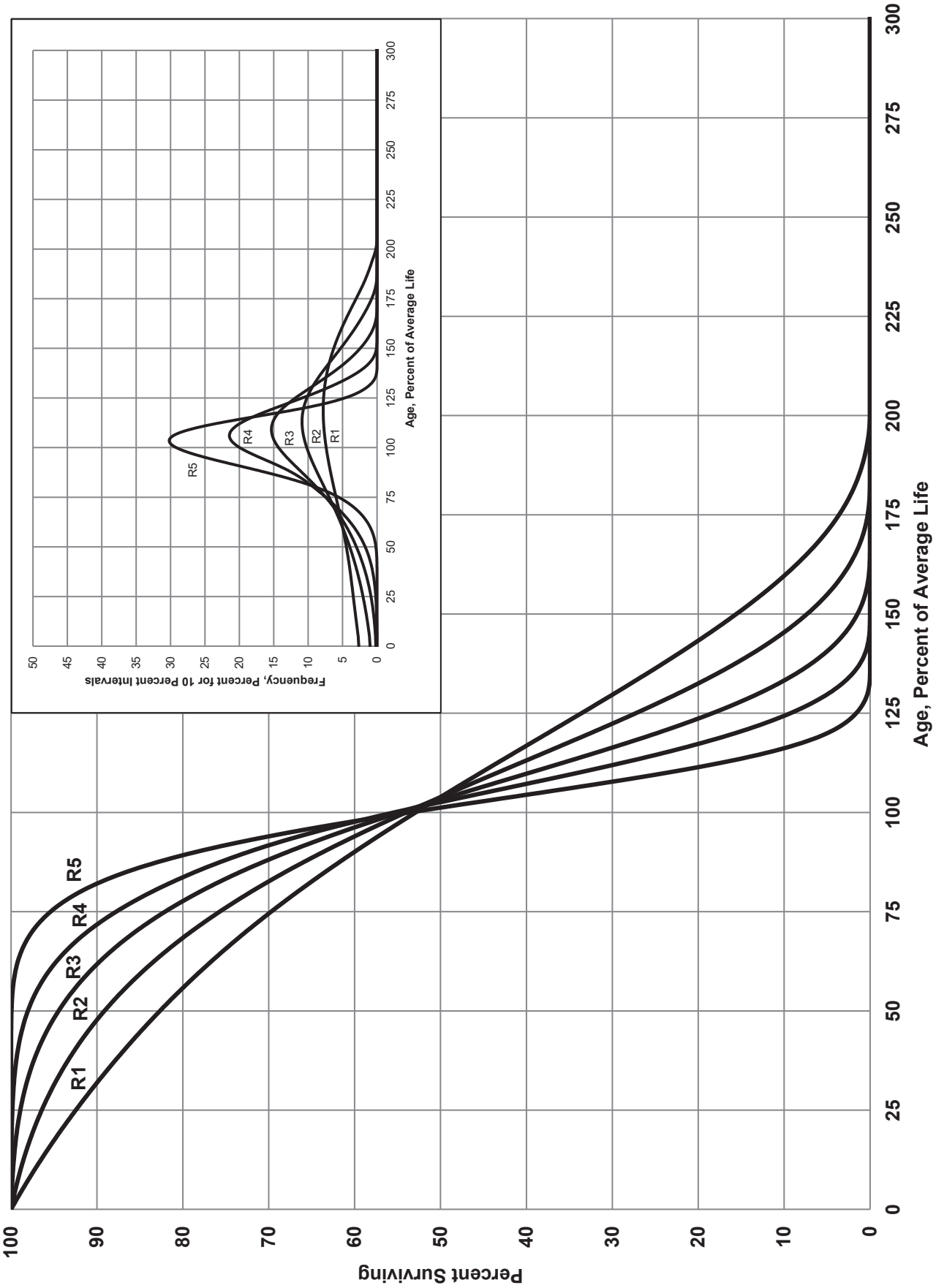


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

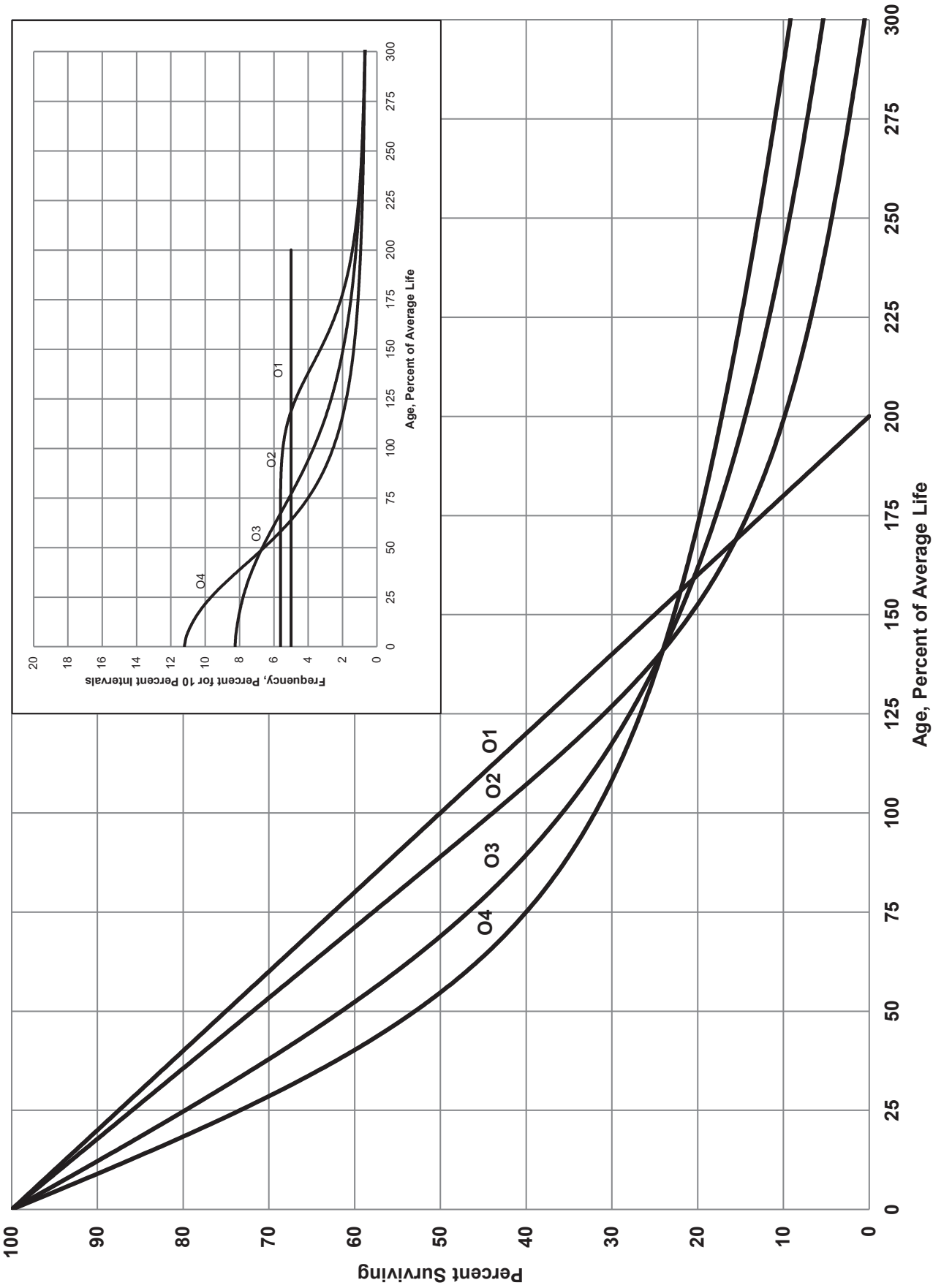


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2008 were retired in 2013. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 | Placement Band 2008-2022

Year Placed	Retirements, Thousands of Dollars During Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2009	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2010	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2011	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2012	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2013	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2014		5	11	12	13	14	15	16	18	20	113	7½-8½
2015			6	12	13	15	16	17	19	19	124	6½-7½
2016				6	13	15	16	17	19	19	131	5½-6½
2017					7	14	16	17	19	20	143	4½-5½
2018						8	18	20	22	23	146	3½-4½
2019							9	20	22	25	150	2½-3½
2020								11	23	25	151	1½-2½
2021									11	24	153	½-1½
2022										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 Placement Band 2008-2022

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2009	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2010	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2011	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2012	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2013	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2014		-	-	-	-	-	-	-	-	-	6	7½-8½
2015			-	-	-	-	-	-	-	-	-	6½-7½
2016				-	-	-	-	(12)[b]	-	-	-	5½-6½
2017					-	-	-	-	22[a]	-	-	4½-5½
2018						-	-	(19)[b]	-	-	10	3½-4½
2019							-	-	-	-	-	2½-3½
2020								-	-	(102)[c]	(121)	1½-2½
2021									-	-	-	½-1½
2022											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 | Placement Band 2008-2022

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2013	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2014		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2015			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2016				580[a]	574	561	546	530	501	482	3,057	5½-6½
2017					660[a]	653	639	623	628	609	3,789	4½-5½
2018						750[a]	742	724	685	663	4,332	3½-4½
2019							850[a]	841	821	799	4,955	2½-3½
2020								960[a]	949	926	5,719	1½-2½
2021									1,080[a]	1,069	6,579	½-1½
2022										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2013-2022 Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

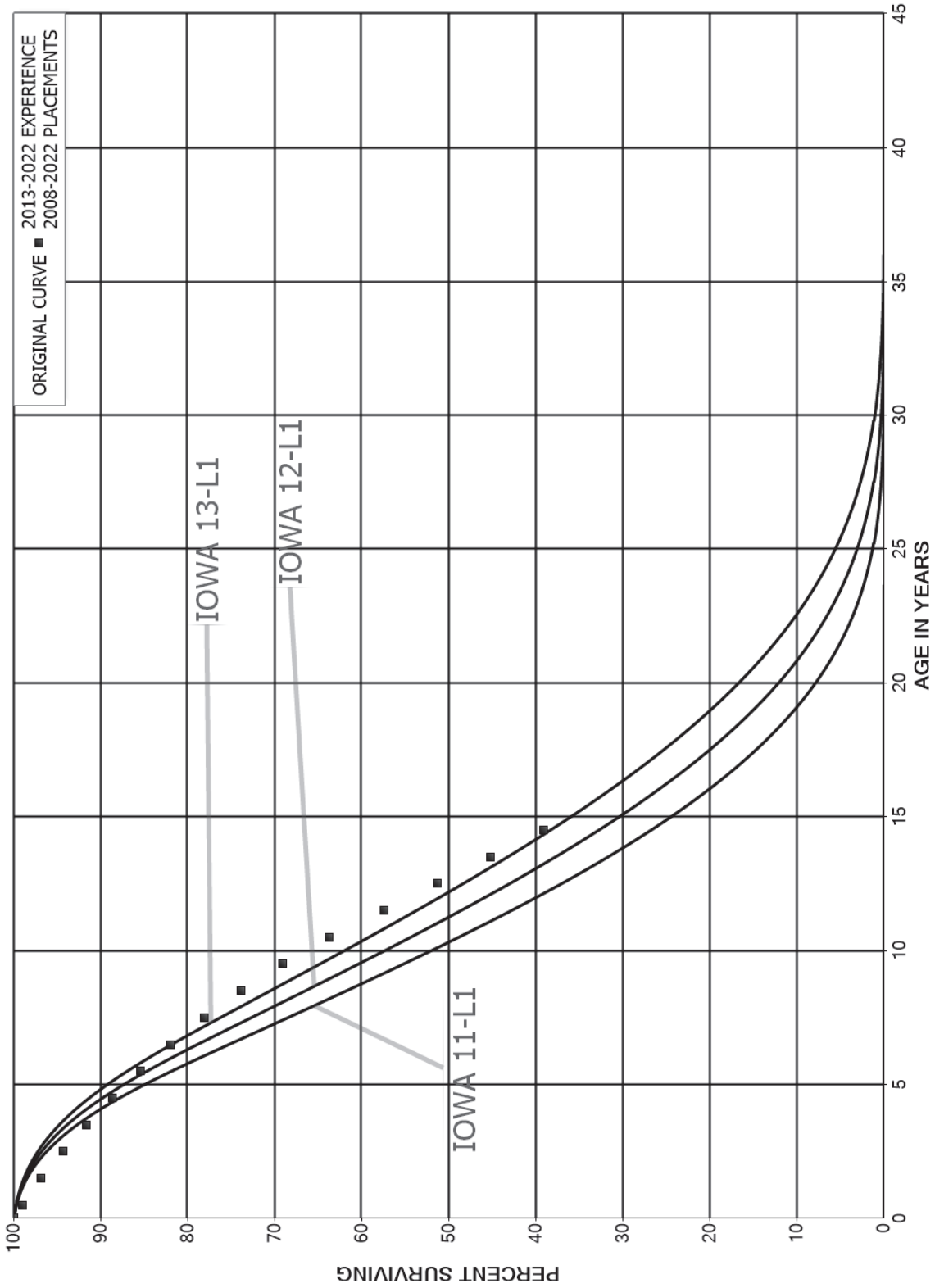


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

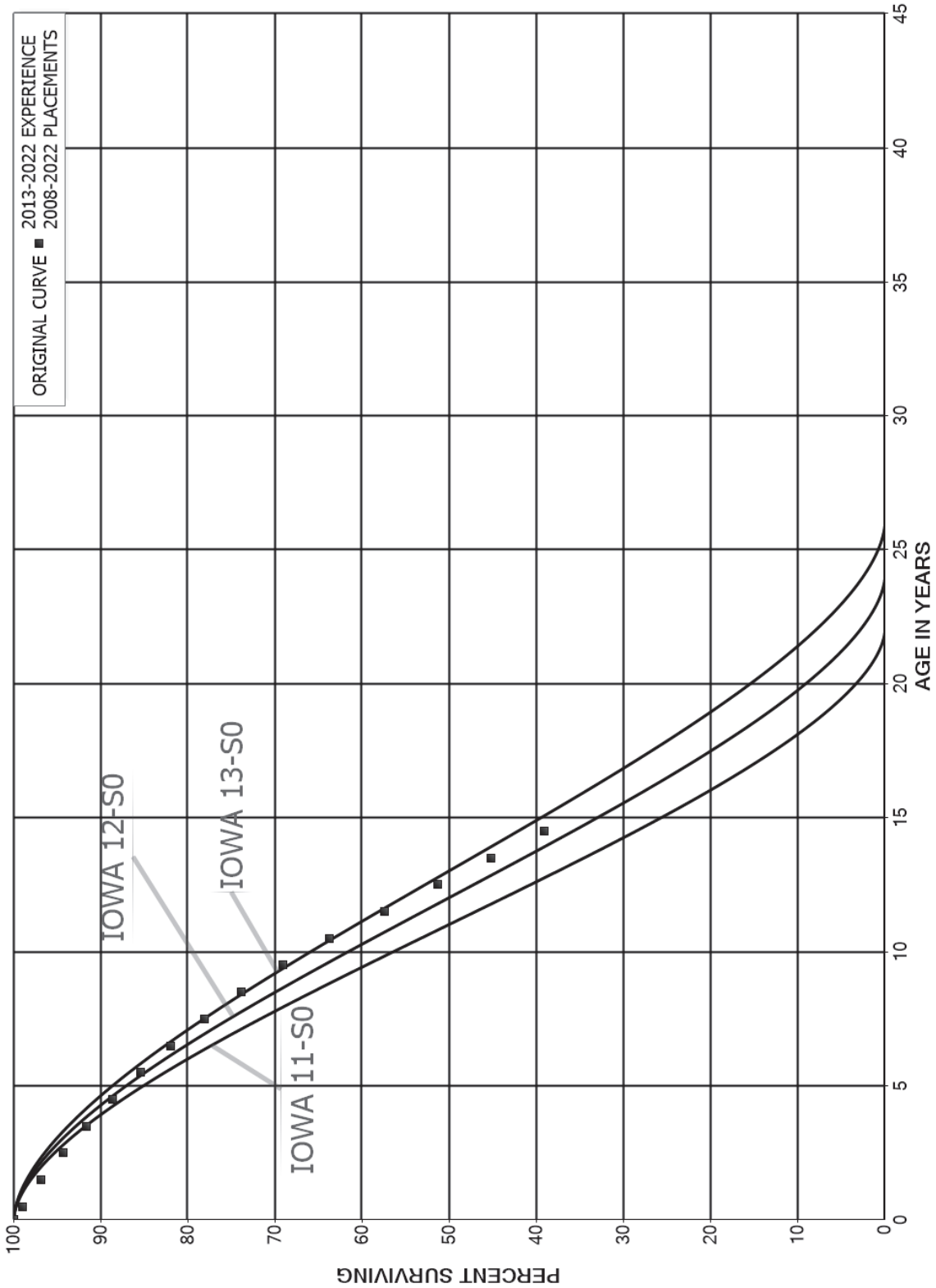


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

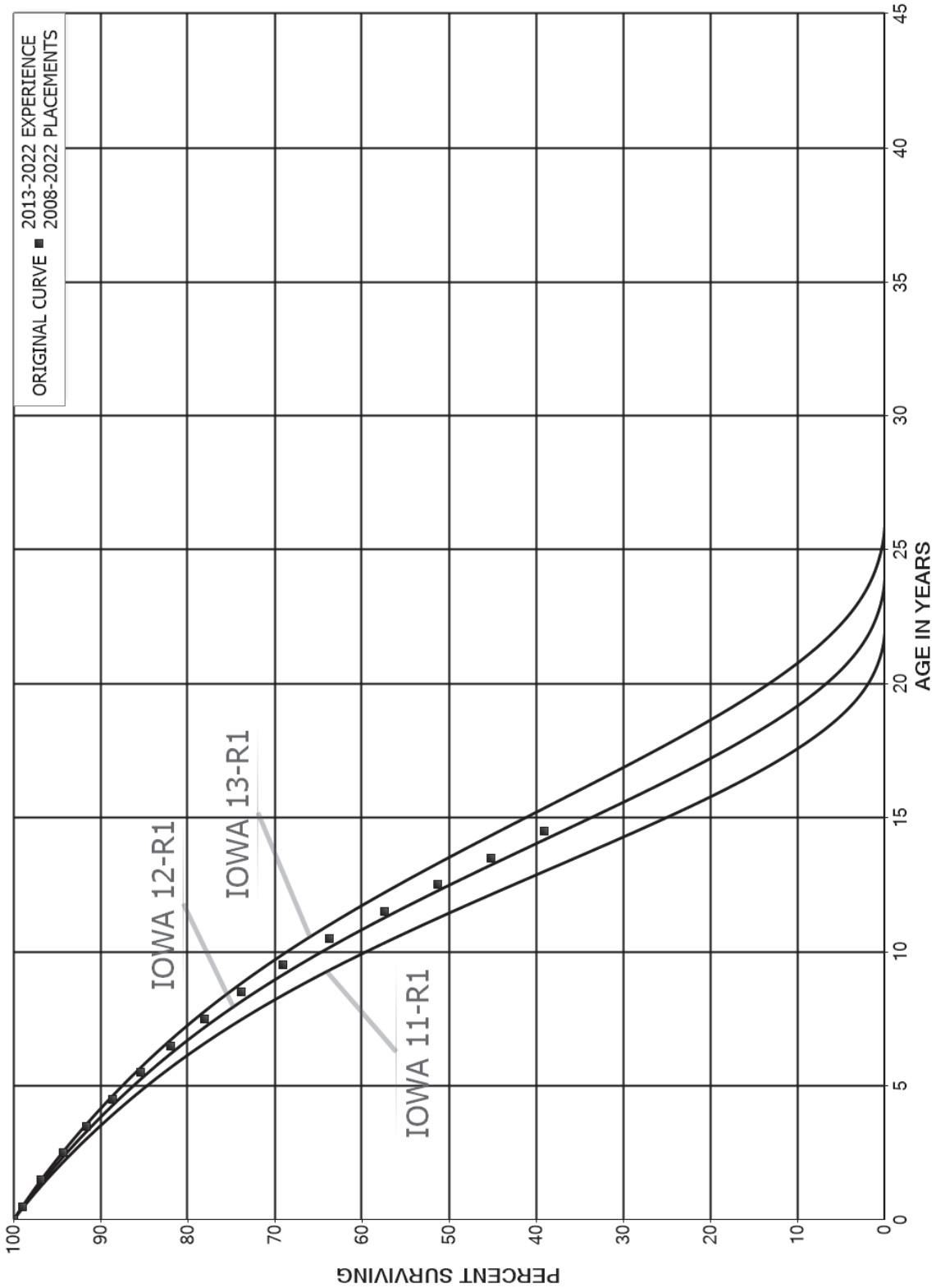
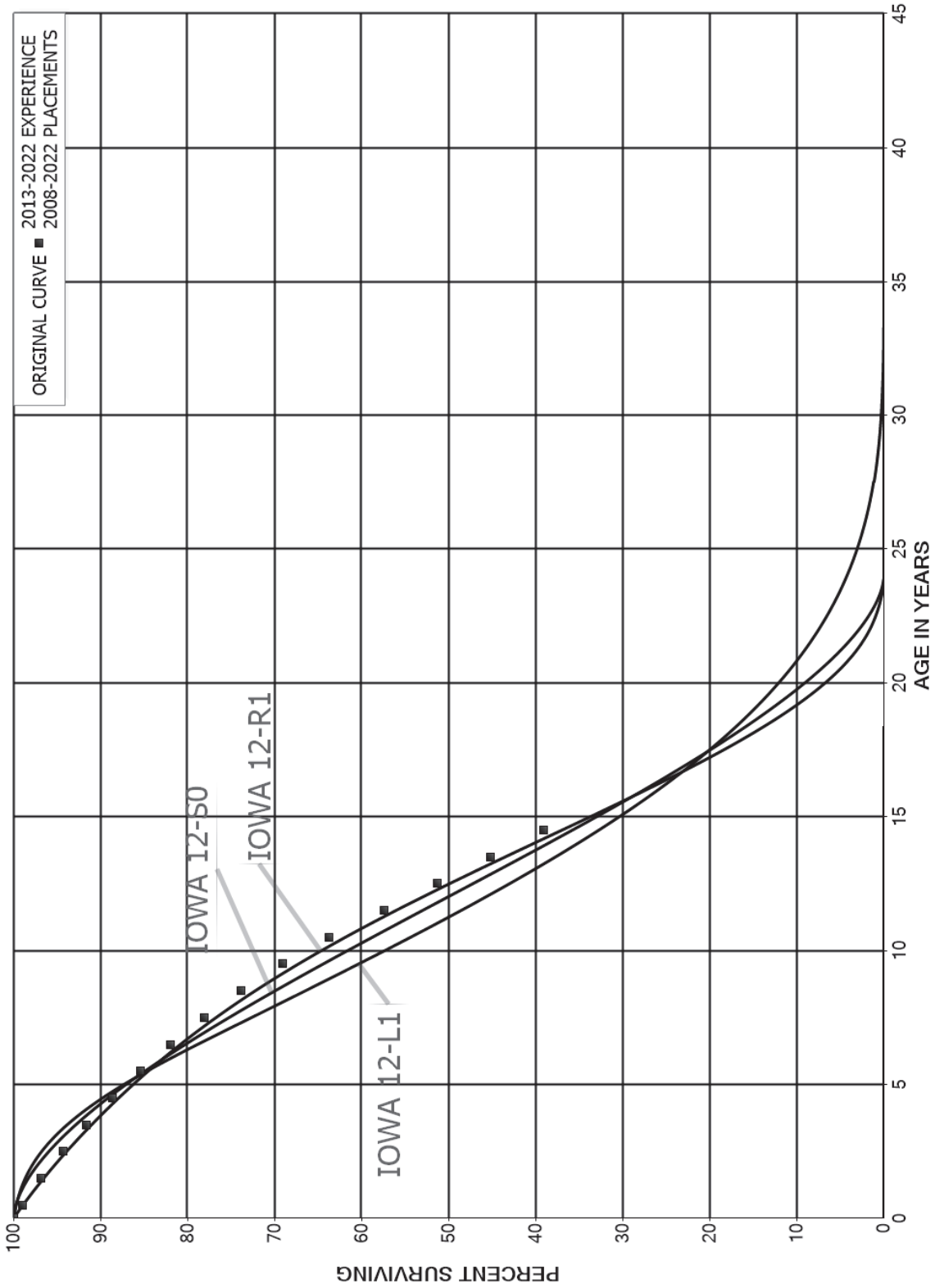


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips were conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trip.

June 8, 2022
- Lunenburg Office Building
- Lunenburg Substation
- West Townsend Substation
- Townsend Substation

July 30-31, 2019
- Sawyer Solar Facility
- Flagg Pond Substation
- Princeton Road Substation
- Summer Street Substation
- Electric Avenue Service Center

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies. For the statistical analysis, aged data were available from 2008 through 2022. In part because this is a relatively short period of time when compared to the full life cycle of many of the Company's assets, the aged data was supplemented with

statistically aged data for years prior to 2008. The data for the years prior to 2008 were the same data as the unaged data used in prior depreciation studies and were statistically aged using the historical unaged activity and the currently approved Iowa survivor curve types. The resulting database allowed for the study of data using the retirement rate method from 1970 through 2022 for most accounts. This is the same process that was used for life analysis in the prior study.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent approximately 78 percent of depreciable plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

TRANSMISSION PLANT

353.00	Station Equipment
355.00	Poles and Fixtures

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
368.00	Line Transformers
369.00	Services
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

Account 364.00, Poles, Towers and Fixtures is one of the largest electric accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement data were available from 2008 through 2022.

These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. Statistically aged data was also available from 1970 through 2007. Both the full range of data from 1970 through 2022 and the aged data from 2008 through 2022 were analyzed using the retirement rate method.

Retirements for poles typically occur do to decay, damage, clearances, relocations and as the result of the Company's pole inspection program. The current survivor curve estimate for this account is the 55-R2.5. The retirement rate analysis indicates a similar service life to the current estimate. A chart depicting the estimated 55-R2.5 survivor curve and original life tables used as the basis for the estimate are presented on page VII-50 of the study. The original life tables depicted on the chart are presented on the pages that follow the chart. Typical estimates in the industry for poles, towers and fixtures range from 40 to 60 years. The recommended 55-R2.5 survivor curve is a good fit of the historical data, is consistent with the expectations of Company personnel, and is within the range of typical estimates for this type of property. The 55-R2.5 survivor curve is also the currently approved estimate for this account. There was nothing in the more recent data that indicated a change from the 55-R2.5 is necessary.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Life Span Estimates

The life span method is appropriate for certain types of facilities, such as the Company's new DOC facility in common plant Account 390.00, Structures and Improvements, in which all assets at the facility are expected to be retired concurrently upon the final retirement of the facility. The life span estimate for this facility was based on current Company policies and outlook as determined during field review, discussions with management and the range of estimates from other electric utility companies. The life span for this facility is 60 years. This estimate is consistent with the range of estimates of other facilities in the industry and the life span for major structures for other Massachusetts utilities.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1981 through 2022. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1981 through 2022 contributed significantly toward the net salvage estimates for 12 plant accounts, representing approximately 95 percent of the depreciable plant. However, it should be noted that while the historical data was a basis for the estimates shown in the table below, some of the estimates are conservative (i.e. less negative) when compared to the historical data and represent gradual changes from the existing net salvage estimates. These considerations will be discussed in more detail below.

TRANSMISSION PLANT

353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters and Meter Installations

The net salvage estimate for Account 364.00, Poles, Towers and Fixtures, will be used to illustrate the methods for estimating net salvage. The current net salvage estimate is negative 90 percent. The historical data indicates a more negative estimate than the current estimate. The overall average net salvage is negative 106 percent. The most recent five-year average is negative 105 percent. Based on the historical data and the expectations provided by management for this account, a more negative net salvage estimate is recommended. A change to negative 100 percent, which is within the range of estimates used by other electric companies, is recommended at this time. If net salvage trends continue, it is likely that a more negative net salvage estimate will be appropriate in the next study.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric companies. The results of the net salvage for each plant account are presented in account sequence the section titled “Net Salvage Statistics”, beginning on page VIII-2.

Generally, the net salvage estimates for the accounts subject to general plant amortization were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2022, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2022, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric and common plant in service. The accounts and their amortization periods are as follows:

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391.00	Office Furniture and Equipment	15
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2022, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2022. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2022, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of

the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, “Net Salvage Statistics”. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2022 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	OTHER PRODUCTION PLANT								
343.02	PRIME MOVERS - SOLAR PV FACILITY	20-S3	0	2,426,357.69	628,597	1,797,761	123,823	5.10	14.5
343.03	PRIME MOVERS - SOLAR PV FACILITY - INVERTERS	10-S3	0	407,766.70	212,626	195,141	41,786	10.25	4.7
	TOTAL OTHER PRODUCTION PLANT			**2,834,124.39**	**841,222**	**1,992,902**	**165,609**	**5.84**	**12.0**
	TRANSMISSION PLANT								
351.00	LAND CLEARING	55-R3	0	8,036.30	6,513	1,523	89	1.11	17.1
352.00	STRUCTURES AND IMPROVEMENTS	50-R3	(30)	59,384.47	59,384	17,815	523	0.88	34.1
353.00	STATION EQUIPMENT	55-R3	(80)	10,951,107.46	5,804,583	13,907,410	374,782	3.42	37.1
355.00	POLES AND FIXTURES	45-R3	(125)	1,114,809.66	1,114,810	1,393,512	87,228	7.82	16.0
356.00	OVERHEAD CONDUCTORS AND DEVICES	40-R1.5	(60)	1,990,132.96	638,680	2,545,533	81,602	4.10	31.2
	TOTAL TRANSMISSION PLANT			**14,123,470.85**	**7,623,970**	**17,865,793**	**544,224**	**3.85**	**32.8**
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	55-R3	(30)	1,475,575.65	912,925	1,005,324	31,097	2.11	32.3
362.00	STATION EQUIPMENT	50-S2.5	(80)	19,859,531.01	10,703,719	25,043,437	747,981	3.77	33.5
363.00	ENERGY STORAGE EQUIPMENT	15-S3	0	1,350,845.65	135,085	1,215,761	90,056	6.67	13.5
364.00	POLES, TOWERS AND FIXTURES	55-R2.5	(100)	40,965,570.21	17,985,114	63,946,026	1,543,596	3.77	41.4
365.00	OVERHEAD CONDUCTORS AND DEVICES	50-R1.5	(90)	44,660,216.07	18,548,547	66,305,864	1,683,325	3.77	39.4
366.00	UNDERGROUND CONDUIT	70-R4	(100)	4,912,049.22	1,564,208	8,259,891	163,752	3.33	50.4
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R3	(90)	16,370,351.57	8,107,396	22,996,272	585,101	3.57	39.3
368.00	LINE TRANSFORMERS	40-R2	(30)	17,514,785.08	6,785,209	15,984,012	628,543	3.59	25.4
369.00	SERVICES	55-R4	(150)	12,124,352.25	9,761,152	20,549,729	538,037	4.44	38.2
370.00	METERS AND METER INSTALLATIONS	15-S0.5	(10)	8,797,838.81	3,397,998	6,279,625	798,023	9.07	7.9
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	15-S2.5	(10)	1,148,955.81	848,322	415,530	34,788	3.03	11.9
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-S0.5	(10)	391,110.01	191,505	238,716	11,060	2.83	21.6
	TOTAL DISTRIBUTION PLANT			**169,571,181.34**	**78,941,178**	**232,240,187**	**6,855,359**	**4.04**	**33.9**
	GENERAL PLANT								
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT								
	FULLY ACCRUED			45,122.42	45,122	0	0	-	-
	AMORTIZED	25-SQ	0	1,000,706.96	345,262	655,445	39,985	4.00	16.4
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			1,045,829.38	390,384	655,445	39,985	3.82	
395.00	LABORATORY EQUIPMENT								
	FULLY ACCRUED			102,011.82	102,012	0	0	-	-
	AMORTIZED	20-SQ	0	277,576.10	125,626	151,950	13,867	5.00	11.0
	TOTAL LABORATORY EQUIPMENT			379,587.92	227,638	151,950	13,867	3.65	
396.00	POWER OPERATED EQUIPMENT	20-S2	0	4,479.75	5,109	(630)	0	-	-
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			284,332.05	284,332	0	0	-	-
	AMORTIZED	15-SQ	0	2,748,230.26	346,323	2,401,907	183,324	6.67	13.1
	TOTAL COMMUNICATION EQUIPMENT			3,032,562.31	630,655	2,401,907	183,324	6.05	
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	24,189.36	24,189	0	0	-	-
	TOTAL GENERAL PLANT			**4,486,648.72**	**1,277,976**	**3,208,672**	**237,176**	**5.29**	**13.5**

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	RESERVE ADJUSTMENT FOR AMORTIZATION								
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				(74,966)		14,993 *		
395.00	LABORATORY EQUIPMENT				(16,428)		3,286 *		
397.00	COMMUNICATION EQUIPMENT				31,198		(6,240) *		
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION				**(60,196)**		**12,039**		
	TOTAL DEPRECIABLE PLANT			**191,015,425.30**	**88,624,150**	**255,307,554**	**7,814,407**	**4.09**	
	NONDEPRECIABLE ACCOUNTS AND ACCOUNTS NOT STUDIED								
303.00	MISCELLANEOUS INTANGIBLE PLANT - 5 YEAR			1,263,340.05	986,082				
303.01	MISCELLANEOUS INTANGIBLE PLANT - 3 YEAR			18,864.72					
303.02	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR			704,470.68	723,335				
350.00	LAND			454,767.00					
350.01	RIGHTS OF WAY			144,391.00					
360.00	LAND			455,140.57					
360.01	RIGHTS OF WAY			223,747.95					
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES			471,928.95	169,758				
392.00	TRANSPORTATION EQUIPMENT			426,833.64					
	TOTAL NONDEPRECIABLE ACCOUNTS AND ACCOUNTS NOT STUDIED			**4,163,484.56**	**1,879,175**				
	TOTAL ELECTRIC PLANT			**195,178,909.86**	**90,503,326**				

* 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON PLANT

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO COMMON PLANT AS OF DECEMBER 31, 2022

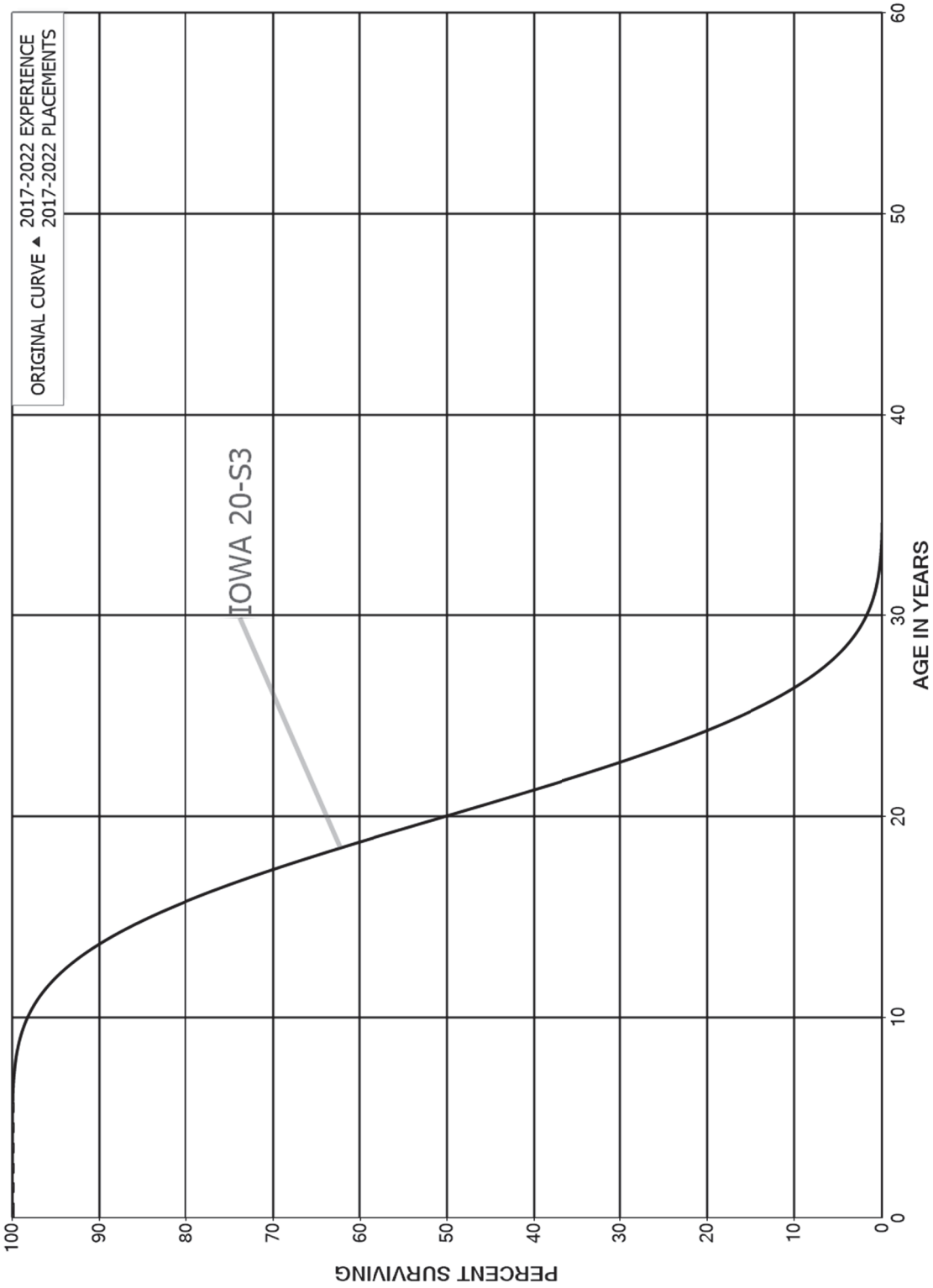
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	COMMON PLANT								
	STRUCTURES AND IMPROVEMENTS								
390.00	MINOR STRUCTURES	30-S0	0	2,695,460.13	1,403,057	1,292,403	68,894	2.56	18.8
390.01	DOC FACILITY	75-R2.5 *	0	11,526,393.22	1,090,715	10,435,678	202,580	1.76	51.5
	TOTAL STRUCTURES AND IMPROVEMENTS			14,221,853.35	2,493,772	11,728,081	271,474	1.91	
391.00	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	509,072.88	72,433	436,640	41,435	8.14	10.5
393.00	STORES EQUIPMENT								
	FULLY ACCRUED			17,046.26	17,046	0	0	-	-
	AMORTIZED	25-SQ	0	53,011.20	26,502	26,509	2,119	4.00	12.5
	TOTAL STORES EQUIPMENT			70,057.46	43,548	26,509	2,119	3.02	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	191,729.05	11,674	180,055	22,265	11.61	8.1
396.00	POWER OPERATED EQUIPMENT	20-S2	0	1,287.31	1,287	0	0	-	-
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED			1,336,330.96	1,336,331	0	0	-	-
	AMORTIZED	15-SQ	0	531,457.90	531,458	0	0	-	-
	TOTAL COMMUNICATION EQUIPMENT			1,867,788.86	1,867,789	0	0	-	
398.00	MISCELLANEOUS EQUIPMENT								
	FULLY ACCRUED			46,147.92	46,157	(9)	0	-	-
	AMORTIZED	20-SQ	0	26,046.16	26,046	0	0	-	-
	TOTAL MISCELLANEOUS EQUIPMENT			72,194.08	72,203	(9)	0	-	
	TOTAL COMMON PLANT			**16,933,982.99**	**4,562,706**	**12,371,276**	**337,293**	**1.99**	
	RESERVE ADJUSTMENT FOR AMORTIZATION								
393.00	STORES EQUIPMENT				(8,673)		1,735 **		
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION				**(8,673)**		**1,735**		
	TOTAL DEPRECIABLE PLANT			**16,933,982.99**	**4,554,033**	**12,371,276**	**339,028**	**2.00**	
	NONDEPRECIABLE ACCOUNTS AND ACCOUNTS NOT STUDIED								
303.00	MISCELLANEOUS INTANGIBLE PLANT - 5 YEAR			6,473,506.13	4,670,219				
303.02	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR			2,831,932.63	1,482,014				
389.00	LAND			1,434,792.27					
	TOTAL NONDEPRECIABLE ACCOUNTS AND ACCOUNTS NOT STUDIED			**10,740,231.03**	**6,152,233**				
	TOTAL COMMON PLANT			**27,674,214.02**	**10,706,266**				

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. THE FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.
** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

PART VII. SERVICE LIFE STATISTICS

ELECTRIC

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 343.02 PRIME MOVERS - SOLAR PV FACILITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

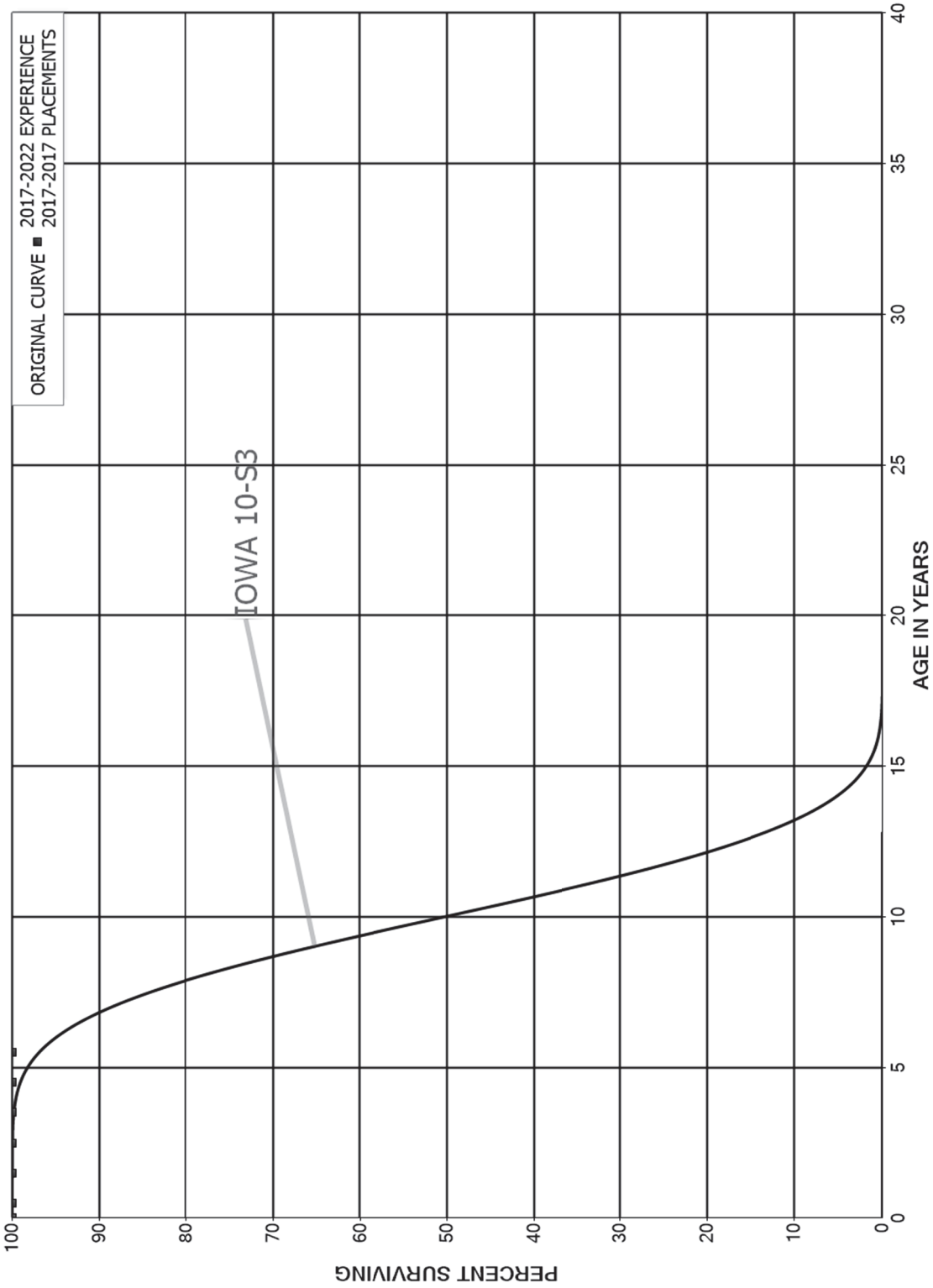
ACCOUNT 343.02 PRIME MOVERS - SOLAR PV FACILITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2022 EXPERIENCE BAND 2017-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,426,358		0.0000	1.0000	100.00
0.5	2,422,009		0.0000	1.0000	100.00
1.5	2,422,009		0.0000	1.0000	100.00
2.5	2,422,009		0.0000	1.0000	100.00
3.5	2,422,009		0.0000	1.0000	100.00
4.5	2,422,009		0.0000	1.0000	100.00
5.5					100.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 343.03 PRIME MOVERS - SOLAR PV FACILITY - INVERTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

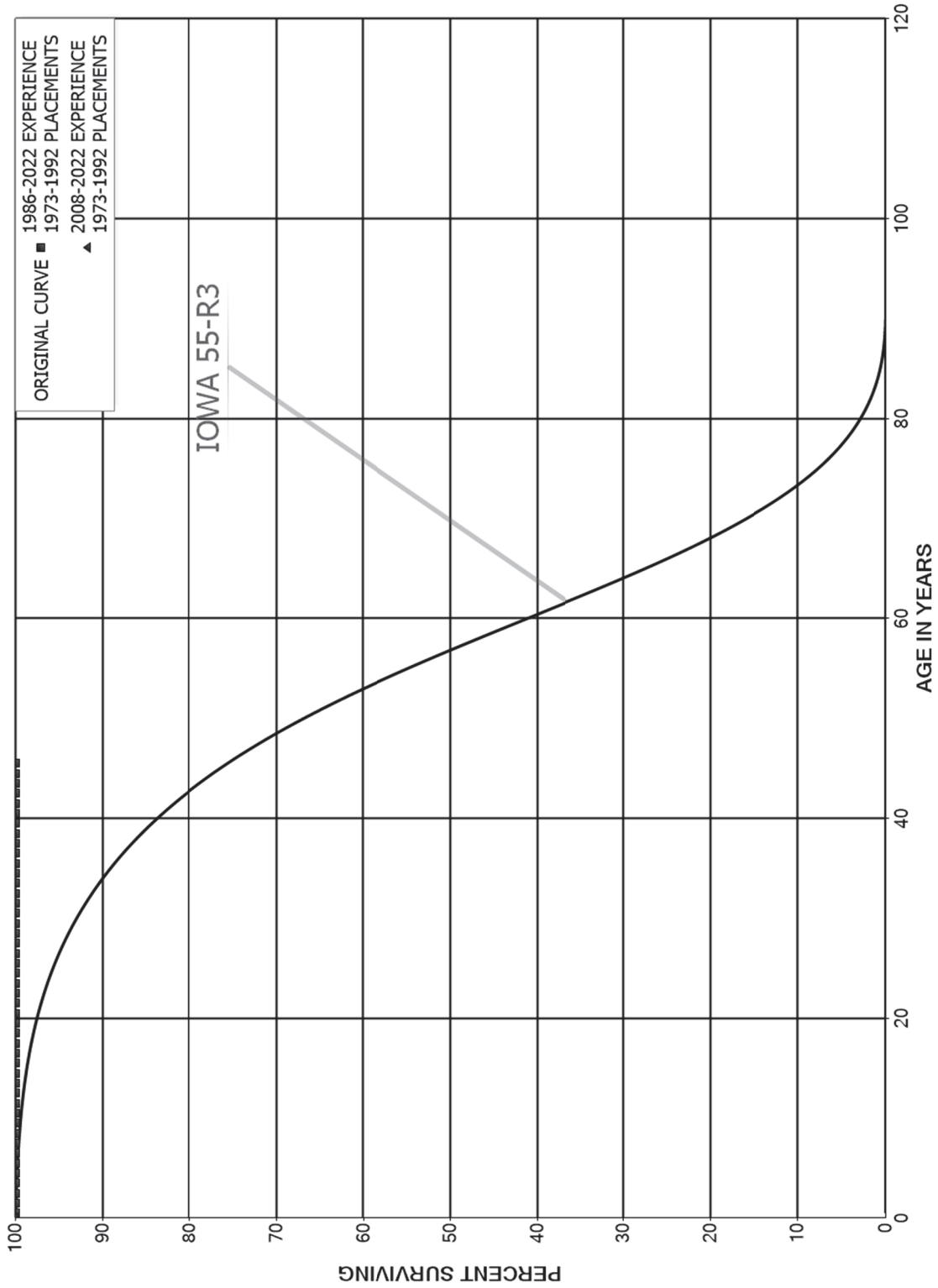
ACCOUNT 343.03 PRIME MOVERS - SOLAR PV FACILITY - INVERTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2017 EXPERIENCE BAND 2017-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	407,767		0.0000	1.0000	100.00
0.5	407,767		0.0000	1.0000	100.00
1.5	407,767		0.0000	1.0000	100.00
2.5	407,767		0.0000	1.0000	100.00
3.5	407,767		0.0000	1.0000	100.00
4.5	407,767		0.0000	1.0000	100.00
5.5					100.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 351.00 LAND CLEARING
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 351.00 LAND CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-1992 EXPERIENCE BAND 1986-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,382		0.0000	1.0000	100.00
0.5	1,382		0.0000	1.0000	100.00
1.5	1,382		0.0000	1.0000	100.00
2.5	1,382		0.0000	1.0000	100.00
3.5	1,382		0.0000	1.0000	100.00
4.5	1,382		0.0000	1.0000	100.00
5.5	1,382		0.0000	1.0000	100.00
6.5	1,382		0.0000	1.0000	100.00
7.5	1,382		0.0000	1.0000	100.00
8.5	1,382		0.0000	1.0000	100.00
9.5	1,382		0.0000	1.0000	100.00
10.5	1,382		0.0000	1.0000	100.00
11.5	1,382		0.0000	1.0000	100.00
12.5	8,036		0.0000	1.0000	100.00
13.5	8,036		0.0000	1.0000	100.00
14.5	8,036		0.0000	1.0000	100.00
15.5	8,036		0.0000	1.0000	100.00
16.5	8,036		0.0000	1.0000	100.00
17.5	8,036		0.0000	1.0000	100.00
18.5	8,036		0.0000	1.0000	100.00
19.5	8,036		0.0000	1.0000	100.00
20.5	8,036		0.0000	1.0000	100.00
21.5	8,036		0.0000	1.0000	100.00
22.5	8,036		0.0000	1.0000	100.00
23.5	8,036		0.0000	1.0000	100.00
24.5	8,036		0.0000	1.0000	100.00
25.5	8,036		0.0000	1.0000	100.00
26.5	8,036		0.0000	1.0000	100.00
27.5	8,036		0.0000	1.0000	100.00
28.5	8,036		0.0000	1.0000	100.00
29.5	8,036		0.0000	1.0000	100.00
30.5	6,654		0.0000	1.0000	100.00
31.5	6,654		0.0000	1.0000	100.00
32.5	6,654		0.0000	1.0000	100.00
33.5	6,654		0.0000	1.0000	100.00
34.5	6,654		0.0000	1.0000	100.00
35.5	6,654		0.0000	1.0000	100.00
36.5	6,654		0.0000	1.0000	100.00
37.5	6,654		0.0000	1.0000	100.00
38.5	6,654		0.0000	1.0000	100.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 351.00 LAND CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-1992 EXPERIENCE BAND 1986-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,654		0.0000	1.0000	100.00
40.5	6,654		0.0000	1.0000	100.00
41.5	6,654		0.0000	1.0000	100.00
42.5	6,654		0.0000	1.0000	100.00
43.5	6,654		0.0000	1.0000	100.00
44.5	6,654		0.0000	1.0000	100.00
45.5	6,654		0.0000	1.0000	100.00
46.5	6,654		0.0000	1.0000	100.00
47.5	6,654		0.0000	1.0000	100.00
48.5	6,654		0.0000	1.0000	100.00
49.5					100.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 351.00 LAND CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-1992 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5	1,382		0.0000		
16.5	1,382		0.0000		
17.5	1,382		0.0000		
18.5	1,382		0.0000		
19.5	1,382		0.0000		
20.5	1,382		0.0000		
21.5	1,382		0.0000		
22.5	1,382		0.0000		
23.5	1,382		0.0000		
24.5	1,382		0.0000		
25.5	1,382		0.0000		
26.5	1,382		0.0000		
27.5	1,382		0.0000		
28.5	1,382		0.0000		
29.5	1,382		0.0000		
30.5					
31.5					
32.5					
33.5					
34.5	6,654		0.0000		
35.5	6,654		0.0000		
36.5	6,654		0.0000		
37.5	6,654		0.0000		
38.5	6,654		0.0000		

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

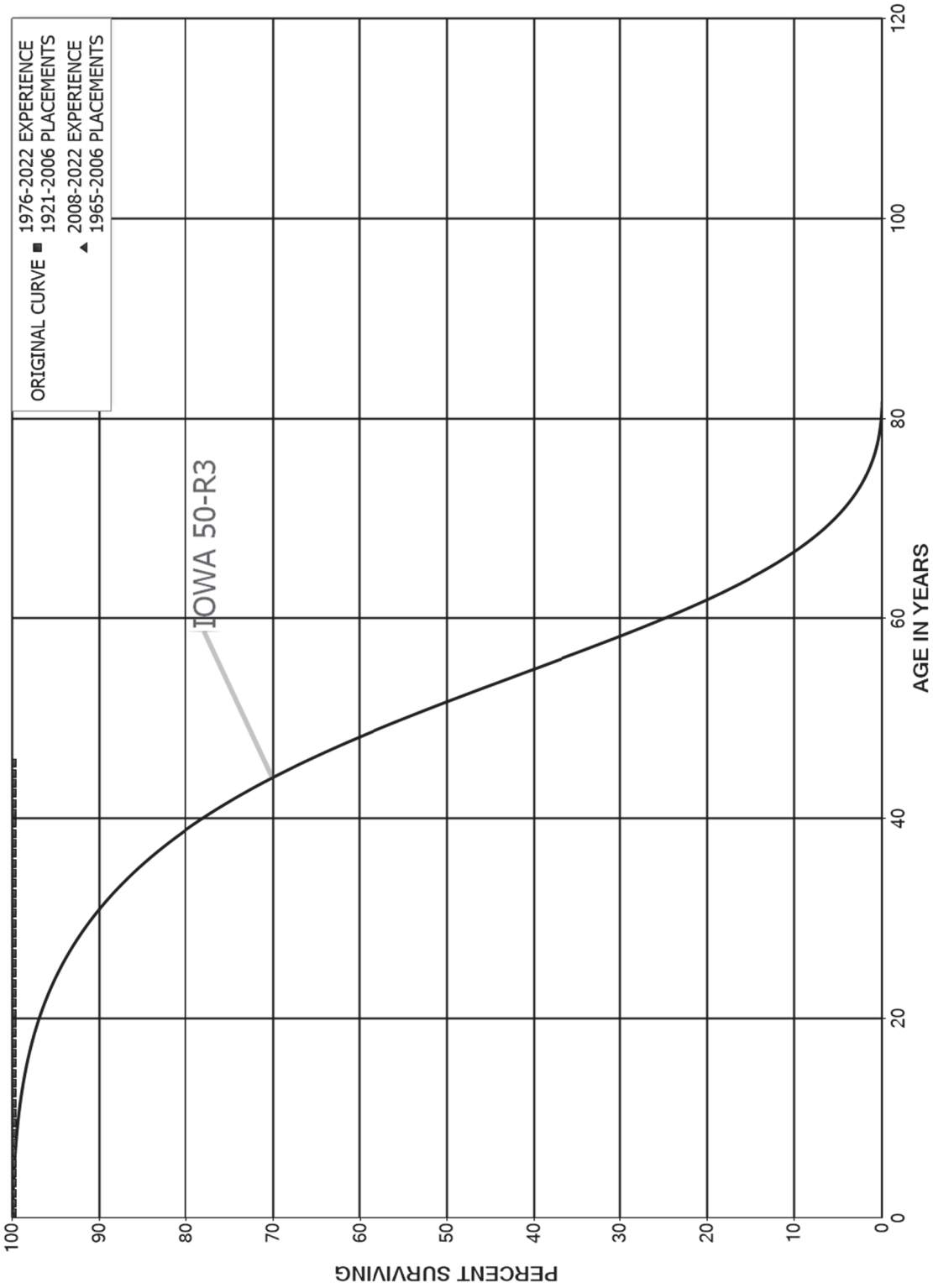
ACCOUNT 351.00 LAND CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-1992 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,654		0.0000		
40.5	6,654		0.0000		
41.5	6,654		0.0000		
42.5	6,654		0.0000		
43.5	6,654		0.0000		
44.5	6,654		0.0000		
45.5	6,654		0.0000		
46.5	6,654		0.0000		
47.5	6,654		0.0000		
48.5	6,654		0.0000		
49.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2006 EXPERIENCE BAND 1976-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,467		0.0000	1.0000	100.00
0.5	44,467		0.0000	1.0000	100.00
1.5	44,467		0.0000	1.0000	100.00
2.5	44,467		0.0000	1.0000	100.00
3.5	44,467		0.0000	1.0000	100.00
4.5	44,467		0.0000	1.0000	100.00
5.5	44,467		0.0000	1.0000	100.00
6.5	44,467		0.0000	1.0000	100.00
7.5	44,467		0.0000	1.0000	100.00
8.5	44,467		0.0000	1.0000	100.00
9.5	44,859		0.0000	1.0000	100.00
10.5	63,403		0.0000	1.0000	100.00
11.5	63,427		0.0000	1.0000	100.00
12.5	63,427		0.0000	1.0000	100.00
13.5	63,427		0.0000	1.0000	100.00
14.5	63,427	0	0.0000	1.0000	100.00
15.5	63,427		0.0000	1.0000	100.00
16.5	32,204		0.0000	1.0000	100.00
17.5	32,204		0.0000	1.0000	100.00
18.5	32,204		0.0000	1.0000	100.00
19.5	32,204	0	0.0000	1.0000	100.00
20.5	32,204		0.0000	1.0000	100.00
21.5	32,204		0.0000	1.0000	100.00
22.5	32,212		0.0000	1.0000	100.00
23.5	32,212		0.0000	1.0000	100.00
24.5	32,212		0.0000	1.0000	100.00
25.5	32,229		0.0000	1.0000	100.00
26.5	32,231		0.0000	1.0000	100.00
27.5	32,231		0.0000	1.0000	100.00
28.5	28,874		0.0000	1.0000	100.00
29.5	28,878		0.0000	1.0000	100.00
30.5	28,878		0.0000	1.0000	100.00
31.5	29,671		0.0000	1.0000	100.00
32.5	29,671		0.0000	1.0000	100.00
33.5	29,671		0.0000	1.0000	100.00
34.5	25,653		0.0000	1.0000	100.00
35.5	25,653		0.0000	1.0000	100.00
36.5	25,653	24	0.0009	0.9991	100.00
37.5	25,628		0.0000	1.0000	99.91
38.5	25,628		0.0000	1.0000	99.91

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2006 EXPERIENCE BAND 1976-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,629		0.0000	1.0000	99.91
40.5	25,655		0.0000	1.0000	99.91
41.5	25,659		0.0000	1.0000	99.91
42.5	24,220		0.0000	1.0000	99.91
43.5	24,310		0.0000	1.0000	99.91
44.5	24,553		0.0000	1.0000	99.91
45.5	20,566		0.0000	1.0000	99.91
46.5	21,306		0.0000	1.0000	99.91
47.5	21,779	7	0.0003	0.9997	99.91
48.5	22,721		0.0000	1.0000	99.87
49.5	23,380		0.0000	1.0000	99.87
50.5	24,392	18	0.0007	0.9993	99.87
51.5	24,488	1	0.0000	1.0000	99.80
52.5	24,487		0.0000	1.0000	99.79
53.5	24,538	392	0.0160	0.9840	99.79
54.5	29,878	4	0.0001	0.9999	98.20
55.5	29,874		0.0000	1.0000	98.19
56.5	29,482	792	0.0269	0.9731	98.19
57.5	10,145		0.0000	1.0000	95.55
58.5	10,145		0.0000	1.0000	95.55
59.5	10,145		0.0000	1.0000	95.55
60.5	10,145		0.0000	1.0000	95.55
61.5	10,145		0.0000	1.0000	95.55
62.5	10,145		0.0000	1.0000	95.55
63.5	10,145		0.0000	1.0000	95.55
64.5	10,145	0	0.0000	1.0000	95.55
65.5	10,145	26	0.0026	0.9974	95.55
66.5	10,119	4	0.0004	0.9996	95.30
67.5	10,115	21	0.0021	0.9979	95.26
68.5	10,094	90	0.0089	0.9911	95.06
69.5	10,004	244	0.0244	0.9756	94.22
70.5	9,760	30	0.0031	0.9969	91.92
71.5	9,730	740	0.0761	0.9239	91.64
72.5	8,990	473	0.0526	0.9474	84.67
73.5	8,517	949	0.1115	0.8885	80.21
74.5	7,567	659	0.0871	0.9129	71.27
75.5	6,909	1,013	0.1466	0.8534	65.06
76.5	5,896	113	0.0192	0.9808	55.53
77.5	5,783		0.0000	1.0000	54.46
78.5	5,783	51	0.0089	0.9911	54.46

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2006 EXPERIENCE BAND 1976-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,731	5,731	1.0000		53.98
80.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2006 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5	31,222		0.0000		
2.5	31,222		0.0000		
3.5	31,222		0.0000		
4.5	31,222		0.0000		
5.5	31,222		0.0000		
6.5	31,222		0.0000		
7.5	31,222		0.0000		
8.5	31,222		0.0000		
9.5	31,222		0.0000		
10.5	31,222		0.0000		
11.5	31,222		0.0000		
12.5	31,222		0.0000		
13.5	34,970		0.0000		
14.5	34,970		0.0000		
15.5	34,970		0.0000		
16.5	3,748		0.0000		
17.5	3,748		0.0000		
18.5	3,748		0.0000		
19.5	3,748		0.0000		
20.5	3,748		0.0000		
21.5	3,748		0.0000		
22.5	3,748		0.0000		
23.5	3,748		0.0000		
24.5	3,748		0.0000		
25.5	3,748		0.0000		
26.5	3,748		0.0000		
27.5	5,208		0.0000		
28.5	1,460		0.0000		
29.5	1,460		0.0000		
30.5	9,496		0.0000		
31.5	9,496		0.0000		
32.5	9,496		0.0000		
33.5	9,496		0.0000		
34.5	5,478		0.0000		
35.5	5,478		0.0000		
36.5	5,478		0.0000		
37.5	5,478		0.0000		
38.5	5,478		0.0000		

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

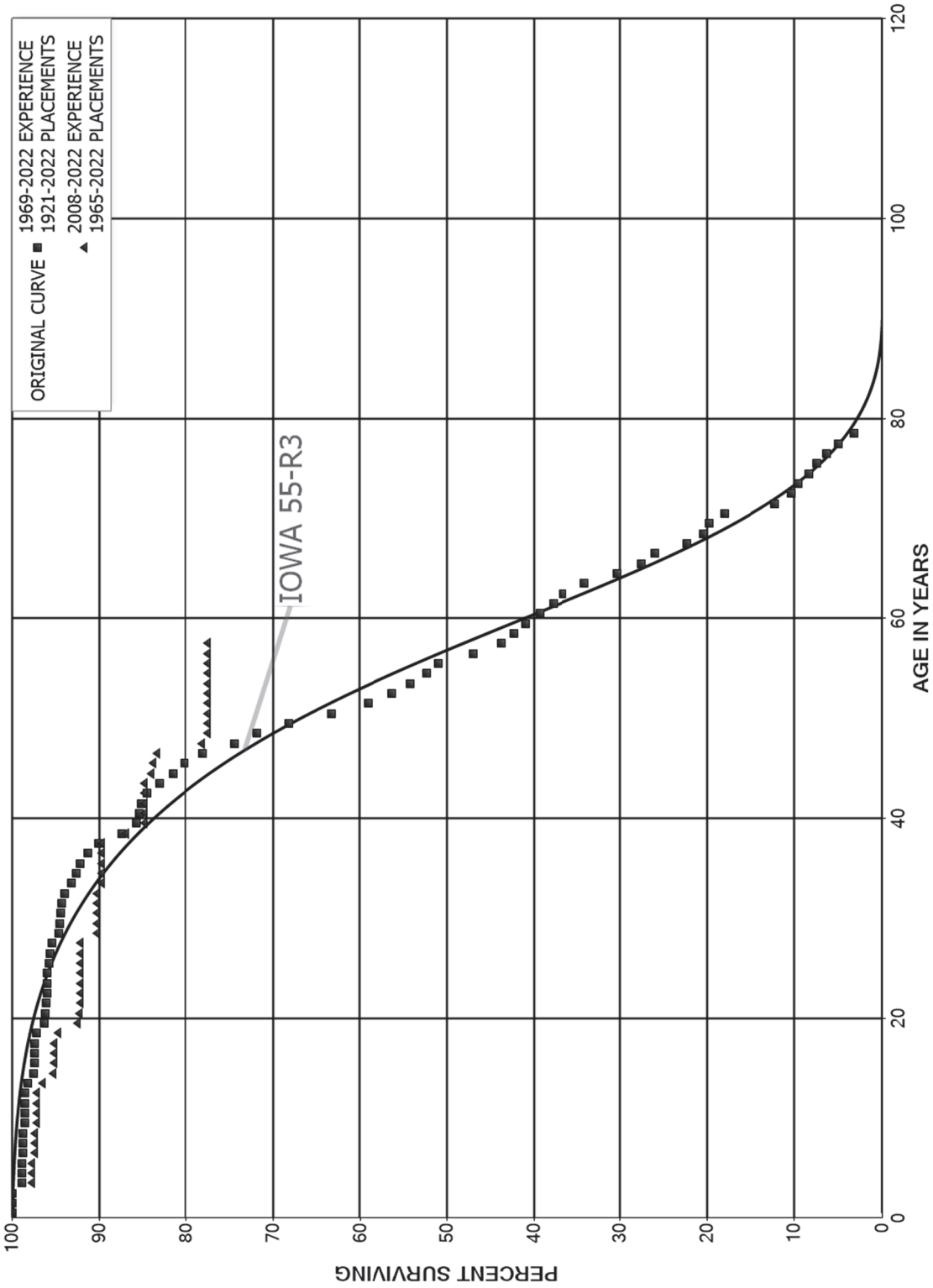
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2006 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,478		0.0000		
40.5	5,478		0.0000		
41.5	5,870		0.0000		
42.5	22,954		0.0000		
43.5	22,954		0.0000		
44.5	22,954		0.0000		
45.5	18,936		0.0000		
46.5	18,936		0.0000		
47.5	18,936		0.0000		
48.5	18,936		0.0000		
49.5	18,936		0.0000		
50.5	18,936		0.0000		
51.5	18,936		0.0000		
52.5	18,936		0.0000		
53.5	18,936		0.0000		
54.5	18,936		0.0000		
55.5	18,936		0.0000		
56.5	18,544		0.0000		
57.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,815,232		0.0000	1.0000	100.00
0.5	12,653,174	2,614	0.0002	0.9998	100.00
1.5	12,122,577	2,073	0.0002	0.9998	99.98
2.5	11,903,155	132,608	0.0111	0.9889	99.96
3.5	11,784,147	0	0.0000	1.0000	98.85
4.5	11,616,677	0	0.0000	1.0000	98.85
5.5	11,463,926	18,733	0.0016	0.9984	98.85
6.5	10,665,078	4	0.0000	1.0000	98.69
7.5	10,403,912	972	0.0001	0.9999	98.69
8.5	10,386,566	15,859	0.0015	0.9985	98.68
9.5	7,642,878	96	0.0000	1.0000	98.53
10.5	7,620,569	54	0.0000	1.0000	98.53
11.5	7,579,789	83	0.0000	1.0000	98.53
12.5	7,683,282	30,789	0.0040	0.9960	98.52
13.5	7,150,582	46,863	0.0066	0.9934	98.13
14.5	7,096,351	3,517	0.0005	0.9995	97.49
15.5	6,989,809	783	0.0001	0.9999	97.44
16.5	5,978,213	1,248	0.0002	0.9998	97.43
17.5	5,976,965	15,563	0.0026	0.9974	97.41
18.5	5,014,846	44,430	0.0089	0.9911	97.15
19.5	5,117,331	7,374	0.0014	0.9986	96.29
20.5	4,828,622	5,131	0.0011	0.9989	96.15
21.5	4,868,286	2,530	0.0005	0.9995	96.05
22.5	4,865,756	3,149	0.0006	0.9994	96.00
23.5	4,669,004	2,094	0.0004	0.9996	95.94
24.5	4,595,149	6,411	0.0014	0.9986	95.90
25.5	4,575,555	5,160	0.0011	0.9989	95.76
26.5	4,024,722	12,701	0.0032	0.9968	95.65
27.5	3,772,735	28,037	0.0074	0.9926	95.35
28.5	3,742,989	6,312	0.0017	0.9983	94.64
29.5	3,736,642	3,351	0.0009	0.9991	94.48
30.5	3,310,649	5,206	0.0016	0.9984	94.40
31.5	3,292,840	8,824	0.0027	0.9973	94.25
32.5	3,267,708	29,676	0.0091	0.9909	94.00
33.5	3,206,876	18,510	0.0058	0.9942	93.15
34.5	3,068,722	15,674	0.0051	0.9949	92.61
35.5	3,059,911	28,508	0.0093	0.9907	92.13
36.5	2,976,981	40,043	0.0135	0.9865	91.28
37.5	2,974,975	86,122	0.0289	0.9711	90.05
38.5	2,895,131	57,149	0.0197	0.9803	87.44

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,883,506	9,990	0.0035	0.9965	85.72
40.5	2,954,238	10,258	0.0035	0.9965	85.42
41.5	3,000,851	21,625	0.0072	0.9928	85.12
42.5	2,976,945	49,197	0.0165	0.9835	84.51
43.5	3,038,953	56,980	0.0187	0.9813	83.11
44.5	2,186,962	35,764	0.0164	0.9836	81.55
45.5	1,175,863	31,085	0.0264	0.9736	80.22
46.5	1,149,072	54,162	0.0471	0.9529	78.10
47.5	1,227,617	42,446	0.0346	0.9654	74.42
48.5	1,001,482	50,963	0.0509	0.9491	71.84
49.5	950,431	68,532	0.0721	0.9279	68.19
50.5	792,541	52,617	0.0664	0.9336	63.27
51.5	739,924	34,479	0.0466	0.9534	59.07
52.5	671,843	25,171	0.0375	0.9625	56.32
53.5	646,671	22,998	0.0356	0.9644	54.21
54.5	622,685	15,312	0.0246	0.9754	52.28
55.5	590,434	46,911	0.0795	0.9205	51.00
56.5	543,524	36,787	0.0677	0.9323	46.94
57.5	504,074	17,544	0.0348	0.9652	43.77
58.5	486,529	14,257	0.0293	0.9707	42.24
59.5	472,273	19,455	0.0412	0.9588	41.01
60.5	452,818	18,136	0.0401	0.9599	39.32
61.5	434,681	13,282	0.0306	0.9694	37.74
62.5	421,399	29,444	0.0699	0.9301	36.59
63.5	391,955	42,995	0.1097	0.8903	34.03
64.5	348,960	32,540	0.0932	0.9068	30.30
65.5	316,420	17,992	0.0569	0.9431	27.47
66.5	298,428	41,638	0.1395	0.8605	25.91
67.5	256,790	21,527	0.0838	0.9162	22.30
68.5	235,264	7,996	0.0340	0.9660	20.43
69.5	227,268	20,253	0.0891	0.9109	19.73
70.5	207,015	67,069	0.3240	0.6760	17.97
71.5	139,946	21,582	0.1542	0.8458	12.15
72.5	118,364	8,263	0.0698	0.9302	10.28
73.5	110,101	14,358	0.1304	0.8696	9.56
74.5	95,743	10,715	0.1119	0.8881	8.31
75.5	85,028	12,736	0.1498	0.8502	7.38
76.5	72,292	15,181	0.2100	0.7900	6.28
77.5	57,111	20,397	0.3571	0.6429	4.96
78.5	36,715	7,410	0.2018	0.7982	3.19

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	29,305	8,807	0.3005	0.6995	2.54
80.5	20,498	8,532	0.4162	0.5838	1.78
81.5	11,966	3,571	0.2984	0.7016	1.04
82.5	8,395	1,028	0.1225	0.8775	0.73
83.5	7,367	4,595	0.6237	0.3763	0.64
84.5	2,772	2,772	1.0000		0.24
85.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,476,937		0.0000	1.0000	100.00
0.5	5,369,877	2,614	0.0005	0.9995	100.00
1.5	5,831,183	2,073	0.0004	0.9996	99.95
2.5	5,633,742	132,607	0.0235	0.9765	99.92
3.5	6,435,326		0.0000	1.0000	97.56
4.5	6,291,995		0.0000	1.0000	97.56
5.5	7,058,518	18,732	0.0027	0.9973	97.56
6.5	6,265,567		0.0000	1.0000	97.31
7.5	6,036,383	965	0.0002	0.9998	97.31
8.5	6,223,615	15,823	0.0025	0.9975	97.29
9.5	3,539,967		0.0000	1.0000	97.04
10.5	3,485,135		0.0000	1.0000	97.04
11.5	4,035,792		0.0000	1.0000	97.04
12.5	4,269,446	30,595	0.0072	0.9928	97.04
13.5	3,618,922	45,829	0.0127	0.9873	96.35
14.5	3,562,222	2,539	0.0007	0.9993	95.13
15.5	3,874,614		0.0000	1.0000	95.06
16.5	2,874,323		0.0000	1.0000	95.06
17.5	2,879,398	14,609	0.0051	0.9949	95.06
18.5	1,869,176	42,610	0.0228	0.9772	94.58
19.5	1,836,369	5,010	0.0027	0.9973	92.42
20.5	1,550,016	2,406	0.0016	0.9984	92.17
21.5	1,545,030		0.0000	1.0000	92.03
22.5	1,545,030		0.0000	1.0000	92.03
23.5	1,355,065		0.0000	1.0000	92.03
24.5	1,309,247		0.0000	1.0000	92.03
25.5	1,298,850		0.0000	1.0000	92.03
26.5	752,872		0.0000	1.0000	92.03
27.5	527,997	10,522	0.0199	0.9801	92.03
28.5	591,076		0.0000	1.0000	90.19
29.5	1,481,696		0.0000	1.0000	90.19
30.5	2,197,457		0.0000	1.0000	90.19
31.5	2,184,852		0.0000	1.0000	90.19
32.5	2,186,647	14,556	0.0067	0.9933	90.19
33.5	2,241,622		0.0000	1.0000	89.59
34.5	2,126,976		0.0000	1.0000	89.59
35.5	2,127,236		0.0000	1.0000	89.59
36.5	2,051,927		0.0000	1.0000	89.59
37.5	2,104,576	64,325	0.0306	0.9694	89.59
38.5	2,039,836	48,777	0.0239	0.9761	86.85

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

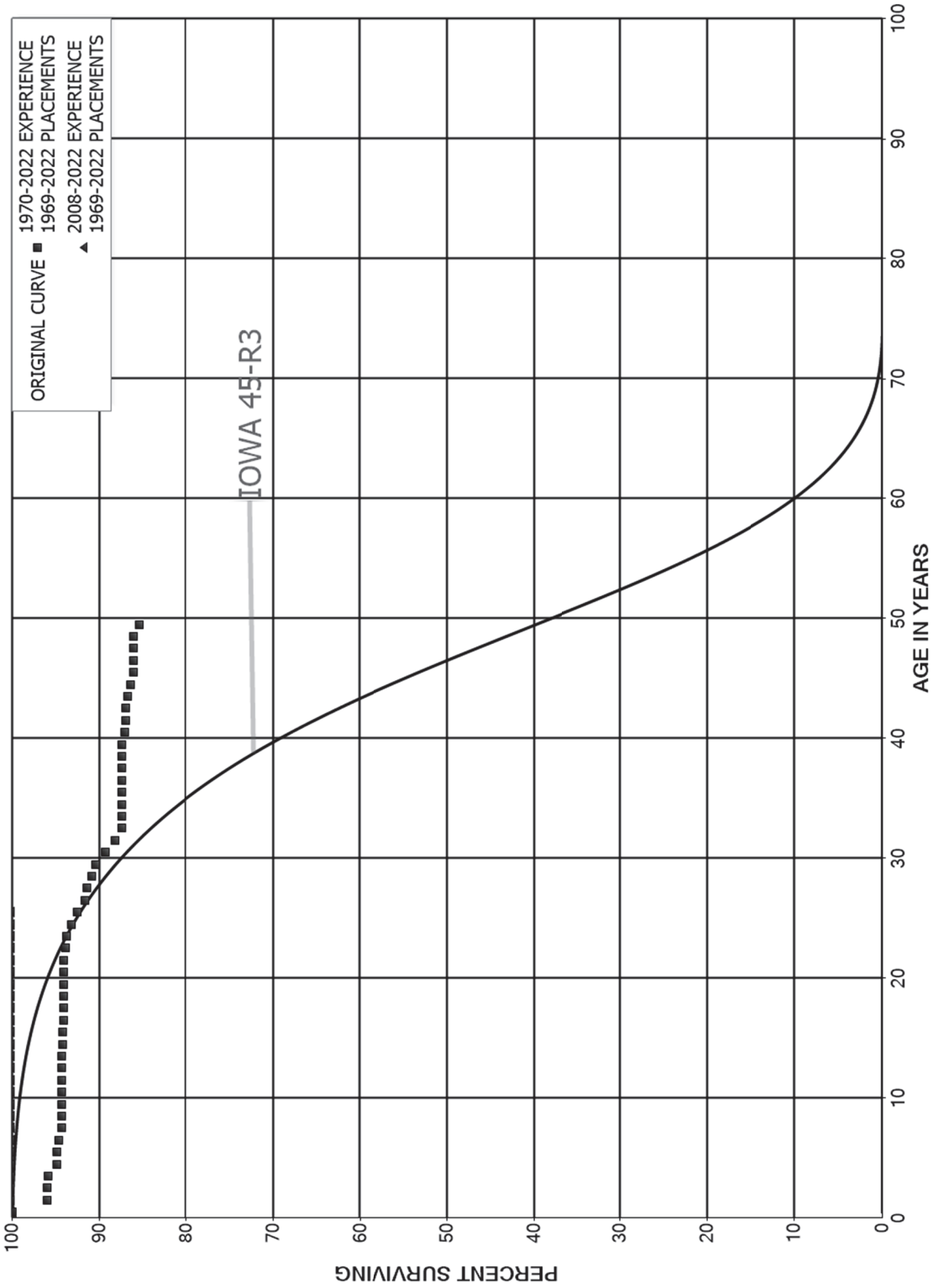
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,999,899		0.0000	1.0000	84.78
40.5	2,090,874		0.0000	1.0000	84.78
41.5	2,086,285		0.0000	1.0000	84.78
42.5	2,175,920		0.0000	1.0000	84.78
43.5	2,175,660	20,000	0.0092	0.9908	84.78
44.5	1,349,362	5,000	0.0037	0.9963	84.00
45.5	360,505	1,661	0.0046	0.9954	83.69
46.5	358,844	22,545	0.0628	0.9372	83.30
47.5	330,009	2,683	0.0081	0.9919	78.07
48.5	143,638		0.0000	1.0000	77.43
49.5	143,550		0.0000	1.0000	77.43
50.5	54,192		0.0000	1.0000	77.43
51.5	54,192		0.0000	1.0000	77.43
52.5	20,590		0.0000	1.0000	77.43
53.5	20,590		0.0000	1.0000	77.43
54.5	19,602		0.0000	1.0000	77.43
55.5	2,662		0.0000	1.0000	77.43
56.5	2,662		0.0000	1.0000	77.43
57.5					77.43

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,053,761	0	0.0000	1.0000	100.00
0.5	1,239,427	50,129	0.0404	0.9596	100.00
1.5	1,189,298	10	0.0000	1.0000	95.96
2.5	1,189,288	970	0.0008	0.9992	95.95
3.5	1,185,172	12,662	0.0107	0.9893	95.88
4.5	940,560	283	0.0003	0.9997	94.85
5.5	912,607	2,124	0.0023	0.9977	94.82
6.5	910,482	2,825	0.0031	0.9969	94.60
7.5	907,657	2	0.0000	1.0000	94.31
8.5	891,765	0	0.0000	1.0000	94.31
9.5	865,458	28	0.0000	1.0000	94.31
10.5	865,430	122	0.0001	0.9999	94.31
11.5	865,307	345	0.0004	0.9996	94.29
12.5	842,366	39	0.0000	1.0000	94.25
13.5	817,198	225	0.0003	0.9997	94.25
14.5	816,160	563	0.0007	0.9993	94.22
15.5	815,597	624	0.0008	0.9992	94.16
16.5	814,973	0	0.0000	1.0000	94.09
17.5	813,896	1	0.0000	1.0000	94.09
18.5	813,895	22	0.0000	1.0000	94.09
19.5	813,873	177	0.0002	0.9998	94.09
20.5	813,696	200	0.0002	0.9998	94.06
21.5	813,496	1,681	0.0021	0.9979	94.04
22.5	811,815	1,179	0.0015	0.9985	93.85
23.5	606,566	3,438	0.0057	0.9943	93.71
24.5	603,128	4,270	0.0071	0.9929	93.18
25.5	593,853	5,856	0.0099	0.9901	92.52
26.5	587,997	1,154	0.0020	0.9980	91.61
27.5	586,843	3,495	0.0060	0.9940	91.43
28.5	583,348	3,385	0.0058	0.9942	90.88
29.5	579,963	7,176	0.0124	0.9876	90.36
30.5	572,787	6,475	0.0113	0.9887	89.24
31.5	566,312	5,020	0.0089	0.9911	88.23
32.5	561,292		0.0000	1.0000	87.45
33.5	561,292	19	0.0000	1.0000	87.45
34.5	561,272		0.0000	1.0000	87.44
35.5	561,272		0.0000	1.0000	87.44
36.5	561,272		0.0000	1.0000	87.44
37.5	561,272		0.0000	1.0000	87.44
38.5	562,137	468	0.0008	0.9992	87.44

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	561,668	1,677	0.0030	0.9970	87.37
40.5	559,991	731	0.0013	0.9987	87.11
41.5	559,260	26	0.0000	1.0000	87.00
42.5	559,234	1,650	0.0030	0.9970	86.99
43.5	557,584	1,843	0.0033	0.9967	86.74
44.5	555,741	2,530	0.0046	0.9954	86.45
45.5	553,212		0.0000	1.0000	86.06
46.5	553,212		0.0000	1.0000	86.06
47.5	553,212		0.0000	1.0000	86.06
48.5	553,212	4,410	0.0080	0.9920	86.06
49.5	92,946		0.0000	1.0000	85.37
50.5	92,946		0.0000	1.0000	85.37
51.5	92,946		0.0000	1.0000	85.37
52.5	92,946	26	0.0003	0.9997	85.37
53.5					85.35

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	355,880		0.0000	1.0000	100.00
0.5	353,501		0.0000	1.0000	100.00
1.5	353,501		0.0000	1.0000	100.00
2.5	354,578		0.0000	1.0000	100.00
3.5	351,432		0.0000	1.0000	100.00
4.5	119,483		0.0000	1.0000	100.00
5.5	91,813		0.0000	1.0000	100.00
6.5	91,813		0.0000	1.0000	100.00
7.5	91,813		0.0000	1.0000	100.00
8.5	279,994		0.0000	1.0000	100.00
9.5	253,687		0.0000	1.0000	100.00
10.5	258,692		0.0000	1.0000	100.00
11.5	258,692		0.0000	1.0000	100.00
12.5	236,095		0.0000	1.0000	100.00
13.5	210,966		0.0000	1.0000	100.00
14.5	210,153		0.0000	1.0000	100.00
15.5	210,153		0.0000	1.0000	100.00
16.5	210,153		0.0000	1.0000	100.00
17.5	209,076		0.0000	1.0000	100.00
18.5	209,076		0.0000	1.0000	100.00
19.5	209,076		0.0000	1.0000	100.00
20.5	209,076		0.0000	1.0000	100.00
21.5	209,076		0.0000	1.0000	100.00
22.5	209,076		0.0000	1.0000	100.00
23.5	5,005		0.0000	1.0000	100.00
24.5	5,005		0.0000	1.0000	100.00
25.5					100.00
26.5					
27.5					
28.5					
29.5					
30.5	19		0.0000		
31.5	19		0.0000		
32.5	19		0.0000		
33.5	19	19	1.0000		
34.5	459,323		0.0000		
35.5	459,323		0.0000		
36.5	459,323		0.0000		
37.5	459,323		0.0000		
38.5	562,137	468	0.0008		

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

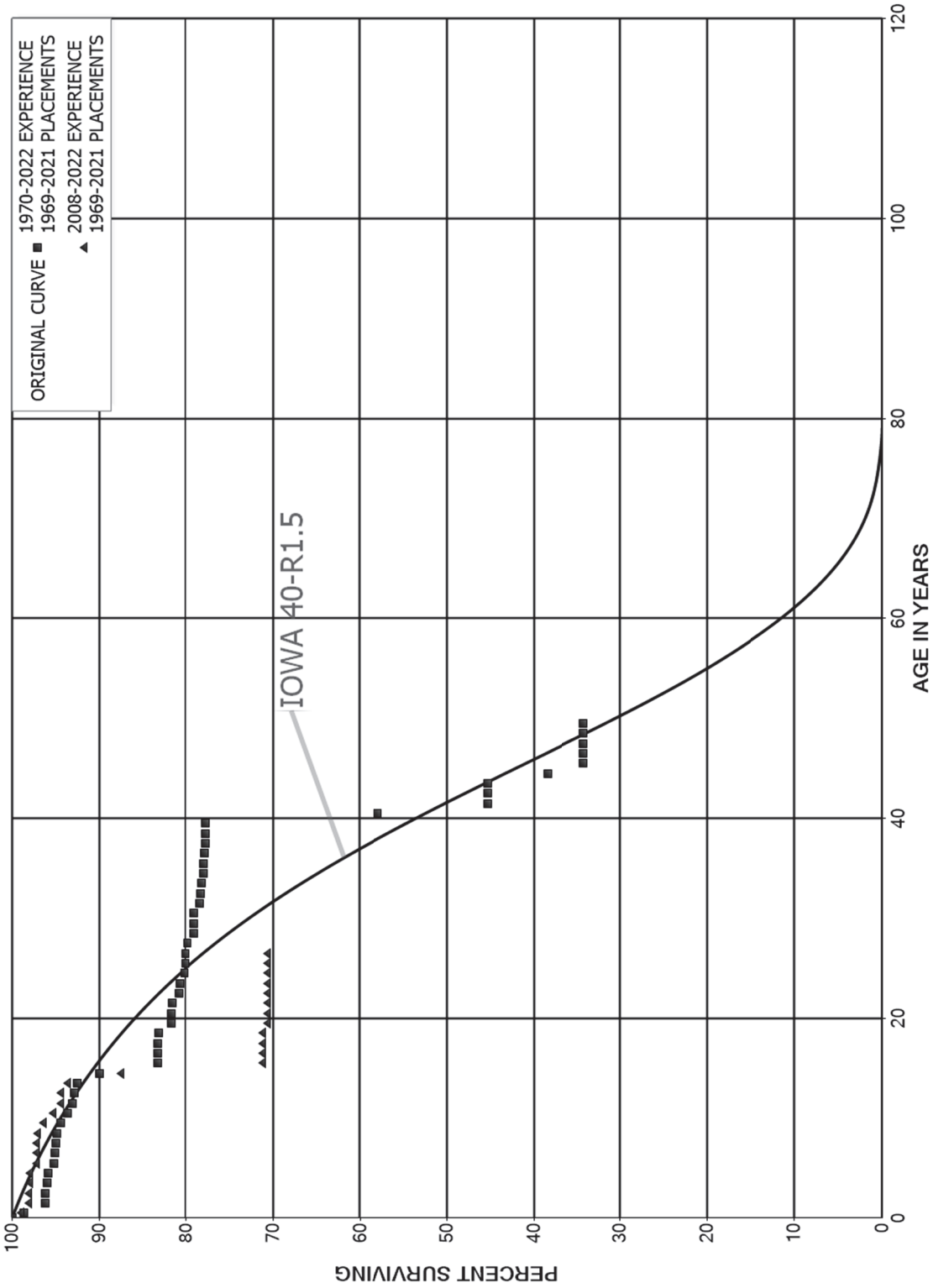
ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	561,668	1,677	0.0030		
40.5	559,991	731	0.0013		
41.5	559,260	26	0.0000		
42.5	559,234	1,650	0.0030		
43.5	557,584	1,843	0.0033		
44.5	555,741	2,530	0.0046		
45.5	553,212		0.0000		
46.5	553,212		0.0000		
47.5	553,212		0.0000		
48.5	553,212	4,410	0.0080		
49.5	92,946		0.0000		
50.5	92,946		0.0000		
51.5	92,946		0.0000		
52.5	92,946	26	0.0003		
53.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,207,470	29,524	0.0134	0.9866	100.00
0.5	2,264,346	58,078	0.0256	0.9744	98.66
1.5	2,196,299	208	0.0001	0.9999	96.13
2.5	2,196,092	4,780	0.0022	0.9978	96.12
3.5	2,109,416	1,923	0.0009	0.9991	95.91
4.5	2,105,264	14,079	0.0067	0.9933	95.83
5.5	2,066,755	1,835	0.0009	0.9991	95.19
6.5	2,064,920	2,957	0.0014	0.9986	95.10
7.5	2,061,963	2,200	0.0011	0.9989	94.96
8.5	868,024	4,395	0.0051	0.9949	94.86
9.5	434,674	3,659	0.0084	0.9916	94.38
10.5	431,015	2,335	0.0054	0.9946	93.59
11.5	428,679	1,324	0.0031	0.9969	93.08
12.5	427,355	1,477	0.0035	0.9965	92.79
13.5	386,325	10,676	0.0276	0.9724	92.47
14.5	372,996	27,287	0.0732	0.9268	89.92
15.5	343,277	83	0.0002	0.9998	83.34
16.5	343,195	114	0.0003	0.9997	83.32
17.5	335,736	358	0.0011	0.9989	83.29
18.5	327,703	6,014	0.0184	0.9816	83.20
19.5	316,524	9	0.0000	1.0000	81.68
20.5	316,515	158	0.0005	0.9995	81.67
21.5	316,260	3,256	0.0103	0.9897	81.63
22.5	312,191	211	0.0007	0.9993	80.79
23.5	221,126	1,412	0.0064	0.9936	80.74
24.5	219,715	368	0.0017	0.9983	80.22
25.5	219,346	117	0.0005	0.9995	80.09
26.5	217,782	588	0.0027	0.9973	80.05
27.5	217,194	1,935	0.0089	0.9911	79.83
28.5	215,259	19	0.0001	0.9999	79.12
29.5	215,240	5	0.0000	1.0000	79.11
30.5	215,235	2,039	0.0095	0.9905	79.11
31.5	213,196	248	0.0012	0.9988	78.36
32.5	212,948	230	0.0011	0.9989	78.27
33.5	199,803	606	0.0030	0.9970	78.18
34.5	198,255	91	0.0005	0.9995	77.95
35.5	198,164	84	0.0004	0.9996	77.91
36.5	198,080	468	0.0024	0.9976	77.88
37.5	197,612		0.0000	1.0000	77.69
38.5	211,469		0.0000	1.0000	77.69

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	211,469	53,589	0.2534	0.7466	77.69
40.5	157,881	34,668	0.2196	0.7804	58.01
41.5	123,212		0.0000	1.0000	45.27
42.5	123,212		0.0000	1.0000	45.27
43.5	123,212	18,586	0.1508	0.8492	45.27
44.5	104,626	11,745	0.1123	0.8877	38.44
45.5	92,093		0.0000	1.0000	34.12
46.5	92,093		0.0000	1.0000	34.12
47.5	92,093		0.0000	1.0000	34.12
48.5	92,093		0.0000	1.0000	34.12
49.5	14,119		0.0000	1.0000	34.12
50.5	14,119		0.0000	1.0000	34.12
51.5	14,119		0.0000	1.0000	34.12
52.5	14,119		0.0000	1.0000	34.12
53.5					34.12

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2021 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,835,501	21,935	0.0120	0.9880	100.00
0.5	1,815,999	15,494	0.0085	0.9915	98.80
1.5	1,792,348		0.0000	1.0000	97.96
2.5	1,803,366	1,444	0.0008	0.9992	97.96
3.5	1,727,756	1,444	0.0008	0.9992	97.88
4.5	1,732,693	13,762	0.0079	0.9921	97.80
5.5	1,694,500		0.0000	1.0000	97.02
6.5	1,694,600		0.0000	1.0000	97.02
7.5	1,695,414	1,811	0.0011	0.9989	97.02
8.5	633,213	3,957	0.0062	0.9938	96.92
9.5	200,300	2,276	0.0114	0.9886	96.32
10.5	198,024	2,015	0.0102	0.9898	95.22
11.5	197,457	3	0.0000	1.0000	94.25
12.5	197,454	1,449	0.0073	0.9927	94.25
13.5	156,452	10,353	0.0662	0.9338	93.56
14.5	143,447	26,708	0.1862	0.8138	87.37
15.5	114,307		0.0000	1.0000	71.10
16.5	114,307	56	0.0005	0.9995	71.10
17.5	106,905		0.0000	1.0000	71.07
18.5	99,231	853	0.0086	0.9914	71.07
19.5	93,212		0.0000	1.0000	70.45
20.5	93,212		0.0000	1.0000	70.45
21.5	93,115		0.0000	1.0000	70.45
22.5	92,301		0.0000	1.0000	70.45
23.5	1,448		0.0000	1.0000	70.45
24.5	1,448		0.0000	1.0000	70.45
25.5	1,448		0.0000	1.0000	70.45
26.5					70.45
27.5					
28.5					
29.5	12,915		0.0000		
30.5	15,076		0.0000		
31.5	15,076		0.0000		
32.5	15,076		0.0000		
33.5	2,160		0.0000		
34.5	153,591		0.0000		
35.5	153,591		0.0000		
36.5	153,591	429	0.0028		
37.5	153,161		0.0000		
38.5	211,469		0.0000		

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

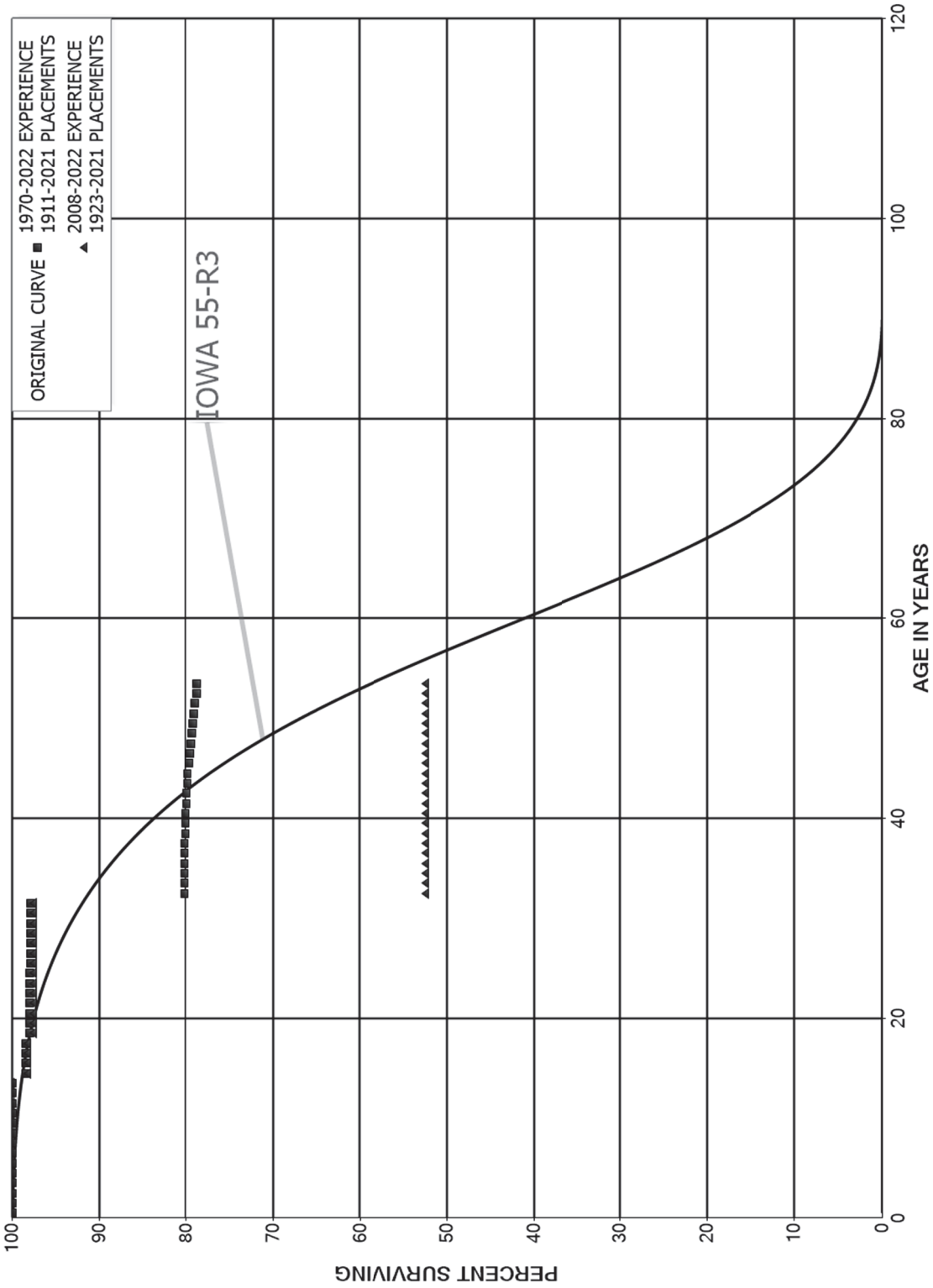
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2021 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	211,469	53,589	0.2534		
40.5	157,881	34,668	0.2196		
41.5	123,212		0.0000		
42.5	123,212		0.0000		
43.5	123,212	18,586	0.1508		
44.5	104,626	11,745	0.1123		
45.5	92,093		0.0000		
46.5	92,093		0.0000		
47.5	92,093		0.0000		
48.5	92,093		0.0000		
49.5	14,119		0.0000		
50.5	14,119		0.0000		
51.5	14,119		0.0000		
52.5	14,119		0.0000		
53.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,363,411	6	0.0000	1.0000	100.00
0.5	1,422,214	1	0.0000	1.0000	100.00
1.5	1,346,990	16	0.0000	1.0000	100.00
2.5	1,368,482	2	0.0000	1.0000	100.00
3.5	1,387,275	21	0.0000	1.0000	100.00
4.5	1,387,258	4	0.0000	1.0000	100.00
5.5	1,387,262	5	0.0000	1.0000	100.00
6.5	1,388,171	30	0.0000	1.0000	100.00
7.5	1,390,588	21	0.0000	1.0000	99.99
8.5	1,390,572	6	0.0000	1.0000	99.99
9.5	1,393,399	27	0.0000	1.0000	99.99
10.5	1,376,957	8	0.0000	1.0000	99.99
11.5	1,377,754	4	0.0000	1.0000	99.99
12.5	1,379,799	12	0.0000	1.0000	99.99
13.5	1,379,850	21,838	0.0158	0.9842	99.99
14.5	1,354,274	11	0.0000	1.0000	98.41
15.5	1,363,574	9	0.0000	1.0000	98.41
16.5	1,364,257	2	0.0000	1.0000	98.40
17.5	1,364,674	6,826	0.0050	0.9950	98.40
18.5	1,358,315	6	0.0000	1.0000	97.91
19.5	1,384,931	26	0.0000	1.0000	97.91
20.5	1,332,006	61	0.0000	1.0000	97.91
21.5	1,332,037	34	0.0000	1.0000	97.91
22.5	413,917	9	0.0000	1.0000	97.90
23.5	394,235	8	0.0000	1.0000	97.90
24.5	347,017	38	0.0001	0.9999	97.90
25.5	328,369	25	0.0001	0.9999	97.89
26.5	304,494	27	0.0001	0.9999	97.88
27.5	304,488	94	0.0003	0.9997	97.87
28.5	304,435	29	0.0001	0.9999	97.84
29.5	304,406	23	0.0001	0.9999	97.83
30.5	306,733	8	0.0000	1.0000	97.82
31.5	306,730	55,174	0.1799	0.8201	97.82
32.5	253,680	203	0.0008	0.9992	80.23
33.5	249,803	18	0.0001	0.9999	80.16
34.5	250,523	28	0.0001	0.9999	80.16
35.5	250,519	59	0.0002	0.9998	80.15
36.5	250,489	19	0.0001	0.9999	80.13
37.5	250,594	17	0.0001	0.9999	80.12
38.5	199,483	34	0.0002	0.9998	80.12

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	190,694	217	0.0011	0.9989	80.10
40.5	191,546	66	0.0003	0.9997	80.01
41.5	200,494	102	0.0005	0.9995	79.98
42.5	201,843	213	0.0011	0.9989	79.94
43.5	202,656	139	0.0007	0.9993	79.86
44.5	204,117	489	0.0024	0.9976	79.80
45.5	203,917	169	0.0008	0.9992	79.61
46.5	242,332	507	0.0021	0.9979	79.55
47.5	241,828	157	0.0006	0.9994	79.38
48.5	245,309	572	0.0023	0.9977	79.33
49.5	244,736	414	0.0017	0.9983	79.14
50.5	243,586	62	0.0003	0.9997	79.01
51.5	240,232	666	0.0028	0.9972	78.99
52.5	208,207	149	0.0007	0.9993	78.77
53.5	149,300	530	0.0035	0.9965	78.71
54.5	147,599	236	0.0016	0.9984	78.44
55.5	125,860	630	0.0050	0.9950	78.31
56.5	106,441	132	0.0012	0.9988	77.92
57.5	106,309	273	0.0026	0.9974	77.82
58.5	116,080	234	0.0020	0.9980	77.62
59.5	114,946	1,270	0.0110	0.9890	77.46
60.5	111,244	28	0.0002	0.9998	76.61
61.5	111,217	733	0.0066	0.9934	76.59
62.5	107,668	57	0.0005	0.9995	76.09
63.5	106,869	314	0.0029	0.9971	76.05
64.5	105,761	98	0.0009	0.9991	75.82
65.5	103,649	377	0.0036	0.9964	75.75
66.5	103,273	295	0.0029	0.9971	75.48
67.5	102,978	672	0.0065	0.9935	75.26
68.5	93,017	354	0.0038	0.9962	74.77
69.5	92,066	923	0.0100	0.9900	74.49
70.5	90,745	440	0.0048	0.9952	73.74
71.5	89,891	2,528	0.0281	0.9719	73.38
72.5	63,044	365	0.0058	0.9942	71.32
73.5	62,679	1,171	0.0187	0.9813	70.91
74.5	61,508	180	0.0029	0.9971	69.58
75.5	61,328	923	0.0150	0.9850	69.38
76.5	60,406	175	0.0029	0.9971	68.33
77.5	60,129	900	0.0150	0.9850	68.14
78.5	59,229	38	0.0006	0.9994	67.12

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	59,190	177	0.0030	0.9970	67.07
80.5	59,013	258	0.0044	0.9956	66.87
81.5	58,755	637	0.0108	0.9892	66.58
82.5	58,118	0	0.0000	1.0000	65.86
83.5	55,865	2,044	0.0366	0.9634	65.86
84.5	53,821		0.0000	1.0000	63.45
85.5	51,737	1,915	0.0370	0.9630	63.45
86.5	49,822		0.0000	1.0000	61.10
87.5	49,822	1,826	0.0367	0.9633	61.10
88.5	47,996		0.0000	1.0000	58.86
89.5	47,996		0.0000	1.0000	58.86
90.5	47,996	638	0.0133	0.9867	58.86
91.5	47,358	176	0.0037	0.9963	58.08
92.5	47,182		0.0000	1.0000	57.86
93.5	47,182	186	0.0039	0.9961	57.86
94.5	38,691		0.0000	1.0000	57.63
95.5	38,691		0.0000	1.0000	57.63
96.5	38,691		0.0000	1.0000	57.63
97.5	38,691		0.0000	1.0000	57.63
98.5	38,584		0.0000	1.0000	57.63
99.5					57.63

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,310		0.0000	1.0000	100.00
0.5	97,310		0.0000	1.0000	100.00
1.5	20,910		0.0000	1.0000	100.00
2.5	20,910		0.0000	1.0000	100.00
3.5	20,910		0.0000	1.0000	100.00
4.5	20,910		0.0000	1.0000	100.00
5.5	73,871		0.0000	1.0000	100.00
6.5	73,871		0.0000	1.0000	100.00
7.5	992,035		0.0000	1.0000	100.00
8.5	1,011,746		0.0000	1.0000	100.00
9.5	1,059,078		0.0000	1.0000	100.00
10.5	1,060,575		0.0000	1.0000	100.00
11.5	1,086,309		0.0000	1.0000	100.00
12.5	1,108,138		0.0000	1.0000	100.00
13.5	1,108,138	21,830	0.0197	0.9803	100.00
14.5	1,082,569		0.0000	1.0000	98.03
15.5	1,082,569		0.0000	1.0000	98.03
16.5	1,089,369		0.0000	1.0000	98.03
17.5	1,089,369	6,800	0.0062	0.9938	98.03
18.5	1,086,272		0.0000	1.0000	97.42
19.5	1,086,272		0.0000	1.0000	97.42
20.5	1,033,311		0.0000	1.0000	97.42
21.5	1,033,311		0.0000	1.0000	97.42
22.5	115,147		0.0000	1.0000	97.42
23.5	146,873		0.0000	1.0000	97.42
24.5	108,341		0.0000	1.0000	97.42
25.5	89,674		0.0000	1.0000	97.42
26.5	63,940		0.0000	1.0000	97.42
27.5	63,940		0.0000	1.0000	97.42
28.5	63,940		0.0000	1.0000	97.42
29.5	63,940		0.0000	1.0000	97.42
30.5	119,085		0.0000	1.0000	97.42
31.5	119,085	55,145	0.4631	0.5369	97.42
32.5	63,940		0.0000	1.0000	52.31
33.5	60,237		0.0000	1.0000	52.31
34.5	60,237		0.0000	1.0000	52.31
35.5	60,973		0.0000	1.0000	52.31
36.5	64,264		0.0000	1.0000	52.31
37.5	95,623		0.0000	1.0000	52.31
38.5	102,945		0.0000	1.0000	52.31

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,316		0.0000	1.0000	52.31
40.5	116,819		0.0000	1.0000	52.31
41.5	135,608		0.0000	1.0000	52.31
42.5	135,608		0.0000	1.0000	52.31
43.5	135,608		0.0000	1.0000	52.31
44.5	136,508		0.0000	1.0000	52.31
45.5	138,939		0.0000	1.0000	52.31
46.5	138,939		0.0000	1.0000	52.31
47.5	141,755		0.0000	1.0000	52.31
48.5	142,497		0.0000	1.0000	52.31
49.5	143,292		0.0000	1.0000	52.31
50.5	144,569		0.0000	1.0000	52.31
51.5	141,278		0.0000	1.0000	52.31
52.5	109,919		0.0000	1.0000	52.31
53.5	60,450		0.0000	1.0000	52.31
54.5	59,876		0.0000	1.0000	52.31
55.5	38,770		0.0000	1.0000	52.31
56.5	20,395		0.0000	1.0000	52.31
57.5	44,716		0.0000	1.0000	52.31
58.5	44,716		0.0000	1.0000	52.31
59.5	43,815		0.0000	1.0000	52.31
60.5	41,384		0.0000	1.0000	52.31
61.5	41,384		0.0000	1.0000	52.31
62.5	38,669		0.0000	1.0000	52.31
63.5	37,927		0.0000	1.0000	52.31
64.5	37,132		0.0000	1.0000	52.31
65.5	35,119		0.0000	1.0000	52.31
66.5	35,119		0.0000	1.0000	52.31
67.5	35,119		0.0000	1.0000	52.31
68.5	28,083		0.0000	1.0000	52.31
69.5	27,486		0.0000	1.0000	52.31
70.5	29,173		0.0000	1.0000	52.31
71.5	28,758		0.0000	1.0000	52.31
72.5	4,438		0.0000	1.0000	52.31
73.5	4,438		0.0000	1.0000	52.31
74.5	4,438		0.0000	1.0000	52.31
75.5	4,438		0.0000	1.0000	52.31
76.5	4,438		0.0000	1.0000	52.31
77.5	4,337		0.0000	1.0000	52.31
78.5	4,337		0.0000	1.0000	52.31

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

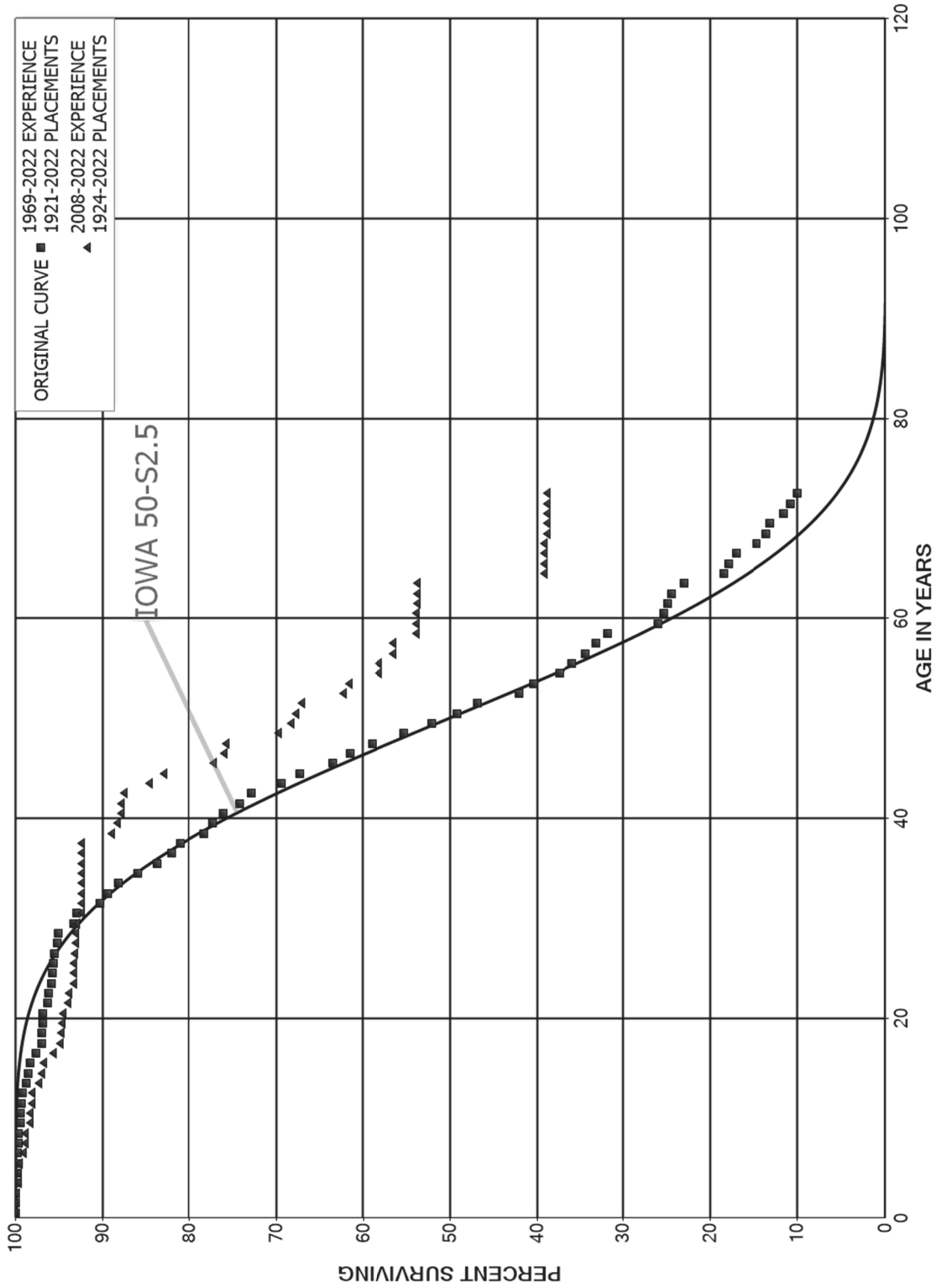
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,641		0.0000	1.0000	52.31
80.5	12,641		0.0000	1.0000	52.31
81.5	12,641		0.0000	1.0000	52.31
82.5	12,641		0.0000	1.0000	52.31
83.5	10,495		0.0000	1.0000	52.31
84.5	49,080		0.0000	1.0000	52.31
85.5	46,996		0.0000	1.0000	52.31
86.5	46,996		0.0000	1.0000	52.31
87.5	46,996		0.0000	1.0000	52.31
88.5	46,996		0.0000	1.0000	52.31
89.5	46,996		0.0000	1.0000	52.31
90.5	46,996		0.0000	1.0000	52.31
91.5	46,996		0.0000	1.0000	52.31
92.5	46,996		0.0000	1.0000	52.31
93.5	46,996		0.0000	1.0000	52.31
94.5	38,691		0.0000	1.0000	52.31
95.5	38,691		0.0000	1.0000	52.31
96.5	38,691		0.0000	1.0000	52.31
97.5	38,691		0.0000	1.0000	52.31
98.5	38,584		0.0000	1.0000	52.31
99.5					52.31

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,412,033		0.0000	1.0000	100.00
0.5	18,939,375	9,178	0.0005	0.9995	100.00
1.5	17,625,479	8,438	0.0005	0.9995	99.95
2.5	16,612,397	15,905	0.0010	0.9990	99.90
3.5	15,498,899	2,309	0.0001	0.9999	99.81
4.5	13,205,708	4,263	0.0003	0.9997	99.79
5.5	12,813,186	10,826	0.0008	0.9992	99.76
6.5	12,646,325	9,577	0.0008	0.9992	99.68
7.5	12,557,463	1,254	0.0001	0.9999	99.60
8.5	12,360,487	27,360	0.0022	0.9978	99.59
9.5	12,221,009	3,017	0.0002	0.9998	99.37
10.5	11,712,586	12,014	0.0010	0.9990	99.35
11.5	11,737,807	4,915	0.0004	0.9996	99.24
12.5	11,645,116	59,477	0.0051	0.9949	99.20
13.5	12,046,902	27,102	0.0022	0.9978	98.70
14.5	11,884,440	16,322	0.0014	0.9986	98.47
15.5	11,928,036	90,641	0.0076	0.9924	98.34
16.5	11,805,455	74,438	0.0063	0.9937	97.59
17.5	11,688,674	7,627	0.0007	0.9993	96.98
18.5	11,655,922	4,293	0.0004	0.9996	96.91
19.5	11,379,450	10,907	0.0010	0.9990	96.88
20.5	10,370,448	51,514	0.0050	0.9950	96.78
21.5	9,603,701	12,466	0.0013	0.9987	96.30
22.5	7,954,427	32,853	0.0041	0.9959	96.18
23.5	7,774,745	7,519	0.0010	0.9990	95.78
24.5	6,511,387	5,222	0.0008	0.9992	95.69
25.5	6,561,422	10,014	0.0015	0.9985	95.61
26.5	4,717,714	16,368	0.0035	0.9965	95.47
27.5	4,645,385	3,198	0.0007	0.9993	95.13
28.5	4,472,561	84,819	0.0190	0.9810	95.07
29.5	4,404,090	17,371	0.0039	0.9961	93.27
30.5	4,380,512	124,114	0.0283	0.9717	92.90
31.5	3,415,748	34,192	0.0100	0.9900	90.27
32.5	3,359,656	45,991	0.0137	0.9863	89.36
33.5	2,775,792	67,611	0.0244	0.9756	88.14
34.5	2,709,035	69,729	0.0257	0.9743	85.99
35.5	2,641,972	52,390	0.0198	0.9802	83.78
36.5	2,581,759	32,932	0.0128	0.9872	82.12
37.5	2,553,812	89,269	0.0350	0.9650	81.07
38.5	2,459,681	31,341	0.0127	0.9873	78.24

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,265,315	33,306	0.0147	0.9853	77.24
40.5	2,260,456	56,335	0.0249	0.9751	76.10
41.5	2,232,850	39,668	0.0178	0.9822	74.21
42.5	2,198,189	106,354	0.0484	0.9516	72.89
43.5	2,093,283	61,304	0.0293	0.9707	69.36
44.5	2,030,909	114,330	0.0563	0.9437	67.33
45.5	1,878,229	60,765	0.0324	0.9676	63.54
46.5	1,818,642	74,651	0.0410	0.9590	61.49
47.5	1,796,387	113,348	0.0631	0.9369	58.96
48.5	1,614,777	92,496	0.0573	0.9427	55.24
49.5	1,251,619	69,787	0.0558	0.9442	52.08
50.5	1,251,681	58,430	0.0467	0.9533	49.17
51.5	1,182,232	122,078	0.1033	0.8967	46.88
52.5	978,107	38,528	0.0394	0.9606	42.04
53.5	868,720	64,292	0.0740	0.9260	40.38
54.5	785,226	32,699	0.0416	0.9584	37.39
55.5	656,278	28,722	0.0438	0.9562	35.84
56.5	573,492	20,638	0.0360	0.9640	34.27
57.5	490,312	18,796	0.0383	0.9617	33.03
58.5	470,991	86,300	0.1832	0.8168	31.77
59.5	382,778	9,823	0.0257	0.9743	25.95
60.5	368,664	6,747	0.0183	0.9817	25.28
61.5	310,134	5,618	0.0181	0.9819	24.82
62.5	303,917	17,041	0.0561	0.9439	24.37
63.5	285,791	57,559	0.2014	0.7986	23.00
64.5	205,778	6,562	0.0319	0.9681	18.37
65.5	154,936	7,456	0.0481	0.9519	17.78
66.5	109,518	14,761	0.1348	0.8652	16.93
67.5	94,757	7,273	0.0768	0.9232	14.65
68.5	85,951	3,105	0.0361	0.9639	13.52
69.5	81,960	9,360	0.1142	0.8858	13.03
70.5	72,583	5,420	0.0747	0.9253	11.55
71.5	65,997	4,192	0.0635	0.9365	10.68
72.5	45,296	3,863	0.0853	0.9147	10.00
73.5	41,433	6,632	0.1601	0.8399	9.15
74.5	30,781	1,472	0.0478	0.9522	7.69
75.5	27,877	306	0.0110	0.9890	7.32
76.5	27,571	2,140	0.0776	0.9224	7.24
77.5	24,630	173	0.0070	0.9930	6.68
78.5	22,535	111	0.0049	0.9951	6.63

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	17,779	37	0.0021	0.9979	6.60
80.5	14,039	310	0.0220	0.9780	6.58
81.5	13,730		0.0000	1.0000	6.44
82.5	13,730		0.0000	1.0000	6.44
83.5	5,056		0.0000	1.0000	6.44
84.5	3,660		0.0000	1.0000	6.44
85.5	1,948		0.0000	1.0000	6.44
86.5	1,948		0.0000	1.0000	6.44
87.5	1,948		0.0000	1.0000	6.44
88.5	1,654		0.0000	1.0000	6.44
89.5	1,654		0.0000	1.0000	6.44
90.5	1,654		0.0000	1.0000	6.44
91.5	1,654		0.0000	1.0000	6.44
92.5	1,654		0.0000	1.0000	6.44
93.5	1,654		0.0000	1.0000	6.44
94.5	1,654		0.0000	1.0000	6.44
95.5	1,654		0.0000	1.0000	6.44
96.5	1,654		0.0000	1.0000	6.44
97.5	1,654		0.0000	1.0000	6.44
98.5					6.44

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,161,564		0.0000	1.0000	100.00
0.5	8,652,939	9,178	0.0011	0.9989	100.00
1.5	7,278,310	8,438	0.0012	0.9988	99.89
2.5	6,178,649	15,905	0.0026	0.9974	99.78
3.5	5,142,717	2,309	0.0004	0.9996	99.52
4.5	3,121,951	4,263	0.0014	0.9986	99.48
5.5	3,248,419	10,826	0.0033	0.9967	99.34
6.5	3,780,790	9,577	0.0025	0.9975	99.01
7.5	5,247,856	1,254	0.0002	0.9998	98.76
8.5	5,238,650	27,359	0.0052	0.9948	98.74
9.5	6,355,233	3,015	0.0005	0.9995	98.22
10.5	5,929,215	12,009	0.0020	0.9980	98.17
11.5	7,679,067	4,831	0.0006	0.9994	97.97
12.5	7,572,932	59,329	0.0078	0.9922	97.91
13.5	8,041,087	27,076	0.0034	0.9966	97.15
14.5	7,844,851	16,288	0.0021	0.9979	96.82
15.5	7,843,312	90,392	0.0115	0.9885	96.62
16.5	8,531,334	74,418	0.0087	0.9913	95.50
17.5	8,394,875	7,592	0.0009	0.9991	94.67
18.5	8,880,000	3,727	0.0004	0.9996	94.59
19.5	8,590,194	10,306	0.0012	0.9988	94.55
20.5	7,537,887	49,129	0.0065	0.9935	94.43
21.5	6,858,155	8,386	0.0012	0.9988	93.82
22.5	5,220,037	31,715	0.0061	0.9939	93.70
23.5	5,037,891		0.0000	1.0000	93.13
24.5	3,954,646	250	0.0001	0.9999	93.13
25.5	3,858,832	4,558	0.0012	0.9988	93.13
26.5	2,016,394	847	0.0004	0.9996	93.02
27.5	1,953,449	112	0.0001	0.9999	92.98
28.5	1,783,012	2,290	0.0013	0.9987	92.97
29.5	1,787,444	10,283	0.0058	0.9942	92.85
30.5	1,828,089	569	0.0003	0.9997	92.32
31.5	980,284		0.0000	1.0000	92.29
32.5	957,128		0.0000	1.0000	92.29
33.5	542,819		0.0000	1.0000	92.29
34.5	923,803		0.0000	1.0000	92.29
35.5	951,426		0.0000	1.0000	92.29
36.5	946,646		0.0000	1.0000	92.29
37.5	1,010,376	37,655	0.0373	0.9627	92.29
38.5	1,094,662	8,401	0.0077	0.9923	88.85

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	918,554	5,030	0.0055	0.9945	88.17
40.5	960,792		0.0000	1.0000	87.69
41.5	1,056,209	3,948	0.0037	0.9963	87.69
42.5	1,061,021	35,305	0.0333	0.9667	87.36
43.5	988,227	18,758	0.0190	0.9810	84.45
44.5	965,908	67,956	0.0704	0.9296	82.85
45.5	860,763	12,725	0.0148	0.9852	77.02
46.5	899,478	2,782	0.0031	0.9969	75.88
47.5	900,490	71,482	0.0794	0.9206	75.65
48.5	762,954	16,529	0.0217	0.9783	69.64
49.5	498,740	3,545	0.0071	0.9929	68.13
50.5	663,776	6,424	0.0097	0.9903	67.65
51.5	693,922	49,901	0.0719	0.9281	66.99
52.5	562,014	5,739	0.0102	0.9898	62.18
53.5	498,512	28,552	0.0573	0.9427	61.54
54.5	451,643		0.0000	1.0000	58.02
55.5	355,411	9,886	0.0278	0.9722	58.02
56.5	292,627	40	0.0001	0.9999	56.40
57.5	246,849	11,563	0.0468	0.9532	56.39
58.5	234,761	107	0.0005	0.9995	53.75
59.5	236,941	135	0.0006	0.9994	53.73
60.5	233,948	523	0.0022	0.9978	53.70
61.5	181,642		0.0000	1.0000	53.58
62.5	181,843		0.0000	1.0000	53.58
63.5	182,681	49,404	0.2704	0.7296	53.58
64.5	115,467		0.0000	1.0000	39.09
65.5	74,890		0.0000	1.0000	39.09
66.5	36,928		0.0000	1.0000	39.09
67.5	36,928	295	0.0080	0.9920	39.09
68.5	43,790		0.0000	1.0000	38.78
69.5	44,301		0.0000	1.0000	38.78
70.5	45,996		0.0000	1.0000	38.78
71.5	44,829		0.0000	1.0000	38.78
72.5	28,321		0.0000	1.0000	38.78
73.5	28,615		0.0000	1.0000	38.78
74.5	24,595	17	0.0007	0.9993	38.78
75.5	23,146		0.0000	1.0000	38.75
76.5	23,146		0.0000	1.0000	38.75
77.5	22,345		0.0000	1.0000	38.75
78.5	20,423		0.0000	1.0000	38.75

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

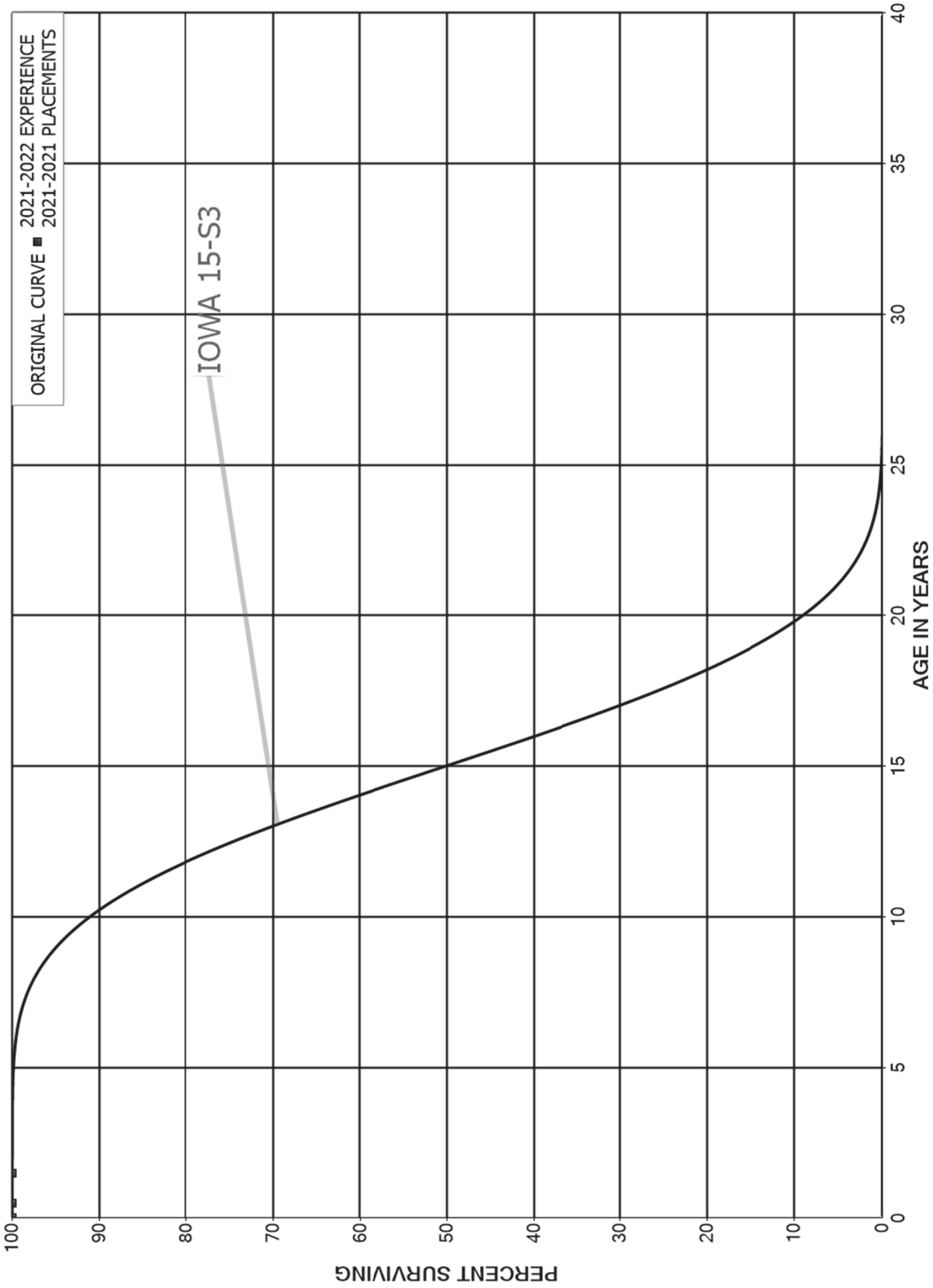
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,778		0.0000	1.0000	38.75
80.5	12,075		0.0000	1.0000	38.75
81.5	12,075		0.0000	1.0000	38.75
82.5	12,075		0.0000	1.0000	38.75
83.5	5,056		0.0000	1.0000	38.75
84.5	3,660		0.0000	1.0000	38.75
85.5	1,948		0.0000	1.0000	38.75
86.5	1,948		0.0000	1.0000	38.75
87.5	1,948		0.0000	1.0000	38.75
88.5	1,654		0.0000	1.0000	38.75
89.5	1,654		0.0000	1.0000	38.75
90.5	1,654		0.0000	1.0000	38.75
91.5	1,654		0.0000	1.0000	38.75
92.5	1,654		0.0000	1.0000	38.75
93.5	1,654		0.0000	1.0000	38.75
94.5	1,654		0.0000	1.0000	38.75
95.5	1,654		0.0000	1.0000	38.75
96.5	1,654		0.0000	1.0000	38.75
97.5	1,654		0.0000	1.0000	38.75
98.5					38.75

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 363.00 ENERGY STORAGE EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

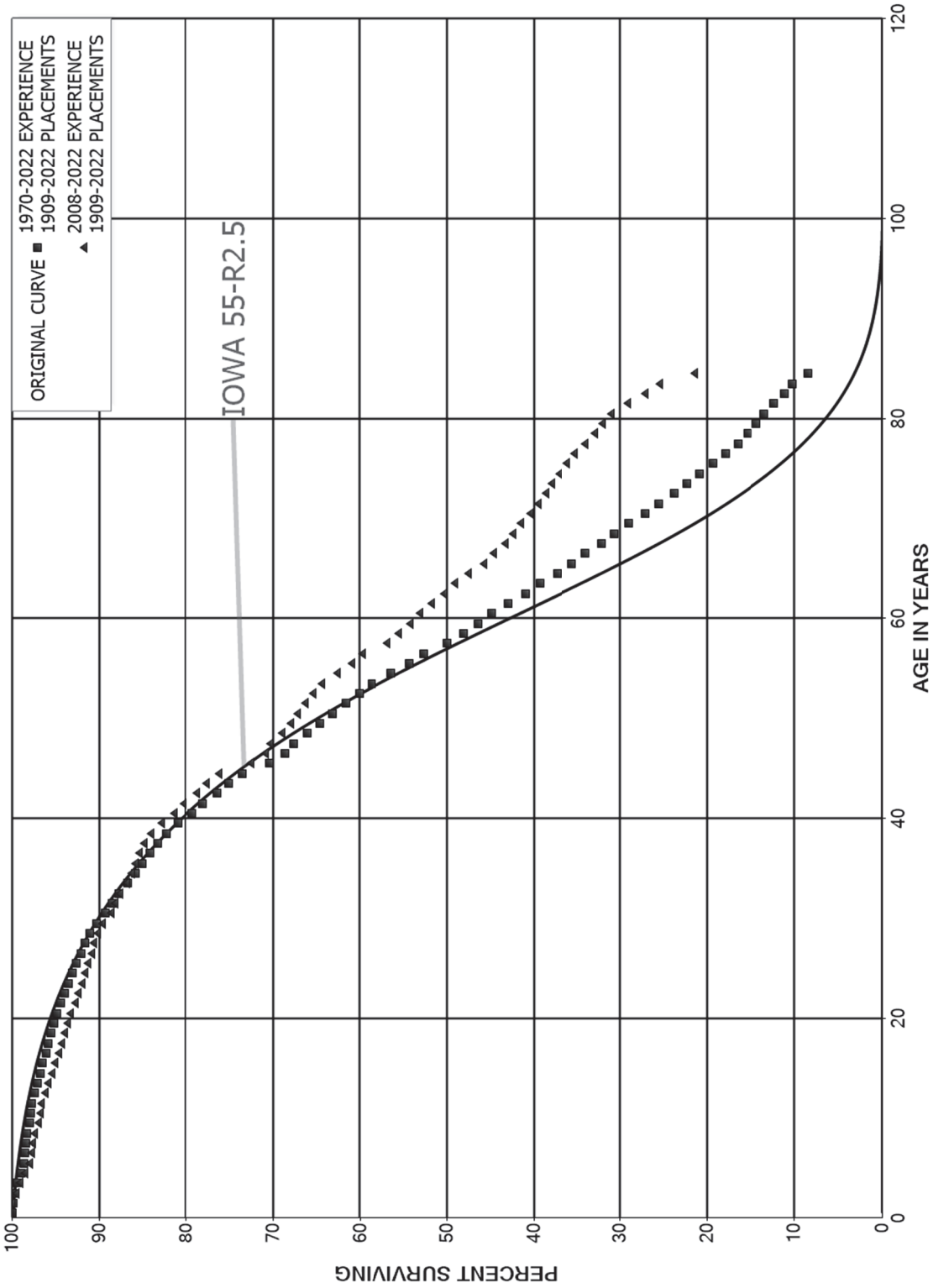
ACCOUNT 363.00 ENERGY STORAGE EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2021-2021 EXPERIENCE BAND 2021-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,350,846		0.0000	1.0000	100.00
0.5	1,350,846		0.0000	1.0000	100.00
1.5					100.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,529,821	559	0.0000	1.0000	100.00
0.5	39,430,804	45,375	0.0012	0.9988	100.00
1.5	37,590,007	80,720	0.0021	0.9979	99.88
2.5	36,063,113	106,267	0.0029	0.9971	99.67
3.5	34,610,975	132,180	0.0038	0.9962	99.38
4.5	32,875,582	109,208	0.0033	0.9967	99.00
5.5	30,925,049	44,564	0.0014	0.9986	98.67
6.5	29,893,046	26,400	0.0009	0.9991	98.52
7.5	28,794,762	48,603	0.0017	0.9983	98.44
8.5	26,731,707	76,527	0.0029	0.9971	98.27
9.5	25,514,911	42,746	0.0017	0.9983	97.99
10.5	24,294,743	30,111	0.0012	0.9988	97.83
11.5	23,973,521	85,165	0.0036	0.9964	97.70
12.5	22,713,911	67,754	0.0030	0.9970	97.36
13.5	18,587,372	58,100	0.0031	0.9969	97.07
14.5	17,319,858	51,188	0.0030	0.9970	96.76
15.5	16,497,495	66,365	0.0040	0.9960	96.48
16.5	15,444,449	43,425	0.0028	0.9972	96.09
17.5	14,486,879	45,942	0.0032	0.9968	95.82
18.5	13,288,350	43,739	0.0033	0.9967	95.52
19.5	12,187,161	44,182	0.0036	0.9964	95.20
20.5	11,446,221	52,499	0.0046	0.9954	94.86
21.5	10,566,178	47,516	0.0045	0.9955	94.42
22.5	9,845,260	47,088	0.0048	0.9952	94.00
23.5	9,075,156	42,661	0.0047	0.9953	93.55
24.5	8,478,786	44,005	0.0052	0.9948	93.11
25.5	7,764,749	44,185	0.0057	0.9943	92.62
26.5	6,961,667	33,969	0.0049	0.9951	92.10
27.5	6,547,525	44,110	0.0067	0.9933	91.65
28.5	6,193,494	47,964	0.0077	0.9923	91.03
29.5	5,665,709	64,279	0.0113	0.9887	90.33
30.5	5,369,482	45,102	0.0084	0.9916	89.30
31.5	5,047,760	49,127	0.0097	0.9903	88.55
32.5	4,692,120	49,048	0.0105	0.9895	87.69
33.5	4,364,351	47,021	0.0108	0.9892	86.77
34.5	4,111,374	38,926	0.0095	0.9905	85.84
35.5	3,905,747	37,692	0.0097	0.9903	85.02
36.5	3,777,646	39,155	0.0104	0.9896	84.20
37.5	3,662,639	46,488	0.0127	0.9873	83.33
38.5	3,499,615	57,285	0.0164	0.9836	82.27

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,325,733	65,767	0.0198	0.9802	80.93
40.5	3,150,026	52,068	0.0165	0.9835	79.33
41.5	2,993,550	60,844	0.0203	0.9797	78.02
42.5	2,822,613	50,737	0.0180	0.9820	76.43
43.5	2,639,363	53,850	0.0204	0.9796	75.06
44.5	2,489,596	107,592	0.0432	0.9568	73.52
45.5	2,236,681	53,822	0.0241	0.9759	70.35
46.5	2,090,937	31,899	0.0153	0.9847	68.65
47.5	2,003,016	46,271	0.0231	0.9769	67.61
48.5	1,792,968	37,888	0.0211	0.9789	66.04
49.5	1,097,987	24,597	0.0224	0.9776	64.65
50.5	1,004,983	24,400	0.0243	0.9757	63.20
51.5	977,735	24,580	0.0251	0.9749	61.67
52.5	892,057	22,732	0.0255	0.9745	60.12
53.5	761,416	28,609	0.0376	0.9624	58.58
54.5	719,653	26,313	0.0366	0.9634	56.38
55.5	659,050	21,198	0.0322	0.9678	54.32
56.5	610,446	30,907	0.0506	0.9494	52.57
57.5	550,541	19,826	0.0360	0.9640	49.91
58.5	490,675	17,410	0.0355	0.9645	48.12
59.5	439,475	15,360	0.0350	0.9650	46.41
60.5	384,979	15,797	0.0410	0.9590	44.79
61.5	334,274	15,156	0.0453	0.9547	42.95
62.5	293,525	12,584	0.0429	0.9571	41.00
63.5	258,555	13,145	0.0508	0.9492	39.24
64.5	228,139	10,661	0.0467	0.9533	37.25
65.5	201,947	9,067	0.0449	0.9551	35.51
66.5	177,593	9,392	0.0529	0.9471	33.91
67.5	158,163	7,543	0.0477	0.9523	32.12
68.5	135,671	7,310	0.0539	0.9461	30.59
69.5	117,144	7,451	0.0636	0.9364	28.94
70.5	102,147	5,820	0.0570	0.9430	27.10
71.5	81,163	5,812	0.0716	0.9284	25.55
72.5	70,511	4,178	0.0593	0.9407	23.72
73.5	62,938	4,159	0.0661	0.9339	22.32
74.5	58,218	4,229	0.0726	0.9274	20.84
75.5	47,088	3,762	0.0799	0.9201	19.33
76.5	40,725	3,234	0.0794	0.9206	17.79
77.5	35,767	2,449	0.0685	0.9315	16.37
78.5	31,324	1,954	0.0624	0.9376	15.25

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,833	1,887	0.0654	0.9346	14.30
80.5	23,072	1,934	0.0838	0.9162	13.37
81.5	19,691	1,826	0.0928	0.9072	12.24
82.5	17,155	1,495	0.0871	0.9129	11.11
83.5	13,921	2,353	0.1690	0.8310	10.14
84.5	9,860	1,253	0.1271	0.8729	8.43
85.5	8,238	782	0.0949	0.9051	7.36
86.5	6,769	298	0.0440	0.9560	6.66
87.5	6,031	509	0.0844	0.9156	6.37
88.5	5,448	367	0.0674	0.9326	5.83
89.5	4,887	833	0.1704	0.8296	5.43
90.5	3,178	223	0.0701	0.9299	4.51
91.5	2,631	1,013	0.3851	0.6149	4.19
92.5	1,045	61	0.0582	0.9418	2.58
93.5	525	33	0.0632	0.9368	2.43
94.5	440	33	0.0753	0.9247	2.27
95.5	340		0.0000	1.0000	2.10
96.5	340		0.0000	1.0000	2.10
97.5	147		0.0000	1.0000	2.10
98.5	115		0.0000	1.0000	2.10
99.5	115		0.0000	1.0000	2.10
100.5	115		0.0000	1.0000	2.10
101.5	115		0.0000	1.0000	2.10
102.5	115		0.0000	1.0000	2.10
103.5	115		0.0000	1.0000	2.10
104.5	115		0.0000	1.0000	2.10
105.5	115		0.0000	1.0000	2.10
106.5	115		0.0000	1.0000	2.10
107.5	114		0.0000	1.0000	2.10
108.5	114	28	0.2500	0.7500	2.10
109.5	85		0.0000	1.0000	1.58
110.5	85		0.0000	1.0000	1.58
111.5	85	28	0.3333	0.6667	1.58
112.5	57		0.0000	1.0000	1.05
113.5					1.05

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,943,448	559	0.0000	1.0000	100.00
0.5	23,472,522	45,372	0.0019	0.9981	100.00
1.5	22,658,709	80,694	0.0036	0.9964	99.80
2.5	22,042,443	106,168	0.0048	0.9952	99.45
3.5	21,784,412	131,951	0.0061	0.9939	98.97
4.5	21,075,486	108,723	0.0052	0.9948	98.37
5.5	19,815,141	43,710	0.0022	0.9978	97.86
6.5	19,609,420	25,031	0.0013	0.9987	97.65
7.5	19,185,986	46,583	0.0024	0.9976	97.52
8.5	17,832,412	73,986	0.0041	0.9959	97.29
9.5	17,155,682	39,214	0.0023	0.9977	96.88
10.5	16,614,711	25,936	0.0016	0.9984	96.66
11.5	17,107,103	80,032	0.0047	0.9953	96.51
12.5	16,216,721	61,984	0.0038	0.9962	96.06
13.5	12,386,437	50,814	0.0041	0.9959	95.69
14.5	11,600,710	42,470	0.0037	0.9963	95.30
15.5	11,047,273	57,207	0.0052	0.9948	94.95
16.5	10,273,524	33,253	0.0032	0.9968	94.46
17.5	9,648,064	33,852	0.0035	0.9965	94.15
18.5	8,726,843	31,814	0.0036	0.9964	93.82
19.5	7,872,249	30,117	0.0038	0.9962	93.48
20.5	7,313,538	37,169	0.0051	0.9949	93.12
21.5	6,533,512	29,051	0.0044	0.9956	92.65
22.5	5,901,160	25,278	0.0043	0.9957	92.24
23.5	5,281,540	18,542	0.0035	0.9965	91.84
24.5	4,839,348	19,322	0.0040	0.9960	91.52
25.5	4,276,127	19,904	0.0047	0.9953	91.15
26.5	3,577,077	8,344	0.0023	0.9977	90.73
27.5	3,309,283	16,367	0.0049	0.9951	90.52
28.5	3,134,649	18,157	0.0058	0.9942	90.07
29.5	2,765,629	33,681	0.0122	0.9878	89.55
30.5	2,680,474	12,244	0.0046	0.9954	88.46
31.5	2,496,837	14,414	0.0058	0.9942	88.05
32.5	2,238,837	20,155	0.0090	0.9910	87.55
33.5	2,151,651	14,044	0.0065	0.9935	86.76
34.5	2,699,109	14,847	0.0055	0.9945	86.19
35.5	2,588,679	14,696	0.0057	0.9943	85.72
36.5	2,485,746	15,325	0.0062	0.9938	85.23
37.5	2,461,184	21,093	0.0086	0.9914	84.71
38.5	2,489,453	36,290	0.0146	0.9854	83.98

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,344,726	42,635	0.0182	0.9818	82.76
40.5	2,225,004	29,919	0.0134	0.9866	81.25
41.5	2,114,523	39,563	0.0187	0.9813	80.16
42.5	2,019,318	30,834	0.0153	0.9847	78.66
43.5	1,905,887	34,407	0.0181	0.9819	77.46
44.5	1,806,385	87,755	0.0486	0.9514	76.06
45.5	1,617,969	35,609	0.0220	0.9780	72.36
46.5	1,536,908	13,113	0.0085	0.9915	70.77
47.5	1,498,727	27,388	0.0183	0.9817	70.17
48.5	1,303,312	19,709	0.0151	0.9849	68.89
49.5	651,095	7,649	0.0117	0.9883	67.84
50.5	600,022	7,681	0.0128	0.9872	67.05
51.5	613,530	8,587	0.0140	0.9860	66.19
52.5	562,369	8,062	0.0143	0.9857	65.26
53.5	466,516	13,457	0.0288	0.9712	64.33
54.5	455,542	11,608	0.0255	0.9745	62.47
55.5	419,703	9,029	0.0215	0.9785	60.88
56.5	403,122	19,443	0.0482	0.9518	59.57
57.5	361,200	8,378	0.0232	0.9768	56.70
58.5	317,733	7,507	0.0236	0.9764	55.38
59.5	277,895	5,463	0.0197	0.9803	54.07
60.5	241,362	6,334	0.0262	0.9738	53.01
61.5	203,654	5,509	0.0270	0.9730	51.62
62.5	174,884	4,351	0.0249	0.9751	50.22
63.5	151,541	5,023	0.0331	0.9669	48.97
64.5	130,382	4,683	0.0359	0.9641	47.35
65.5	114,987	2,771	0.0241	0.9759	45.65
66.5	98,949	3,026	0.0306	0.9694	44.55
67.5	87,247	1,838	0.0211	0.9789	43.19
68.5	73,610	1,466	0.0199	0.9801	42.28
69.5	63,511	1,701	0.0268	0.9732	41.43
70.5	54,864	1,277	0.0233	0.9767	40.32
71.5	39,518	830	0.0210	0.9790	39.39
72.5	34,815	651	0.0187	0.9813	38.56
73.5	31,120	699	0.0225	0.9775	37.84
74.5	31,727	865	0.0273	0.9727	36.99
75.5	26,967	670	0.0248	0.9752	35.98
76.5	24,280	873	0.0360	0.9640	35.09
77.5	23,605	731	0.0310	0.9690	33.82
78.5	22,600	686	0.0303	0.9697	32.78

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

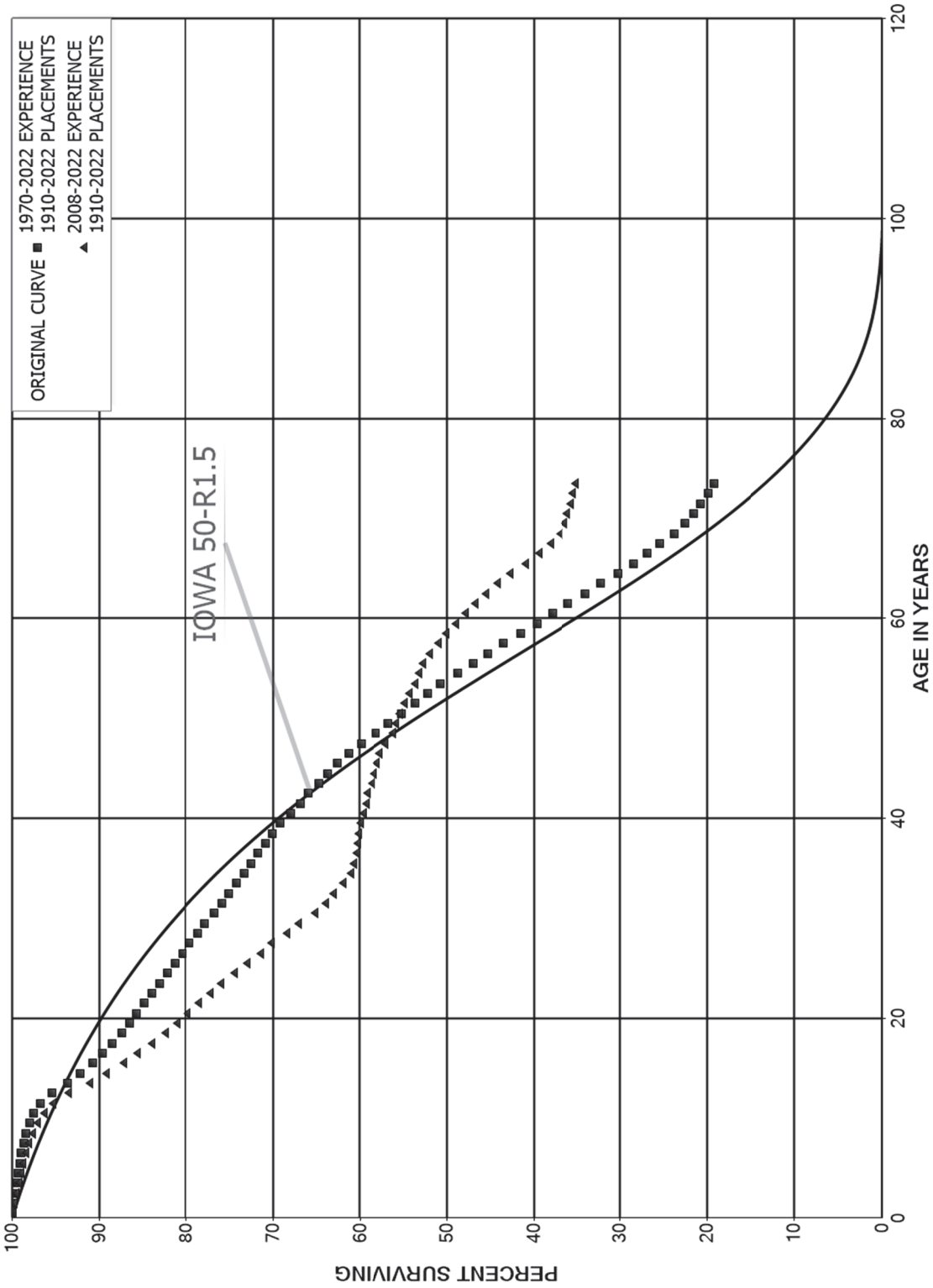
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	21,653	639	0.0295	0.9705	31.78
80.5	18,009	1,128	0.0626	0.9374	30.84
81.5	15,924	1,058	0.0664	0.9336	28.91
82.5	14,595	924	0.0633	0.9367	26.99
83.5	12,063	1,896	0.1572	0.8428	25.28
84.5	8,507	1,109	0.1303	0.8697	21.31
85.5	7,030	556	0.0792	0.9208	18.53
86.5	5,786	298	0.0515	0.9485	17.07
87.5	5,048	509	0.1009	0.8991	16.19
88.5	4,465	367	0.0823	0.9177	14.55
89.5	3,905	833	0.2133	0.7867	13.36
90.5	2,196	223	0.1015	0.8985	10.51
91.5	2,516	1,013	0.4027	0.5973	9.44
92.5	931	61	0.0653	0.9347	5.64
93.5	411	33	0.0807	0.9193	5.27
94.5	326	33	0.1016	0.8984	4.85
95.5	226		0.0000	1.0000	4.35
96.5	226		0.0000	1.0000	4.35
97.5	33		0.0000	1.0000	4.35
98.5	115		0.0000	1.0000	4.35
99.5	115		0.0000	1.0000	4.35
100.5	115		0.0000	1.0000	4.35
101.5	115		0.0000	1.0000	4.35
102.5	115		0.0000	1.0000	4.35
103.5	115		0.0000	1.0000	4.35
104.5	115		0.0000	1.0000	4.35
105.5	115		0.0000	1.0000	4.35
106.5	115		0.0000	1.0000	4.35
107.5	114		0.0000	1.0000	4.35
108.5	114	28	0.2500	0.7500	4.35
109.5	85		0.0000	1.0000	3.27
110.5	85		0.0000	1.0000	3.27
111.5	85	28	0.3333	0.6667	3.27
112.5	57		0.0000	1.0000	2.18
113.5					2.18

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,800,625	28,968	0.0006	0.9994	100.00
0.5	45,903,871	70,163	0.0015	0.9985	99.94
1.5	42,474,156	65,179	0.0015	0.9985	99.79
2.5	39,814,781	78,834	0.0020	0.9980	99.63
3.5	37,387,445	75,852	0.0020	0.9980	99.44
4.5	35,687,587	46,526	0.0013	0.9987	99.23
5.5	34,473,279	70,784	0.0021	0.9979	99.11
6.5	33,362,537	81,263	0.0024	0.9976	98.90
7.5	31,496,140	90,181	0.0029	0.9971	98.66
8.5	29,687,911	115,236	0.0039	0.9961	98.38
9.5	28,614,712	157,855	0.0055	0.9945	98.00
10.5	25,859,006	207,377	0.0080	0.9920	97.46
11.5	25,404,379	347,740	0.0137	0.9863	96.67
12.5	23,752,125	443,986	0.0187	0.9813	95.35
13.5	20,539,408	300,364	0.0146	0.9854	93.57
14.5	18,244,967	284,374	0.0156	0.9844	92.20
15.5	16,967,410	211,588	0.0125	0.9875	90.76
16.5	15,573,316	196,442	0.0126	0.9874	89.63
17.5	14,833,828	181,441	0.0122	0.9878	88.50
18.5	13,314,588	142,868	0.0107	0.9893	87.42
19.5	12,464,026	115,396	0.0093	0.9907	86.48
20.5	11,411,757	116,513	0.0102	0.9898	85.68
21.5	10,530,453	110,138	0.0105	0.9895	84.80
22.5	9,658,062	95,012	0.0098	0.9902	83.92
23.5	8,748,129	98,091	0.0112	0.9888	83.09
24.5	8,356,503	85,880	0.0103	0.9897	82.16
25.5	7,867,877	89,985	0.0114	0.9886	81.32
26.5	7,197,045	67,000	0.0093	0.9907	80.39
27.5	6,780,899	82,718	0.0122	0.9878	79.64
28.5	6,424,414	69,031	0.0107	0.9893	78.67
29.5	6,090,135	85,614	0.0141	0.9859	77.82
30.5	5,934,109	70,615	0.0119	0.9881	76.73
31.5	5,533,509	56,880	0.0103	0.9897	75.81
32.5	5,066,531	55,012	0.0109	0.9891	75.03
33.5	4,827,659	62,308	0.0129	0.9871	74.22
34.5	4,617,524	48,978	0.0106	0.9894	73.26
35.5	4,337,067	45,461	0.0105	0.9895	72.49
36.5	4,149,017	49,587	0.0120	0.9880	71.73
37.5	4,065,884	48,099	0.0118	0.9882	70.87
38.5	3,976,884	51,358	0.0129	0.9871	70.03

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,864,435	62,546	0.0162	0.9838	69.13
40.5	3,695,210	60,793	0.0165	0.9835	68.01
41.5	3,568,239	52,805	0.0148	0.9852	66.89
42.5	3,456,311	63,999	0.0185	0.9815	65.90
43.5	3,322,291	50,379	0.0152	0.9848	64.68
44.5	3,180,173	56,465	0.0178	0.9822	63.70
45.5	2,980,496	61,045	0.0205	0.9795	62.57
46.5	2,828,661	67,363	0.0238	0.9762	61.28
47.5	2,675,572	74,049	0.0277	0.9723	59.82
48.5	2,436,312	58,851	0.0242	0.9758	58.17
49.5	1,974,050	54,667	0.0277	0.9723	56.76
50.5	1,853,176	53,949	0.0291	0.9709	55.19
51.5	1,785,920	48,267	0.0270	0.9730	53.59
52.5	1,619,559	45,098	0.0278	0.9722	52.14
53.5	1,279,267	50,395	0.0394	0.9606	50.69
54.5	1,211,495	42,061	0.0347	0.9653	48.69
55.5	1,132,901	41,361	0.0365	0.9635	47.00
56.5	995,621	39,002	0.0392	0.9608	45.28
57.5	884,099	39,763	0.0450	0.9550	43.51
58.5	808,247	36,683	0.0454	0.9546	41.55
59.5	730,684	33,013	0.0452	0.9548	39.67
60.5	657,062	33,257	0.0506	0.9494	37.87
61.5	581,476	32,516	0.0559	0.9441	35.96
62.5	517,224	27,749	0.0536	0.9464	33.95
63.5	446,732	26,818	0.0600	0.9400	32.12
64.5	399,078	23,860	0.0598	0.9402	30.20
65.5	344,595	19,243	0.0558	0.9442	28.39
66.5	292,068	15,518	0.0531	0.9469	26.81
67.5	248,484	16,042	0.0646	0.9354	25.38
68.5	201,591	10,089	0.0500	0.9500	23.74
69.5	162,934	7,504	0.0461	0.9539	22.55
70.5	139,396	5,082	0.0365	0.9635	21.52
71.5	119,146	4,856	0.0408	0.9592	20.73
72.5	105,190	3,734	0.0355	0.9645	19.89
73.5	89,858	2,180	0.0243	0.9757	19.18
74.5	79,190	4,573	0.0577	0.9423	18.72
75.5	65,101	2,420	0.0372	0.9628	17.63
76.5	54,098	1,381	0.0255	0.9745	16.98
77.5	50,072	1,635	0.0326	0.9674	16.55
78.5	47,675	261	0.0055	0.9945	16.01

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	46,876	855	0.0182	0.9818	15.92
80.5	44,027	323	0.0073	0.9927	15.63
81.5	41,667	277	0.0066	0.9934	15.51
82.5	40,026	772	0.0193	0.9807	15.41
83.5	33,815	291	0.0086	0.9914	15.11
84.5	30,678	354	0.0115	0.9885	14.98
85.5	27,406	77	0.0028	0.9972	14.81
86.5	24,206	86	0.0036	0.9964	14.77
87.5	19,729	151	0.0076	0.9924	14.72
88.5	9,221	51	0.0055	0.9945	14.60
89.5	8,246	23	0.0028	0.9972	14.52
90.5	6,181	133	0.0215	0.9785	14.48
91.5	4,324	10	0.0024	0.9976	14.17
92.5	4,081	8	0.0020	0.9980	14.14
93.5	3,957	9	0.0023	0.9977	14.11
94.5	3,424	3	0.0008	0.9992	14.08
95.5	3,377	5	0.0016	0.9984	14.06
96.5	2,760	8	0.0028	0.9972	14.04
97.5	2,161	8	0.0037	0.9963	14.00
98.5	1,197	1	0.0009	0.9991	13.95
99.5	1,044	3	0.0032	0.9968	13.94
100.5	646	104	0.1605	0.8395	13.90
101.5	646	1	0.0011	0.9989	11.67
102.5	392	0	0.0003	0.9997	11.65
103.5	392	0	0.0005	0.9995	11.65
104.5	314		0.0000	1.0000	11.64
105.5	314	1	0.0024	0.9976	11.64
106.5					11.61

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,684,399	28,968	0.0010	0.9990	100.00
0.5	28,758,768	70,163	0.0024	0.9976	99.90
1.5	26,724,893	65,179	0.0024	0.9976	99.66
2.5	24,705,056	78,834	0.0032	0.9968	99.42
3.5	23,778,991	75,852	0.0032	0.9968	99.10
4.5	22,874,457	46,526	0.0020	0.9980	98.78
5.5	22,760,135	70,784	0.0031	0.9969	98.58
6.5	22,606,902	81,263	0.0036	0.9964	98.27
7.5	21,810,089	90,181	0.0041	0.9959	97.92
8.5	20,924,117	115,236	0.0055	0.9945	97.52
9.5	20,331,643	157,855	0.0078	0.9922	96.98
10.5	18,348,927	207,377	0.0113	0.9887	96.23
11.5	18,692,296	347,739	0.0186	0.9814	95.14
12.5	17,472,568	443,984	0.0254	0.9746	93.37
13.5	14,516,040	300,362	0.0207	0.9793	91.00
14.5	12,503,776	284,360	0.0227	0.9773	89.11
15.5	11,259,951	211,559	0.0188	0.9812	87.09
16.5	10,217,188	196,384	0.0192	0.9808	85.45
17.5	9,907,200	181,300	0.0183	0.9817	83.81
18.5	8,545,392	142,700	0.0167	0.9833	82.27
19.5	7,934,164	115,041	0.0145	0.9855	80.90
20.5	7,135,071	116,096	0.0163	0.9837	79.73
21.5	6,393,104	109,570	0.0171	0.9829	78.43
22.5	5,574,460	93,959	0.0169	0.9831	77.09
23.5	4,721,819	96,242	0.0204	0.9796	75.79
24.5	4,410,125	82,739	0.0188	0.9812	74.24
25.5	4,054,374	86,534	0.0213	0.9787	72.85
26.5	3,420,883	61,150	0.0179	0.9821	71.29
27.5	3,088,506	75,239	0.0244	0.9756	70.02
28.5	2,821,726	56,745	0.0201	0.9799	68.31
29.5	2,625,380	73,034	0.0278	0.9722	66.94
30.5	2,615,954	51,682	0.0198	0.9802	65.08
31.5	2,327,350	32,632	0.0140	0.9860	63.79
32.5	1,964,740	33,490	0.0170	0.9830	62.90
33.5	1,960,364	25,878	0.0132	0.9868	61.83
34.5	2,137,331	15,463	0.0072	0.9928	61.01
35.5	1,931,403	8,125	0.0042	0.9958	60.57
36.5	1,782,251	5,162	0.0029	0.9971	60.31
37.5	1,855,649	3,800	0.0020	0.9980	60.14
38.5	2,114,498	5,076	0.0024	0.9976	60.02

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,052,791	13,509	0.0066	0.9934	59.87
40.5	1,958,037	9,420	0.0048	0.9952	59.48
41.5	1,967,680	5,475	0.0028	0.9972	59.19
42.5	1,981,809	16,525	0.0083	0.9917	59.03
43.5	1,932,137	6,768	0.0035	0.9965	58.53
44.5	1,857,460	10,878	0.0059	0.9941	58.33
45.5	1,737,764	12,135	0.0070	0.9930	57.99
46.5	1,695,248	17,830	0.0105	0.9895	57.58
47.5	1,619,432	24,587	0.0152	0.9848	56.98
48.5	1,427,813	9,021	0.0063	0.9937	56.11
49.5	1,045,947	9,792	0.0094	0.9906	55.76
50.5	1,011,295	9,536	0.0094	0.9906	55.24
51.5	1,034,808	10,983	0.0106	0.9894	54.72
52.5	948,361	10,249	0.0108	0.9892	54.13
53.5	691,458	6,805	0.0098	0.9902	53.55
54.5	714,553	5,896	0.0083	0.9917	53.02
55.5	696,095	10,361	0.0149	0.9851	52.59
56.5	619,452	11,393	0.0184	0.9816	51.80
57.5	552,328	10,207	0.0185	0.9815	50.85
58.5	518,320	10,872	0.0210	0.9790	49.91
59.5	475,521	11,541	0.0243	0.9757	48.86
60.5	433,735	9,760	0.0225	0.9775	47.68
61.5	390,798	10,149	0.0260	0.9740	46.60
62.5	351,676	10,368	0.0295	0.9705	45.39
63.5	299,371	10,112	0.0338	0.9662	44.06
64.5	270,603	11,263	0.0416	0.9584	42.57
65.5	230,887	8,342	0.0361	0.9639	40.80
66.5	191,386	6,612	0.0345	0.9655	39.32
67.5	158,123	4,594	0.0291	0.9709	37.96
68.5	128,445	1,929	0.0150	0.9850	36.86
69.5	100,962	1,041	0.0103	0.9897	36.31
70.5	87,382	980	0.0112	0.9888	35.93
71.5	74,513	472	0.0063	0.9937	35.53
72.5	69,729	592	0.0085	0.9915	35.30
73.5	72,488	457	0.0063	0.9937	35.00
74.5	64,648	3,106	0.0481	0.9519	34.78
75.5	54,297	1,210	0.0223	0.9777	33.11
76.5	47,402	1,094	0.0231	0.9769	32.37
77.5	43,899	1,423	0.0324	0.9676	31.63
78.5	42,407	222	0.0052	0.9948	30.60

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

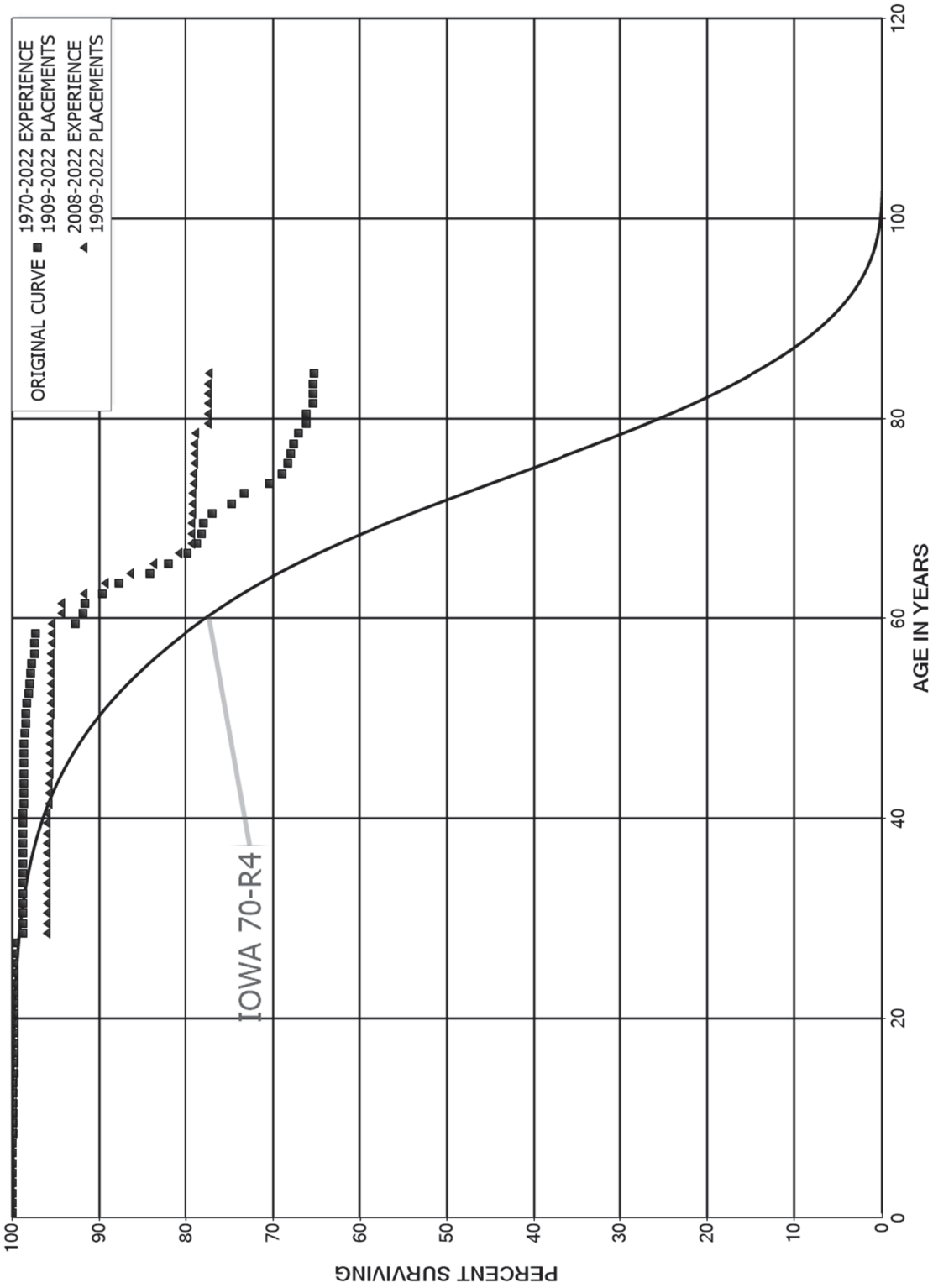
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,249	855	0.0202	0.9798	30.44
80.5	39,444	323	0.0082	0.9918	29.83
81.5	38,339	277	0.0072	0.9928	29.58
82.5	37,350	772	0.0207	0.9793	29.37
83.5	32,250	291	0.0090	0.9910	28.76
84.5	29,287	354	0.0121	0.9879	28.50
85.5	26,627	77	0.0029	0.9971	28.16
86.5	23,427	86	0.0037	0.9963	28.08
87.5	19,206	151	0.0079	0.9921	27.97
88.5	8,698	51	0.0058	0.9942	27.75
89.5	7,922	23	0.0029	0.9971	27.59
90.5	5,856	133	0.0227	0.9773	27.51
91.5	4,324	10	0.0024	0.9976	26.89
92.5	4,081	8	0.0020	0.9980	26.82
93.5	3,957	9	0.0023	0.9977	26.77
94.5	3,424	3	0.0008	0.9992	26.71
95.5	3,377	5	0.0016	0.9984	26.68
96.5	2,760	8	0.0028	0.9972	26.64
97.5	2,161	8	0.0037	0.9963	26.57
98.5	1,197	1	0.0009	0.9991	26.47
99.5	1,044	3	0.0032	0.9968	26.45
100.5	646	104	0.1605	0.8395	26.36
101.5	646	1	0.0011	0.9989	22.13
102.5	392	0	0.0003	0.9997	22.11
103.5	392	0	0.0005	0.9995	22.10
104.5	314		0.0000	1.0000	22.09
105.5	314	1	0.0024	0.9976	22.09
106.5					22.04

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,534,504		0.0000	1.0000	100.00
0.5	4,133,693		0.0000	1.0000	100.00
1.5	3,637,335		0.0000	1.0000	100.00
2.5	3,482,082		0.0000	1.0000	100.00
3.5	3,227,577	354	0.0001	0.9999	100.00
4.5	3,127,793	1,988	0.0006	0.9994	99.99
5.5	2,867,801		0.0000	1.0000	99.93
6.5	2,620,846		0.0000	1.0000	99.93
7.5	2,244,478	3,087	0.0014	0.9986	99.93
8.5	2,009,728		0.0000	1.0000	99.79
9.5	1,899,718		0.0000	1.0000	99.79
10.5	1,390,039		0.0000	1.0000	99.79
11.5	1,385,068		0.0000	1.0000	99.79
12.5	1,209,203		0.0000	1.0000	99.79
13.5	1,043,846	567	0.0005	0.9995	99.79
14.5	1,050,092		0.0000	1.0000	99.73
15.5	1,020,786	166	0.0002	0.9998	99.73
16.5	1,055,722		0.0000	1.0000	99.72
17.5	975,911		0.0000	1.0000	99.72
18.5	976,714		0.0000	1.0000	99.72
19.5	991,651	45	0.0000	1.0000	99.72
20.5	986,042		0.0000	1.0000	99.71
21.5	975,640		0.0000	1.0000	99.71
22.5	962,896		0.0000	1.0000	99.71
23.5	897,016		0.0000	1.0000	99.71
24.5	865,109		0.0000	1.0000	99.71
25.5	835,899		0.0000	1.0000	99.71
26.5	790,771		0.0000	1.0000	99.71
27.5	767,775	7,492	0.0098	0.9902	99.71
28.5	752,742		0.0000	1.0000	98.74
29.5	740,790		0.0000	1.0000	98.74
30.5	744,439		0.0000	1.0000	98.74
31.5	770,161		0.0000	1.0000	98.74
32.5	756,198		0.0000	1.0000	98.74
33.5	708,692		0.0000	1.0000	98.74
34.5	657,378		0.0000	1.0000	98.74
35.5	632,042		0.0000	1.0000	98.74
36.5	621,654		0.0000	1.0000	98.74
37.5	621,654		0.0000	1.0000	98.74
38.5	612,770	11	0.0000	1.0000	98.74

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	609,918	0	0.0000	1.0000	98.74
40.5	618,687	877	0.0014	0.9986	98.74
41.5	620,662	2	0.0000	1.0000	98.60
42.5	627,499	8	0.0000	1.0000	98.60
43.5	614,015	85	0.0001	0.9999	98.60
44.5	578,536	16	0.0000	1.0000	98.58
45.5	561,142	16	0.0000	1.0000	98.58
46.5	571,454	21	0.0000	1.0000	98.58
47.5	571,578	215	0.0004	0.9996	98.57
48.5	469,233	470	0.0010	0.9990	98.54
49.5	432,135	272	0.0006	0.9994	98.44
50.5	406,846	506	0.0012	0.9988	98.38
51.5	404,556	788	0.0019	0.9981	98.25
52.5	398,794	362	0.0009	0.9991	98.06
53.5	399,394	737	0.0018	0.9982	97.97
54.5	393,461	466	0.0012	0.9988	97.79
55.5	392,791	929	0.0024	0.9976	97.68
56.5	391,459	401	0.0010	0.9990	97.45
57.5	391,057	261	0.0007	0.9993	97.35
58.5	389,093	18,297	0.0470	0.9530	97.28
59.5	370,105	3,293	0.0089	0.9911	92.71
60.5	383,681	930	0.0024	0.9976	91.88
61.5	378,444	8,640	0.0228	0.9772	91.66
62.5	369,804	7,786	0.0211	0.9789	89.57
63.5	347,176	13,862	0.0399	0.9601	87.68
64.5	286,157	7,167	0.0250	0.9750	84.18
65.5	258,935	6,918	0.0267	0.9733	82.07
66.5	247,912	3,743	0.0151	0.9849	79.88
67.5	222,088	1,357	0.0061	0.9939	78.67
68.5	181,377	668	0.0037	0.9963	78.19
69.5	134,584	1,650	0.0123	0.9877	77.90
70.5	126,215	3,644	0.0289	0.9711	76.95
71.5	115,100	2,187	0.0190	0.9810	74.73
72.5	105,176	4,163	0.0396	0.9604	73.31
73.5	95,272	1,956	0.0205	0.9795	70.41
74.5	90,883	902	0.0099	0.9901	68.96
75.5	86,340	447	0.0052	0.9948	68.28
76.5	84,250	356	0.0042	0.9958	67.92
77.5	83,893	720	0.0086	0.9914	67.63
78.5	83,173	1,055	0.0127	0.9873	67.05

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	82,119	36	0.0004	0.9996	66.20
80.5	77,571	954	0.0123	0.9877	66.17
81.5	76,427	7	0.0001	0.9999	65.36
82.5	74,101	6	0.0001	0.9999	65.36
83.5	70,757	49	0.0007	0.9993	65.35
84.5	49,086	14	0.0003	0.9997	65.30
85.5	48,721	25	0.0005	0.9995	65.29
86.5	48,514	12	0.0003	0.9997	65.25
87.5	48,502	545	0.0112	0.9888	65.24
88.5	47,957	537	0.0112	0.9888	64.50
89.5	47,420	663	0.0140	0.9860	63.78
90.5	46,757	23	0.0005	0.9995	62.89
91.5	46,733	539	0.0115	0.9885	62.86
92.5	45,332	1,734	0.0383	0.9617	62.13
93.5	41,784	20	0.0005	0.9995	59.76
94.5	41,764	39	0.0009	0.9991	59.73
95.5	35,394	15	0.0004	0.9996	59.67
96.5	32,363	103	0.0032	0.9968	59.65
97.5	31,397	5	0.0001	0.9999	59.45
98.5	31,212	419	0.0134	0.9866	59.45
99.5	23,576	8	0.0003	0.9997	58.65
100.5	22,031	4	0.0002	0.9998	58.63
101.5	21,422	864	0.0403	0.9597	58.62
102.5	20,558	442	0.0215	0.9785	56.25
103.5	19,873	441	0.0222	0.9778	55.04
104.5	19,432	1	0.0000	1.0000	53.82
105.5	18,404	1,328	0.0722	0.9278	53.82
106.5	15,478	1,102	0.0712	0.9288	49.94
107.5	13,888	661	0.0476	0.9524	46.38
108.5	13,227		0.0000	1.0000	44.17
109.5	13,227	1,543	0.1167	0.8833	44.17
110.5	11,684	220	0.0189	0.9811	39.02
111.5	11,463	882	0.0769	0.9231	38.28
112.5	10,581	220	0.0208	0.9792	35.34
113.5					34.60

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,613,633		0.0000	1.0000	100.00
0.5	3,282,613		0.0000	1.0000	100.00
1.5	2,794,501		0.0000	1.0000	100.00
2.5	2,727,962		0.0000	1.0000	100.00
3.5	2,484,499	354	0.0001	0.9999	100.00
4.5	2,394,689	1,988	0.0008	0.9992	99.99
5.5	2,147,029		0.0000	1.0000	99.90
6.5	1,913,313		0.0000	1.0000	99.90
7.5	1,553,207	3,087	0.0020	0.9980	99.90
8.5	1,382,785		0.0000	1.0000	99.70
9.5	1,304,734		0.0000	1.0000	99.70
10.5	809,577		0.0000	1.0000	99.70
11.5	821,119		0.0000	1.0000	99.70
12.5	653,322		0.0000	1.0000	99.70
13.5	491,708	567	0.0012	0.9988	99.70
14.5	478,364		0.0000	1.0000	99.59
15.5	407,056	166	0.0004	0.9996	99.59
16.5	395,092		0.0000	1.0000	99.55
17.5	328,681		0.0000	1.0000	99.55
18.5	365,429		0.0000	1.0000	99.55
19.5	411,778	45	0.0001	0.9999	99.55
20.5	423,028		0.0000	1.0000	99.54
21.5	420,168		0.0000	1.0000	99.54
22.5	403,579		0.0000	1.0000	99.54
23.5	349,349		0.0000	1.0000	99.54
24.5	323,153		0.0000	1.0000	99.54
25.5	294,678		0.0000	1.0000	99.54
26.5	231,000		0.0000	1.0000	99.54
27.5	204,430	7,492	0.0366	0.9634	99.54
28.5	206,338		0.0000	1.0000	95.89
29.5	228,729		0.0000	1.0000	95.89
30.5	246,467		0.0000	1.0000	95.89
31.5	244,471		0.0000	1.0000	95.89
32.5	231,006		0.0000	1.0000	95.89
33.5	292,715		0.0000	1.0000	95.89
34.5	278,029		0.0000	1.0000	95.89
35.5	277,956		0.0000	1.0000	95.89
36.5	269,664		0.0000	1.0000	95.89
37.5	276,954		0.0000	1.0000	95.89
38.5	264,066	11	0.0000	1.0000	95.89

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	264,014		0.0000	1.0000	95.89
40.5	263,328	876	0.0033	0.9967	95.89
41.5	262,856		0.0000	1.0000	95.57
42.5	261,228		0.0000	1.0000	95.57
43.5	245,676	71	0.0003	0.9997	95.57
44.5	209,576		0.0000	1.0000	95.54
45.5	192,165		0.0000	1.0000	95.54
46.5	196,296		0.0000	1.0000	95.54
47.5	194,749	109	0.0006	0.9994	95.54
48.5	99,931		0.0000	1.0000	95.49
49.5	110,463	120	0.0011	0.9989	95.49
50.5	105,373		0.0000	1.0000	95.38
51.5	107,695		0.0000	1.0000	95.38
52.5	135,192		0.0000	1.0000	95.38
53.5	175,576		0.0000	1.0000	95.38
54.5	218,612	26	0.0001	0.9999	95.38
55.5	227,381	20	0.0001	0.9999	95.37
56.5	238,727	99	0.0004	0.9996	95.36
57.5	258,211	13	0.0001	0.9999	95.32
58.5	264,817	94	0.0004	0.9996	95.32
59.5	266,467	3,019	0.0113	0.9887	95.28
60.5	266,768	70	0.0003	0.9997	94.20
61.5	265,043	7,177	0.0271	0.9729	94.18
62.5	257,865	7,014	0.0272	0.9728	91.63
63.5	236,010	7,688	0.0326	0.9674	89.14
64.5	181,165	5,482	0.0303	0.9697	86.23
65.5	160,819	5,510	0.0343	0.9657	83.62
66.5	151,395	2,989	0.0197	0.9803	80.76
67.5	128,648	13	0.0001	0.9999	79.16
68.5	92,641	19	0.0002	0.9998	79.16
69.5	68,304	31	0.0005	0.9995	79.14
70.5	61,908	25	0.0004	0.9996	79.10
71.5	54,594	5	0.0001	0.9999	79.07
72.5	46,853	33	0.0007	0.9993	79.07
73.5	41,079	23	0.0006	0.9994	79.01
74.5	38,622	42	0.0011	0.9989	78.96
75.5	34,940	20	0.0006	0.9994	78.88
76.5	33,276	20	0.0006	0.9994	78.83
77.5	34,119	9	0.0003	0.9997	78.79
78.5	36,565	681	0.0186	0.9814	78.77

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

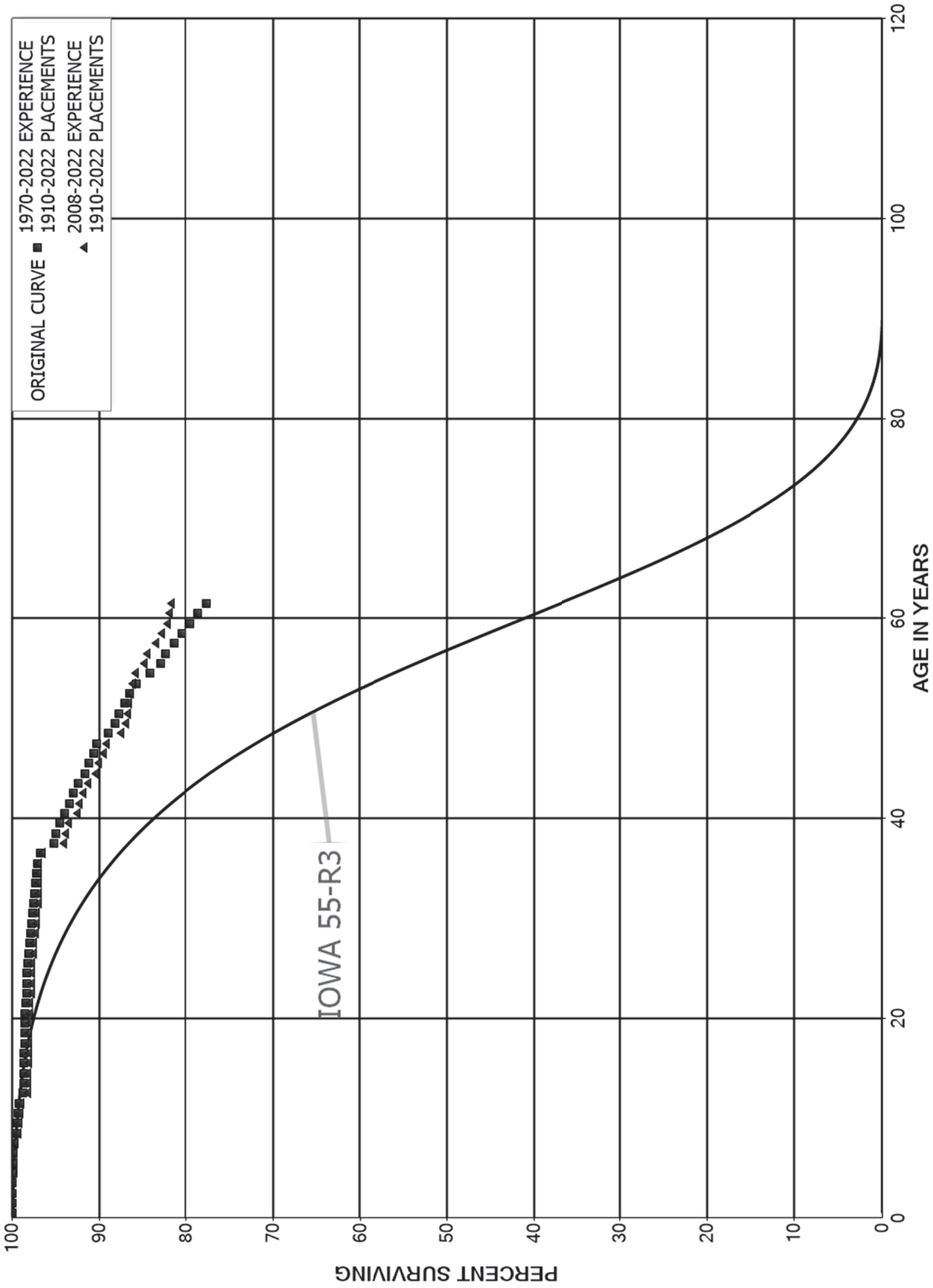
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,884	17	0.0005	0.9995	77.30
80.5	38,822	3	0.0001	0.9999	77.26
81.5	42,196	2	0.0000	1.0000	77.26
82.5	40,737	4	0.0001	0.9999	77.25
83.5	37,755	42	0.0011	0.9989	77.25
84.5	24,911	14	0.0006	0.9994	77.16
85.5	26,217	25	0.0009	0.9991	77.12
86.5	26,627	12	0.0005	0.9995	77.05
87.5	26,615	545	0.0205	0.9795	77.01
88.5	26,316	537	0.0204	0.9796	75.43
89.5	25,779	663	0.0257	0.9743	73.89
90.5	26,556	23	0.0009	0.9991	71.99
91.5	29,011	539	0.0186	0.9814	71.93
92.5	28,137	1,734	0.0616	0.9384	70.59
93.5	24,589	20	0.0008	0.9992	66.24
94.5	24,569	39	0.0016	0.9984	66.19
95.5	18,199	15	0.0008	0.9992	66.08
96.5	15,168	103	0.0068	0.9932	66.03
97.5	14,202	5	0.0003	0.9997	65.58
98.5	31,212	419	0.0134	0.9866	65.56
99.5	23,576	8	0.0003	0.9997	64.68
100.5	22,031	4	0.0002	0.9998	64.65
101.5	21,422	864	0.0403	0.9597	64.64
102.5	20,558	442	0.0215	0.9785	62.03
103.5	19,873	441	0.0222	0.9778	60.70
104.5	19,432	1	0.0000	1.0000	59.35
105.5	18,404	1,328	0.0722	0.9278	59.35
106.5	15,478	1,102	0.0712	0.9288	55.07
107.5	13,888	661	0.0476	0.9524	51.15
108.5	13,227		0.0000	1.0000	48.71
109.5	13,227	1,543	0.1167	0.8833	48.71
110.5	11,684	220	0.0189	0.9811	43.03
111.5	11,463	882	0.0769	0.9231	42.22
112.5	10,581	220	0.0208	0.9792	38.97
113.5					38.16

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,118,471	38	0.0000	1.0000	100.00
0.5	15,621,103	4,026	0.0003	0.9997	100.00
1.5	14,862,502	177	0.0000	1.0000	99.97
2.5	13,873,196	3,390	0.0002	0.9998	99.97
3.5	12,598,094	13,590	0.0011	0.9989	99.95
4.5	12,083,501	5,463	0.0005	0.9995	99.84
5.5	11,474,233	946	0.0001	0.9999	99.80
6.5	11,063,407	12,408	0.0011	0.9989	99.79
7.5	10,727,392	20,568	0.0019	0.9981	99.68
8.5	10,349,351	7,780	0.0008	0.9992	99.48
9.5	9,616,522	12,252	0.0013	0.9987	99.41
10.5	8,675,020	4,851	0.0006	0.9994	99.28
11.5	8,444,647	43,332	0.0051	0.9949	99.23
12.5	8,191,597	4,003	0.0005	0.9995	98.72
13.5	8,065,119	971	0.0001	0.9999	98.67
14.5	7,490,889	3,696	0.0005	0.9995	98.66
15.5	7,215,267	1,394	0.0002	0.9998	98.61
16.5	6,830,624	2,969	0.0004	0.9996	98.59
17.5	6,335,303	546	0.0001	0.9999	98.55
18.5	5,751,090	1,817	0.0003	0.9997	98.54
19.5	5,579,121	2,330	0.0004	0.9996	98.51
20.5	5,310,877	1,036	0.0002	0.9998	98.47
21.5	4,192,578	5,516	0.0013	0.9987	98.45
22.5	3,987,635	897	0.0002	0.9998	98.32
23.5	3,701,985	1,028	0.0003	0.9997	98.30
24.5	3,252,276	1,503	0.0005	0.9995	98.27
25.5	2,799,360	4,971	0.0018	0.9982	98.22
26.5	2,674,621	1,801	0.0007	0.9993	98.05
27.5	2,448,792	2,473	0.0010	0.9990	97.98
28.5	2,259,994	3,025	0.0013	0.9987	97.88
29.5	2,188,262	2,457	0.0011	0.9989	97.75
30.5	2,163,758	3,552	0.0016	0.9984	97.64
31.5	2,128,713	1,380	0.0006	0.9994	97.48
32.5	2,064,895	2,110	0.0010	0.9990	97.42
33.5	1,903,944	2,168	0.0011	0.9989	97.32
34.5	1,762,721	2,154	0.0012	0.9988	97.21
35.5	1,541,300	5,230	0.0034	0.9966	97.09
36.5	1,443,795	24,295	0.0168	0.9832	96.76
37.5	1,312,343	3,340	0.0025	0.9975	95.13
38.5	1,348,169	4,980	0.0037	0.9963	94.89

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,277,542	8,535	0.0067	0.9933	94.54
40.5	1,253,483	6,540	0.0052	0.9948	93.91
41.5	1,242,189	5,539	0.0045	0.9955	93.42
42.5	1,212,839	8,121	0.0067	0.9933	93.00
43.5	1,176,874	9,078	0.0077	0.9923	92.38
44.5	1,094,987	6,055	0.0055	0.9945	91.67
45.5	1,047,799	5,953	0.0057	0.9943	91.16
46.5	1,003,320	4,410	0.0044	0.9956	90.64
47.5	971,159	13,888	0.0143	0.9857	90.24
48.5	903,457	8,208	0.0091	0.9909	88.95
49.5	754,353	3,122	0.0041	0.9959	88.14
50.5	688,246	5,625	0.0082	0.9918	87.78
51.5	675,230	4,614	0.0068	0.9932	87.06
52.5	633,268	5,834	0.0092	0.9908	86.47
53.5	619,307	10,561	0.0171	0.9829	85.67
54.5	603,253	8,713	0.0144	0.9856	84.21
55.5	590,793	4,001	0.0068	0.9932	82.99
56.5	581,449	7,308	0.0126	0.9874	82.43
57.5	560,434	6,341	0.0113	0.9887	81.40
58.5	552,536	6,676	0.0121	0.9879	80.47
59.5	536,282	5,632	0.0105	0.9895	79.50
60.5	527,484	7,410	0.0140	0.9860	78.67
61.5	470,598	4,169	0.0089	0.9911	77.56
62.5	458,040	5,052	0.0110	0.9890	76.88
63.5	438,831	3,818	0.0087	0.9913	76.03
64.5	399,667	2,377	0.0059	0.9941	75.37
65.5	367,770	10,706	0.0291	0.9709	74.92
66.5	350,145	4,460	0.0127	0.9873	72.74
67.5	327,908	3,964	0.0121	0.9879	71.81
68.5	260,828	2,255	0.0086	0.9914	70.94
69.5	231,055	1,674	0.0072	0.9928	70.33
70.5	224,301	5,496	0.0245	0.9755	69.82
71.5	210,201	2,646	0.0126	0.9874	68.11
72.5	193,417	3,408	0.0176	0.9824	67.25
73.5	136,405	2,184	0.0160	0.9840	66.07
74.5	133,967	1,911	0.0143	0.9857	65.01
75.5	131,376	9,334	0.0711	0.9289	64.08
76.5	120,450	877	0.0073	0.9927	59.53
77.5	118,910	819	0.0069	0.9931	59.09
78.5	117,874	693	0.0059	0.9941	58.69

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	114,368	280	0.0025	0.9975	58.34
80.5	111,737	878	0.0079	0.9921	58.20
81.5	109,904	5,929	0.0539	0.9461	57.74
82.5	101,027	1,607	0.0159	0.9841	54.63
83.5	99,256	503	0.0051	0.9949	53.76
84.5	98,264	1,004	0.0102	0.9898	53.49
85.5	82,961	6,969	0.0840	0.9160	52.94
86.5	75,061	2,141	0.0285	0.9715	48.49
87.5	72,888	238	0.0033	0.9967	47.11
88.5	72,472	377	0.0052	0.9948	46.96
89.5	71,852	840	0.0117	0.9883	46.71
90.5	71,012	47	0.0007	0.9993	46.17
91.5	22,330	2	0.0001	0.9999	46.13
92.5	18,270	225	0.0123	0.9877	46.13
93.5	17,668	1	0.0000	1.0000	45.56
94.5	17,605	16	0.0009	0.9991	45.56
95.5	13,889	12	0.0009	0.9991	45.52
96.5	13,877	55	0.0040	0.9960	45.48
97.5	13,127	178	0.0136	0.9864	45.30
98.5	12,295	688	0.0560	0.9440	44.68
99.5	10,925	1,210	0.1107	0.8893	42.18
100.5	9,522	246	0.0258	0.9742	37.51
101.5	8,843	168	0.0190	0.9810	36.54
102.5	8,675	78	0.0090	0.9910	35.84
103.5	8,597	108	0.0126	0.9874	35.52
104.5	8,282	130	0.0157	0.9843	35.07
105.5	6,907	15	0.0022	0.9978	34.52
106.5	6,348	103	0.0162	0.9838	34.45
107.5	5,645	47	0.0083	0.9917	33.89
108.5	5,044	64	0.0127	0.9873	33.61
109.5	4,835		0.0000	1.0000	33.18
110.5	4,784		0.0000	1.0000	33.18
111.5	4,784		0.0000	1.0000	33.18
112.5					33.18

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,810,106		0.0000	1.0000	100.00
0.5	8,654,693	3,941	0.0005	0.9995	100.00
1.5	8,303,867	79	0.0000	1.0000	99.95
2.5	7,832,522	3,286	0.0004	0.9996	99.95
3.5	7,183,968	13,472	0.0019	0.9981	99.91
4.5	6,850,491	5,317	0.0008	0.9992	99.72
5.5	6,569,917	778	0.0001	0.9999	99.65
6.5	7,261,253	12,263	0.0017	0.9983	99.64
7.5	7,125,996	20,405	0.0029	0.9971	99.47
8.5	6,981,584	7,570	0.0011	0.9989	99.18
9.5	6,691,181	12,057	0.0018	0.9982	99.07
10.5	6,186,608	4,666	0.0008	0.9992	98.90
11.5	6,068,045	43,098	0.0071	0.9929	98.82
12.5	6,011,002	3,737	0.0006	0.9994	98.12
13.5	6,064,183	600	0.0001	0.9999	98.06
14.5	5,539,933	3,374	0.0006	0.9994	98.05
15.5	5,209,889	1,011	0.0002	0.9998	97.99
16.5	4,827,705	2,560	0.0005	0.9995	97.97
17.5	4,408,732		0.0000	1.0000	97.92
18.5	3,978,453	1,138	0.0003	0.9997	97.92
19.5	3,936,439	1,714	0.0004	0.9996	97.89
20.5	3,822,649	357	0.0001	0.9999	97.85
21.5	2,795,133	4,825	0.0017	0.9983	97.84
22.5	2,698,805		0.0000	1.0000	97.67
23.5	2,476,266	53	0.0000	1.0000	97.67
24.5	2,101,237	661	0.0003	0.9997	97.67
25.5	1,670,047	4,346	0.0026	0.9974	97.64
26.5	1,525,458	603	0.0004	0.9996	97.38
27.5	1,327,253	1,676	0.0013	0.9987	97.34
28.5	1,166,441	1,265	0.0011	0.9989	97.22
29.5	1,184,726	725	0.0006	0.9994	97.12
30.5	1,207,601	2,252	0.0019	0.9981	97.06
31.5	1,213,012	70	0.0001	0.9999	96.88
32.5	1,162,745	261	0.0002	0.9998	96.87
33.5	1,085,352	373	0.0003	0.9997	96.85
34.5	1,105,402	182	0.0002	0.9998	96.81
35.5	955,286	3,448	0.0036	0.9964	96.80
36.5	866,817	22,548	0.0260	0.9740	96.45
37.5	774,867	1,623	0.0021	0.9979	93.94
38.5	720,095	2,441	0.0034	0.9966	93.74

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	655,245	6,867	0.0105	0.9895	93.43
40.5	631,396	2,230	0.0035	0.9965	92.45
41.5	627,674	2,418	0.0039	0.9961	92.12
42.5	610,190	3,973	0.0065	0.9935	91.77
43.5	580,890	5,916	0.0102	0.9898	91.17
44.5	518,482	1,806	0.0035	0.9965	90.24
45.5	476,398	2,691	0.0056	0.9944	89.93
46.5	485,116	1,706	0.0035	0.9965	89.42
47.5	463,979	8,818	0.0190	0.9810	89.10
48.5	390,564	2,761	0.0071	0.9929	87.41
49.5	285,217	464	0.0016	0.9984	86.79
50.5	252,598	554	0.0022	0.9978	86.65
51.5	251,469	624	0.0025	0.9975	86.46
52.5	232,904	603	0.0026	0.9974	86.25
53.5	292,564	961	0.0033	0.9967	86.02
54.5	314,237	3,865	0.0123	0.9877	85.74
55.5	313,167	1,257	0.0040	0.9960	84.69
56.5	315,462	3,486	0.0111	0.9889	84.35
57.5	314,119	2,732	0.0087	0.9913	83.41
58.5	364,113	2,555	0.0070	0.9930	82.69
59.5	346,531	937	0.0027	0.9973	82.11
60.5	343,145	1,318	0.0038	0.9962	81.89
61.5	294,312	1,749	0.0059	0.9941	81.57
62.5	284,852	1,438	0.0050	0.9950	81.09
63.5	269,487	864	0.0032	0.9968	80.68
64.5	236,203	488	0.0021	0.9979	80.42
65.5	208,657	975	0.0047	0.9953	80.25
66.5	201,779	300	0.0015	0.9985	79.88
67.5	186,778	432	0.0023	0.9977	79.76
68.5	123,400	445	0.0036	0.9964	79.57
69.5	96,876	152	0.0016	0.9984	79.29
70.5	106,643	526	0.0049	0.9951	79.16
71.5	98,527	100	0.0010	0.9990	78.77
72.5	84,322	249	0.0030	0.9970	78.69
73.5	30,666	199	0.0065	0.9935	78.46
74.5	30,455	190	0.0063	0.9937	77.95
75.5	29,585	267	0.0090	0.9910	77.46
76.5	91,816	242	0.0026	0.9974	76.76
77.5	96,174	250	0.0026	0.9974	76.56
78.5	96,128	393	0.0041	0.9959	76.36

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

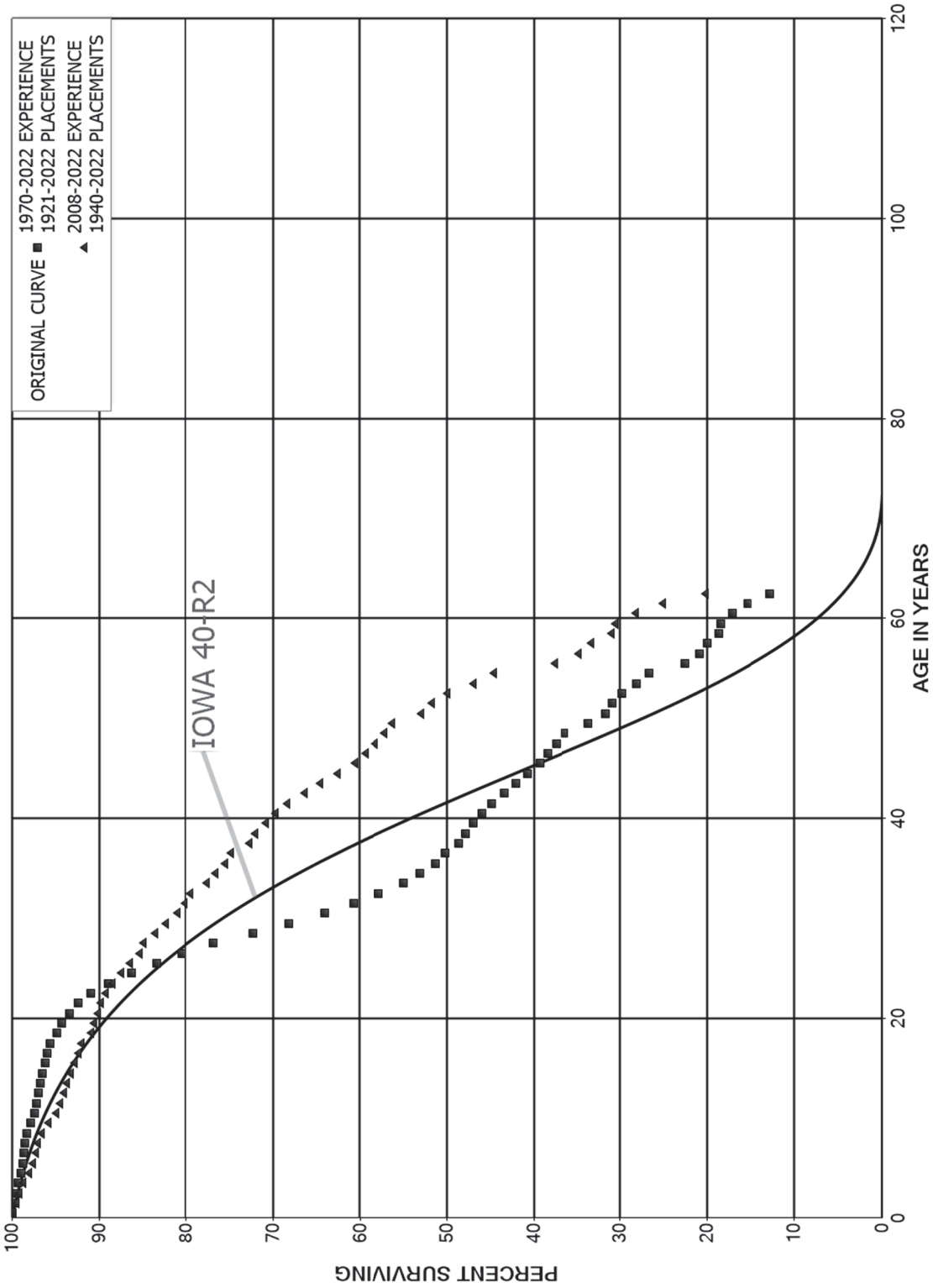
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	92,983	66	0.0007	0.9993	76.05
80.5	94,638	183	0.0019	0.9981	76.00
81.5	93,500	5,460	0.0584	0.9416	75.85
82.5	85,803	1,126	0.0131	0.9869	71.42
83.5	85,568	297	0.0035	0.9965	70.48
84.5	85,691	819	0.0096	0.9904	70.24
85.5	70,875	6,664	0.0940	0.9060	69.57
86.5	63,921	2,141	0.0335	0.9665	63.03
87.5	61,769	238	0.0039	0.9961	60.91
88.5	61,353	377	0.0062	0.9938	60.68
89.5	60,939	840	0.0138	0.9862	60.31
90.5	61,502	47	0.0008	0.9992	59.47
91.5	13,572	2	0.0001	0.9999	59.43
92.5	10,113	225	0.0223	0.9777	59.42
93.5	10,176	1	0.0001	0.9999	58.10
94.5	10,436	16	0.0016	0.9984	58.10
95.5	6,820	12	0.0018	0.9982	58.01
96.5	7,656	55	0.0072	0.9928	57.90
97.5	13,127	178	0.0136	0.9864	57.49
98.5	12,295	688	0.0560	0.9440	56.70
99.5	10,925	1,210	0.1107	0.8893	53.53
100.5	9,522	246	0.0258	0.9742	47.60
101.5	8,843	168	0.0190	0.9810	46.37
102.5	8,675	78	0.0090	0.9910	45.49
103.5	8,597	108	0.0126	0.9874	45.08
104.5	8,282	130	0.0157	0.9843	44.51
105.5	6,907	15	0.0022	0.9978	43.81
106.5	6,348	103	0.0162	0.9838	43.72
107.5	5,645	47	0.0083	0.9917	43.01
108.5	5,044	64	0.0127	0.9873	42.65
109.5	4,835		0.0000	1.0000	42.11
110.5	4,784		0.0000	1.0000	42.11
111.5	4,784		0.0000	1.0000	42.11
112.5					42.11

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,274,753		0.0000	1.0000	100.00
0.5	20,180,229	55,741	0.0028	0.9972	100.00
1.5	19,770,738	35,592	0.0018	0.9982	99.72
2.5	19,471,183	45,477	0.0023	0.9977	99.54
3.5	18,638,834	57,326	0.0031	0.9969	99.31
4.5	18,117,557	41,738	0.0023	0.9977	99.01
5.5	17,273,922	27,194	0.0016	0.9984	98.78
6.5	16,544,974	22,873	0.0014	0.9986	98.62
7.5	15,350,427	31,034	0.0020	0.9980	98.49
8.5	15,329,543	66,577	0.0043	0.9957	98.29
9.5	14,632,691	66,267	0.0045	0.9955	97.86
10.5	14,041,348	34,732	0.0025	0.9975	97.42
11.5	13,399,905	36,408	0.0027	0.9973	97.18
12.5	12,942,566	26,531	0.0020	0.9980	96.91
13.5	12,730,016	28,262	0.0022	0.9978	96.71
14.5	12,039,018	36,180	0.0030	0.9970	96.50
15.5	11,182,699	33,953	0.0030	0.9970	96.21
16.5	10,687,964	34,939	0.0033	0.9967	95.92
17.5	10,085,694	80,986	0.0080	0.9920	95.60
18.5	9,581,007	60,088	0.0063	0.9937	94.84
19.5	9,298,355	88,393	0.0095	0.9905	94.24
20.5	8,873,902	85,990	0.0097	0.9903	93.34
21.5	8,578,928	143,283	0.0167	0.9833	92.44
22.5	7,880,573	171,248	0.0217	0.9783	90.90
23.5	7,226,368	218,457	0.0302	0.9698	88.92
24.5	6,707,786	220,500	0.0329	0.9671	86.23
25.5	6,265,955	220,235	0.0351	0.9649	83.40
26.5	5,268,686	241,310	0.0458	0.9542	80.47
27.5	4,719,815	278,699	0.0590	0.9410	76.78
28.5	4,086,293	230,978	0.0565	0.9435	72.25
29.5	3,610,723	219,661	0.0608	0.9392	68.16
30.5	3,274,692	167,815	0.0512	0.9488	64.02
31.5	2,910,259	141,560	0.0486	0.9514	60.74
32.5	2,599,279	126,910	0.0488	0.9512	57.78
33.5	2,238,413	78,952	0.0353	0.9647	54.96
34.5	1,927,661	61,779	0.0320	0.9680	53.02
35.5	1,677,500	37,738	0.0225	0.9775	51.32
36.5	1,432,538	43,225	0.0302	0.9698	50.17
37.5	1,274,242	21,250	0.0167	0.9833	48.65
38.5	1,170,285	22,482	0.0192	0.9808	47.84

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,045,592	22,134	0.0212	0.9788	46.92
40.5	964,825	23,316	0.0242	0.9758	45.93
41.5	910,395	29,922	0.0329	0.9671	44.82
42.5	844,909	23,964	0.0284	0.9716	43.35
43.5	758,847	25,716	0.0339	0.9661	42.12
44.5	676,621	22,792	0.0337	0.9663	40.69
45.5	576,136	14,271	0.0248	0.9752	39.32
46.5	517,282	13,321	0.0258	0.9742	38.35
47.5	477,393	11,977	0.0251	0.9749	37.36
48.5	399,752	30,945	0.0774	0.9226	36.42
49.5	367,589	22,014	0.0599	0.9401	33.60
50.5	300,725	6,769	0.0225	0.9775	31.59
51.5	282,327	10,046	0.0356	0.9644	30.88
52.5	217,568	12,881	0.0592	0.9408	29.78
53.5	159,166	7,721	0.0485	0.9515	28.02
54.5	142,303	22,014	0.1547	0.8453	26.66
55.5	92,761	7,088	0.0764	0.9236	22.53
56.5	69,037	2,742	0.0397	0.9603	20.81
57.5	58,273	3,914	0.0672	0.9328	19.99
58.5	47,383	766	0.0162	0.9838	18.64
59.5	36,632	2,580	0.0704	0.9296	18.34
60.5	21,041	2,130	0.1012	0.8988	17.05
61.5	13,157	2,253	0.1712	0.8288	15.32
62.5	5,957	2,048	0.3437	0.6563	12.70
63.5	2,633	469	0.1782	0.8218	8.33
64.5	2,163		0.0000	1.0000	6.85
65.5	2,163	63	0.0291	0.9709	6.85
66.5	2,100		0.0000	1.0000	6.65
67.5	2,100	402	0.1912	0.8088	6.65
68.5	1,699		0.0000	1.0000	5.38
69.5	1,699	101	0.0592	0.9408	5.38
70.5	1,598		0.0000	1.0000	5.06
71.5	1,598	418	0.2613	0.7387	5.06
72.5	1,181	464	0.3932	0.6068	3.74
73.5	716	17	0.0242	0.9758	2.27
74.5	699	334	0.4779	0.5221	2.21
75.5					1.16

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,003,622		0.0000	1.0000	100.00
0.5	9,524,222	55,741	0.0059	0.9941	100.00
1.5	9,483,054	35,592	0.0038	0.9962	99.41
2.5	9,686,555	45,477	0.0047	0.9953	99.04
3.5	9,260,126	57,326	0.0062	0.9938	98.58
4.5	8,964,202	41,738	0.0047	0.9953	97.97
5.5	8,461,881	27,194	0.0032	0.9968	97.51
6.5	7,906,044	22,873	0.0029	0.9971	97.20
7.5	7,274,764	31,034	0.0043	0.9957	96.92
8.5	7,893,503	66,577	0.0084	0.9916	96.50
9.5	7,505,071	66,266	0.0088	0.9912	95.69
10.5	7,101,503	34,726	0.0049	0.9951	94.84
11.5	7,289,860	36,372	0.0050	0.9950	94.38
12.5	7,133,019	26,408	0.0037	0.9963	93.91
13.5	7,256,436	27,373	0.0038	0.9962	93.56
14.5	6,800,271	33,661	0.0049	0.9951	93.21
15.5	6,062,055	30,653	0.0051	0.9949	92.75
16.5	5,808,052	24,141	0.0042	0.9958	92.28
17.5	5,387,293	62,713	0.0116	0.9884	91.89
18.5	5,143,408	21,091	0.0041	0.9959	90.82
19.5	5,166,627	20,405	0.0039	0.9961	90.45
20.5	5,027,011	18,532	0.0037	0.9963	90.09
21.5	5,038,420	32,915	0.0065	0.9935	89.76
22.5	4,553,974	40,571	0.0089	0.9911	89.18
23.5	4,170,565	44,154	0.0106	0.9894	88.38
24.5	3,952,100	49,017	0.0124	0.9876	87.45
25.5	3,762,434	44,864	0.0119	0.9881	86.36
26.5	2,925,751	18,363	0.0063	0.9937	85.33
27.5	2,643,778	40,549	0.0153	0.9847	84.80
28.5	2,316,435	32,900	0.0142	0.9858	83.50
29.5	2,112,019	34,772	0.0165	0.9835	82.31
30.5	2,092,713	23,699	0.0113	0.9887	80.95
31.5	1,922,810	16,463	0.0086	0.9914	80.04
32.5	1,764,757	40,053	0.0227	0.9773	79.35
33.5	1,607,983	21,890	0.0136	0.9864	77.55
34.5	1,345,771	19,544	0.0145	0.9855	76.50
35.5	1,209,731	10,993	0.0091	0.9909	75.38
36.5	1,016,084	28,035	0.0276	0.9724	74.70
37.5	944,941	9,661	0.0102	0.9898	72.64
38.5	925,819	14,678	0.0159	0.9841	71.90

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

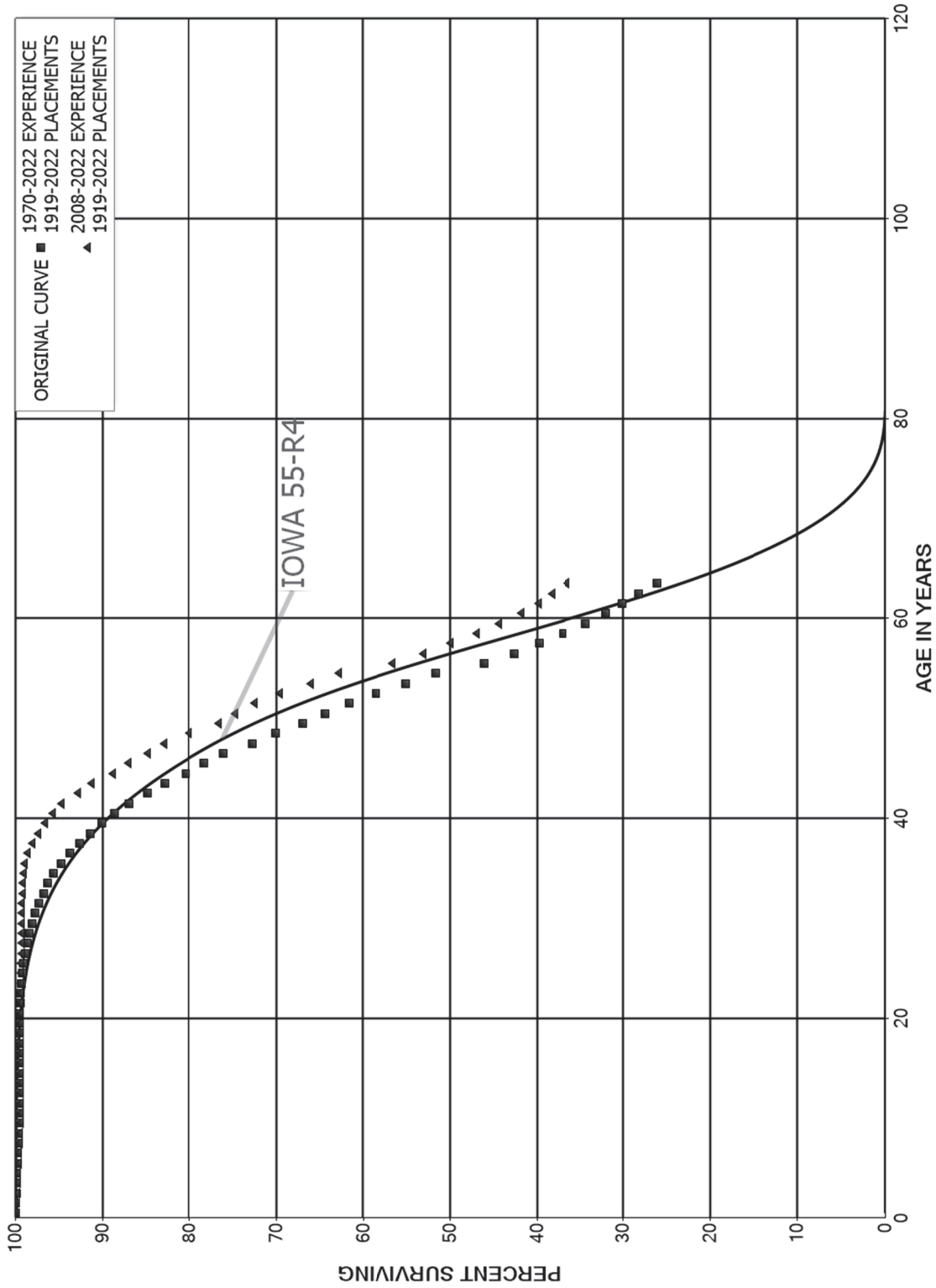
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	826,619	13,221	0.0160	0.9840	70.76
40.5	786,566	15,160	0.0193	0.9807	69.62
41.5	756,017	22,252	0.0294	0.9706	68.28
42.5	708,421	18,389	0.0260	0.9740	66.27
43.5	636,624	20,591	0.0323	0.9677	64.55
44.5	573,905	17,643	0.0307	0.9693	62.46
45.5	491,595	9,973	0.0203	0.9797	60.54
46.5	444,243	8,175	0.0184	0.9816	59.32
47.5	416,483	8,682	0.0208	0.9792	58.22
48.5	340,636	4,763	0.0140	0.9860	57.01
49.5	343,617	20,760	0.0604	0.9396	56.21
50.5	287,186	6,391	0.0223	0.9777	52.82
51.5	277,390	9,639	0.0347	0.9653	51.64
52.5	215,138	12,881	0.0599	0.9401	49.85
53.5	156,737	7,721	0.0493	0.9507	46.86
54.5	139,978	22,014	0.1573	0.8427	44.55
55.5	90,436	7,088	0.0784	0.9216	37.55
56.5	66,810	2,742	0.0410	0.9590	34.61
57.5	56,173	3,914	0.0697	0.9303	33.18
58.5	45,283	766	0.0169	0.9831	30.87
59.5	34,532	2,580	0.0747	0.9253	30.35
60.5	19,306	2,130	0.1103	0.8897	28.08
61.5	11,489	2,253	0.1961	0.8039	24.98
62.5	4,289	2,048	0.4774	0.5226	20.09
63.5	1,065	469	0.4404	0.5596	10.50
64.5	1,598		0.0000	1.0000	5.87
65.5	2,016	63	0.0313	0.9687	5.87
66.5	2,083		0.0000	1.0000	5.69
67.5	2,100	402	0.1912	0.8088	5.69
68.5	1,699		0.0000	1.0000	4.60
69.5	1,699	101	0.0592	0.9408	4.60
70.5	1,598		0.0000	1.0000	4.33
71.5	1,598	418	0.2613	0.7387	4.33
72.5	1,181	464	0.3932	0.6068	3.20
73.5	716	17	0.0242	0.9758	1.94
74.5	699	334	0.4779	0.5221	1.89
75.5					0.99

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,127,894		0.0000	1.0000	100.00
0.5	11,637,399	2,794	0.0002	0.9998	100.00
1.5	11,603,545	13,054	0.0011	0.9989	99.98
2.5	11,416,155	3,934	0.0003	0.9997	99.86
3.5	10,939,745	4,328	0.0004	0.9996	99.83
4.5	10,597,637	5,630	0.0005	0.9995	99.79
5.5	10,341,264	2,315	0.0002	0.9998	99.74
6.5	10,028,404	5,303	0.0005	0.9995	99.71
7.5	9,582,888	2,808	0.0003	0.9997	99.66
8.5	9,132,429	647	0.0001	0.9999	99.63
9.5	8,963,891	857	0.0001	0.9999	99.63
10.5	8,726,165	98	0.0000	1.0000	99.62
11.5	8,614,030	890	0.0001	0.9999	99.61
12.5	8,351,679	291	0.0000	1.0000	99.60
13.5	7,504,485	278	0.0000	1.0000	99.60
14.5	7,042,672	537	0.0001	0.9999	99.60
15.5	6,654,476	508	0.0001	0.9999	99.59
16.5	6,186,089	885	0.0001	0.9999	99.58
17.5	5,584,743	815	0.0001	0.9999	99.57
18.5	5,082,655	2,763	0.0005	0.9995	99.55
19.5	4,580,697	1,488	0.0003	0.9997	99.50
20.5	4,206,743	1,978	0.0005	0.9995	99.47
21.5	3,903,510	2,638	0.0007	0.9993	99.42
22.5	3,672,610	2,922	0.0008	0.9992	99.35
23.5	3,363,274	3,094	0.0009	0.9991	99.27
24.5	3,085,443	4,492	0.0015	0.9985	99.18
25.5	2,817,989	5,644	0.0020	0.9980	99.04
26.5	2,559,819	5,824	0.0023	0.9977	98.84
27.5	2,363,759	5,625	0.0024	0.9976	98.61
28.5	2,167,978	6,489	0.0030	0.9970	98.38
29.5	1,955,051	8,249	0.0042	0.9958	98.09
30.5	1,862,648	7,936	0.0043	0.9957	97.67
31.5	1,759,730	8,844	0.0050	0.9950	97.26
32.5	1,660,444	9,195	0.0055	0.9945	96.77
33.5	1,542,259	10,446	0.0068	0.9932	96.23
34.5	1,411,637	12,062	0.0085	0.9915	95.58
35.5	1,333,360	15,197	0.0114	0.9886	94.76
36.5	1,222,507	13,755	0.0113	0.9887	93.68
37.5	1,145,915	15,863	0.0138	0.9862	92.63
38.5	1,056,125	14,945	0.0142	0.9858	91.35

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	966,343	15,963	0.0165	0.9835	90.05
40.5	903,137	16,476	0.0182	0.9818	88.57
41.5	834,309	20,748	0.0249	0.9751	86.95
42.5	753,423	17,561	0.0233	0.9767	84.79
43.5	695,282	20,524	0.0295	0.9705	82.81
44.5	636,692	16,501	0.0259	0.9741	80.37
45.5	595,823	17,249	0.0290	0.9710	78.28
46.5	551,744	23,664	0.0429	0.9571	76.02
47.5	515,682	19,255	0.0373	0.9627	72.76
48.5	478,528	20,936	0.0438	0.9562	70.04
49.5	418,476	16,207	0.0387	0.9613	66.98
50.5	385,390	16,357	0.0424	0.9576	64.38
51.5	366,509	18,942	0.0517	0.9483	61.65
52.5	330,599	19,311	0.0584	0.9416	58.46
53.5	304,623	19,245	0.0632	0.9368	55.05
54.5	278,165	29,967	0.1077	0.8923	51.57
55.5	236,469	17,198	0.0727	0.9273	46.02
56.5	212,484	14,447	0.0680	0.9320	42.67
57.5	184,197	13,054	0.0709	0.9291	39.77
58.5	164,157	11,804	0.0719	0.9281	36.95
59.5	140,972	9,642	0.0684	0.9316	34.29
60.5	124,217	7,396	0.0595	0.9405	31.95
61.5	104,440	6,587	0.0631	0.9369	30.04
62.5	86,002	6,415	0.0746	0.9254	28.15
63.5	66,197	4,645	0.0702	0.9298	26.05
64.5	38,483	3,185	0.0828	0.9172	24.22
65.5	26,815	2,125	0.0792	0.9208	22.22
66.5	19,396	1,356	0.0699	0.9301	20.46
67.5	14,771	843	0.0570	0.9430	19.03
68.5	13,777	2,668	0.1937	0.8063	17.94
69.5	11,426	395	0.0345	0.9655	14.47
70.5	10,535	366	0.0348	0.9652	13.97
71.5	10,169	262	0.0257	0.9743	13.48
72.5	9,394	109	0.0116	0.9884	13.13
73.5	7,539	246	0.0327	0.9673	12.98
74.5	7,293	86	0.0117	0.9883	12.56
75.5	4,599	213	0.0464	0.9536	12.41
76.5	4,368	39	0.0089	0.9911	11.84
77.5	4,347	26	0.0059	0.9941	11.73
78.5	4,321	15	0.0035	0.9965	11.66

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,604	6	0.0017	0.9983	11.62
80.5	2,970	18	0.0059	0.9941	11.60
81.5	2,952		0.0000	1.0000	11.53
82.5	2,781		0.0000	1.0000	11.53
83.5	2,694		0.0000	1.0000	11.53
84.5	2,662	157	0.0591	0.9409	11.53
85.5	2,375	105	0.0442	0.9558	10.85
86.5	2,194	343	0.1562	0.8438	10.37
87.5	1,852	36	0.0193	0.9807	8.75
88.5	1,739	89	0.0513	0.9487	8.58
89.5	1,599	38	0.0237	0.9763	8.14
90.5	1,473		0.0000	1.0000	7.95
91.5	1,448		0.0000	1.0000	7.95
92.5	1,448		0.0000	1.0000	7.95
93.5	768		0.0000	1.0000	7.95
94.5	768		0.0000	1.0000	7.95
95.5	768		0.0000	1.0000	7.95
96.5	121		0.0000	1.0000	7.95
97.5					7.95

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,444,749		0.0000	1.0000	100.00
0.5	5,361,930	2,794	0.0005	0.9995	100.00
1.5	5,804,393	13,054	0.0022	0.9978	99.95
2.5	6,210,048	3,934	0.0006	0.9994	99.72
3.5	6,231,631	4,327	0.0007	0.9993	99.66
4.5	6,382,839	5,629	0.0009	0.9991	99.59
5.5	6,490,656	2,310	0.0004	0.9996	99.50
6.5	6,463,979	5,295	0.0008	0.9992	99.47
7.5	6,233,948	2,792	0.0004	0.9996	99.39
8.5	6,062,768	605	0.0001	0.9999	99.34
9.5	6,138,674	809	0.0001	0.9999	99.33
10.5	6,131,048		0.0000	1.0000	99.32
11.5	6,267,707	756	0.0001	0.9999	99.32
12.5	6,160,792		0.0000	1.0000	99.31
13.5	5,483,984		0.0000	1.0000	99.31
14.5	5,207,430		0.0000	1.0000	99.31
15.5	4,878,136		0.0000	1.0000	99.31
16.5	4,493,766		0.0000	1.0000	99.31
17.5	3,976,290	13	0.0000	1.0000	99.31
18.5	3,576,125	7	0.0000	1.0000	99.31
19.5	3,197,030	6	0.0000	1.0000	99.31
20.5	2,880,209	6	0.0000	1.0000	99.31
21.5	2,665,148		0.0000	1.0000	99.31
22.5	2,490,035	26	0.0000	1.0000	99.31
23.5	2,256,253	9	0.0000	1.0000	99.30
24.5	2,059,789	992	0.0005	0.9995	99.30
25.5	1,848,779	983	0.0005	0.9995	99.26
26.5	1,614,311	509	0.0003	0.9997	99.20
27.5	1,489,655	128	0.0001	0.9999	99.17
28.5	1,343,837	88	0.0001	0.9999	99.16
29.5	1,188,061	133	0.0001	0.9999	99.16
30.5	1,134,186	255	0.0002	0.9998	99.15
31.5	1,073,241	492	0.0005	0.9995	99.12
32.5	998,182	475	0.0005	0.9995	99.08
33.5	921,911	486	0.0005	0.9995	99.03
34.5	841,708	1,601	0.0019	0.9981	98.98
35.5	793,673	2,624	0.0033	0.9967	98.79
36.5	697,267	3,245	0.0047	0.9953	98.46
37.5	650,552	4,493	0.0069	0.9931	98.01
38.5	577,106	4,694	0.0081	0.9919	97.33

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	506,963	5,070	0.0100	0.9900	96.54
40.5	467,670	4,717	0.0101	0.9899	95.57
41.5	418,504	8,364	0.0200	0.9800	94.61
42.5	367,162	6,244	0.0170	0.9830	92.72
43.5	332,816	8,758	0.0263	0.9737	91.14
44.5	301,214	5,927	0.0197	0.9803	88.74
45.5	285,628	7,511	0.0263	0.9737	87.00
46.5	274,707	6,221	0.0226	0.9774	84.71
47.5	276,416	9,646	0.0349	0.9651	82.79
48.5	265,251	11,208	0.0423	0.9577	79.90
49.5	249,228	6,359	0.0255	0.9745	76.53
50.5	251,357	7,493	0.0298	0.9702	74.57
51.5	253,878	9,842	0.0388	0.9612	72.35
52.5	237,394	12,178	0.0513	0.9487	69.54
53.5	229,958	11,495	0.0500	0.9500	65.98
54.5	214,126	20,992	0.0980	0.9020	62.68
55.5	181,432	11,495	0.0634	0.9366	56.53
56.5	163,150	9,558	0.0586	0.9414	52.95
57.5	140,266	8,436	0.0601	0.9399	49.85
58.5	126,590	7,047	0.0557	0.9443	46.85
59.5	108,162	6,243	0.0577	0.9423	44.24
60.5	97,420	4,468	0.0459	0.9541	41.69
61.5	80,572	3,257	0.0404	0.9596	39.78
62.5	65,463	3,056	0.0467	0.9533	38.17
63.5	49,017	1,877	0.0383	0.9617	36.39
64.5	24,774	939	0.0379	0.9621	34.99
65.5	15,667	660	0.0421	0.9579	33.67
66.5	10,338	228	0.0221	0.9779	32.25
67.5	7,011		0.0000	1.0000	31.54
68.5	6,947		0.0000	1.0000	31.54
69.5	7,296		0.0000	1.0000	31.54
70.5	6,930		0.0000	1.0000	31.54
71.5	7,006		0.0000	1.0000	31.54
72.5	6,510		0.0000	1.0000	31.54
73.5	4,841	156	0.0323	0.9677	31.54
74.5	4,735		0.0000	1.0000	30.52
75.5	2,215	156	0.0706	0.9294	30.52
76.5	2,066		0.0000	1.0000	28.37
77.5	2,084		0.0000	1.0000	28.37
78.5	2,764		0.0000	1.0000	28.37

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

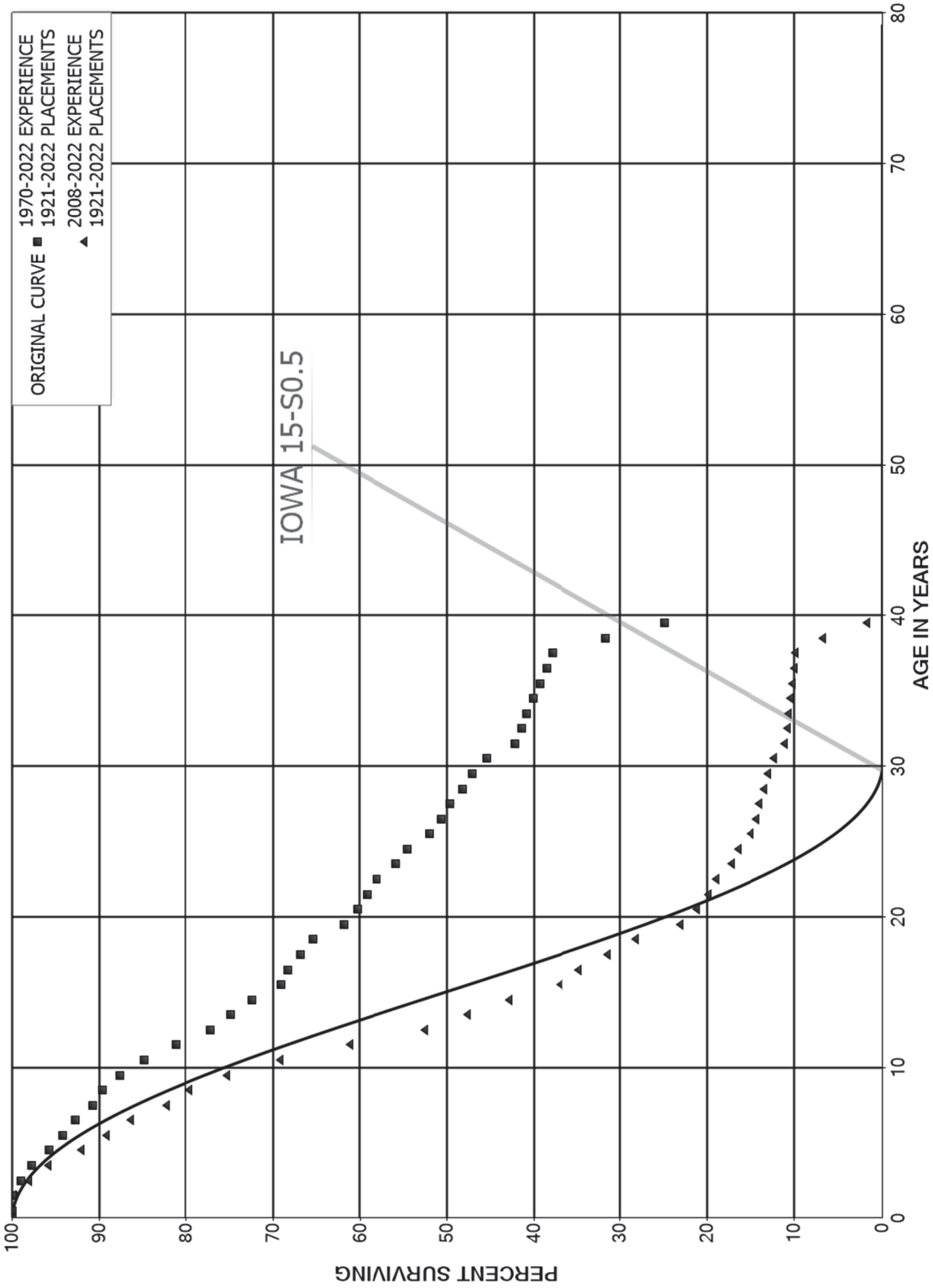
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,061		0.0000	1.0000	28.37
80.5	1,433	18	0.0123	0.9877	28.37
81.5	2,063		0.0000	1.0000	28.02
82.5	2,013		0.0000	1.0000	28.02
83.5	2,188		0.0000	1.0000	28.02
84.5	2,156	157	0.0730	0.9270	28.02
85.5	2,212	105	0.0475	0.9525	25.97
86.5	2,032	343	0.1687	0.8313	24.74
87.5	1,814	36	0.0197	0.9803	20.57
88.5	1,739	89	0.0513	0.9487	20.16
89.5	1,599	38	0.0237	0.9763	19.13
90.5	1,473		0.0000	1.0000	18.67
91.5	1,448		0.0000	1.0000	18.67
92.5	1,448		0.0000	1.0000	18.67
93.5	768		0.0000	1.0000	18.67
94.5	768		0.0000	1.0000	18.67
95.5	768		0.0000	1.0000	18.67
96.5	121		0.0000	1.0000	18.67
97.5					18.67

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 370.00 METERS AND METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,985,465		0.0000	1.0000	100.00
0.5	13,298,148	19,127	0.0014	0.9986	100.00
1.5	12,307,823	116,626	0.0095	0.9905	99.86
2.5	12,219,245	147,720	0.0121	0.9879	98.91
3.5	11,588,390	242,060	0.0209	0.9791	97.71
4.5	10,775,489	172,818	0.0160	0.9840	95.67
5.5	9,943,817	149,984	0.0151	0.9849	94.14
6.5	9,178,833	193,497	0.0211	0.9789	92.72
7.5	8,223,114	104,458	0.0127	0.9873	90.76
8.5	8,156,987	182,329	0.0224	0.9776	89.61
9.5	7,685,046	245,204	0.0319	0.9681	87.61
10.5	7,251,518	310,145	0.0428	0.9572	84.81
11.5	6,774,083	335,045	0.0495	0.9505	81.19
12.5	6,377,781	195,081	0.0306	0.9694	77.17
13.5	6,080,152	193,625	0.0318	0.9682	74.81
14.5	5,836,186	266,821	0.0457	0.9543	72.43
15.5	4,707,107	54,108	0.0115	0.9885	69.12
16.5	4,680,808	99,090	0.0212	0.9788	68.32
17.5	4,461,507	101,824	0.0228	0.9772	66.88
18.5	4,368,987	231,345	0.0530	0.9470	65.35
19.5	4,159,659	105,447	0.0253	0.9747	61.89
20.5	4,067,842	80,728	0.0198	0.9802	60.32
21.5	3,955,617	68,595	0.0173	0.9827	59.12
22.5	3,857,158	147,923	0.0384	0.9616	58.10
23.5	3,708,253	89,195	0.0241	0.9759	55.87
24.5	3,556,825	167,059	0.0470	0.9530	54.53
25.5	3,377,094	86,493	0.0256	0.9744	51.96
26.5	3,287,081	67,319	0.0205	0.9795	50.63
27.5	3,148,820	88,331	0.0281	0.9719	49.60
28.5	2,975,378	69,880	0.0235	0.9765	48.21
29.5	2,850,693	104,734	0.0367	0.9633	47.07
30.5	2,647,768	181,956	0.0687	0.9313	45.34
31.5	2,413,084	45,430	0.0188	0.9812	42.23
32.5	2,255,806	31,929	0.0142	0.9858	41.43
33.5	2,112,454	41,722	0.0198	0.9802	40.85
34.5	1,945,746	36,490	0.0188	0.9812	40.04
35.5	1,846,560	37,287	0.0202	0.9798	39.29
36.5	1,627,768	27,634	0.0170	0.9830	38.50
37.5	1,490,301	244,966	0.1644	0.8356	37.84
38.5	1,025,883	219,932	0.2144	0.7856	31.62

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	768,458	38,324	0.0499	0.9501	24.84
40.5	733,590	37,905	0.0517	0.9483	23.60
41.5	678,024	42,702	0.0630	0.9370	22.38
42.5	640,255	42,752	0.0668	0.9332	20.97
43.5	601,951	38,042	0.0632	0.9368	19.57
44.5	570,123	39,220	0.0688	0.9312	18.34
45.5	538,227	49,357	0.0917	0.9083	17.08
46.5	497,951	45,265	0.0909	0.9091	15.51
47.5	460,152	44,901	0.0976	0.9024	14.10
48.5	444,811	52,380	0.1178	0.8822	12.72
49.5	393,605	49,299	0.1253	0.8747	11.23
50.5	344,306	58,961	0.1712	0.8288	9.82
51.5	285,345	57,417	0.2012	0.7988	8.14
52.5	227,928	40,829	0.1791	0.8209	6.50
53.5	187,099	26,560	0.1420	0.8580	5.34
54.5	160,539	25,258	0.1573	0.8427	4.58
55.5	135,342	18,879	0.1395	0.8605	3.86
56.5	116,463	34,512	0.2963	0.7037	3.32
57.5	81,951	13,080	0.1596	0.8404	2.34
58.5	68,871	10,043	0.1458	0.8542	1.96
59.5	58,828	6,116	0.1040	0.8960	1.68
60.5	52,651	7,723	0.1467	0.8533	1.50
61.5	44,927	7,992	0.1779	0.8221	1.28
62.5	36,936	3,623	0.0981	0.9019	1.05
63.5	33,312	4,843	0.1454	0.8546	0.95
64.5	28,469	4,163	0.1462	0.8538	0.81
65.5	24,307	1,552	0.0638	0.9362	0.69
66.5	22,755	1,423	0.0625	0.9375	0.65
67.5	21,332	1,004	0.0471	0.9529	0.61
68.5	20,328	1,020	0.0502	0.9498	0.58
69.5	19,308	1,696	0.0878	0.9122	0.55
70.5	17,612	842	0.0478	0.9522	0.50
71.5	16,770	1,041	0.0621	0.9379	0.48
72.5	15,652	1,187	0.0758	0.9242	0.45
73.5	14,542	1,353	0.0931	0.9069	0.41
74.5	13,188	196	0.0148	0.9852	0.38
75.5	12,993	169	0.0130	0.9870	0.37
76.5	12,824	152	0.0118	0.9882	0.37
77.5	12,673	254	0.0200	0.9800	0.36
78.5	12,419	315	0.0253	0.9747	0.35

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,104	358	0.0296	0.9704	0.35
80.5	11,746	685	0.0583	0.9417	0.34
81.5	11,061	1,096	0.0991	0.9009	0.32
82.5	9,965	2,249	0.2257	0.7743	0.28
83.5	7,716	2,178	0.2823	0.7177	0.22
84.5	5,538	2,155	0.3891	0.6109	0.16
85.5	3,383	2,089	0.6174	0.3826	0.10
86.5	1,294	1,294	1.0000		0.04
87.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,505,884		0.0000	1.0000	100.00
0.5	7,068,030	19,127	0.0027	0.9973	100.00
1.5	6,449,322	116,626	0.0181	0.9819	99.73
2.5	6,632,455	147,720	0.0223	0.9777	97.93
3.5	6,178,996	242,060	0.0392	0.9608	95.74
4.5	5,462,024	172,818	0.0316	0.9684	91.99
5.5	4,704,705	149,984	0.0319	0.9681	89.08
6.5	4,080,055	193,497	0.0474	0.9526	86.24
7.5	3,222,284	104,458	0.0324	0.9676	82.15
8.5	3,348,662	182,329	0.0544	0.9456	79.49
9.5	3,037,977	245,203	0.0807	0.9193	75.16
10.5	2,675,409	310,141	0.1159	0.8841	69.10
11.5	2,341,261	335,030	0.1431	0.8569	61.09
12.5	2,099,836	195,051	0.0929	0.9071	52.34
13.5	1,943,828	193,514	0.0996	0.9004	47.48
14.5	1,920,145	266,669	0.1389	0.8611	42.76
15.5	916,016	53,861	0.0588	0.9412	36.82
16.5	1,012,531	98,487	0.0973	0.9027	34.65
17.5	989,546	101,007	0.1021	0.8979	31.28
18.5	1,230,761	227,639	0.1850	0.8150	28.09
19.5	1,267,621	104,022	0.0821	0.9179	22.89
20.5	1,307,435	76,984	0.0589	0.9411	21.01
21.5	1,440,942	65,745	0.0456	0.9544	19.78
22.5	1,502,192	140,485	0.0935	0.9065	18.88
23.5	1,679,709	82,801	0.0493	0.9507	17.11
24.5	1,815,844	159,860	0.0880	0.9120	16.27
25.5	1,907,292	79,948	0.0419	0.9581	14.83
26.5	2,016,562	60,185	0.0298	0.9702	14.21
27.5	2,008,975	79,833	0.0397	0.9603	13.79
28.5	1,889,828	62,435	0.0330	0.9670	13.24
29.5	1,806,424	87,469	0.0484	0.9516	12.80
30.5	1,680,332	172,530	0.1027	0.8973	12.18
31.5	1,469,475	35,530	0.0242	0.9758	10.93
32.5	1,322,994	22,207	0.0168	0.9832	10.67
33.5	1,210,251	26,525	0.0219	0.9781	10.49
34.5	1,057,110	16,332	0.0154	0.9846	10.26
35.5	1,008,558	25,190	0.0250	0.9750	10.10
36.5	800,665	7,287	0.0091	0.9909	9.85
37.5	698,801	221,700	0.3173	0.6827	9.76
38.5	261,705	196,282	0.7500	0.2500	6.66

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,519	10,646	0.2694	0.7306	1.67
40.5	40,329	11,106	0.2754	0.7246	1.22
41.5	22,202	14,345	0.6461	0.3539	0.88
42.5	27,356	16,898	0.6177	0.3823	0.31
43.5	23,918	11,147	0.4661	0.5339	0.12
44.5	27,505	12,060	0.4385	0.5615	0.06
45.5	40,222	22,537	0.5603	0.4397	0.04
46.5	38,788	18,726	0.4828	0.5172	0.02
47.5	36,109	16,315	0.4518	0.5482	0.01
48.5	37,549	23,528	0.6266	0.3734	0.00
49.5	31,666	20,305	0.6412	0.3588	0.00
50.5	37,923	26,368	0.6953	0.3047	0.00
51.5	34,706	22,071	0.6360	0.3640	0.00
52.5	32,882	18,338	0.5577	0.4423	0.00
53.5	20,268	8,617	0.4251	0.5749	0.00
54.5	18,176	9,355	0.5147	0.4853	0.00
55.5	13,805	6,212	0.4500	0.5500	0.00
56.5	9,288	3,019	0.3251	0.6749	0.00
57.5	9,607	3,752	0.3905	0.6095	0.00
58.5	6,532	2,614	0.4002	0.5998	0.00
59.5	5,285	1,332	0.2519	0.7481	0.00
60.5	5,316	2,787	0.5243	0.4757	0.00
61.5	4,387	1,216	0.2772	0.7228	0.00
62.5	3,775	1,189	0.3149	0.6851	0.00
63.5	2,913	1,236	0.4242	0.5758	0.00
64.5	2,060	1,182	0.5739	0.4261	0.00
65.5	1,498	849	0.5668	0.4332	0.00
66.5	2,183	774	0.3544	0.6456	0.00
67.5	1,961	520	0.2653	0.7347	0.00
68.5	2,060	472	0.2293	0.7707	0.00
69.5	2,193	1,345	0.6134	0.3866	0.00
70.5	1,822	594	0.3262	0.6738	0.00
71.5	1,882	905	0.4807	0.5193	0.00
72.5	1,571	1,051	0.6691	0.3309	0.00
73.5	1,282	1,282	1.0000		0.00
74.5	155	155	1.0000		
75.5	233	131	0.5621		
76.5	213	111	0.5215		
77.5	338	236	0.6982		
78.5	285	285	1.0000		

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

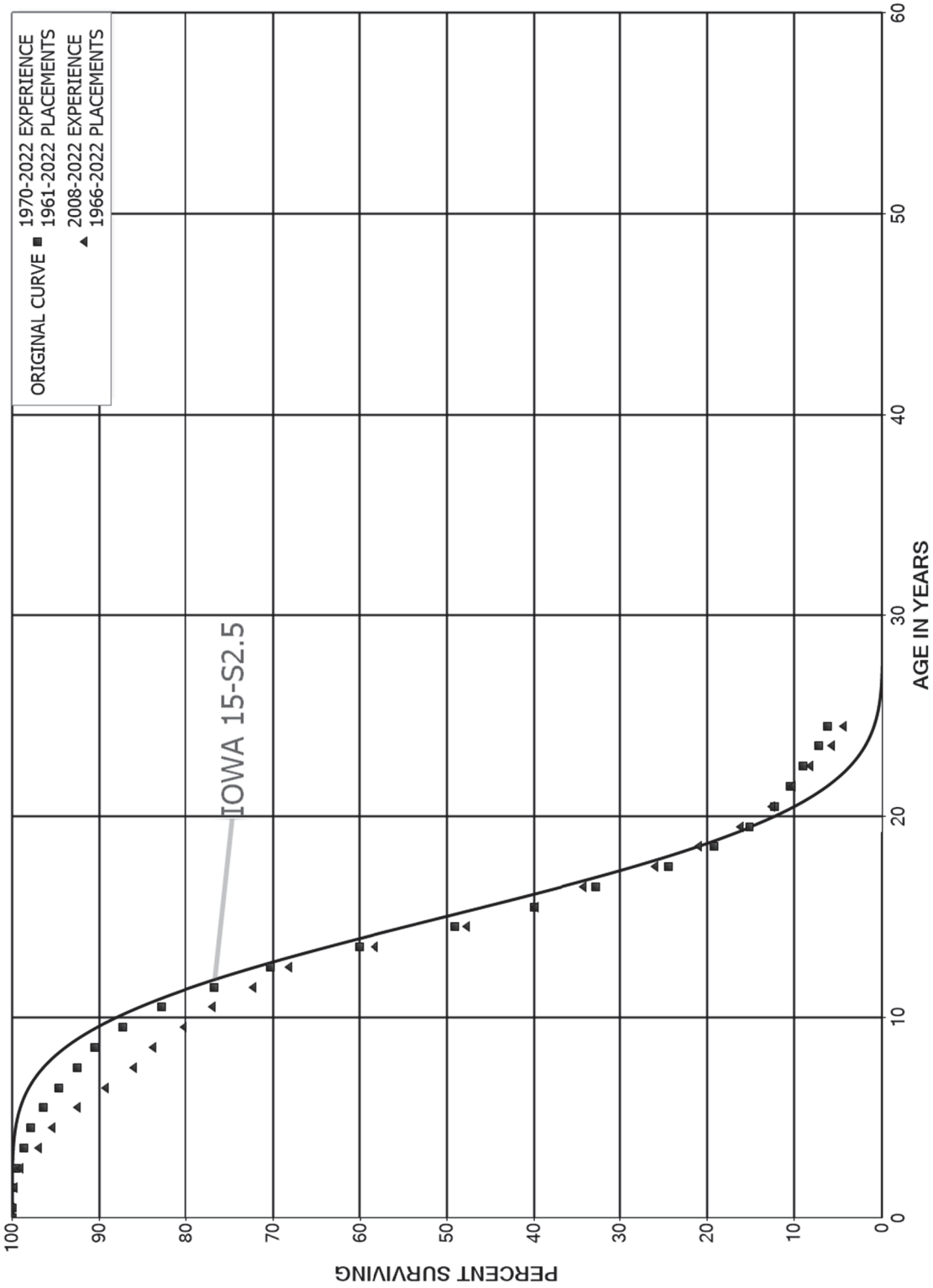
ACCOUNT 370.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	779	358	0.4592		
80.5	1,107	685	0.6192		
81.5	1,518	1,096	0.7223		
82.5	2,434	2,249	0.9240		
83.5	2,363	2,178	0.9217		
84.5	2,340	2,155	0.9209		
85.5	2,089	2,089	1.0000		
86.5	1,294	1,294	1.0000		
87.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,141,857		0.0000	1.0000	100.00
0.5	3,068,267	4,986	0.0016	0.9984	100.00
1.5	2,878,333	8,076	0.0028	0.9972	99.84
2.5	2,848,391	28,270	0.0099	0.9901	99.56
3.5	2,783,987	21,604	0.0078	0.9922	98.57
4.5	2,714,909	39,773	0.0146	0.9854	97.80
5.5	2,659,361	48,706	0.0183	0.9817	96.37
6.5	2,522,317	56,514	0.0224	0.9776	94.61
7.5	2,411,331	52,064	0.0216	0.9784	92.49
8.5	2,280,113	81,707	0.0358	0.9642	90.49
9.5	2,142,083	107,964	0.0504	0.9496	87.25
10.5	1,965,908	144,589	0.0735	0.9265	82.85
11.5	1,799,121	151,524	0.0842	0.9158	76.76
12.5	1,593,383	231,569	0.1453	0.8547	70.29
13.5	1,231,396	225,241	0.1829	0.8171	60.08
14.5	972,433	180,383	0.1855	0.8145	49.09
15.5	766,759	139,959	0.1825	0.8175	39.98
16.5	614,620	155,351	0.2528	0.7472	32.68
17.5	444,644	95,749	0.2153	0.7847	24.42
18.5	329,206	70,174	0.2132	0.7868	19.16
19.5	248,895	48,099	0.1933	0.8067	15.08
20.5	197,784	29,164	0.1475	0.8525	12.16
21.5	163,736	23,081	0.1410	0.8590	10.37
22.5	137,271	26,548	0.1934	0.8066	8.91
23.5	110,240	15,369	0.1394	0.8606	7.19
24.5	92,279	11,526	0.1249	0.8751	6.18
25.5	79,190	10,219	0.1290	0.8710	5.41
26.5	68,743	5,869	0.0854	0.9146	4.71
27.5	62,874	7,823	0.1244	0.8756	4.31
28.5	55,051	3,907	0.0710	0.9290	3.77
29.5	50,256	3,280	0.0653	0.9347	3.51
30.5	44,065	1,422	0.0323	0.9677	3.28
31.5	42,642	1,037	0.0243	0.9757	3.17
32.5	40,705	2,803	0.0689	0.9311	3.09
33.5	37,901	1,114	0.0294	0.9706	2.88
34.5	36,787	2,931	0.0797	0.9203	2.80
35.5	33,667	2,177	0.0647	0.9353	2.57
36.5	29,505	3,954	0.1340	0.8660	2.41
37.5	25,247	417	0.0165	0.9835	2.09
38.5	24,609	422	0.0171	0.9829	2.05

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,187	1,746	0.0722	0.9278	2.02
40.5	22,284	1,427	0.0640	0.9360	1.87
41.5	20,858	1,528	0.0733	0.9267	1.75
42.5	18,457	2,645	0.1433	0.8567	1.62
43.5	15,246	2,322	0.1523	0.8477	1.39
44.5	12,064	489	0.0405	0.9595	1.18
45.5	11,243	601	0.0535	0.9465	1.13
46.5	10,232	439	0.0429	0.9571	1.07
47.5	8,340	125	0.0150	0.9850	1.02
48.5	6,842	258	0.0377	0.9623	1.01
49.5	5,100	79	0.0155	0.9845	0.97
50.5	4,400		0.0000	1.0000	0.96
51.5	4,400		0.0000	1.0000	0.96
52.5	2,680		0.0000	1.0000	0.96
53.5	2,336		0.0000	1.0000	0.96
54.5	664		0.0000	1.0000	0.96
55.5					0.96

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,401,703		0.0000	1.0000	100.00
0.5	1,396,754	4,986	0.0036	0.9964	100.00
1.5	1,244,790	8,076	0.0065	0.9935	99.64
2.5	1,296,584	28,265	0.0218	0.9782	99.00
3.5	1,309,979	21,395	0.0163	0.9837	96.84
4.5	1,308,070	39,012	0.0298	0.9702	95.26
5.5	1,276,261	44,206	0.0346	0.9654	92.42
6.5	1,175,875	42,561	0.0362	0.9638	89.21
7.5	1,124,992	29,609	0.0263	0.9737	85.99
8.5	1,071,026	45,754	0.0427	0.9573	83.72
9.5	1,021,972	42,601	0.0417	0.9583	80.15
10.5	964,136	57,761	0.0599	0.9401	76.81
11.5	939,327	53,945	0.0574	0.9426	72.20
12.5	882,381	128,311	0.1454	0.8546	68.06
13.5	688,673	124,307	0.1805	0.8195	58.16
14.5	577,218	95,645	0.1657	0.8343	47.66
15.5	506,606	72,209	0.1425	0.8575	39.76
16.5	442,820	107,229	0.2421	0.7579	34.10
17.5	330,116	64,505	0.1954	0.8046	25.84
18.5	253,515	58,121	0.2293	0.7707	20.79
19.5	187,221	42,444	0.2267	0.7733	16.02
20.5	143,982	27,629	0.1919	0.8081	12.39
21.5	114,193	22,796	0.1996	0.8004	10.01
22.5	89,040	26,548	0.2982	0.7018	8.01
23.5	63,135	15,369	0.2434	0.7566	5.63
24.5	47,360	11,526	0.2434	0.7566	4.26
25.5	37,897	10,219	0.2697	0.7303	3.22
26.5	30,113	5,869	0.1949	0.8051	2.35
27.5	30,059	7,823	0.2602	0.7398	1.89
28.5	24,732	3,907	0.1580	0.8420	1.40
29.5	22,637	3,280	0.1449	0.8551	1.18
30.5	18,291	1,422	0.0778	0.9222	1.01
31.5	18,768	1,037	0.0552	0.9448	0.93
32.5	19,680	2,803	0.1424	0.8576	0.88
33.5	22,385	1,114	0.0498	0.9502	0.75
34.5	24,268	2,931	0.1208	0.8792	0.72
35.5	21,768	2,177	0.1000	0.9000	0.63
36.5	17,606	3,954	0.2246	0.7754	0.57
37.5	16,351	417	0.0255	0.9745	0.44
38.5	16,394	422	0.0257	0.9743	0.43

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

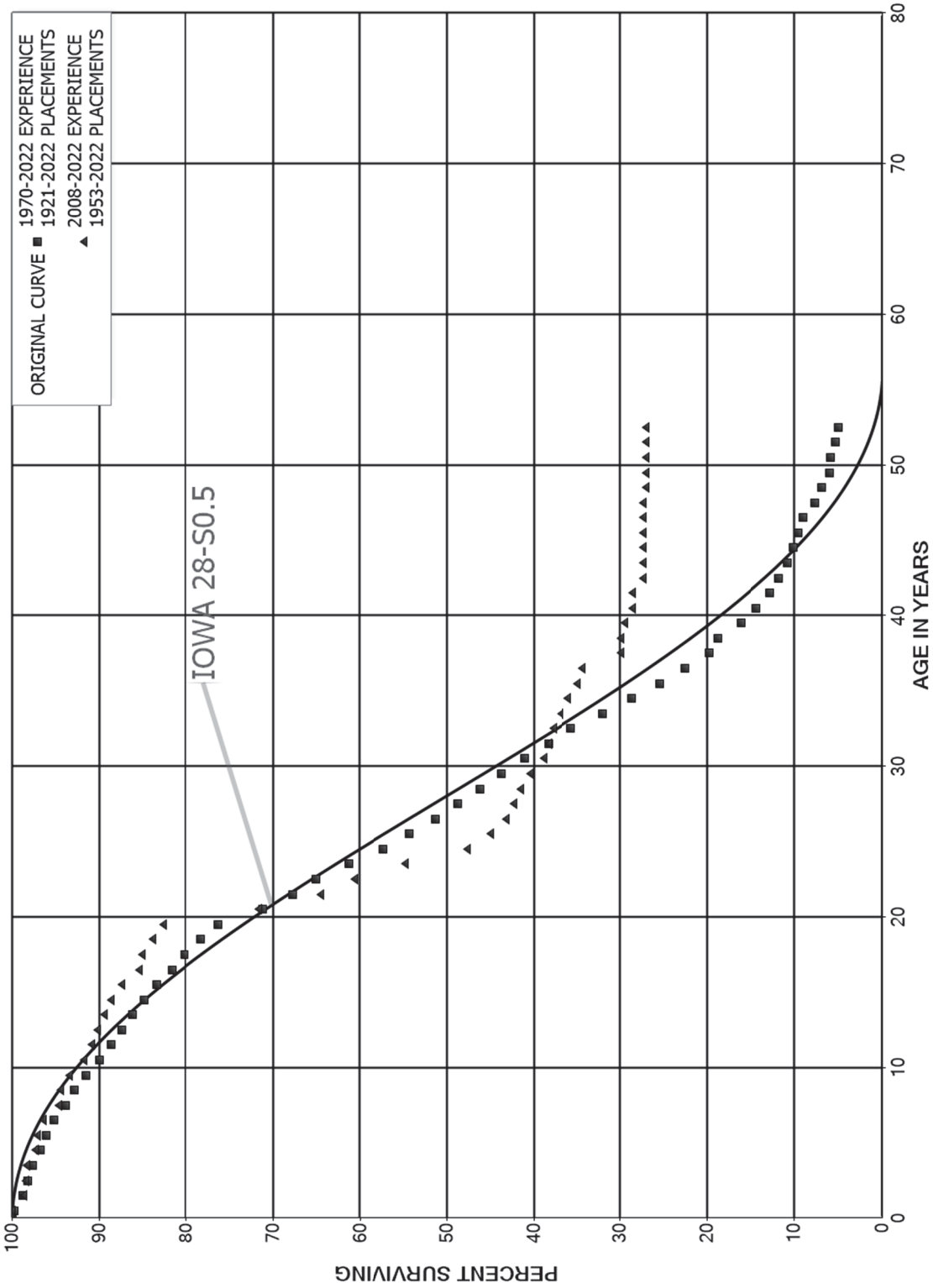
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,516	1,746	0.0895	0.9105	0.42
40.5	21,203	1,427	0.0673	0.9327	0.38
41.5	20,858	1,528	0.0733	0.9267	0.35
42.5	18,457	2,645	0.1433	0.8567	0.33
43.5	15,246	2,322	0.1523	0.8477	0.28
44.5	12,064	489	0.0405	0.9595	0.24
45.5	11,243	601	0.0535	0.9465	0.23
46.5	10,232	439	0.0429	0.9571	0.22
47.5	8,340	125	0.0150	0.9850	0.21
48.5	6,842	258	0.0377	0.9623	0.20
49.5	5,100	79	0.0155	0.9845	0.20
50.5	4,400		0.0000	1.0000	0.19
51.5	4,400		0.0000	1.0000	0.19
52.5	2,680		0.0000	1.0000	0.19
53.5	2,336		0.0000	1.0000	0.19
54.5	664		0.0000	1.0000	0.19
55.5					0.19

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,324,187	7,400	0.0032	0.9968	100.00
0.5	2,288,491	22,403	0.0098	0.9902	99.68
1.5	2,225,006	12,939	0.0058	0.9942	98.71
2.5	2,223,454	11,861	0.0053	0.9947	98.13
3.5	2,088,692	18,892	0.0090	0.9910	97.61
4.5	1,874,434	12,777	0.0068	0.9932	96.73
5.5	1,827,750	17,558	0.0096	0.9904	96.07
6.5	1,692,191	22,799	0.0135	0.9865	95.14
7.5	1,596,703	17,643	0.0110	0.9890	93.86
8.5	1,561,164	22,413	0.0144	0.9856	92.82
9.5	1,465,542	25,024	0.0171	0.9829	91.49
10.5	1,437,930	21,268	0.0148	0.9852	89.93
11.5	1,390,898	18,725	0.0135	0.9865	88.60
12.5	1,374,289	19,533	0.0142	0.9858	87.41
13.5	1,315,240	19,803	0.0151	0.9849	86.16
14.5	1,281,437	22,228	0.0173	0.9827	84.87
15.5	1,226,563	25,593	0.0209	0.9791	83.39
16.5	1,143,388	21,306	0.0186	0.9814	81.65
17.5	1,092,433	25,374	0.0232	0.9768	80.13
18.5	1,044,857	26,542	0.0254	0.9746	78.27
19.5	930,396	62,144	0.0668	0.9332	76.28
20.5	843,045	41,533	0.0493	0.9507	71.19
21.5	793,295	30,522	0.0385	0.9615	67.68
22.5	736,362	42,458	0.0577	0.9423	65.08
23.5	679,227	44,906	0.0661	0.9339	61.32
24.5	620,178	32,567	0.0525	0.9475	57.27
25.5	535,588	28,854	0.0539	0.9461	54.26
26.5	542,386	27,877	0.0514	0.9486	51.34
27.5	512,801	26,081	0.0509	0.9491	48.70
28.5	476,645	25,885	0.0543	0.9457	46.22
29.5	449,406	27,185	0.0605	0.9395	43.71
30.5	423,234	28,382	0.0671	0.9329	41.07
31.5	390,704	27,490	0.0704	0.9296	38.32
32.5	358,392	36,677	0.1023	0.8977	35.62
33.5	316,684	33,007	0.1042	0.8958	31.97
34.5	285,247	32,847	0.1152	0.8848	28.64
35.5	251,539	27,989	0.1113	0.8887	25.34
36.5	222,458	27,605	0.1241	0.8759	22.52
37.5	169,244	8,506	0.0503	0.9497	19.73
38.5	159,861	22,802	0.1426	0.8574	18.74

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	139,686	15,524	0.1111	0.8889	16.06
40.5	126,028	13,771	0.1093	0.8907	14.28
41.5	114,741	8,643	0.0753	0.9247	12.72
42.5	105,377	9,714	0.0922	0.9078	11.76
43.5	95,522	4,989	0.0522	0.9478	10.68
44.5	90,974	5,806	0.0638	0.9362	10.12
45.5	85,437	4,576	0.0536	0.9464	9.47
46.5	83,172	12,864	0.1547	0.8453	8.97
47.5	69,217	6,566	0.0949	0.9051	7.58
48.5	73,990	9,589	0.1296	0.8704	6.86
49.5	63,967	1,795	0.0281	0.9719	5.97
50.5	59,976	5,324	0.0888	0.9112	5.80
51.5	54,169	3,305	0.0610	0.9390	5.29
52.5	44,645	4,041	0.0905	0.9095	4.97
53.5	40,372	3,967	0.0982	0.9018	4.52
54.5	34,802	11,706	0.3363	0.6637	4.07
55.5	18,902	311	0.0164	0.9836	2.70
56.5	16,235	637	0.0392	0.9608	2.66
57.5	15,599	539	0.0346	0.9654	2.55
58.5	12,666	270	0.0213	0.9787	2.47
59.5	258		0.0000	1.0000	2.41
60.5	258		0.0000	1.0000	2.41
61.5	258		0.0000	1.0000	2.41
62.5	258		0.0000	1.0000	2.41
63.5	258		0.0000	1.0000	2.41
64.5	258		0.0000	1.0000	2.41
65.5					2.41

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	751,909	1,385	0.0018	0.9982	100.00
0.5	828,490	10,619	0.0128	0.9872	99.82
1.5	835,593	2,002	0.0024	0.9976	98.54
2.5	860,124	1,409	0.0016	0.9984	98.30
3.5	795,714	7,652	0.0096	0.9904	98.14
4.5	591,672	1,435	0.0024	0.9976	97.20
5.5	577,907	3,941	0.0068	0.9932	96.96
6.5	463,286	8,605	0.0186	0.9814	96.30
7.5	401,804	1,031	0.0026	0.9974	94.51
8.5	421,319	4,206	0.0100	0.9900	94.27
9.5	366,969	6,772	0.0185	0.9815	93.33
10.5	393,884	3,697	0.0094	0.9906	91.60
11.5	381,875	2,903	0.0076	0.9924	90.74
12.5	380,952	3,092	0.0081	0.9919	90.05
13.5	408,808	3,503	0.0086	0.9914	89.32
14.5	408,403	6,048	0.0148	0.9852	88.56
15.5	359,634	8,195	0.0228	0.9772	87.25
16.5	317,679	1,053	0.0033	0.9967	85.26
17.5	280,320	3,996	0.0143	0.9857	84.98
18.5	255,559	3,703	0.0145	0.9855	83.76
19.5	295,767	39,733	0.1343	0.8657	82.55
20.5	220,492	21,790	0.0988	0.9012	71.46
21.5	186,806	11,145	0.0597	0.9403	64.40
22.5	191,171	18,803	0.0984	0.9016	60.56
23.5	161,112	21,007	0.1304	0.8696	54.60
24.5	125,081	6,877	0.0550	0.9450	47.48
25.5	74,408	2,944	0.0396	0.9604	44.87
26.5	78,032	1,640	0.0210	0.9790	43.10
27.5	84,361	1,687	0.0200	0.9800	42.19
28.5	75,890	1,886	0.0249	0.9751	41.35
29.5	73,590	2,942	0.0400	0.9600	40.32
30.5	72,528	927	0.0128	0.9872	38.71
31.5	72,609	1,101	0.0152	0.9848	38.21
32.5	68,833	1,698	0.0247	0.9753	37.63
33.5	62,964	1,442	0.0229	0.9771	36.70
34.5	56,922	1,749	0.0307	0.9693	35.86
35.5	57,638	902	0.0156	0.9844	34.76
36.5	54,857	7,166	0.1306	0.8694	34.22
37.5	22,965		0.0000	1.0000	29.75
38.5	18,866	271	0.0144	0.9856	29.75

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

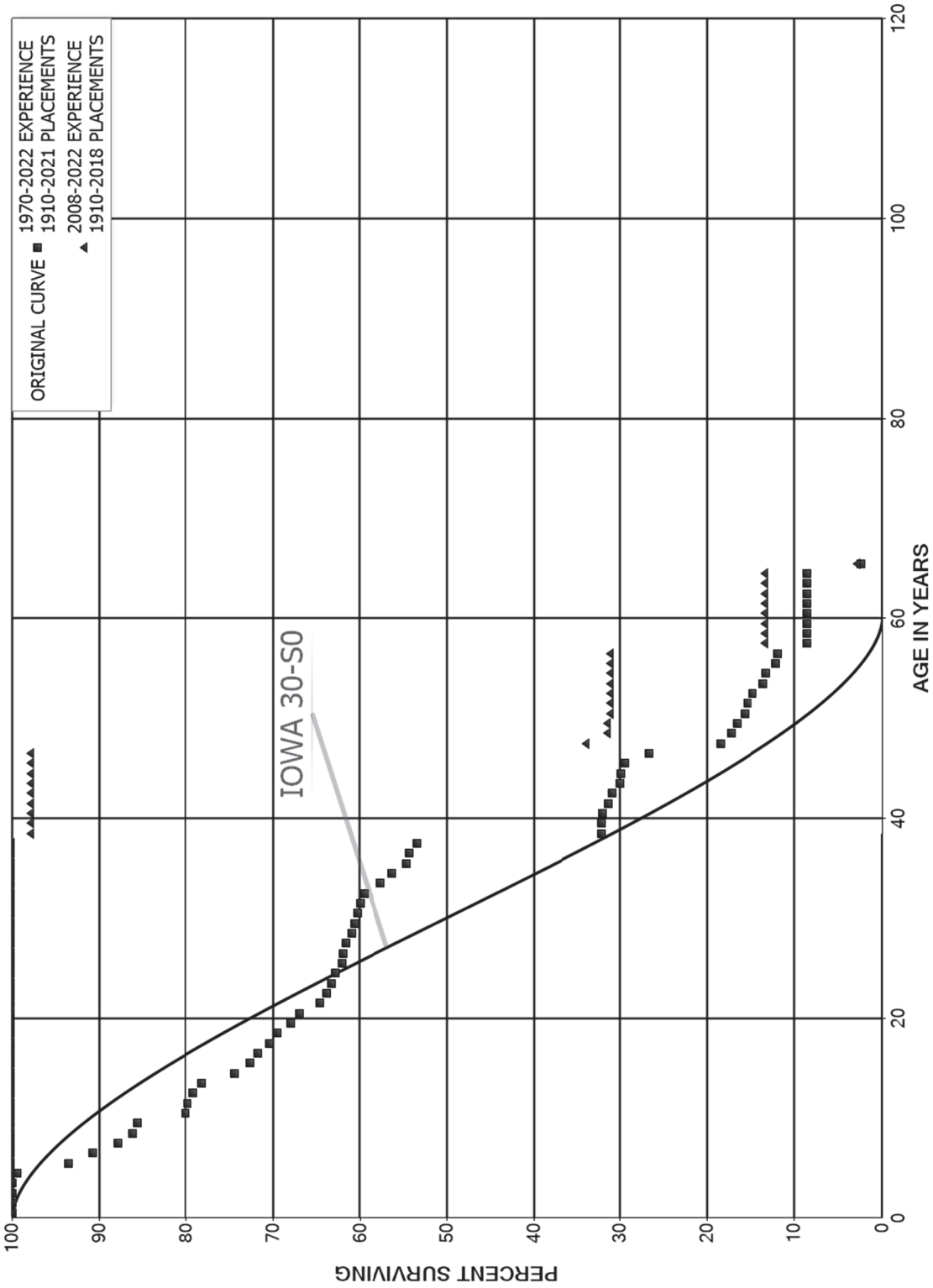
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2022 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,812	590	0.0331	0.9669	29.32
40.5	14,990		0.0000	1.0000	28.35
41.5	12,677	534	0.0422	0.9578	28.35
42.5	9,381		0.0000	1.0000	27.15
43.5	8,363		0.0000	1.0000	27.15
44.5	6,725		0.0000	1.0000	27.15
45.5	6,612		0.0000	1.0000	27.15
46.5	11,685		0.0000	1.0000	27.15
47.5	10,766	147	0.0137	0.9863	27.15
48.5	11,168		0.0000	1.0000	26.78
49.5	14,930		0.0000	1.0000	26.78
50.5	15,530		0.0000	1.0000	26.78
51.5	15,047		0.0000	1.0000	26.78
52.5	11,220	86	0.0077	0.9923	26.78
53.5	26,008	1,349	0.0519	0.9481	26.58
54.5	23,925	870	0.0364	0.9636	25.20
55.5	18,860	270	0.0143	0.9857	24.28
56.5	16,235	637	0.0392	0.9608	23.94
57.5	15,599	539	0.0346	0.9654	23.00
58.5	12,666	270	0.0213	0.9787	22.20
59.5	258		0.0000	1.0000	21.73
60.5	258		0.0000	1.0000	21.73
61.5	258		0.0000	1.0000	21.73
62.5	258		0.0000	1.0000	21.73
63.5	258		0.0000	1.0000	21.73
64.5	258		0.0000	1.0000	21.73
65.5					21.73

COMMON

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,804,253	148	0.0000	1.0000	100.00
0.5	12,112,173	2,185	0.0002	0.9998	100.00
1.5	12,108,884	1,254	0.0001	0.9999	99.98
2.5	12,165,303	1,965	0.0002	0.9998	99.97
3.5	12,073,392	72,408	0.0060	0.9940	99.95
4.5	1,947,134	113,937	0.0585	0.9415	99.35
5.5	1,893,099	58,071	0.0307	0.9693	93.54
6.5	1,894,227	58,616	0.0309	0.9691	90.67
7.5	1,861,523	36,669	0.0197	0.9803	87.87
8.5	1,852,135	11,040	0.0060	0.9940	86.14
9.5	1,097,156	71,127	0.0648	0.9352	85.62
10.5	1,100,723	3,086	0.0028	0.9972	80.07
11.5	1,129,671	10,123	0.0090	0.9910	79.85
12.5	1,142,594	13,966	0.0122	0.9878	79.13
13.5	1,105,158	53,909	0.0488	0.9512	78.16
14.5	1,005,684	24,025	0.0239	0.9761	74.35
15.5	982,323	11,455	0.0117	0.9883	72.57
16.5	1,126,413	20,762	0.0184	0.9816	71.73
17.5	1,062,114	14,349	0.0135	0.9865	70.41
18.5	1,042,039	22,259	0.0214	0.9786	69.46
19.5	1,022,597	14,976	0.0146	0.9854	67.97
20.5	1,017,984	36,254	0.0356	0.9644	66.98
21.5	984,709	11,998	0.0122	0.9878	64.59
22.5	971,636	7,435	0.0077	0.9923	63.80
23.5	1,016,361	7,376	0.0073	0.9927	63.32
24.5	888,534	11,480	0.0129	0.9871	62.86
25.5	849,001	1,749	0.0021	0.9979	62.04
26.5	1,057,779	4,531	0.0043	0.9957	61.92
27.5	903,017	10,846	0.0120	0.9880	61.65
28.5	896,289	3,629	0.0040	0.9960	60.91
29.5	837,963	5,314	0.0063	0.9937	60.66
30.5	701,527	4,176	0.0060	0.9940	60.28
31.5	644,840	4,113	0.0064	0.9936	59.92
32.5	651,784	20,746	0.0318	0.9682	59.54
33.5	588,561	13,436	0.0228	0.9772	57.64
34.5	565,008	17,070	0.0302	0.9698	56.33
35.5	506,216	3,432	0.0068	0.9932	54.63
36.5	465,201	6,936	0.0149	0.9851	54.25
37.5	458,547	183,609	0.4004	0.5996	53.45
38.5	272,342	92	0.0003	0.9997	32.05

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	272,336	552	0.0020	0.9980	32.03
40.5	182,627	3,984	0.0218	0.9782	31.97
41.5	178,187	2,738	0.0154	0.9846	31.27
42.5	176,154	4,755	0.0270	0.9730	30.79
43.5	172,886	847	0.0049	0.9951	29.96
44.5	173,741	2,246	0.0129	0.9871	29.81
45.5	170,486	16,100	0.0944	0.9056	29.43
46.5	137,594	42,847	0.3114	0.6886	26.65
47.5	94,748	6,137	0.0648	0.9352	18.35
48.5	98,317	3,553	0.0361	0.9639	17.16
49.5	94,242	5,589	0.0593	0.9407	16.54
50.5	91,067	1,889	0.0207	0.9793	15.56
51.5	89,178	3,035	0.0340	0.9660	15.24
52.5	72,462	6,067	0.0837	0.9163	14.72
53.5	66,395	1,311	0.0197	0.9803	13.49
54.5	65,084	5,469	0.0840	0.9160	13.22
55.5	59,341	1,383	0.0233	0.9767	12.11
56.5	57,958	16,137	0.2784	0.7216	11.83
57.5	38,564	5	0.0001	0.9999	8.53
58.5	35,695	23	0.0006	0.9994	8.53
59.5	36,519	53	0.0015	0.9985	8.53
60.5	36,466		0.0000	1.0000	8.52
61.5	34,825		0.0000	1.0000	8.52
62.5	34,512		0.0000	1.0000	8.52
63.5	34,512		0.0000	1.0000	8.52
64.5	34,512	24,612	0.7132	0.2868	8.52
65.5	9,900		0.0000	1.0000	2.44
66.5	8,066		0.0000	1.0000	2.44
67.5	8,066		0.0000	1.0000	2.44
68.5	8,066		0.0000	1.0000	2.44
69.5	8,066		0.0000	1.0000	2.44
70.5	8,066		0.0000	1.0000	2.44
71.5	7,230		0.0000	1.0000	2.44
72.5	7,230	70	0.0096	0.9904	2.44
73.5	3,577		0.0000	1.0000	2.42
74.5	3,577		0.0000	1.0000	2.42
75.5	3,577	18	0.0051	0.9949	2.42
76.5	3,559		0.0000	1.0000	2.41
77.5	3,559	24	0.0067	0.9933	2.41
78.5	3,535		0.0000	1.0000	2.39

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,535		0.0000	1.0000	2.39
80.5	3,535		0.0000	1.0000	2.39
81.5	3,535		0.0000	1.0000	2.39
82.5	1,676		0.0000	1.0000	2.39
83.5	1,173		0.0000	1.0000	2.39
84.5	1,173		0.0000	1.0000	2.39
85.5	1,173		0.0000	1.0000	2.39
86.5	1,173		0.0000	1.0000	2.39
87.5	1,173		0.0000	1.0000	2.39
88.5	1,173		0.0000	1.0000	2.39
89.5	1,173		0.0000	1.0000	2.39
90.5	1,173		0.0000	1.0000	2.39
91.5	846		0.0000	1.0000	2.39
92.5	846		0.0000	1.0000	2.39
93.5	846		0.0000	1.0000	2.39
94.5	846		0.0000	1.0000	2.39
95.5	846		0.0000	1.0000	2.39
96.5	846		0.0000	1.0000	2.39
97.5	846		0.0000	1.0000	2.39
98.5	846		0.0000	1.0000	2.39
99.5	846		0.0000	1.0000	2.39
100.5	846		0.0000	1.0000	2.39
101.5	846		0.0000	1.0000	2.39
102.5	846		0.0000	1.0000	2.39
103.5	846	249	0.2945	0.7055	2.39
104.5	597		0.0000	1.0000	1.69
105.5	597		0.0000	1.0000	1.69
106.5	597		0.0000	1.0000	1.69
107.5	597		0.0000	1.0000	1.69
108.5	597		0.0000	1.0000	1.69
109.5	597		0.0000	1.0000	1.69
110.5	597		0.0000	1.0000	1.69
111.5	597		0.0000	1.0000	1.69
112.5					1.69

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2018 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,696,580		0.0000	1.0000	100.00
0.5	10,994,837		0.0000	1.0000	100.00
1.5	11,001,550		0.0000	1.0000	100.00
2.5	11,010,292		0.0000	1.0000	100.00
3.5	11,024,682		0.0000	1.0000	100.00
4.5	956,231		0.0000	1.0000	100.00
5.5	995,096	0	0.0000	1.0000	100.00
6.5	1,040,313		0.0000	1.0000	100.00
7.5	1,043,804		0.0000	1.0000	100.00
8.5	1,054,584		0.0000	1.0000	100.00
9.5	273,018		0.0000	1.0000	100.00
10.5	361,098		0.0000	1.0000	100.00
11.5	374,200		0.0000	1.0000	100.00
12.5	582,338		0.0000	1.0000	100.00
13.5	545,226		0.0000	1.0000	100.00
14.5	550,296		0.0000	1.0000	100.00
15.5	681,886		0.0000	1.0000	100.00
16.5	829,896		0.0000	1.0000	100.00
17.5	797,600		0.0000	1.0000	100.00
18.5	787,942		0.0000	1.0000	100.00
19.5	761,808		0.0000	1.0000	100.00
20.5	766,333		0.0000	1.0000	100.00
21.5	761,864		0.0000	1.0000	100.00
22.5	756,441		0.0000	1.0000	100.00
23.5	807,427		0.0000	1.0000	100.00
24.5	686,425		0.0000	1.0000	100.00
25.5	659,135		0.0000	1.0000	100.00
26.5	651,638		0.0000	1.0000	100.00
27.5	503,652		0.0000	1.0000	100.00
28.5	507,628		0.0000	1.0000	100.00
29.5	451,806		0.0000	1.0000	100.00
30.5	324,959		0.0000	1.0000	100.00
31.5	289,188		0.0000	1.0000	100.00
32.5	300,187		0.0000	1.0000	100.00
33.5	257,331		0.0000	1.0000	100.00
34.5	218,762		0.0000	1.0000	100.00
35.5	176,643		0.0000	1.0000	100.00
36.5	138,990		0.0000	1.0000	100.00
37.5	152,670	3,532	0.0231	0.9769	100.00
38.5	145,488		0.0000	1.0000	97.69

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2018 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	186,872		0.0000	1.0000	97.69
40.5	96,454		0.0000	1.0000	97.69
41.5	78,557		0.0000	1.0000	97.69
42.5	79,869		0.0000	1.0000	97.69
43.5	80,319		0.0000	1.0000	97.69
44.5	79,585		0.0000	1.0000	97.69
45.5	78,327		0.0000	1.0000	97.69
46.5	63,178	41,384	0.6550	0.3450	97.69
47.5	22,107	1,592	0.0720	0.9280	33.70
48.5	20,515		0.0000	1.0000	31.27
49.5	34,373	376	0.0109	0.9891	31.27
50.5	36,411		0.0000	1.0000	30.93
51.5	38,244		0.0000	1.0000	30.93
52.5	24,564		0.0000	1.0000	30.93
53.5	24,564		0.0000	1.0000	30.93
54.5	24,564		0.0000	1.0000	30.93
55.5	24,289		0.0000	1.0000	30.93
56.5	25,126	14,381	0.5724	0.4276	30.93
57.5	32,100		0.0000	1.0000	13.23
58.5	32,819		0.0000	1.0000	13.23
59.5	32,819		0.0000	1.0000	13.23
60.5	32,819		0.0000	1.0000	13.23
61.5	31,178		0.0000	1.0000	13.23
62.5	30,865		0.0000	1.0000	13.23
63.5	30,865		0.0000	1.0000	13.23
64.5	30,865	24,612	0.7974	0.2026	13.23
65.5	6,253		0.0000	1.0000	2.68
66.5	4,489		0.0000	1.0000	2.68
67.5	6,348		0.0000	1.0000	2.68
68.5	6,852		0.0000	1.0000	2.68
69.5	6,870		0.0000	1.0000	2.68
70.5	6,870		0.0000	1.0000	2.68
71.5	6,057		0.0000	1.0000	2.68
72.5	6,057	70	0.0115	0.9885	2.68
73.5	2,404		0.0000	1.0000	2.65
74.5	2,404		0.0000	1.0000	2.65
75.5	2,404	18	0.0075	0.9925	2.65
76.5	2,712		0.0000	1.0000	2.63
77.5	2,712	24	0.0088	0.9912	2.63
78.5	2,688		0.0000	1.0000	2.61

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

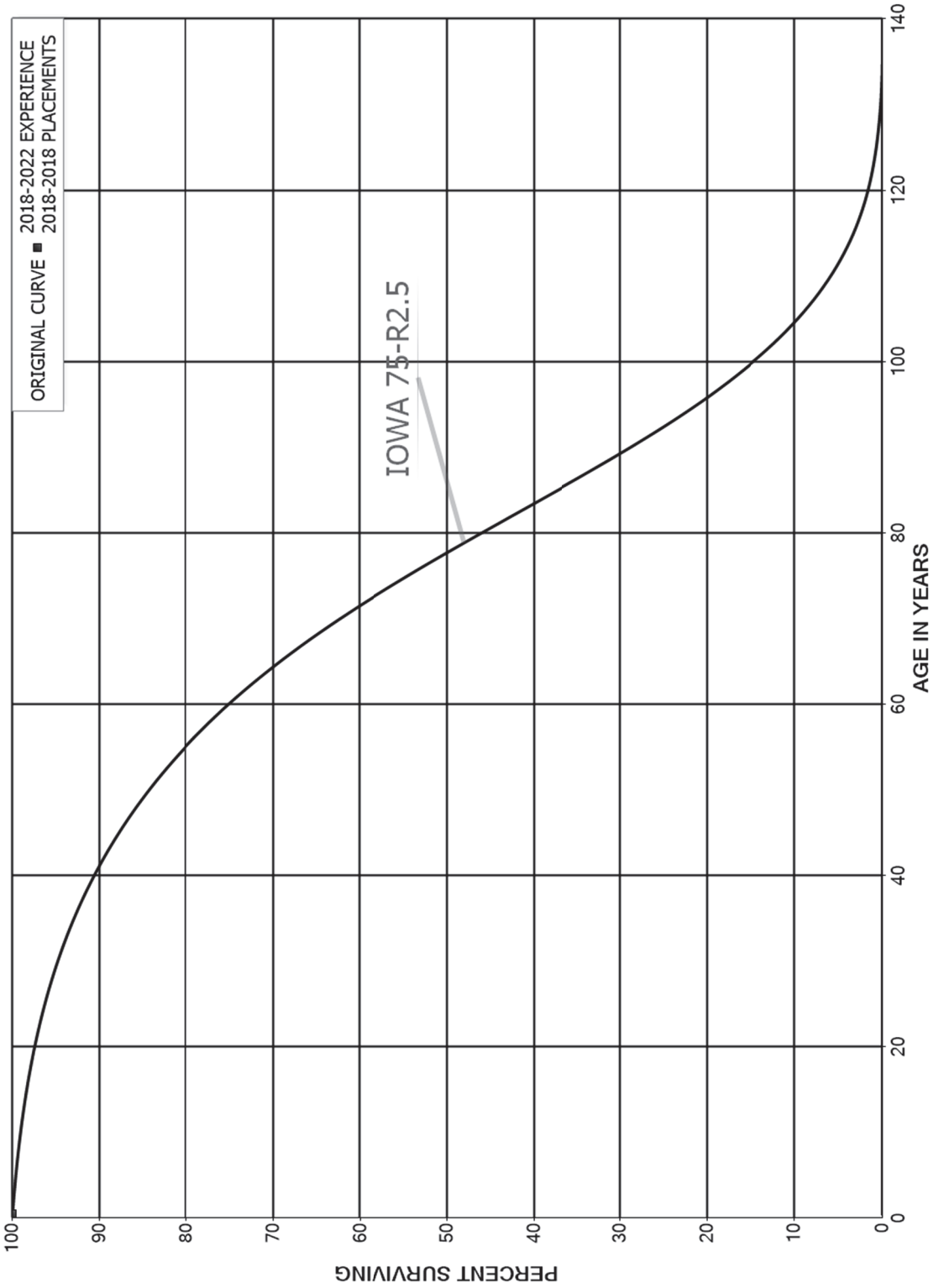
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2018 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,688		0.0000	1.0000	2.61
80.5	2,688		0.0000	1.0000	2.61
81.5	2,688		0.0000	1.0000	2.61
82.5	830		0.0000	1.0000	2.61
83.5	326		0.0000	1.0000	2.61
84.5	326		0.0000	1.0000	2.61
85.5	326		0.0000	1.0000	2.61
86.5	326		0.0000	1.0000	2.61
87.5	326		0.0000	1.0000	2.61
88.5	326		0.0000	1.0000	2.61
89.5	326		0.0000	1.0000	2.61
90.5	326		0.0000	1.0000	2.61
91.5					2.61
92.5					
93.5					
94.5					
95.5					
96.5					
97.5	846		0.0000		
98.5	846		0.0000		
99.5	846		0.0000		
100.5	846		0.0000		
101.5	846		0.0000		
102.5	846		0.0000		
103.5	846	249	0.2945		
104.5	597		0.0000		
105.5	597		0.0000		
106.5	597		0.0000		
107.5	597		0.0000		
108.5	597		0.0000		
109.5	597		0.0000		
110.5	597		0.0000		
111.5	597		0.0000		
112.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS
ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - DOC FACILITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - DOC FACILITY

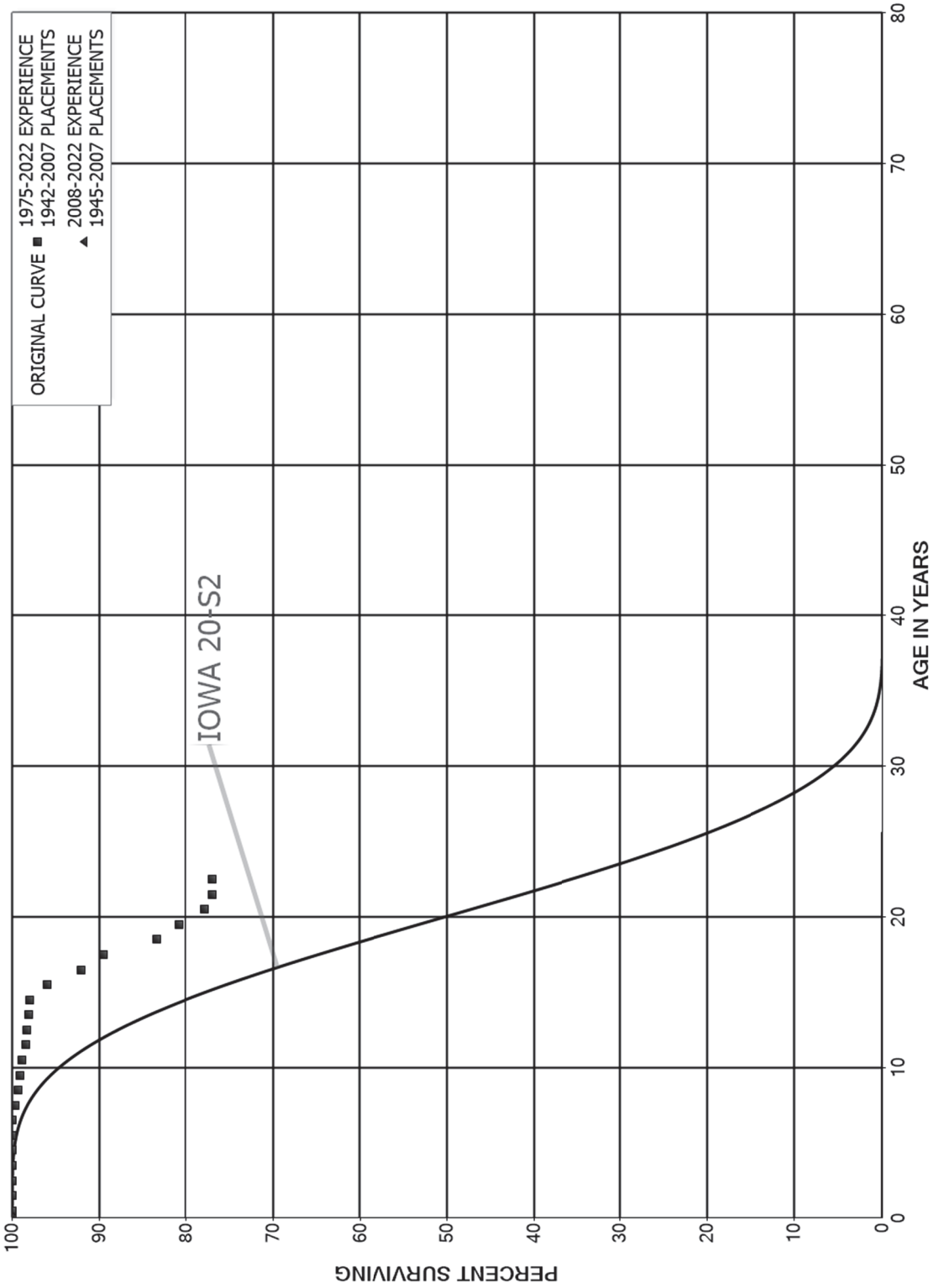
ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2018 EXPERIENCE BAND 2018-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,405,941		0.0000	1.0000	100.00
0.5	1,405,941		0.0000	1.0000	100.00
1.5	1,405,941		0.0000	1.0000	100.00
2.5	1,405,941		0.0000	1.0000	100.00
3.5	1,405,941		0.0000	1.0000	100.00
4.5					100.00

ELECTRIC, GAS AND COMMON

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC, GAS AND COMMON PLANT
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2007 EXPERIENCE BAND 1975-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,871		0.0000	1.0000	100.00
0.5	69,871	0	0.0000	1.0000	100.00
1.5	70,856	3	0.0000	1.0000	100.00
2.5	70,853	0	0.0000	1.0000	100.00
3.5	70,853		0.0000	1.0000	100.00
4.5	70,853	2	0.0000	1.0000	100.00
5.5	88,387	65	0.0007	0.9993	99.99
6.5	90,634	297	0.0033	0.9967	99.92
7.5	92,238	277	0.0030	0.9970	99.59
8.5	93,651	171	0.0018	0.9982	99.29
9.5	94,204	224	0.0024	0.9976	99.11
10.5	95,923	437	0.0046	0.9954	98.88
11.5	96,208	90	0.0009	0.9991	98.43
12.5	97,443	298	0.0031	0.9969	98.33
13.5	98,102	69	0.0007	0.9993	98.03
14.5	100,713	2,049	0.0203	0.9797	97.96
15.5	101,979	4,179	0.0410	0.9590	95.97
16.5	101,386	2,764	0.0273	0.9727	92.04
17.5	105,461	7,254	0.0688	0.9312	89.53
18.5	77,450	2,322	0.0300	0.9700	83.37
19.5	78,356	2,935	0.0375	0.9625	80.87
20.5	75,900	824	0.0109	0.9891	77.84
21.5	76,270	11	0.0001	0.9999	77.00
22.5	69,533		0.0000	1.0000	76.99
23.5	66,117		0.0000	1.0000	76.99
24.5	72,561		0.0000	1.0000	76.99
25.5	65,865		0.0000	1.0000	76.99
26.5	69,245		0.0000	1.0000	76.99
27.5	69,645		0.0000	1.0000	76.99
28.5	63,061		0.0000	1.0000	76.99
29.5	60,560		0.0000	1.0000	76.99
30.5	61,430	1,410	0.0230	0.9770	76.99
31.5	60,020		0.0000	1.0000	75.22
32.5	61,872	73	0.0012	0.9988	75.22
33.5	61,799	3,598	0.0582	0.9418	75.13
34.5	58,201	2,609	0.0448	0.9552	70.76
35.5	55,592	1,053	0.0189	0.9811	67.59
36.5	54,539	640	0.0117	0.9883	66.31
37.5	53,899	2,104	0.0390	0.9610	65.53
38.5	51,795	1,119	0.0216	0.9784	62.97

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2007 EXPERIENCE BAND 1975-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,676	828	0.0163	0.9837	61.61
40.5	49,848	448	0.0090	0.9910	60.60
41.5	49,400	681	0.0138	0.9862	60.06
42.5	48,720	8,408	0.1726	0.8274	59.23
43.5	40,311	18,132	0.4498	0.5502	49.01
44.5	22,180	738	0.0333	0.9667	26.96
45.5	21,442	1,979	0.0923	0.9077	26.07
46.5	19,463	1,922	0.0988	0.9012	23.66
47.5	17,540	716	0.0408	0.9592	21.32
48.5	16,824	1,288	0.0766	0.9234	20.45
49.5	15,536	180	0.0116	0.9884	18.89
50.5	15,356		0.0000	1.0000	18.67
51.5	15,356	6,444	0.4197	0.5803	18.67
52.5	8,912		0.0000	1.0000	10.83
53.5	8,912	3,380	0.3793	0.6207	10.83
54.5	5,532	400	0.0723	0.9277	6.73
55.5	5,132		0.0000	1.0000	6.24
56.5	5,132		0.0000	1.0000	6.24
57.5	5,132	870	0.1695	0.8305	6.24
58.5	4,262		0.0000	1.0000	5.18
59.5	4,262	1,852	0.4345	0.5655	5.18
60.5	2,410		0.0000	1.0000	2.93
61.5	2,410		0.0000	1.0000	2.93
62.5	2,410	2,410	1.0000		2.93
63.5					

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2007 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5	9,975		0.0000		
1.5	9,975		0.0000		
2.5	10,612		0.0000		
3.5	34,564		0.0000		
4.5	34,564		0.0000		
5.5	34,564		0.0000		
6.5	34,564		0.0000		
7.5	41,471		0.0000		
8.5	44,887		0.0000		
9.5	44,887		0.0000		
10.5	51,582		0.0000		
11.5	51,582		0.0000		
12.5	51,582		0.0000		
13.5	58,166		0.0000		
14.5	63,896		0.0000		
15.5	53,921		0.0000		
16.5	53,921		0.0000		
17.5	53,285		0.0000		
18.5	29,333		0.0000		
19.5	29,333		0.0000		
20.5	29,333	819	0.0279		
21.5	28,514		0.0000		
22.5	21,607		0.0000		
23.5	18,191		0.0000		
24.5	18,191		0.0000		
25.5	12,905		0.0000		
26.5	12,905		0.0000		
27.5	12,905		0.0000		
28.5	9,700		0.0000		
29.5	5,907		0.0000		
30.5	5,907	1,410	0.2387		
31.5	4,497		0.0000		
32.5	4,497		0.0000		
33.5	4,497	3,379	0.7514		
34.5	2,103	2,103	1.0000		
35.5					
36.5					
37.5					
38.5	16,812		0.0000		

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2007 EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,812		0.0000		
40.5	16,812		0.0000		
41.5	16,812		0.0000		
42.5	16,812		0.0000		
43.5	17,396	17,396	1.0000		
44.5	588	588	1.0000		
45.5	540	540	1.0000		
46.5	864	864	1.0000		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5	2,410	2,410	1.0000		
63.5					

PART VIII. NET SALVAGE STATISTICS

ELECTRIC

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	24,221	712	3		0	712-	3-
1982	12,810	4,849	38		0	4,849-	38-
1983							
1984	5,690	66	1		0	66-	1-
1985	2,905	137	5	35	1	102-	4-
1986							
1987							
1988	13,654	1,317	10		0	1,317-	10-
1989							
1990							
1991	62,685	8,393	13		0	8,393-	13-
1992	302,638	120,866	40		0	120,866-	40-
1993	152,102	119,884	79	15,922	10	103,962-	68-
1994	505	1,121	222	72	14	1,049-	208-
1995	93	66	71	9	10	57-	61-
1996	975	2,038	209	181	19	1,857-	190-
1997	12,131	20,884	172	1,360	11	19,524-	161-
1998	19,990	28,802	144	3,343	17	25,459-	127-
1999	8,848	15,669	177	1,653	19	14,016-	158-
2000	3,500	6,721	192	700	20	6,021-	172-
2001	2,737	4,935	180	620	23	4,315-	158-
2002	1,950	1,076	55	140	7	936-	48-
2003	83,836	126,106	150	7,495	9	118,611-	141-
2004	19,581	31,536	161	857	4	30,679-	157-
2005	153,563	170,075	111	10,322	7	159,752-	104-
2006	219,859	163,780	74	13,969	6	149,811-	68-
2007	65,786	46,621	71	5,126	8	41,495-	63-
2008	34,920	20,219	58	1,355-	4-	21,574-	62-
2009							
2010							
2011							
2012	18,027	21,998	122		0	21,998-	122-
2013	33,016	309,131	936	170	1	308,961-	936-
2014	2,810	2,802	100		0	2,802-	100-
2015	82,329	25,559	31		0	25,559-	31-
2016	259,971	181,615	70		0	181,615-	70-
2017	144	6,916			0	6,916-	
2018	15,451	4,650	30		0	4,650-	30-
2019	14,531	2,981	21		0	2,981-	21-
2020		223				223-	

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	37,281	33,089	89		0	33,089-	89-
2022	8,000	2,184	27		0	2,184-	27-
TOTAL	1,676,540	1,487,020	89	60,619	4	1,426,402-	85-
THREE-YEAR MOVING AVERAGES							
81-83	12,344	1,854	15		0	1,854-	15-
82-84	6,167	1,638	27		0	1,638-	27-
83-85	2,865	68	2	12	0	56-	2-
84-86	2,865	68	2	12	0	56-	2-
85-87	968	46	5	12	1	34-	4-
86-88	4,551	439	10		0	439-	10-
87-89	4,551	439	10		0	439-	10-
88-90	4,551	439	10		0	439-	10-
89-91	20,895	2,798	13		0	2,798-	13-
90-92	121,774	43,086	35		0	43,086-	35-
91-93	172,475	83,048	48	5,307	3	77,740-	45-
92-94	151,748	80,624	53	5,331	4	75,292-	50-
93-95	50,900	40,357	79	5,334	10	35,023-	69-
94-96	524	1,075	205	87	17	988-	188-
95-97	4,400	7,663	174	517	12	7,146-	162-
96-98	11,032	17,241	156	1,628	15	15,613-	142-
97-99	13,656	21,785	160	2,119	16	19,666-	144-
98-00	10,779	17,064	158	1,899	18	15,165-	141-
99-01	5,028	9,108	181	991	20	8,117-	161-
00-02	2,729	4,244	156	487	18	3,757-	138-
01-03	29,508	44,039	149	2,752	9	41,288-	140-
02-04	35,123	52,906	151	2,831	8	50,076-	143-
03-05	85,660	109,239	128	6,225	7	103,014-	120-
04-06	131,001	121,797	93	8,383	6	113,414-	87-
05-07	146,403	126,825	87	9,806	7	117,020-	80-
06-08	106,855	76,873	72	5,913	6	70,960-	66-
07-09	33,569	22,280	66	1,257	4	21,023-	63-
08-10	11,640	6,740	58	452-	4-	7,191-	62-
09-11							
10-12	6,009	7,333	122		0	7,333-	122-
11-13	17,014	110,376	649	57	0	110,320-	648-
12-14	17,951	111,310	620	57	0	111,254-	620-
13-15	39,385	112,497	286	57	0	112,440-	285-
14-16	115,037	69,992	61		0	69,992-	61-
15-17	114,148	71,363	63		0	71,363-	63-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	91,856	64,394	70		0	64,394-	70-
17-19	10,042	4,849	48		0	4,849-	48-
18-20	9,994	2,618	26		0	2,618-	26-
19-21	17,271	12,098	70		0	12,098-	70-
20-22	15,094	11,832	78		0	11,832-	78-
FIVE-YEAR AVERAGE							
18-22	15,053	8,625	57		0	8,625-	57-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	465	510	110	163	35	347-	75-
1982							
1983							
1984	410	384	94	81	20	303-	74-
1985	1,070	1,052	98	366	34	686-	64-
1986							
1987							
1988							
1989							
1990							
1991							
1992	7,816	26,292	336		0	26,292-	336-
1993	2,139	1,686	79	224	10	1,462-	68-
1994	1,773	1,773	100	252	14	1,521-	86-
1995	11,331	8,075	71	1,136	10	6,939-	61-
1996	140	293	209	26	19	267-	191-
1997	687	77	11	1,184	172	1,107	161
1998							
1999	7,390	13,086	177	1,381	19	11,705-	158-
2000	6,493	12,468	192	1,298	20	11,170-	172-
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	103	289	281	54	53	235-	229-
2009	946	387	41	965	102	578	61
2010		8,368				8,368-	
2011	45	711			0	710-	
2012	2,016	5,467	271	264	13	5,203-	258-
2013	2,574	542	21	13	1	529-	21-
2014	757	368	49		0	368-	49-
2015							
2016							
2017							
2018	6,913	7,755	112	71	1	7,684-	111-
2019		6,451				6,451-	
2020							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021							
2022	26	234	911	23	91	210-	819-
TOTAL	53,093	96,266	181	7,501	14	88,765-	167-
THREE-YEAR MOVING AVERAGES							
81-83	155	170	110	54	35	116-	75-
82-84	137	128	94	27	20	101-	74-
83-85	493	479	97	149	30	330-	67-
84-86	493	479	97	149	30	330-	67-
85-87	357	351	98	122	34	229-	64-
86-88							
87-89							
88-90							
89-91							
90-92	2,605	8,764	336		0	8,764-	336-
91-93	3,318	9,326	281	75	2	9,251-	279-
92-94	3,909	9,917	254	159	4	9,758-	250-
93-95	5,081	3,845	76	537	11	3,307-	65-
94-96	4,415	3,380	77	471	11	2,909-	66-
95-97	4,053	2,815	69	782	19	2,033-	50-
96-98	276	123	45	403	146	280	102
97-99	2,692	4,388	163	855	32	3,533-	131-
98-00	4,628	8,518	184	893	19	7,625-	165-
99-01	4,628	8,518	184	893	19	7,625-	165-
00-02	2,164	4,156	192	433	20	3,723-	172-
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	34	96	281	18	53	78-	229-
07-09	350	225	64	340	97	114	33
08-10	350	3,015	862	340	97	2,675-	765-
09-11	330	3,155	955	322	97	2,834-	858-
10-12	687	4,848	706	88	13	4,760-	693-
11-13	1,545	2,240	145	92	6	2,147-	139-
12-14	1,782	2,126	119	92	5	2,033-	114-
13-15	1,110	303	27	4	0	299-	27-
14-16	252	123	49		0	123-	49-
15-17							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	2,304	2,585	112	24	1	2,561-	111-
17-19	2,304	4,735	205	24	1	4,712-	204-
18-20	2,304	4,735	205	24	1	4,712-	204-
19-21		2,150				2,150-	
20-22	9	78	911	8	91	70-	819-
FIVE-YEAR AVERAGE							
18-22	1,388	2,888	208	19	1	2,869-	207-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	476	681	143	112	24	569-	120-
1982							
1983							
1984	270	225	83	24	9	201-	74-
1985	1,979	1,610	81	32	2	1,578-	80-
1986							
1987							
1988							
1989							
1990							
1991	512	1,383	270		0	1,383-	270-
1992	5,777	8,018	139		0	8,018-	139-
1993							
1994	16	36	225	2	12	34-	212-
1995	1,269	904	71	127	10	777-	61-
1996	138	138	100	26	19	112-	81-
1997	2,085	3,587	172	234	11	3,353-	161-
1998							
1999	4	7	175	1	25	6-	150-
2000							
2001	16	29	181	4	25	25-	156-
2002							
2003							
2004	2,328	3,750	161	102	4	3,648-	157-
2005	569	630	111	38	7	592-	104-
2006	569	424	74	36	6	388-	68-
2007	284	202	71	22	8	179-	63-
2008	284	1,765	620		0	1,765-	620-
2009	2,276	931	41	2,321	102	1,390	61
2010	293	528	180		0	528-	180-
2011							
2012	2,893	4,805	166	232	8	4,573-	158-
2013	90,330	48,122	53	42	0	48,081-	53-
2014	118,842	69,268	58		0	69,268-	58-
2015							
2016							
2017							
2018	7,603	9,617	126	385	5	9,233-	121-
2019							
2020							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	56	589			0	589-	
2022							
TOTAL	238,870	157,248	66	3,740	2	153,509-	64-
THREE-YEAR MOVING AVERAGES							
81-83	159	227	143	37	24	190-	120-
82-84	90	75	83	8	9	67-	74-
83-85	750	612	82	19	2	593-	79-
84-86	750	612	82	19	2	593-	79-
85-87	660	537	81	11	2	526-	80-
86-88							
87-89							
88-90							
89-91	171	461	270		0	461-	270-
90-92	2,096	3,134	149		0	3,134-	149-
91-93	2,096	3,134	149		0	3,134-	149-
92-94	1,931	2,685	139	1	0	2,684-	139-
93-95	428	313	73	43	10	270-	63-
94-96	474	359	76	52	11	308-	65-
95-97	1,164	1,543	133	129	11	1,414-	121-
96-98	741	1,242	168	87	12	1,155-	156-
97-99	696	1,198	172	78	11	1,120-	161-
98-00	1	2	175		25	2-	150-
99-01	7	12	180	2	25	10-	155-
00-02	5	10	181	1	25	8-	156-
01-03	5	10	181	1	25	8-	156-
02-04	776	1,250	161	34	4	1,216-	157-
03-05	966	1,460	151	47	5	1,413-	146-
04-06	1,155	1,601	139	59	5	1,543-	134-
05-07	474	419	88	32	7	386-	81-
06-08	379	797	210	19	5	777-	205-
07-09	948	966	102	781	82	185-	19-
08-10	951	1,074	113	774	81	301-	32-
09-11	856	486	57	774	90	287	34
10-12	1,062	1,778	167	77	7	1,700-	160-
11-13	31,074	17,642	57	91	0	17,551-	56-
12-14	70,688	40,732	58	91	0	40,641-	57-
13-15	69,724	39,130	56	14	0	39,116-	56-
14-16	39,614	23,089	58		0	23,089-	58-
15-17							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	2,534	3,206	126	128	5	3,078-	121-
17-19	2,534	3,206	126	128	5	3,078-	121-
18-20	2,534	3,206	126	128	5	3,078-	121-
19-21	19	196			0	196-	
20-22	19	196			0	196-	
FIVE-YEAR AVERAGE							
18-22	1,532	2,041	133	77	5	1,964-	128-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	808,631		0		0		0
1982							
1983	3,383		0	187	6	187	6
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991	386	1,234	320		0	1,234-	320-
1992							
1993							
1994							
1995	4,930	3,513	71	494	10	3,019-	61-
1996							
1997	5,271	9,024	171	591	11	8,433-	160-
1998							
1999		9,758		1,030		8,728-	
2000							
2001							
2002	2,140	1,181	55	153	7	1,027-	48-
2003	801	1,205	150	72	9	1,133-	141-
2004							
2005	872	966	111	59	7	907-	104-
2006							
2007							
2008							
2009	83,775	406,947	486		0	406,947-	486-
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021							
2022							
TOTAL	910,189	433,827	48	2,586	0	431,242-	47-
THREE-YEAR MOVING AVERAGES							
81-83	270,671		0	62	0	62	0
82-84	1,128		0	62	6	62	6
83-85	1,128		0	62	6	62	6
84-86							
85-87							
86-88							
87-89							
88-90							
89-91	129	411	320		0	411-	320-
90-92	129	411	320		0	411-	320-
91-93	129	411	320		0	411-	320-
92-94							
93-95	1,643	1,171	71	165	10	1,006-	61-
94-96	1,643	1,171	71	165	10	1,006-	61-
95-97	3,400	4,179	123	362	11	3,817-	112-
96-98	1,757	3,008	171	197	11	2,811-	160-
97-99	1,757	6,261	356	540	31	5,720-	326-
98-00		3,253		343		2,909-	
99-01		3,253		343		2,909-	
00-02	713	394	55	51	7	342-	48-
01-03	980	795	81	75	8	720-	73-
02-04	980	795	81	75	8	720-	73-
03-05	558	724	130	43	8	680-	122-
04-06	291	322	111	20	7	302-	104-
05-07	291	322	111	20	7	302-	104-
06-08							
07-09	27,925	135,649	486		0	135,649-	486-
08-10	27,925	135,649	486		0	135,649-	486-
09-11	27,925	135,649	486		0	135,649-	486-
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18							
17-19							
18-20							
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	4,817	142	3		0	142-	3-
1982	150	59	39		0	59-	39-
1983	7,614		0		0		0
1984	55,319	640	1		0	640-	1-
1985	4,544	214	5	54	1	160-	4-
1986							
1987							
1988							
1989							
1990							
1991	7,759	6,230	80		0	6,230-	80-
1992	17,492	6,303	36		0	6,303-	36-
1993	49,327	38,879	79	5,164	10	33,715-	68-
1994	37	82	222	5	14	77-	208-
1995	105,082	74,662	71	10,538	10	64,124-	61-
1996							
1997	2,310	3,978	172	259	11	3,719-	161-
1998	85,296	122,898	144	14,265	17	108,633-	127-
1999	11,866	21,013	177	2,217	19	18,796-	158-
2000	9,396	18,042	192	1,878	20	16,164-	172-
2001	2,260	4,076	180	512	23	3,564-	158-
2002	594,150	327,774	55	42,583	7	285,191-	48-
2003	12,054	18,131	150	1,078	9	17,054-	141-
2004	554,407	639,134	115	24,268	4	614,866-	111-
2005	8,725	9,663	111	586	7	9,076-	104-
2006	7,873	5,865	74	500	6	5,365-	68-
2007	44,285	31,384	71	3,451	8	27,933-	63-
2008	22,230	1,644	7		0	1,644-	7-
2009		246				246-	
2010	6,379		0		0		0
2011	43,108	5,336	12		0	5,336-	12-
2012	197,969	367,215	185	1,372	1	365,843-	185-
2013	21,655	16,595	77		0	16,595-	77-
2014	2,458	19,437	791	2,016	82	17,421-	709-
2015	14,877	45,747	307		0	45,747-	307-
2016	39,635	17,285	44		0	17,285-	44-
2017	53,361	37,029	69		0	37,029-	69-
2018	126,205	138,860	110		0	138,860-	110-
2019	179,272	90,321	50		0	90,321-	50-
2020	3,324	3,813	115	85	3	3,729-	112-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	230,147	138,622	60	337	0	138,285-	60-
2022	12,316	5,244	43		0	5,244-	43-
TOTAL	2,537,699	2,216,565	87	111,168	4	2,105,397-	83-
THREE-YEAR MOVING AVERAGES							
81-83	4,194	67	2		0	67-	2-
82-84	21,028	233	1		0	233-	1-
83-85	22,492	285	1	18	0	267-	1-
84-86	19,954	285	1	18	0	267-	1-
85-87	1,515	71	5	18	1	53-	4-
86-88							
87-89							
88-90							
89-91	2,586	2,077	80		0	2,077-	80-
90-92	8,417	4,178	50		0	4,178-	50-
91-93	24,859	17,137	69	1,721	7	15,416-	62-
92-94	22,285	15,088	68	1,723	8	13,365-	60-
93-95	51,482	37,874	74	5,236	10	32,639-	63-
94-96	35,040	24,915	71	3,514	10	21,400-	61-
95-97	35,797	26,213	73	3,599	10	22,614-	63-
96-98	29,202	42,292	145	4,841	17	37,451-	128-
97-99	33,157	49,296	149	5,580	17	43,716-	132-
98-00	35,519	53,984	152	6,120	17	47,864-	135-
99-01	7,841	14,377	183	1,536	20	12,841-	164-
00-02	201,935	116,631	58	14,991	7	101,640-	50-
01-03	202,821	116,660	58	14,724	7	101,936-	50-
02-04	386,870	328,346	85	22,643	6	305,703-	79-
03-05	191,728	222,309	116	8,644	5	213,665-	111-
04-06	190,335	218,221	115	8,452	4	209,769-	110-
05-07	20,294	15,637	77	1,512	7	14,125-	70-
06-08	24,796	12,964	52	1,317	5	11,648-	47-
07-09	22,172	11,091	50	1,150	5	9,941-	45-
08-10	9,536	630	7		0	630-	7-
09-11	16,496	1,861	11		0	1,861-	11-
10-12	82,485	124,184	151	457	1	123,727-	150-
11-13	87,577	129,716	148	457	1	129,258-	148-
12-14	74,027	134,416	182	1,129	2	133,286-	180-
13-15	12,997	27,260	210	672	5	26,588-	205-
14-16	18,990	27,490	145	672	4	26,818-	141-
15-17	35,958	33,354	93		0	33,354-	93-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	73,067	64,391	88		0	64,391-	88-
17-19	119,613	88,737	74		0	88,737-	74-
18-20	102,934	77,665	75	28	0	77,637-	75-
19-21	137,581	77,586	56	141	0	77,445-	56-
20-22	81,929	49,227	60	141	0	49,086-	60-
FIVE-YEAR AVERAGE							
18-22	110,253	75,372	68	84	0	75,288-	68-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	14,138	15,438	109	4,933	35	10,505-	74-
1982	8,583	10,069	117	3,160	37	6,909-	80-
1983	15,909	11,574	73	3,204	20	8,370-	53-
1984	12,793	11,996	94	2,520	20	9,476-	74-
1985	14,901	14,653	98	5,101	34	9,552-	64-
1986	7,135	7,131	100	3,346	47	3,785-	53-
1987	8,297	5,746	69	702	8	5,044-	61-
1988	20,604	11,705	57	5,588	27	6,117-	30-
1989	8,217	17,710	216	245	3	17,465-	213-
1990	19,612	20,570	105		0	20,570-	105-
1991	22,612	35,536	157	3,506	16	32,030-	142-
1992	16,725	36,695	219	1,338	8	35,357-	211-
1993	28,197	22,224	79	2,952	10	19,272-	68-
1994	20,054	44,493	222	2,855	14	41,638-	208-
1995	35,398	25,225	71	3,550	10	21,675-	61-
1996	51,726	108,078	209	9,617	19	98,461-	190-
1997	57,773	99,457	172	6,477	11	92,980-	161-
1998	57,803	83,285	144	9,667	17	73,618-	127-
1999	47,576	84,248	177	8,890	19	75,358-	158-
2000	36,176	69,467	192	7,233	20	62,234-	172-
2001	51,082	92,117	180	11,580	23	80,537-	158-
2002	48,230	26,607	55	3,457	7	23,150-	48-
2003	53,746	80,845	150	4,805	9	76,040-	141-
2004	68,048	109,594	161	2,979	4	106,615-	157-
2005	77,022	85,304	111	5,177	7	80,127-	104-
2006	36,486	27,179	74	2,318	6	24,861-	68-
2007	75,021	53,165	71	5,845	8	47,320-	63-
2008	40,151	82,081	204	3,827	10	78,254-	195-
2009	155,373	105,651	68	157,270	101	51,619	33
2010	49,853	57,771	116	107-	0	57,878-	116-
2011	129,172	101,783	79	5,152	4	96,632-	75-
2012	82,959	110,128	133	4,127	5	106,001-	128-
2013	62,014	110,194	178	16,475	27	93,720-	151-
2014	209,693	193,331	92	3,783	2	189,548-	90-
2015	91,867	53,018	58	712	1	52,307-	57-
2016	82,490	154,240	187	999	1	153,241-	186-
2017	52,612	141,795	270	1,037	2	140,758-	268-
2018	300,725	217,428	72	2,529	1	214,899-	71-
2019	95,186	140,670	148	3,628	4	137,042-	144-
2020	69,838	48,577	70	1,390	2	47,187-	68-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	401,553	448,761	112	5,215	1	443,547-	110-
2022	237,422	317,779	134	1,860	1	315,920-	133-
TOTAL	2,974,769	3,493,320	117	328,940	11	3,164,380-	106-
THREE-YEAR MOVING AVERAGES							
81-83	12,877	12,360	96	3,766	29	8,595-	67-
82-84	12,428	11,213	90	2,961	24	8,252-	66-
83-85	14,534	12,741	88	3,608	25	9,133-	63-
84-86	11,610	11,260	97	3,656	31	7,604-	66-
85-87	10,111	9,177	91	3,050	30	6,127-	61-
86-88	12,012	8,194	68	3,212	27	4,982-	41-
87-89	12,373	11,720	95	2,178	18	9,542-	77-
88-90	16,144	16,662	103	1,944	12	14,717-	91-
89-91	16,814	24,605	146	1,250	7	23,355-	139-
90-92	19,650	30,934	157	1,615	8	29,319-	149-
91-93	22,511	31,485	140	2,599	12	28,886-	128-
92-94	21,659	34,471	159	2,382	11	32,089-	148-
93-95	27,883	30,647	110	3,119	11	27,528-	99-
94-96	35,726	59,265	166	5,341	15	53,925-	151-
95-97	48,299	77,587	161	6,548	14	71,039-	147-
96-98	55,767	96,940	174	8,587	15	88,353-	158-
97-99	54,384	88,997	164	8,345	15	80,652-	148-
98-00	47,185	79,000	167	8,597	18	70,403-	149-
99-01	44,945	81,944	182	9,234	21	72,710-	162-
00-02	45,163	62,730	139	7,423	16	55,307-	122-
01-03	51,019	66,523	130	6,614	13	59,909-	117-
02-04	56,674	72,348	128	3,747	7	68,602-	121-
03-05	66,272	91,914	139	4,320	7	87,594-	132-
04-06	60,518	74,026	122	3,491	6	70,534-	117-
05-07	62,843	55,216	88	4,447	7	50,769-	81-
06-08	50,552	54,142	107	3,997	8	50,145-	99-
07-09	90,182	80,299	89	55,647	62	24,652-	27-
08-10	81,792	81,834	100	53,663	66	28,171-	34-
09-11	111,466	88,402	79	54,105	49	34,297-	31-
10-12	87,328	89,894	103	3,057	4	86,837-	99-
11-13	91,381	107,369	117	8,584	9	98,784-	108-
12-14	118,222	137,884	117	8,128	7	129,756-	110-
13-15	121,191	118,848	98	6,990	6	111,858-	92-
14-16	128,017	133,530	104	1,831	1	131,698-	103-
15-17	75,656	116,351	154	916	1	115,435-	153-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	145,276	171,154	118	1,521	1	169,633-	117-
17-19	149,508	166,631	111	2,398	2	164,233-	110-
18-20	155,250	135,558	87	2,515	2	133,043-	86-
19-21	188,859	212,669	113	3,411	2	209,259-	111-
20-22	236,271	271,706	115	2,821	1	268,884-	114-
FIVE-YEAR AVERAGE							
18-22	220,945	234,643	106	2,924	1	231,719-	105-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	7,688	11,055	144	1,823	24	9,232-	120-
1982	20,090	5,006	25	1,675	8	3,331-	17-
1983	6,247	7,310	117	1,176	19	6,134-	98-
1984	22,798	18,524	81	1,995	9	16,529-	73-
1985	15,796	12,895	82	259	2	12,636-	80-
1986	10,118	9,163	91		0	9,163-	91-
1987	4,576	3,061	67		0	3,061-	67-
1988	4,147	1,721	41		0	1,721-	41-
1989	52,667	2,732	5		0	2,732-	5-
1990	25,625	13,189	51		0	13,189-	51-
1991	17,181	44,026	256		0	44,026-	256-
1992	11,795	5,453	46		0	5,453-	46-
1993	34,919	27,523	79	3,655	10	23,868-	68-
1994	52,097	115,555	222	7,415	14	108,140-	208-
1995	27,962	19,926	71	2,804	10	17,122-	61-
1996	56,785	118,648	209	10,557	19	108,091-	190-
1997	97,857	168,464	172	10,970	11	157,494-	161-
1998	48,783	70,289	144	8,158	17	62,131-	127-
1999	49,500	87,655	177	9,249	19	78,406-	158-
2000	37,955	72,883	192	7,588	20	65,295-	172-
2001	48,084	86,711	180	10,901	23	75,810-	158-
2002	38,494	21,236	55	2,759	7	18,477-	48-
2003	41,069	61,776	150	3,672	9	58,104-	141-
2004	89,270	143,773	161	3,908	4	139,865-	157-
2005	204,285	226,251	111	13,732	7	212,519-	104-
2006	56,564	42,136	74	3,594	6	38,542-	68-
2007	211,272	149,723	71	16,461	8	133,262-	63-
2008	94,813	168,943	178	12,446	13	156,496-	165-
2009	203,813	236,553	116	99,058	49	137,495-	67-
2010	460,038	214,390	47	9,936	2	204,454-	44-
2011	167,664	106,241	63	9,552	6	96,688-	58-
2012	189,685	441,951	233	14,923	8	427,028-	225-
2013	427,559	379,081	89	15,717	4	363,364-	85-
2014	304,660	309,094	101	11,527	4	297,566-	98-
2015	255,575	271,426	106	5,502	2	265,923-	104-
2016	261,070	241,651	93	4,476	2	237,175-	91-
2017	143,925	329,767	229	3,371	2	326,397-	227-
2018	371,774	333,884	90	5,477	1	328,407-	88-
2019	450,221	379,782	84	4,601	1	375,182-	83-
2020	279,077	238,300	85	5,845	2	232,456-	83-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	751,186	465,853	62	5,462	1	460,391-	61-
2022	304,265	380,867	125	4,535	1	376,332-	124-
TOTAL	5,958,947	6,044,466	101	334,778	6	5,709,688-	96-
THREE-YEAR MOVING AVERAGES							
81-83	11,342	7,790	69	1,558	14	6,232-	55-
82-84	16,378	10,280	63	1,615	10	8,665-	53-
83-85	14,947	12,910	86	1,143	8	11,766-	79-
84-86	16,237	13,527	83	751	5	12,776-	79-
85-87	10,163	8,373	82	86	1	8,287-	82-
86-88	6,280	4,648	74		0	4,648-	74-
87-89	20,463	2,505	12		0	2,505-	12-
88-90	27,480	5,881	21		0	5,881-	21-
89-91	31,824	19,982	63		0	19,982-	63-
90-92	18,200	20,889	115		0	20,889-	115-
91-93	21,298	25,667	121	1,218	6	24,449-	115-
92-94	32,937	49,510	150	3,690	11	45,820-	139-
93-95	38,326	54,335	142	4,625	12	49,710-	130-
94-96	45,615	84,710	186	6,925	15	77,784-	171-
95-97	60,868	102,346	168	8,110	13	94,236-	155-
96-98	67,808	119,134	176	9,895	15	109,239-	161-
97-99	65,380	108,803	166	9,459	14	99,344-	152-
98-00	45,413	76,942	169	8,332	18	68,611-	151-
99-01	45,180	82,416	182	9,246	20	73,170-	162-
00-02	41,511	60,277	145	7,083	17	53,194-	128-
01-03	42,549	56,574	133	5,777	14	50,797-	119-
02-04	56,278	75,595	134	3,446	6	72,149-	128-
03-05	111,541	143,933	129	7,104	6	136,829-	123-
04-06	116,706	137,387	118	7,078	6	130,309-	112-
05-07	157,373	139,370	89	11,262	7	128,108-	81-
06-08	120,883	120,267	99	10,834	9	109,433-	91-
07-09	169,966	185,073	109	42,655	25	142,418-	84-
08-10	252,888	206,628	82	40,480	16	166,148-	66-
09-11	277,172	185,728	67	39,515	14	146,213-	53-
10-12	272,462	254,194	93	11,470	4	242,724-	89-
11-13	261,636	309,091	118	13,397	5	295,694-	113-
12-14	307,301	376,709	123	14,056	5	362,653-	118-
13-15	329,265	319,867	97	10,916	3	308,951-	94-
14-16	273,768	274,057	100	7,169	3	266,888-	97-
15-17	220,190	280,948	128	4,450	2	276,498-	126-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	258,923	301,767	117	4,441	2	297,326-	115-
17-19	321,973	347,811	108	4,483	1	343,328-	107-
18-20	367,024	317,322	86	5,307	1	312,015-	85-
19-21	493,495	361,312	73	5,302	1	356,009-	72-
20-22	444,843	361,673	81	5,280	1	356,393-	80-
FIVE-YEAR AVERAGE							
18-22	431,304	359,737	83	5,184	1	354,553-	82-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1983	2,168	537	25		0	537-	25-
1984	75	20	27		0	20-	27-
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993	2,187	1,724	79	229	10	1,495-	68-
1994	2,594	5,755	222	369	14	5,386-	208-
1995	3,211	2,288	71	322	10	1,966-	61-
1996	1,006	2,103	209	187	19	1,916-	190-
1997							
1998	441	635	144	74	17	561-	127-
1999	5,732	10,150	177	1,071	19	9,079-	158-
2000							
2001	4	7	175	1	25	6-	150-
2002	35,613	19,647	55	2,552	7	17,094-	48-
2003							
2004	701	1,129	161	31	4	1,099-	157-
2005	14	16	111	1	7	15-	104-
2006	65	49	74	4	6	45-	68-
2007	383	272	71	30	8	242-	63-
2008	2,391	1,679	70	217	9	1,461-	61-
2009	78	122	156	1	1	121-	155-
2010	67	173	258	1	2	172-	256-
2011	5,162	36,941	716		0	36,941-	716-
2012	10,217	24,638	241	173	2	24,465-	239-
2013	3,001	25,564	852	55	2	25,509-	850-
2014	2,206	10,090	457	108	5	9,982-	452-
2015	8,418	4,261	51	8	0	4,252-	51-
2016	7,285	15,578	214	2,027	28	13,551-	186-
2017	3,526	8,515	241	45	1	8,470-	240-
2018	8,450	5,581	66	1	0	5,580-	66-
2019	5,916	11,761	199	32	1	11,729-	198-
2020	2,744	23,002	838		0	23,002-	838-
2021	4,674	79,855		1,345	29	78,510-	
2022	3,351	65,550		1	0	65,549-	
TOTAL	121,683	357,640	294	8,886	7	348,754-	287-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	748	186	25		0	186-	25-
84-86	25	7	27		0	7-	27-
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93	729	575	79	76	10	498-	68-
92-94	1,594	2,493	156	199	13	2,294-	144-
93-95	2,664	3,256	122	307	12	2,949-	111-
94-96	2,270	3,382	149	293	13	3,089-	136-
95-97	1,406	1,464	104	170	12	1,294-	92-
96-98	482	913	189	87	18	826-	171-
97-99	2,058	3,595	175	382	19	3,213-	156-
98-00	2,058	3,595	175	382	19	3,213-	156-
99-01	1,912	3,386	177	357	19	3,028-	158-
00-02	11,872	6,551	55	851	7	5,700-	48-
01-03	11,872	6,551	55	851	7	5,700-	48-
02-04	12,105	6,925	57	861	7	6,064-	50-
03-05	238	382	160	11	4	371-	156-
04-06	260	398	153	12	5	386-	148-
05-07	154	112	73	12	8	100-	65-
06-08	947	666	70	84	9	583-	62-
07-09	951	691	73	83	9	608-	64-
08-10	845	658	78	73	9	585-	69-
09-11	1,769	12,412	702	1	0	12,411-	702-
10-12	5,149	20,584	400	58	1	20,526-	399-
11-13	6,127	29,048	474	76	1	28,972-	473-
12-14	5,142	20,097	391	112	2	19,986-	389-
13-15	4,542	13,305	293	57	1	13,248-	292-
14-16	5,970	9,976	167	715	12	9,262-	155-
15-17	6,410	9,451	147	694	11	8,758-	137-
16-18	6,420	9,891	154	691	11	9,200-	143-
17-19	5,964	8,619	145	26	0	8,593-	144-
18-20	5,703	13,448	236	11	0	13,437-	236-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	4,445	38,206	860	459	10	37,747-	849-
20-22	3,590	56,136		449	12	55,687-	
FIVE-YEAR AVERAGE							
18-22	5,027	37,150	739	276	5	36,874-	734-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1983	1,573	1,177	75		0	1,177-	75-
1984	7,406	8,487	115		0	8,487-	115-
1985	1,606	5,650	352		0	5,650-	352-
1986	372	1,547	416		0	1,547-	416-
1987	1,950	2,471	127		0	2,471-	127-
1988	9,542	13,508	142		0	13,508-	142-
1989	6,070	102	2		0	102-	2-
1990	2,309	2,998	130		0	2,998-	130-
1991	13,005	11,903	92		0	11,903-	92-
1992	13,486	10,759	80	3,177	24	7,582-	56-
1993	619	488	79	65	11	423-	68-
1994							
1995	141	100	71	14	10	86-	61-
1996	1,138	2,378	209	212	19	2,166-	190-
1997	41,803	71,446	171	4,653	11	66,793-	160-
1998	3,706	620	17	5,340	144	4,720	127
1999	3,289	5,823	177	614	19	5,209-	158-
2000	786	1,510	192	157	20	1,353-	172-
2001	1,426	2,571	180	323	23	2,248-	158-
2002	13,292	7,333	55	953	7	6,380-	48-
2003	10,530	15,839	150	941	9	14,898-	141-
2004	11,811	19,022	161	517	4	18,505-	157-
2005	5,772	6,393	111	388	7	6,005-	104-
2006	6,641	4,947	74	422	6	4,525-	68-
2007	11,805	8,366	71	920	8	7,446-	63-
2008	12,612	16,618	132	355	3	16,263-	129-
2009	11,366	12,627	111	5,514	49	7,113-	63-
2010	4,187	2,016	48	65	2	1,951-	47-
2011	7,435	19,207	258	476	6	18,731-	252-
2012	25,153	20,318	81	538	2	19,781-	79-
2013	13,159	18,196	138	931	7	17,266-	131-
2014	11,306	52,104	461	216	2	51,888-	459-
2015	42,492	33,133	78	1,559	4	31,574-	74-
2016	61,342	41,811	68	794	1	41,017-	67-
2017	34,306	35,995	105	51	0	35,943-	105-
2018	12,573	65,910	524	453	4	65,457-	521-
2019	18,165	25,070	138	777	4	24,293-	134-
2020	2,785	36,888		568	20	36,320-	
2021	11,917	46,794	393	252	2	46,543-	391-
2022	9,385	4,144	44	1,377	15	2,766-	29-
TOTAL	448,261	636,271	142	32,623	7	603,648-	135-

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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
83-85	3,528	5,105	145		0	5,105-	145-
84-86	3,128	5,228	167		0	5,228-	167-
85-87	1,309	3,223	246		0	3,223-	246-
86-88	3,955	5,842	148		0	5,842-	148-
87-89	5,854	5,360	92		0	5,360-	92-
88-90	5,974	5,536	93		0	5,536-	93-
89-91	7,128	5,001	70		0	5,001-	70-
90-92	9,600	8,553	89	1,059	11	7,494-	78-
91-93	9,037	7,717	85	1,081	12	6,636-	73-
92-94	4,702	3,749	80	1,081	23	2,668-	57-
93-95	253	196	77	26	10	170-	67-
94-96	426	826	194	75	18	751-	176-
95-97	14,361	24,641	172	1,626	11	23,015-	160-
96-98	15,549	24,815	160	3,402	22	21,413-	138-
97-99	16,266	25,963	160	3,536	22	22,427-	138-
98-00	2,594	2,651	102	2,037	79	614-	24-
99-01	1,834	3,301	180	365	20	2,937-	160-
00-02	5,168	3,805	74	478	9	3,327-	64-
01-03	8,416	8,581	102	739	9	7,842-	93-
02-04	11,878	14,065	118	804	7	13,261-	112-
03-05	9,371	13,751	147	615	7	13,136-	140-
04-06	8,075	10,121	125	442	5	9,678-	120-
05-07	8,073	6,568	81	577	7	5,992-	74-
06-08	10,353	9,977	96	565	5	9,412-	91-
07-09	11,928	12,537	105	2,263	19	10,274-	86-
08-10	9,389	10,421	111	1,978	21	8,442-	90-
09-11	7,663	11,284	147	2,018	26	9,265-	121-
10-12	12,258	13,847	113	360	3	13,488-	110-
11-13	15,249	19,241	126	648	4	18,593-	122-
12-14	16,540	30,206	183	561	3	29,645-	179-
13-15	22,319	34,478	154	902	4	33,576-	150-
14-16	38,380	42,349	110	856	2	41,493-	108-
15-17	46,046	36,980	80	801	2	36,178-	79-
16-18	36,074	47,905	133	433	1	47,472-	132-
17-19	21,681	42,325	195	427	2	41,898-	193-
18-20	11,174	42,623	381	600	5	42,023-	376-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	10,956	36,251	331	532	5	35,718-	326-
20-22	8,029	29,275	365	733	9	28,543-	355-
FIVE-YEAR AVERAGE							
18-22	10,965	35,761	326	686	6	35,076-	320-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	3,472	4,549	131		0	4,549-	131-
1982	2,453	930	38	600	24	330-	13-
1983	66,609	2,363	4	8,946	13	6,583	10
1984	58,885	7,581	13		0	7,581-	13-
1985	55,717	12,767	23	1,563	3	11,204-	20-
1986	20,331	12,204	60		0	12,204-	60-
1987	36,076	6,515	18	2,106	6	4,409-	12-
1988	88,029	11,288	13		0	11,288-	13-
1989	8,149	7,800	96		0	7,800-	96-
1990	17,528	8,174	47	4,050	23	4,124-	24-
1991	83,838	13,378	16		0	13,378-	16-
1992	54,784	30,154	55		0	30,154-	55-
1993	33,445		0		0		0
1994	6,095		0		0		0
1995	15,077		0		0		0
1996	81,341		0		0		0
1997	38,739		0		0		0
1998	472		0		0		0
1999							
2000	471,991		0		0		0
2001	97,446		0		0		0
2002	132,066	27,446	21		0	27,446-	21-
2003	24,773	5,013	20		0	5,013-	20-
2004	75,307	16,919	22		0	16,919-	22-
2005	73,659	27,207	37		0	27,207-	37-
2006	138,080	2,424	2		0	2,424-	2-
2007	96,876	47,912	49		0	47,912-	49-
2008	47,342	31,719	67	200	0	31,519-	67-
2009	282,385	44,910	16	2,643	1	42,267-	15-
2010	123,614	32,482	26	3,279-	3-	35,761-	29-
2011	88,698	39,194	44	1,484	2	37,710-	43-
2012	76,105	33,170	44		0	33,170-	44-
2013	142,474	32,310	23	806	1	31,503-	22-
2014	170,923	71,481	42		0	71,481-	42-
2015	10,537	20,199	192		0	20,199-	192-
2016	78,833	30,226	38		0	30,226-	38-
2017	138,415	84,619	61		0	84,619-	61-
2018	68,145	78,947	116		0	78,947-	116-
2019	88,824	43,770	49	267	0	43,502-	49-
2020	86,143		0		0		0

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	42,090	127,773	304	28	0	127,745-	304-
2022	108,526	49,838	46		0	49,838-	46-
TOTAL	3,334,293	965,262	29	19,415	1	945,848-	28-
THREE-YEAR MOVING AVERAGES							
81-83	24,178	2,614	11	3,182	13	568	2
82-84	42,649	3,625	8	3,182	7	443-	1-
83-85	60,404	7,570	13	3,503	6	4,067-	7-
84-86	44,978	10,851	24	521	1	10,330-	23-
85-87	37,375	10,495	28	1,223	3	9,272-	25-
86-88	48,145	10,002	21	702	1	9,300-	19-
87-89	44,085	8,534	19	702	2	7,832-	18-
88-90	37,902	9,087	24	1,350	4	7,737-	20-
89-91	36,505	9,784	27	1,350	4	8,434-	23-
90-92	52,050	17,235	33	1,350	3	15,885-	31-
91-93	57,356	14,511	25		0	14,511-	25-
92-94	31,441	10,051	32		0	10,051-	32-
93-95	18,206		0		0		0
94-96	34,171		0		0		0
95-97	45,052		0		0		0
96-98	40,184		0		0		0
97-99	13,070		0		0		0
98-00	157,488		0		0		0
99-01	189,812		0		0		0
00-02	233,834	9,149	4		0	9,149-	4-
01-03	84,762	10,820	13		0	10,820-	13-
02-04	77,382	16,460	21		0	16,460-	21-
03-05	57,913	16,380	28		0	16,380-	28-
04-06	95,682	15,517	16		0	15,517-	16-
05-07	102,871	25,848	25		0	25,848-	25-
06-08	94,099	27,352	29	67	0	27,285-	29-
07-09	142,201	41,514	29	948	1	40,566-	29-
08-10	151,114	36,370	24	145-	0	36,516-	24-
09-11	164,899	38,862	24	283	0	38,579-	23-
10-12	96,139	34,948	36	598-	1-	35,547-	37-
11-13	102,426	34,891	34	763	1	34,128-	33-
12-14	129,834	45,653	35	269	0	45,385-	35-
13-15	107,978	41,330	38	269	0	41,061-	38-
14-16	86,764	40,635	47		0	40,635-	47-
15-17	75,928	45,015	59		0	45,015-	59-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	95,131	64,597	68		0	64,597-	68-
17-19	98,461	69,112	70	89	0	69,023-	70-
18-20	81,037	40,906	50	89	0	40,817-	50-
19-21	72,352	57,181	79	98	0	57,083-	79-
20-22	78,920	59,204	75	9	0	59,194-	75-
FIVE-YEAR AVERAGE							
18-22	78,746	60,066	76	59	0	60,007-	76-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	5,533	9,860	178		0	9,860-	178-
1982	603	431	71		0	431-	71-
1983	1,385	3,130	226		0	3,130-	226-
1984	6,058	10,157	168	6	0	10,151-	168-
1985	7,882	3,029	38		0	3,029-	38-
1986	859	2,272	264		0	2,272-	264-
1987	5,269	2,727	52		0	2,727-	52-
1988	2,053	1,077	52		0	1,077-	52-
1989	179	579	323		0	579-	323-
1990	6,976	6,999	100		0	6,999-	100-
1991	3,651	4,268	117		0	4,268-	117-
1992	1,189	3,568	300		0	3,568-	300-
1993	10,058	7,928	79	1,053	10	6,875-	68-
1994	7,425	16,469	222	1,057	14	15,412-	208-
1995	6,748	4,807	71	677	10	4,130-	61-
1996	5,868	12,261	209	1,091	19	11,170-	190-
1997	22,194	36,206	163	2,466	11	33,740-	152-
1998	19,542	28,157	144	3,268	17	24,889-	127-
1999	14,535	25,738	177	2,716	19	23,022-	158-
2000	15,718	30,182	192	3,142	20	27,040-	172-
2001	10,947	19,741	180	2,482	23	17,259-	158-
2002	15,008	8,279	55	1,076	7	7,204-	48-
2003	9,204	13,845	150	823	9	13,022-	141-
2004	10,747	17,308	161	470	4	16,838-	157-
2005	17,891	19,815	111	1,203	7	18,612-	104-
2006	22,418	16,700	74	1,424	6	15,276-	68-
2007	22,564	15,991	71	1,758	8	14,233-	63-
2008	19,025	64,001	336	3,487	18	60,513-	318-
2009	20,238	37,647	186	6,566	32	31,081-	154-
2010	23,771	87,252	367	1,608	7	85,644-	360-
2011	18,088	71,398	395	1,400	8	69,998-	387-
2012	7,097	39,633	558	699	10	38,935-	549-
2013	7,300	10,969	150	1,905	26	9,064-	124-
2014	6,212	83,189		216	3	82,973-	
2015	34,700	28,492	82	488	1	28,004-	81-
2016	16,431	45,898	279	1,505	9	44,393-	270-
2017	6,284	22,348	356	439	7	21,909-	349-
2018	6,672	60,041	900	136	2	59,904-	898-
2019	6,971	29,915	429	18	0	29,897-	429-
2020	29,017	18,328	63	174	1	18,154-	63-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	24,331	21,324	88	453	2	20,871-	86-
2022	37,820	27,227	72	107	0	27,120-	72-
TOTAL	516,463	969,187	188	43,915	9	925,272-	179-
THREE-YEAR MOVING AVERAGES							
81-83	2,507	4,474	178		0	4,474-	178-
82-84	2,682	4,573	170	2	0	4,571-	170-
83-85	5,108	5,439	106	2	0	5,437-	106-
84-86	4,933	5,153	104	2	0	5,151-	104-
85-87	4,670	2,676	57		0	2,676-	57-
86-88	2,727	2,025	74		0	2,025-	74-
87-89	2,500	1,461	58		0	1,461-	58-
88-90	3,069	2,885	94		0	2,885-	94-
89-91	3,602	3,949	110		0	3,949-	110-
90-92	3,939	4,945	126		0	4,945-	126-
91-93	4,966	5,255	106	351	7	4,904-	99-
92-94	6,224	9,322	150	703	11	8,618-	138-
93-95	8,077	9,735	121	929	12	8,806-	109-
94-96	6,680	11,179	167	942	14	10,237-	153-
95-97	11,603	17,758	153	1,411	12	16,347-	141-
96-98	15,868	25,541	161	2,275	14	23,266-	147-
97-99	18,757	30,034	160	2,817	15	27,217-	145-
98-00	16,598	28,026	169	3,042	18	24,984-	151-
99-01	13,733	25,220	184	2,780	20	22,440-	163-
00-02	13,891	19,401	140	2,233	16	17,168-	124-
01-03	11,720	13,955	119	1,460	12	12,495-	107-
02-04	11,653	13,144	113	790	7	12,355-	106-
03-05	12,614	16,989	135	832	7	16,157-	128-
04-06	17,019	17,941	105	1,032	6	16,909-	99-
05-07	20,958	17,502	84	1,462	7	16,040-	77-
06-08	21,336	32,230	151	2,223	10	30,007-	141-
07-09	20,609	39,213	190	3,937	19	35,276-	171-
08-10	21,011	62,967	300	3,887	19	59,079-	281-
09-11	20,699	65,433	316	3,192	15	62,241-	301-
10-12	16,319	66,095	405	1,236	8	64,859-	397-
11-13	10,828	40,667	376	1,335	12	39,332-	363-
12-14	6,870	44,597	649	940	14	43,657-	636-
13-15	16,071	40,883	254	870	5	40,014-	249-
14-16	19,114	52,526	275	736	4	51,790-	271-
15-17	19,138	32,246	168	811	4	31,435-	164-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	9,796	42,762	437	693	7	42,069-	429-
17-19	6,642	37,435	564	198	3	37,237-	561-
18-20	14,220	36,095	254	109	1	35,985-	253-
19-21	20,107	23,189	115	215	1	22,974-	114-
20-22	30,390	22,293	73	245	1	22,048-	73-
FIVE-YEAR AVERAGE							
18-22	20,962	31,367	150	178	1	31,189-	149-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	5,078	265	5		0	265-	5-
1982	3,740		0	857	23	857	23
1983	14,573	478	3	718	5	240	2
1984	8,068	1,550	19		0	1,550-	19-
1985	7,599	55	1		0	55-	1-
1986	5,864	72	1		0	72-	1-
1987	4,318	70	2		0	70-	2-
1988	10,591	203	2		0	203-	2-
1989	5,797		0		0		0
1990	7,941		0		0		0
1991	10,215	27	0		0	27-	0
1992	9,415	292	3		0	292-	3-
1993	9,309		0	974	10	974	10
1994	22,562		0		0		0
1995	9,059		0		0		0
1996							
1997							
1998	5,113		0		0		0
1999							
2000	141,429		0		0		0
2001	8,163		0		0		0
2002							
2003							
2004	23,018	37,071	161		0	37,071-	161-
2005	81,427	90,182	111		0	90,182-	111-
2006	8,647	6,441	74		0	6,441-	74-
2007	255,257	180,894	71		0	180,894-	71-
2008	3,144,330	424,570	14		0	424,570-	14-
2009							
2010		1,673				1,673-	
2011	351,768		0		0		0
2012	224,468	1,533	1		0	1,533-	1-
2013	22,102	9,844	45		0	9,844-	45-
2014	132,618		0		0		0
2015	2,588		0		0		0
2016	17,132		0		0		0
2017	300,733	25,204	8		0	25,204-	8-
2018	171,926	6,902	4		0	6,902-	4-
2019	354,793		0		0		0
2020	80,209		0		0		0

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	287,704	44,742	16		0	44,742-	16-
2022	298,058		0		0		0
TOTAL	6,045,609	832,069	14	2,549	0	829,520-	14-
THREE-YEAR MOVING AVERAGES							
81-83	7,797	248	3	525	7	277	4
82-84	8,794	676	8	525	6	151-	2-
83-85	10,080	694	7	239	2	455-	5-
84-86	7,177	559	8		0	559-	8-
85-87	5,927	66	1		0	66-	1-
86-88	6,924	115	2		0	115-	2-
87-89	6,902	91	1		0	91-	1-
88-90	8,110	68	1		0	68-	1-
89-91	7,984	9	0		0	9-	0
90-92	9,190	106	1		0	106-	1-
91-93	9,646	106	1	325	3	218	2
92-94	13,762	97	1	325	2	227	2
93-95	13,643		0	325	2	325	2
94-96	10,540		0		0		0
95-97	3,020		0		0		0
96-98	1,704		0		0		0
97-99	1,704		0		0		0
98-00	48,847		0		0		0
99-01	49,864		0		0		0
00-02	49,864		0		0		0
01-03	2,721		0		0		0
02-04	7,673	12,357	161		0	12,357-	161-
03-05	34,815	42,418	122		0	42,418-	122-
04-06	37,697	44,565	118		0	44,565-	118-
05-07	115,110	92,506	80		0	92,506-	80-
06-08	1,136,078	203,969	18		0	203,969-	18-
07-09	1,133,195	201,821	18		0	201,821-	18-
08-10	1,048,110	142,081	14		0	142,081-	14-
09-11	117,256	558	0		0	558-	0
10-12	192,078	1,069	1		0	1,069-	1-
11-13	199,446	3,792	2		0	3,792-	2-
12-14	126,396	3,792	3		0	3,792-	3-
13-15	52,436	3,281	6		0	3,281-	6-
14-16	50,779		0		0		0
15-17	106,818	8,401	8		0	8,401-	8-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
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ACCOUNT 370.00 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	163,263	10,702	7		0	10,702-	7-
17-19	275,817	10,702	4		0	10,702-	4-
18-20	202,309	2,301	1		0	2,301-	1-
19-21	240,902	14,914	6		0	14,914-	6-
20-22	221,990	14,914	7		0	14,914-	7-
FIVE-YEAR AVERAGE							
18-22	238,538	10,329	4		0	10,329-	4-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	6,478	3,290	51	4,600	71	1,310	20
1982	448	107	24	71	16	36-	8-
1983	14,040	4,752	34	5,630	40	878	6
1984	11,513	4,135	36	5,956	52	1,821	16
1985	9,647	1,821	19	4,149	43	2,328	24
1986	18,060	2,066	11	4,175	23	2,109	12
1987	6,838	4,125	60	3,263	48	862-	13-
1988	9,159	2,042	22	1,729	19	313-	3-
1989	12,013	1,609	13		0	1,609-	13-
1990	19,489	4,227	22		0	4,227-	22-
1991	39,924	10,628	27	4,234	11	6,394-	16-
1992	27,328	4,976	18	6,532	24	1,556	6
1993	42,874	33,793	79	4,488	10	29,305-	68-
1994	36,098	80,069	222	5,138	14	74,931-	208-
1995	37,629	26,815	71	3,773	10	23,042-	61-
1996	38,306	80,038	209	7,122	19	72,916-	190-
1997	51,662	91,936	178	6,792	13	85,144-	165-
1998	28,929	41,682	144	4,838	17	36,844-	127-
1999	21,721	38,464	177	4,059	19	34,405-	158-
2000	23,103	44,363	192	4,619	20	39,744-	172-
2001	24,772	44,582	180	5,605	23	38,977-	157-
2002	29,272	16,148	55	2,098	7	14,050-	48-
2003	34,150	51,368	150	3,053	9	48,315-	141-
2004	34,932	56,260	161	1,529	4	54,730-	157-
2005	36,270	40,170	111	2,438	7	37,732-	104-
2006	43,174	32,162	74	2,743	6	29,419-	68-
2007	51,825	36,727	71	4,038	8	32,689-	63-
2008	56,473	23,926	42	8,520	15	15,407-	27-
2009	95,897	34,920	36	38,675	40	3,755	4
2010	84,836	29,739	35	30,836	36	1,097	1
2011	67,975	16,255	24	3,006	4	13,249-	19-
2012	80,800	17,519	22	10,025	12	7,494-	9-
2013	49,897	11,499	23	3,884	8	7,615-	15-
2014	60,902	7,729	13	8,949	15	1,220	2
2015	86,825	8,007	9	8,639	10	633	1
2016	104,491	8,420	8	5,767	6	2,653-	3-
2017	30,581	5,745	19	5,342	17	404-	1-
2018	73,776	10,516	14	8,773	12	1,742-	2-
2019	56,439	7,576	13	8,436	15	860	2
2020	39,348	3,625	9	3,509	9	116-	0

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	95,838	10,204	11	5,384	6	4,820-	5-
2022	289,768	8,744	3	7,213	2	1,531-	1-
TOTAL	1,983,499	962,780	49	259,631	13	703,150-	35-
THREE-YEAR MOVING AVERAGES							
81-83	6,989	2,716	39	3,434	49	717	10
82-84	8,667	2,998	35	3,886	45	888	10
83-85	11,733	3,569	30	5,245	45	1,676	14
84-86	13,073	2,674	20	4,760	36	2,086	16
85-87	11,515	2,671	23	3,862	34	1,192	10
86-88	11,352	2,744	24	3,056	27	311	3
87-89	9,337	2,592	28	1,664	18	928-	10-
88-90	13,554	2,626	19	576	4	2,050-	15-
89-91	23,809	5,488	23	1,411	6	4,077-	17-
90-92	28,914	6,610	23	3,589	12	3,022-	10-
91-93	36,709	16,466	45	5,085	14	11,381-	31-
92-94	35,433	39,613	112	5,386	15	34,227-	97-
93-95	38,867	46,892	121	4,466	11	42,426-	109-
94-96	37,344	62,307	167	5,344	14	56,963-	153-
95-97	42,532	66,263	156	5,896	14	60,367-	142-
96-98	39,632	71,219	180	6,251	16	64,968-	164-
97-99	34,104	57,361	168	5,230	15	52,131-	153-
98-00	24,584	41,503	169	4,505	18	36,998-	150-
99-01	23,199	42,470	183	4,761	21	37,709-	163-
00-02	25,716	35,031	136	4,107	16	30,924-	120-
01-03	29,398	37,366	127	3,585	12	33,781-	115-
02-04	32,784	41,259	126	2,227	7	39,032-	119-
03-05	35,117	49,266	140	2,340	7	46,926-	134-
04-06	38,125	42,864	112	2,237	6	40,627-	107-
05-07	43,756	36,353	83	3,073	7	33,280-	76-
06-08	50,491	30,938	61	5,100	10	25,838-	51-
07-09	68,065	31,858	47	17,078	25	14,780-	22-
08-10	79,069	29,528	37	26,010	33	3,518-	4-
09-11	82,903	26,971	33	24,172	29	2,799-	3-
10-12	77,870	21,171	27	14,622	19	6,549-	8-
11-13	66,224	15,091	23	5,638	9	9,453-	14-
12-14	63,866	12,249	19	7,619	12	4,630-	7-
13-15	65,874	9,078	14	7,157	11	1,921-	3-
14-16	84,072	8,052	10	7,785	9	267-	0
15-17	73,965	7,391	10	6,583	9	808-	1-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	69,616	8,227	12	6,627	10	1,600-	2-
17-19	53,599	7,946	15	7,517	14	429-	1-
18-20	56,521	7,239	13	6,906	12	333-	1-
19-21	63,875	7,135	11	5,777	9	1,359-	2-
20-22	141,651	7,525	5	5,369	4	2,156-	2-
FIVE-YEAR AVERAGE							
18-22	111,034	8,133	7	6,663	6	1,470-	1-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	2,230	899	40		0	899-	40-
1982	78,763	38,659	49		0	38,659-	49-
1983	19,217	4,939	26	264	1	4,675-	24-
1984	2,311	1,035	45	617	27	418-	18-
1985	4,965	1,567	32	382	8	1,185-	24-
1986	1,413	607	43		0	607-	43-
1987	633	874	138		0	874-	138-
1988	8,835	4,913	56		0	4,913-	56-
1989	7,640	972	13		0	972-	13-
1990	44,440	8,651	19	13,035	29	4,384	10
1991	34,342	15,003	44	449	1	14,554-	42-
1992	208,591	93,634	45	190	0	93,444-	45-
1993	39,428	31,076	79	4,127	10	26,949-	68-
1994	26,084	57,856	222	3,713	14	54,143-	208-
1995	33,702	24,016	71	3,380	10	20,636-	61-
1996	14,594	30,494	209	2,713	19	27,781-	190-
1997	23,306	40,122	172	2,613	11	37,509-	161-
1998	27,762	40,001	144	4,643	17	35,358-	127-
1999	29,671	52,542	177	5,544	19	46,998-	158-
2000	30,043	57,690	192	6,006	20	51,684-	172-
2001	35,020	63,152	180	7,939	23	55,213-	158-
2002	21,156	11,671	55	1,516	7	10,155-	48-
2003	17,669	26,577	150	1,580	9	24,997-	141-
2004	26,237	42,255	161	1,148	4	41,107-	157-
2005	16,132	17,866	111	1,084	7	16,782-	104-
2006	19,977	14,881	74	1,269	6	13,612-	68-
2007	39,341	27,880	71	3,065	8	24,815-	63-
2008	30,825	29,337	95	3,449	11	25,888-	84-
2009	24,530	15,195	62	20,720	84	5,525	23
2010	15,271	10,726	70	1,718	11	9,008-	59-
2011	25,042	22,317	89	2,423	10	19,894-	79-
2012	25,410	11,305	44	1,418	6	9,887-	39-
2013	20,577	14,565	71	825	4	13,739-	67-
2014	3,462	7,247	209	255	7	6,992-	202-
2015	3,773	998	26	883	23	115-	3-
2016	2,050	131	6	430	21	299	15
2017	3,940	727	18	731	19	5	0
2018	1,620	523	32	587	36	64	4
2019	56,162	2,767	5	8,563	15	5,797	10
2020	245	1,207	493	998	407	209-	85-

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	4,586	1,210	26	1,654	36	445	10
2022	18,758	44	0	549	3	506	3
TOTAL	1,049,750	828,128	79	110,481	11	717,646-	68-
THREE-YEAR MOVING AVERAGES							
81-83	33,403	14,832	44	88	0	14,744-	44-
82-84	33,430	14,878	45	294	1	14,584-	44-
83-85	8,831	2,514	28	421	5	2,093-	24-
84-86	2,896	1,070	37	333	11	737-	25-
85-87	2,337	1,016	43	127	5	889-	38-
86-88	3,627	2,131	59		0	2,131-	59-
87-89	5,703	2,253	40		0	2,253-	40-
88-90	20,305	4,845	24	4,345	21	500-	2-
89-91	28,807	8,209	28	4,495	16	3,714-	13-
90-92	95,791	39,096	41	4,558	5	34,538-	36-
91-93	94,120	46,571	49	1,589	2	44,982-	48-
92-94	91,368	60,855	67	2,677	3	58,179-	64-
93-95	33,071	37,649	114	3,740	11	33,909-	103-
94-96	24,793	37,455	151	3,269	13	34,187-	138-
95-97	23,867	31,544	132	2,902	12	28,642-	120-
96-98	21,887	36,872	168	3,323	15	33,549-	153-
97-99	26,913	44,222	164	4,267	16	39,955-	148-
98-00	29,159	50,078	172	5,398	19	44,680-	153-
99-01	31,578	57,795	183	6,496	21	51,298-	162-
00-02	28,740	44,171	154	5,154	18	39,017-	136-
01-03	24,615	33,800	137	3,678	15	30,122-	122-
02-04	21,687	26,834	124	1,415	7	25,420-	117-
03-05	20,012	28,899	144	1,271	6	27,629-	138-
04-06	20,782	25,001	120	1,167	6	23,834-	115-
05-07	25,150	20,209	80	1,806	7	18,403-	73-
06-08	30,048	24,033	80	2,594	9	21,438-	71-
07-09	31,565	24,137	76	9,078	29	15,059-	48-
08-10	23,542	18,419	78	8,629	37	9,790-	42-
09-11	21,614	16,079	74	8,287	38	7,792-	36-
10-12	21,908	14,783	67	1,853	8	12,930-	59-
11-13	23,676	16,062	68	1,556	7	14,507-	61-
12-14	16,483	11,039	67	833	5	10,206-	62-
13-15	9,271	7,603	82	654	7	6,949-	75-
14-16	3,095	2,792	90	523	17	2,269-	73-
15-17	3,254	618	19	681	21	63	2

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	2,537	460	18	583	23	123	5
17-19	20,574	1,339	7	3,294	16	1,955	10
18-20	19,342	1,499	8	3,383	17	1,884	10
19-21	20,331	1,728	8	3,738	18	2,011	10
20-22	7,863	820	10	1,067	14	247	3
FIVE-YEAR AVERAGE							
18-22	16,274	1,150	7	2,470	15	1,320	8

ELECTRIC, GAS AND COMMON

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	13,867		0		0		0
2003							
2004							
2005							
2006	3,463		0		0		0
2007							
2008	2,985		0		0		0
2009							
2010							
2011							
2012							
2013	11,359		0		0		0
2014	410		0		0		0
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	32,085		0		0		0
THREE-YEAR MOVING AVERAGES							
02-04	4,622		0		0		0
03-05							
04-06	1,154		0		0		0
05-07	1,154		0		0		0
06-08	2,150		0		0		0
07-09	995		0		0		0
08-10	995		0		0		0
09-11							
10-12							
11-13	3,786		0		0		0
12-14	3,923		0		0		0
13-15	3,923		0		0		0
14-16	136		0		0		0
15-17							
16-18							
17-19							

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20							
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22							

PART IX. DETAILED DEPRECIATION CALCULATIONS

ELECTRIC

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 343.02 PRIME MOVERS - SOLAR PV FACILITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
2017	2,422,009.38	664,842	628,494	1,793,515	14.51	123,605
2022	4,348.31	109	103	4,246	19.50	218
	2,426,357.69	664,951	628,597	1,797,761		123,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 5.10

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 343.03 PRIME MOVERS - SOLAR PV FACILITY - INVERTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2017	407,766.70	217,340	212,626	195,141	4.67	41,786
	407,766.70	217,340	212,626	195,141		41,786

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 10.25

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 351.00 LAND CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1973	6,654.38	4,968	5,709	945	13.94	68
1992	1,381.92	700	804	578	27.14	21
	8,036.30	5,668	6,513	1,523		89

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 1.11

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -30						
1965	18,544.00	20,694	24,107			
1966	392.00	434	510			
1977	4,018.08	3,929	5,224			
1980	1,460.00	1,361	1,898			
1994	3,747.99	2,529	4,573	299	24.05	12
2006	31,222.40	12,761	23,072	17,517	34.28	511
	59,384.47	41,708	59,384	17,815		523

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 0.88

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -80

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	2,662.48	3,923	3,669	1,123	9.98	113
1967	16,939.04	24,470	22,888	7,602	10.86	700
1968	988.36	1,413	1,322	457	11.33	40
1970	33,601.99	46,924	43,890	16,594	12.33	1,346
1974	96,019.79	127,238	119,012	53,824	14.51	3,709
1977	964,809.35	1,221,339	1,142,374	594,283	16.32	36,414
1978	806,298.03	1,003,802	938,902	512,434	16.96	30,214
1983	18,174.57	20,622	19,289	13,425	20.33	660
1988	17,310.44	17,556	16,421	14,738	24.01	614
1990	5,075.66	4,892	4,576	4,560	25.55	178
1991	8,435.83	7,912	7,400	7,784	26.34	296
1992	422,643.14	385,362	360,447	400,311	27.14	14,750
1993	200.00	177	166	194	27.94	7
1994	1,708.18	1,467	1,372	1,703	28.76	59
1995	239,431.93	199,112	186,239	244,738	29.59	8,271
1996	545,977.47	439,205	410,808	571,951	30.42	18,802
1997	21,366.16	16,600	15,527	22,932	31.26	734
1998	78,225.36	58,600	54,811	85,995	32.11	2,678
1999	191,345.25	137,958	129,038	215,383	32.97	6,533
2001	1,043.44	693	648	1,230	34.72	35
2002	281,343.26	178,629	167,080	339,338	35.60	9,532
2004	995,612.74	573,796	536,698	1,255,405	37.39	33,576
2006	1,018,745.10	526,449	492,412	1,341,329	39.21	34,209
2007	65,379.82	31,817	29,760	87,924	40.13	2,191
2008	5,870.49	2,678	2,505	8,062	41.06	196
2009	29,891.16	12,727	11,904	41,900	41.99	998
2010	710.33	281	263	1,016	42.93	24
2011	41,466.05	15,104	14,127	60,512	43.87	1,379
2012	44,608.04	14,876	13,914	66,380	44.81	1,481
2013	2,655,613.96	802,197	750,331	4,029,774	45.77	88,044
2014	7,020.17	1,902	1,779	10,857	46.72	232
2015	274,305.02	65,624	61,381	432,368	47.69	9,066
2016	780,462.98	162,188	151,702	1,253,131	48.65	25,758
2017	148,777.12	26,196	24,502	243,297	49.62	4,903
2018	168,162.25	24,270	22,701	279,991	50.59	5,535
2019	61,607.21	6,915	6,468	104,425	51.57	2,025

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -80						
2020	108,569.22	8,741	8,176	187,249	52.54	3,564
2021	601,176.47	29,120	27,238	1,054,880	53.52	19,710
2022	189,529.60	3,040	2,843	338,310	54.51	6,206
	10,951,107.46	6,205,815	5,804,583	13,907,410		374,782

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 3.42

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -125						
1969	92,920.52	182,124	147,179	61,892	5.80	10,671
1973	455,856.16	862,019	696,622	329,054	7.18	45,829
1997	5,004.97	5,813	4,698	6,563	21.77	301
1999	204,070.95	220,599	178,272	280,888	23.38	12,014
2005	1,077.02	889	718	1,705	28.49	60
2008	812.80	562	454	1,375	31.17	44
2009	25,129.70	16,234	13,119	43,423	32.08	1,354
2010	22,596.38	13,558	10,957	39,885	33.00	1,209
2013	26,306.85	12,088	9,769	49,421	35.81	1,380
2014	15,889.84	6,554	5,296	30,456	36.75	829
2017	27,669.96	7,429	6,004	56,253	39.63	1,419
2018	231,949.61	51,030	41,238	480,649	40.60	11,839
2019	3,146.15	540	437	6,642	41.57	160
2022	2,378.75	58	47	5,306	44.51	119
	1,114,809.66	1,379,497	1,114,810	1,393,512		87,228

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 7.82

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -60						
1969	14,119.16	18,287	17,129	5,462	7.62	717
1973	77,973.43	96,781	90,655	34,102	8.97	3,802
1977	788.44	931	872	390	10.47	37
1996	1,447.87	1,138	1,066	1,251	20.35	61
1999	90,853.57	64,288	60,219	85,147	22.31	3,817
2000	813.58	554	519	783	22.98	34
2001	96.67	63	59	96	23.66	4
2003	5,165.45	3,091	2,895	5,370	25.04	214
2004	7,674.35	4,374	4,097	8,182	25.75	318
2005	7,345.23	3,978	3,726	8,026	26.46	303
2007	2,432.15	1,176	1,102	2,789	27.91	100
2008	2,652.64	1,204	1,128	3,116	28.65	109
2009	39,552.71	16,786	15,723	47,561	29.39	1,618
2013	428,955.40	130,059	121,826	564,503	32.42	17,412
2014	1,191,738.65	324,630	304,081	1,602,701	33.19	48,289
2017	24,430.54	4,349	4,074	35,015	35.55	985
2018	2,228.79	326	305	3,261	36.34	90
2019	81,896.22	9,336	8,745	122,289	37.15	3,292
2021	9,968.11	490	459	15,490	38.77	400
	1,990,132.96	681,841	638,680	2,545,533		81,602

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 4.10

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -30						
1923	38,584.15	50,159	50,159			
1924	107.30	139	139			
1928	8,304.41	10,796	10,796			
1937	2,083.65	2,622	2,709			
1939	2,252.85	2,808	2,929			
1945	101.61	123	131	1	3.80	
1950	24,320.34	28,685	30,533	1,083	5.10	212
1951	414.45	486	517	22	5.36	4
1952	396.85	463	493	23	5.62	4
1953	597.35	693	738	39	5.90	7
1954	9,288.81	10,721	11,412	663	6.17	107
1957	2,013.00	2,281	2,428	189	7.06	27
1958	795.00	895	953	80	7.37	11
1959	742.00	830	883	82	7.70	11
1960	2,816.16	3,126	3,327	334	8.04	42
1962	2,431.00	2,656	2,827	333	8.77	38
1963	900.60	976	1,039	132	9.16	14
1966	18,789.00	19,803	21,079	3,347	10.41	322
1967	21,503.00	22,434	23,880	4,074	10.86	375
1968	1,171.00	1,209	1,287	235	11.33	21
1969	58,758.00	59,969	63,833	12,552	11.82	1,062
1970	31,359.30	31,628	33,666	7,101	12.33	576
1971	3,291.00	3,279	3,490	788	12.85	61
1972	736.25	724	771	186	13.39	14
1983	8,800.00	7,211	7,676	3,764	20.33	185
1984	51,436.69	41,287	43,948	22,920	21.04	1,089
1989	3,703.50	2,646	2,817	1,998	24.77	81
1996	25,733.89	14,951	15,914	17,540	30.42	577
1997	18,666.59	10,474	11,149	13,118	31.26	420
1998	47,332.81	25,609	27,259	34,274	32.11	1,067
1999	19,710.16	10,263	10,924	14,699	32.97	446
2000	918,164.00	459,219	488,811	704,802	33.84	20,827
2002	52,961.34	24,285	25,850	43,000	35.60	1,208
2008	3,740.00	1,232	1,311	3,551	41.06	86
2012	17,170.05	4,135	4,401	17,920	44.81	400
2021	76,399.54	2,673	2,846	96,474	53.52	1,803
	1,475,575.65	861,490	912,925	1,005,324		31,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.11

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENBT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 50-S2.5
NET SALVAGE PERCENT.. -80

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1924	1,654.29	2,963	2,784	194	0.25	194
1934	294.08	507	476	53	2.11	25
1937	1,711.76	2,916	2,740	341	2.68	127
1938	1,395.92	2,369	2,226	287	2.86	100
1939	8,673.49	14,660	13,775	1,837	3.05	602
1942	3,702.98	6,184	5,810	855	3.61	237
1943	4,644.47	7,725	7,258	1,102	3.80	290
1944	1,922.74	3,185	2,993	468	3.99	117
1945	800.16	1,320	1,240	200	4.18	48
1947	1,431.56	2,342	2,201	376	4.56	82
1948	4,020.54	6,548	6,152	1,085	4.76	228
1950	16,507.95	26,648	25,038	4,676	5.16	906
1951	1,166.74	1,875	1,762	338	5.36	63
1952	16.63	27	25	5	5.57	1
1953	885.43	1,410	1,325	269	5.78	47
1954	1,533.21	2,429	2,282	478	6.00	80
1956	37,962.05	59,531	55,935	12,397	6.44	1,925
1957	44,280.79	69,073	64,901	14,804	6.67	2,219
1958	22,453.50	34,831	32,727	7,689	6.91	1,113
1959	1,085.00	1,674	1,573	380	7.15	53
1960	599.00	919	863	215	7.40	29
1961	51,783.00	78,930	74,163	19,046	7.66	2,486
1962	4,290.17	6,499	6,106	1,616	7.92	204
1963	1,913.00	2,879	2,705	738	8.20	90
1964	525.00	785	738	207	8.48	24
1965	62,540.82	92,828	87,221	25,352	8.77	2,891
1966	54,065.20	79,664	74,852	22,465	9.07	2,477
1967	96,248.52	140,746	132,245	41,002	9.38	4,371
1968	19,202.13	27,865	26,182	8,382	9.69	865
1969	70,858.92	101,960	95,801	31,745	10.03	3,165
1970	82,046.62	117,054	109,984	37,700	10.37	3,635
1971	11,019.00	15,582	14,641	5,193	10.72	484
1972	19,509.01	27,327	25,676	9,440	11.09	851
1973	270,749.04	375,551	352,867	134,481	11.47	11,725
1974	155,931.04	214,100	201,168	79,508	11.86	6,704
1975	3,096.35	4,206	3,952	1,621	12.27	132
1976	343.14	461	433	185	12.69	15
1977	60,613.46	80,453	75,594	33,510	13.13	2,552
1978	6,722.27	8,814	8,282	3,818	13.58	281
1979	38,274.28	49,535	46,543	22,351	14.05	1,591
1980	1,050.42	1,341	1,260	631	14.53	43

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENBT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. -80						
1982	25,353.39	31,434	29,535	16,101	15.56	1,035
1983	186,348.73	227,420	213,684	121,744	16.10	7,562
1984	7,754.82	9,310	8,748	5,211	16.65	313
1985	9,317.13	10,992	10,328	6,443	17.23	374
1986	91,108.58	105,515	99,142	64,853	17.83	3,637
1989	579,279.76	631,044	592,928	449,776	19.74	22,785
1990	34,388.42	36,632	34,419	27,480	20.41	1,346
1991	851,749.05	885,853	832,346	700,802	21.11	33,198
1992	9,271.11	9,402	8,834	7,854	21.83	360
1994	171,512.42	164,734	154,784	153,938	23.32	6,601
1995	63,148.80	58,903	55,345	58,323	24.09	2,421
1996	1,837,879.38	1,661,369	1,561,020	1,747,163	24.89	70,195
1997	109,949.03	96,183	90,373	107,535	25.70	4,184
1998	1,258,360.53	1,063,214	998,995	1,266,054	26.53	47,722
1999	156,806.31	127,691	119,978	162,273	27.38	5,927
2000	1,639,211.95	1,284,093	1,206,532	1,744,050	28.24	61,758
2001	723,248.53	543,651	510,814	791,033	29.12	27,165
2002	1,042,000.00	749,490	704,220	1,171,380	30.02	39,020
2003	293,770.28	201,785	189,597	339,190	30.92	10,970
2004	86,562.67	56,591	53,173	102,640	31.84	3,224
2005	96,429.67	59,813	56,200	117,373	32.77	3,582
2006	97,289.52	57,019	53,575	121,546	33.72	3,605
2007	36,854.58	20,339	19,110	47,228	34.67	1,362
2008	174,360.76	90,200	84,752	229,097	35.63	6,430
2009	266,006.78	128,417	120,660	358,152	36.59	9,788
2010	202,494.93	90,612	85,139	279,352	37.57	7,436
2011	91,284.98	37,628	35,355	128,958	38.55	3,345
2012	589,466.18	222,182	208,762	852,277	39.53	21,560
2013	244,388.72	83,405	78,367	361,533	40.52	8,922
2014	246,489.16	75,337	70,787	372,893	41.51	8,983
2015	205,641.45	55,449	52,100	318,055	42.51	7,482
2016	174,851.22	40,915	38,444	276,288	43.50	6,351
2017	405,716.37	80,332	75,480	654,809	44.50	14,715
2018	2,306,973.01	373,730	351,156	3,801,395	45.50	83,547
2019	1,141,547.68	143,835	135,147	1,919,639	46.50	41,283

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 362.00 STATION EQUIPMENBT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. -80						
2020	1,277,272.74	114,955	108,012	2,191,079	47.50	46,128
2021	1,426,861.95	77,051	72,397	2,495,955	48.50	51,463
2022	531,056.74	9,559	8,982	946,921	49.50	19,130
	19,859,531.01	11,391,800	10,703,719	25,043,437		747,981

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 3.77

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 363.00 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2021	1,350,845.65	135,085	135,085	1,215,761	13.50	90,056
	1,350,845.65	135,085	135,085	1,215,761		90,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 6.67

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -100

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1909	56.89	114	114			
1915	1.36	3	3			
1924	32.00	63	58	6	0.94	6
1925	192.94	377	347	39	1.20	32
1927	66.63	129	119	14	1.72	8
1928	51.56	99	91	12	2.00	6
1929	459.74	882	812	107	2.27	47
1930	572.55	1,092	1,005	140	2.54	55
1931	324.94	617	568	82	2.82	29
1932	876.28	1,654	1,523	230	3.08	75
1933	192.79	362	333	53	3.34	16
1934	74.11	139	128	20	3.59	6
1935	439.93	819	754	126	3.83	33
1936	687.19	1,273	1,172	202	4.05	50
1937	369.13	681	627	111	4.27	26
1938	1,620.21	2,976	2,740	500	4.49	111
1939	1,739.06	3,180	2,928	550	4.71	117
1940	710.47	1,294	1,191	230	4.93	47
1941	1,446.79	2,623	2,415	479	5.15	93
1942	3,873.51	6,991	6,437	1,310	5.37	244
1943	537.52	966	889	186	5.59	33
1944	1,994.45	3,567	3,284	705	5.82	121
1945	1,724.37	3,069	2,826	623	6.05	103
1946	2,600.89	4,608	4,243	959	6.28	153
1947	6,901.12	12,169	11,204	2,598	6.51	399
1948	560.83	984	906	216	6.75	32
1949	3,394.88	5,927	5,457	1,333	6.99	191
1950	4,839.30	8,405	7,739	1,940	7.24	268
1951	15,164.37	26,199	24,122	6,207	7.49	829
1952	7,545.82	12,965	11,937	3,155	7.75	407
1953	11,217.18	19,163	17,644	4,790	8.02	597
1954	14,948.41	25,390	23,377	6,520	8.29	786
1955	10,037.82	16,947	15,604	4,472	8.57	522
1956	15,287.45	25,650	23,617	6,958	8.86	785
1957	15,530.33	25,888	23,836	7,225	9.16	789
1958	17,271.60	28,596	26,329	8,214	9.47	867
1959	22,393.34	36,807	33,889	10,898	9.80	1,112
1960	25,586.06	41,738	38,429	12,743	10.14	1,257
1961	34,907.71	56,500	52,021	17,794	10.49	1,696
1962	39,249.43	62,999	58,005	20,494	10.86	1,887
1963	33,789.60	53,769	49,507	18,072	11.24	1,608

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -100

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	40,040.85	63,148	58,142	21,940	11.63	1,887
1965	28,996.85	45,298	41,707	16,287	12.04	1,353
1966	27,490.41	42,515	39,145	15,836	12.47	1,270
1967	34,206.06	52,354	48,204	20,208	12.91	1,565
1968	13,201.30	19,984	18,400	8,003	13.37	599
1969	108,775.76	162,768	149,865	67,687	13.85	4,887
1970	61,098.51	90,337	83,176	39,021	14.34	2,721
1971	2,848.13	4,158	3,828	1,868	14.85	126
1972	68,737.38	99,057	91,204	46,271	15.37	3,010
1973	656,846.07	933,917	859,883	453,809	15.90	28,541
1974	199,707.68	279,882	257,695	141,720	16.46	8,610
1975	61,563.08	85,025	78,285	44,841	17.02	2,635
1976	99,726.00	135,627	124,875	74,577	17.60	4,237
1977	153,326.27	205,178	188,913	117,740	18.20	6,469
1978	116,946.07	153,943	141,739	92,153	18.80	4,902
1979	139,042.03	179,895	165,634	112,450	19.42	5,790
1980	119,769.66	152,172	140,109	99,430	20.06	4,957
1981	115,325.98	143,844	132,441	98,211	20.70	4,744
1982	123,197.15	150,705	138,758	107,636	21.36	5,039
1983	125,674.34	150,671	138,727	112,622	22.03	5,112
1984	131,797.28	154,754	142,486	121,109	22.71	5,333
1985	85,746.44	98,531	90,720	80,773	23.40	3,452
1986	95,055.50	106,808	98,341	91,770	24.10	3,808
1987	173,319.13	190,273	175,190	171,448	24.81	6,910
1988	247,825.74	265,580	244,527	251,124	25.53	9,836
1989	284,537.96	297,371	273,798	295,278	26.26	11,244
1990	316,301.31	322,052	296,522	336,081	27.00	12,447
1991	286,108.66	283,505	261,031	311,186	27.75	11,214
1992	241,883.79	233,089	214,611	269,157	28.50	9,444
1993	486,241.28	454,947	418,882	553,601	29.27	18,914
1994	318,881.52	289,315	266,380	371,383	30.05	12,359
1995	389,448.32	342,286	315,152	463,745	30.83	15,042
1996	805,058.26	684,444	630,186	979,931	31.62	30,991
1997	678,819.66	557,379	513,194	844,445	32.42	26,047
1998	561,511.23	444,515	409,277	713,745	33.23	21,479
1999	735,283.81	560,154	515,749	954,819	34.05	28,042
2000	693,208.44	507,429	467,204	919,213	34.87	26,361
2001	843,190.04	591,768	544,857	1,141,523	35.70	31,975
2002	717,675.71	481,761	443,570	991,781	36.54	27,142
2003	1,077,893.03	690,628	635,880	1,519,906	37.38	40,661
2004	1,185,388.71	722,874	665,570	1,705,207	38.23	44,604

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -100						
2005	938,551.45	542,990	499,946	1,377,157	39.09	35,230
2006	1,016,322.31	555,827	511,765	1,520,880	39.96	38,060
2007	807,015.51	415,839	382,874	1,231,157	40.83	30,153
2008	1,246,369.41	602,345	554,595	1,938,144	41.71	46,467
2009	4,104,321.10	1,852,198	1,705,369	6,503,273	42.59	152,695
2010	1,221,303.13	511,604	471,048	1,971,558	43.48	45,344
2011	335,651.07	129,622	119,346	551,956	44.38	12,437
2012	1,226,505.46	433,521	399,154	2,053,857	45.28	45,359
2013	1,194,797.48	383,195	352,818	2,036,777	46.18	44,105
2014	2,084,069.91	599,462	551,941	3,616,199	47.09	76,793
2015	1,140,586.72	289,914	266,932	2,014,241	48.01	41,955
2016	1,052,952.51	232,408	213,984	1,891,921	48.93	38,666
2017	1,767,953.41	331,102	304,854	3,231,053	49.85	64,816
2018	1,817,604.06	278,930	256,818	3,378,390	50.78	66,530
2019	1,376,615.03	164,698	151,642	2,601,588	51.71	50,311
2020	1,535,825.16	131,252	120,847	2,950,803	52.65	56,046
2021	1,825,008.74	94,243	86,773	3,563,244	53.58	66,503
2022	3,323,151.79	56,826	52,321	6,593,983	54.53	120,924
	40,965,570.21	19,533,591	17,985,114	63,946,026		1,543,596

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.4 3.77

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 50-R1.5
NET SALVAGE PERCENT.. -90

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1916	313.40	595	595			
1918	77.75	148	148			
1920	252.88	480	480			
1922	394.92	750	750			
1923	151.24	285	287			
1924	956.94	1,794	1,818			
1925	590.91	1,100	1,122	1	1.00	1
1926	612.15	1,132	1,155	8	1.33	6
1927	43.27	79	81	1	1.66	1
1928	523.76	955	974	21	2.00	10
1929	116.86	212	216	6	2.34	3
1930	232.59	418	426	16	2.67	6
1931	1,723.55	3,080	3,142	133	2.98	45
1932	2,042.11	3,627	3,700	180	3.26	55
1933	923.89	1,632	1,665	90	3.51	26
1934	10,357.31	18,203	18,567	1,112	3.75	297
1935	4,390.65	7,678	7,832	510	3.98	128
1936	3,123.16	5,434	5,543	391	4.21	93
1937	2,918.34	5,054	5,155	390	4.43	88
1938	2,845.30	4,902	5,000	406	4.66	87
1939	5,439.58	9,324	9,511	824	4.89	169
1940	1,363.77	2,325	2,372	219	5.13	43
1941	2,037.67	3,456	3,525	347	5.37	65
1942	1,994.12	3,363	3,430	359	5.62	64
1943	538.03	902	920	102	5.88	17
1944	761.93	1,270	1,295	153	6.14	25
1945	2,645.42	4,382	4,470	556	6.41	87
1946	8,583.06	14,129	14,412	1,896	6.68	284
1947	9,516.02	15,564	15,875	2,205	6.96	317
1948	8,487.97	13,792	14,068	2,059	7.24	284
1949	11,597.66	18,721	19,096	2,940	7.52	391
1950	9,099.85	14,589	14,881	2,409	7.81	308
1951	15,168.28	24,145	24,628	4,192	8.11	517
1952	16,034.19	25,341	25,848	4,617	8.41	549
1953	28,567.67	44,823	45,720	8,559	8.71	983
1954	30,851.96	48,044	49,005	9,614	9.02	1,066
1955	28,065.41	43,374	44,242	9,082	9.33	973
1956	33,284.96	51,036	52,057	11,184	9.65	1,159
1957	30,623.17	46,582	47,514	10,670	9.97	1,070
1958	20,835.71	31,433	32,062	7,526	10.30	731
1959	42,742.93	63,930	65,209	16,003	10.64	1,504

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 50-R1.5
NET SALVAGE PERCENT.. -90

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1960	31,736.43	47,045	47,986	12,313	10.99	1,120
1961	42,402.80	62,293	63,539	17,026	11.34	1,501
1962	40,534.92	58,995	60,176	16,840	11.70	1,439
1963	40,881.02	58,923	60,102	17,572	12.07	1,456
1964	36,087.91	51,494	52,524	16,043	12.45	1,289
1965	72,520.59	102,405	104,454	33,335	12.84	2,596
1966	95,918.84	133,987	136,668	45,578	13.24	3,442
1967	36,533.43	50,464	51,474	17,940	13.65	1,314
1968	17,376.66	23,725	24,200	8,816	14.07	627
1969	295,562.90	398,827	406,808	154,762	14.49	10,681
1970	118,294.05	157,646	160,801	63,958	14.93	4,284
1971	13,505.38	17,767	18,123	7,537	15.38	490
1972	66,103.12	85,807	87,524	38,072	15.84	2,404
1973	403,667.08	516,783	527,124	239,843	16.31	14,705
1974	215,704.21	272,214	277,661	132,177	16.79	7,872
1975	94,885.29	117,977	120,338	59,944	17.28	3,469
1976	103,960.63	127,285	129,832	67,693	17.78	3,807
1977	156,203.60	188,222	191,988	104,799	18.29	5,730
1978	116,620.36	138,221	140,987	80,592	18.81	4,285
1979	85,203.24	99,236	101,222	60,664	19.35	3,135
1980	77,730.90	88,938	90,718	56,971	19.89	2,864
1981	83,550.77	93,851	95,729	63,017	20.44	3,083
1982	124,737.48	137,461	140,212	96,789	21.00	4,609
1983	72,891.95	78,720	80,295	58,200	21.58	2,697
1984	62,746.62	66,381	67,709	51,510	22.16	2,324
1985	62,034.68	64,237	65,522	52,344	22.75	2,301
1986	150,733.83	152,648	155,703	130,691	23.35	5,597
1987	255,500.57	252,823	257,882	227,569	23.96	9,498
1988	228,086.60	220,323	224,732	208,633	24.58	8,488
1989	184,897.74	174,177	177,662	173,644	25.21	6,888
1990	428,821.09	393,692	401,570	413,190	25.84	15,990
1991	344,300.53	307,591	313,746	340,425	26.49	12,851
1992	89,065.65	77,370	78,918	90,307	27.14	3,327
1993	275,330.86	232,269	236,917	286,212	27.80	10,295
1994	289,240.60	236,639	241,374	308,183	28.47	10,825
1995	360,849.42	286,038	291,762	393,852	29.14	13,516
1996	635,843.61	487,349	497,101	711,002	29.83	23,835
1997	410,885.77	304,154	310,240	470,443	30.52	15,414
1998	305,492.24	218,011	222,373	358,062	31.22	11,469
1999	838,601.48	576,153	587,682	1,005,661	31.92	31,506
2000	795,365.18	524,989	535,494	975,700	32.63	29,902

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 50-R1.5
NET SALVAGE PERCENT.. -90

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2001	807,475.47	510,890	521,113	1,013,090	33.35	30,378
2002	990,293.47	599,464	611,459	1,270,099	34.07	37,279
2003	752,648.05	434,730	443,429	986,602	34.80	28,351
2004	1,401,723.81	770,752	786,175	1,877,100	35.53	52,831
2005	594,348.71	310,095	316,300	812,963	36.27	22,414
2006	1,260,402.06	621,681	634,121	1,760,643	37.02	47,559
2007	1,201,011.75	558,158	569,327	1,712,595	37.77	45,343
2008	2,078,553.04	906,748	924,892	3,024,359	38.52	78,514
2009	2,867,471.74	1,168,093	1,191,467	4,256,729	39.28	108,369
2010	1,384,953.03	523,651	534,129	2,097,282	40.05	52,367
2011	352,467.14	122,955	125,415	544,273	40.82	13,333
2012	2,685,838.98	858,340	875,516	4,227,578	41.59	101,649
2013	1,068,890.66	309,914	316,115	1,714,777	42.37	40,471
2014	1,818,704.18	473,409	482,882	2,972,656	43.15	68,891
2015	1,862,442.15	428,883	437,465	3,101,175	43.94	70,577
2016	1,130,928.67	226,480	231,012	1,917,752	44.73	42,874
2017	1,294,348.24	219,858	224,257	2,235,005	45.53	49,089
2018	1,772,981.74	247,260	252,208	3,116,457	46.33	67,267
2019	2,428,830.57	263,965	269,247	4,345,531	47.14	92,184
2020	2,721,560.31	212,010	216,252	4,954,713	47.95	103,331
2021	3,454,089.63	161,444	164,675	6,398,095	48.77	131,189
2022	2,229,012.30	34,728	35,423	4,199,701	49.59	84,688
	44,660,216.07	18,184,721	18,548,547	66,305,864		1,683,325

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 3.77

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -100						
1909	10,361.03	20,722	20,722			
1915	487.91	976	976			
1916	1,597.43	3,181	2,498	697	0.30	697
1917	1,027.59	2,046	1,607	448	0.30	448
1919	242.32	480	377	108	0.70	108
1921	604.87	1,191	935	275	1.11	248
1922	1,537.12	3,018	2,370	704	1.29	546
1923	7,217.70	14,124	11,090	3,345	1.51	2,215
1924	180.00	351	276	84	1.72	49
1925	862.09	1,676	1,316	408	1.94	210
1926	3,016.10	5,844	4,589	1,443	2.18	662
1927	6,330.65	12,227	9,601	3,060	2.40	1,275
1929	1,813.97	3,479	2,732	896	2.88	311
1930	862.09	1,647	1,293	431	3.13	138
1936	182.75	341	268	98	4.69	21
1937	350.82	652	512	190	4.96	38
1938	21,621.64	40,013	31,418	11,825	5.23	2,261
1939	3,338.03	6,151	4,830	1,846	5.51	335
1940	2,319.04	4,254	3,340	1,298	5.79	224
1941	190.66	348	273	108	6.07	18
1942	4,511.05	8,201	6,439	2,583	6.37	405
1946	1,643.12	2,927	2,298	988	7.65	129
1947	3,640.54	6,449	5,064	2,217	8.00	277
1948	2,433.38	4,286	3,365	1,502	8.36	180
1949	5,740.99	10,047	7,889	3,593	8.75	411
1950	7,736.65	13,451	10,562	4,911	9.15	537
1951	7,471.27	12,900	10,129	4,814	9.57	503
1952	6,719.37	11,515	9,042	4,397	10.02	439
1953	46,124.61	78,439	61,591	30,658	10.48	2,925
1954	39,354.60	66,375	52,118	26,591	10.97	2,424
1955	22,080.65	36,919	28,989	15,172	11.48	1,322
1956	4,104.07	6,800	5,339	2,869	12.01	239
1957	20,055.93	32,909	25,840	14,272	12.57	1,135
1958	47,156.92	76,596	60,143	34,171	13.15	2,599
1959	14,841.00	23,847	18,725	10,957	13.76	796
1961	4,307.00	6,766	5,313	3,301	15.02	220
1962	327.00	508	399	255	15.67	16
1963	690.00	1,058	831	549	16.33	34
1964	1,703.71	2,579	2,025	1,382	17.01	81
1966	404.00	596	468	340	18.39	18
1967	203.00	295	232	174	19.10	9

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -100						
1968	5,723.06	8,207	6,444	5,002	19.81	252
1969	1,517.25	2,144	1,683	1,352	20.54	66
1970	6,415.00	8,930	7,012	5,818	21.28	273
1971	1,784.22	2,445	1,920	1,648	22.03	75
1972	25,263.18	34,084	26,763	23,763	22.78	1,043
1973	36,627.98	48,610	38,169	35,087	23.55	1,490
1974	109,549.68	142,947	112,242	106,857	24.33	4,392
1975	1,546.93	1,984	1,558	1,536	25.12	61
1976	176.88	223	175	179	25.93	7
1977	17,737.71	21,924	17,215	18,260	26.74	683
1978	36,719.34	44,525	34,961	38,478	27.56	1,396
1979	17,259.74	20,519	16,112	18,407	28.39	648
1980	1,628.03	1,896	1,489	1,767	29.23	60
1982	889.19	992	779	999	30.95	32
1983	5,763.98	6,288	4,937	6,591	31.82	207
1984	14,405.55	15,352	12,054	16,757	32.70	512
1986	10,388.00	10,542	8,278	12,498	34.48	362
1987	25,335.73	25,053	19,672	30,999	35.39	876
1988	51,314.46	49,409	38,796	63,833	36.30	1,758
1989	47,840.25	44,806	35,182	60,498	37.22	1,625
1990	15,012.44	13,666	10,731	19,294	38.14	506
1991	2,172.32	1,920	1,508	2,837	39.07	73
1993	14,328.60	11,893	9,338	19,319	40.95	472
1994	7,859.34	6,310	4,955	10,764	41.90	257
1995	28,198.11	21,865	17,168	39,228	42.86	915
1996	63,678.19	47,649	37,414	89,942	43.81	2,053
1997	29,364.12	21,159	16,614	42,114	44.78	940
1998	31,959.85	22,153	17,395	46,525	45.74	1,017
1999	68,635.16	45,671	35,861	101,409	46.71	2,171
2000	16,588.88	10,579	8,307	24,871	47.68	522
2001	13,248.38	8,078	6,343	20,154	48.66	414
2002	14,040.00	8,167	6,413	21,667	49.64	436
2003	4,965.74	2,750	2,159	7,772	50.62	154
2004	11,092.10	5,831	4,579	17,605	51.60	341
2005	88,916.29	44,229	34,729	143,104	52.59	2,721
2006	13,970.06	6,558	5,149	22,791	53.57	425
2007	71,308.19	31,457	24,700	117,916	54.56	2,161
2008	27,105.29	11,191	8,787	45,424	55.55	818
2009	169,472.90	65,176	51,176	287,770	56.54	5,090
2010	196,161.55	69,834	54,834	337,489	57.54	5,865
2011	52,135.56	17,086	13,416	90,855	58.53	1,552

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -100						
2012	524,521.62	157,052	123,317	925,726	59.52	15,553
2013	110,010.80	29,798	23,397	196,625	60.52	3,249
2014	235,969.44	57,171	44,891	427,048	61.52	6,942
2015	376,695.29	80,613	63,297	690,094	62.51	11,040
2016	247,645.34	45,918	36,055	459,236	63.51	7,231
2017	259,711.29	40,738	31,987	487,436	64.51	7,556
2018	99,429.17	12,755	10,015	188,843	65.51	2,883
2019	334,709.16	33,471	26,282	643,136	66.50	9,671
2020	155,455.53	11,103	8,718	302,193	67.50	4,477
2021	502,081.74	21,519	16,897	987,266	68.50	14,413
2022	402,327.94	5,745	4,511	800,145	69.50	11,513
	4,912,049.22	1,986,169	1,564,208	8,259,891		163,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.4 3.33

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -90

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1910	4,784.18	9,090	9,090			
1912	50.76	96	96			
1913	144.90	275	275			
1914	553.82	1,052	1,052			
1915	600.84	1,142	1,142			
1916	543.46	1,033	1,033			
1917	1,245.80	2,367	2,367			
1918	206.19	392	392			
1921	535.39	1,017	1,017			
1922	287.60	546	546			
1923	681.76	1,295	1,295			
1924	653.87	1,242	1,242			
1925	695.14	1,321	1,321			
1927	3,501.78	6,653	6,653			
1928	61.94	118	118			
1929	376.66	716	716			
1930	4,058.56	7,680	7,340	371	0.22	371
1931	48,634.52	91,734	87,668	4,738	0.40	4,738
1933	242.51	454	434	27	0.83	27
1934	178.01	332	317	21	1.07	20
1935	32.75	61	58	4	1.30	3
1936	930.12	1,718	1,642	125	1.53	82
1937	14,299.60	26,295	25,129	2,040	1.77	1,153
1938	489.01	895	855	74	2.02	37
1939	164.11	299	286	26	2.27	11
1940	2,948.59	5,345	5,108	494	2.53	195
1941	954.18	1,721	1,645	168	2.78	60
1942	2,350.67	4,220	4,033	433	3.03	143
1943	2,813.56	5,026	4,803	543	3.29	165
1944	217.52	387	370	43	3.55	12
1945	663.16	1,173	1,121	139	3.80	37
1946	1,591.78	2,801	2,677	347	4.06	85
1947	679.50	1,190	1,137	154	4.32	36
1948	254.14	443	423	60	4.58	13
1949	53,604.35	92,904	88,786	13,062	4.83	2,704
1950	14,137.96	24,371	23,291	3,571	5.10	700
1951	8,603.94	14,754	14,100	2,247	5.36	419
1952	5,079.75	8,665	8,281	1,371	5.62	244
1953	27,518.13	46,676	44,607	7,677	5.90	1,301
1954	63,116.23	106,468	101,749	18,172	6.17	2,945
1955	17,776.66	29,809	28,488	5,288	6.46	819

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -90

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1956	6,919.66	11,534	11,023	2,124	6.75	315
1957	29,519.98	48,889	46,722	9,366	7.06	1,327
1958	35,346.31	58,159	55,581	11,577	7.37	1,571
1959	14,157.44	23,133	22,108	4,791	7.70	622
1960	8,388.89	13,609	13,006	2,933	8.04	365
1961	49,476.04	79,647	76,116	17,888	8.40	2,130
1962	3,165.61	5,056	4,832	1,183	8.77	135
1963	15,799.48	25,019	23,910	6,109	9.16	667
1964	2,404.56	3,775	3,608	961	9.56	101
1965	13,806.01	21,472	20,520	5,711	9.98	572
1966	5,665.32	8,727	8,340	2,424	10.41	233
1967	4,412.01	6,728	6,430	1,953	10.86	180
1968	6,093.74	9,193	8,786	2,792	11.33	246
1969	8,878.68	13,244	12,657	4,212	11.82	356
1970	38,751.34	57,122	54,590	19,038	12.33	1,544
1971	7,597.22	11,062	10,572	3,863	12.85	301
1972	62,985.46	90,538	86,525	33,147	13.39	2,476
1973	140,918.48	199,885	191,025	76,720	13.94	5,504
1974	79,422.40	111,091	106,167	44,736	14.51	3,083
1975	28,102.41	38,735	37,018	16,377	15.10	1,085
1976	41,252.76	55,992	53,510	24,870	15.71	1,583
1977	44,069.71	58,887	56,277	27,455	16.32	1,682
1978	73,814.51	97,001	92,701	47,547	16.96	2,803
1979	28,195.15	36,418	34,804	18,767	17.61	1,066
1980	29,485.25	37,413	35,755	20,267	18.27	1,109
1981	7,621.03	9,494	9,073	5,407	18.94	285
1982	21,594.37	26,386	25,216	15,813	19.63	806
1983	74,867.46	89,668	85,693	56,555	20.33	2,782
1984	62,157.51	72,920	69,688	48,411	21.04	2,301
1985	109,251.91	125,415	119,856	87,723	21.77	4,030
1986	92,804.47	104,194	99,575	76,753	22.50	3,411
1987	219,756.94	241,032	230,348	187,190	23.25	8,051
1988	140,258.84	150,155	143,499	122,993	24.01	5,123
1989	160,632.56	167,751	160,315	144,887	24.77	5,849
1990	84,634.28	86,103	82,286	78,519	25.55	3,073
1991	34,943.41	34,596	33,062	33,330	26.34	1,265
1992	22,803.06	21,947	20,974	22,352	27.14	824
1993	72,251.04	67,540	64,546	72,731	27.94	2,603
1994	187,432.98	169,903	162,372	193,751	28.76	6,737
1995	227,217.03	199,451	190,610	241,102	29.59	8,148
1996	149,956.68	127,333	121,689	163,229	30.42	5,366

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -90						
1997	452,145.93	370,812	354,375	504,702	31.26	16,145
1998	449,964.57	355,806	340,034	514,899	32.11	16,035
1999	287,125.93	218,516	208,830	336,709	32.97	10,213
2000	200,999.28	146,928	140,415	241,484	33.84	7,136
2001	1,119,965.89	784,634	749,853	1,378,082	34.72	39,691
2002	331,860.93	222,409	212,550	417,986	35.60	11,741
2003	187,471.99	119,878	114,564	241,633	36.49	6,622
2004	596,254.53	362,727	346,648	786,236	37.39	21,028
2005	501,184.61	289,141	276,324	675,927	38.30	17,648
2006	416,117.05	226,980	216,919	573,703	39.21	14,632
2007	349,473.65	179,519	171,561	492,439	40.13	12,271
2008	596,608.98	287,300	274,565	858,992	41.06	20,920
2009	131,229.04	58,980	56,366	192,969	41.99	4,596
2010	241,161.26	100,553	96,096	362,110	42.93	8,435
2011	265,474.24	102,071	97,546	406,855	43.87	9,274
2012	945,057.85	332,673	317,926	1,477,684	44.81	32,977
2013	735,791.58	234,613	224,213	1,173,791	45.77	25,645
2014	411,133.32	117,603	112,390	668,763	46.72	14,314
2015	327,832.07	82,787	79,117	543,764	47.69	11,402
2016	428,151.38	93,917	89,754	723,734	48.65	14,876
2017	607,117.84	112,838	107,836	1,045,688	49.62	21,074
2018	515,889.85	78,592	75,108	905,083	50.59	17,891
2019	1,270,178.12	150,496	143,826	2,269,512	51.57	44,008
2020	994,426.23	84,513	80,767	1,808,643	52.54	34,424
2021	768,048.47	39,270	37,529	1,421,763	53.52	26,565
2022	506,611.59	8,576	8,196	954,366	54.51	17,508
	16,370,351.57	8,482,125	8,107,396	22,996,272		585,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 3.57

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1947	365.00	474	474			
1959	1,277.00	1,539	1,337	323	2.92	111
1960	4,947.29	5,915	5,138	1,293	3.21	403
1961	5,754.05	6,826	5,930	1,550	3.50	443
1962	13,010.87	15,312	13,301	3,613	3.79	953
1963	9,985.44	11,657	10,126	2,855	4.08	700
1964	6,975.93	8,078	7,017	2,052	4.37	470
1965	8,021.17	9,210	8,001	2,427	4.67	520
1966	16,635.99	18,945	16,457	5,170	4.96	1,042
1967	27,528.68	31,081	27,000	8,787	5.26	1,671
1968	9,142.75	10,233	8,889	2,997	5.56	539
1969	45,520.85	50,493	43,863	15,314	5.87	2,609
1970	54,469.04	59,852	51,993	18,817	6.19	3,040
1971	11,629.21	12,658	10,996	4,122	6.51	633
1972	44,849.75	48,335	41,988	16,317	6.84	2,386
1973	1,218.03	1,299	1,128	455	7.19	63
1974	92,614.08	97,703	84,873	35,525	7.54	4,712
1975	29,117.04	30,376	26,387	11,465	7.90	1,451
1976	45,775.71	47,190	40,993	18,515	8.28	2,236
1977	80,616.05	82,085	71,306	33,495	8.67	3,863
1978	60,353.21	60,669	52,702	25,757	9.07	2,840
1979	60,555.07	60,045	52,160	26,562	9.49	2,799
1980	35,059.83	34,274	29,773	15,805	9.92	1,593
1981	37,746.37	36,349	31,576	17,494	10.37	1,687
1982	67,411.37	63,908	55,516	32,119	10.83	2,966
1983	106,712.61	99,502	86,436	52,290	11.31	4,623
1984	87,195.52	79,915	69,421	43,933	11.80	3,723
1985	101,669.74	91,528	79,509	52,662	12.30	4,281
1986	209,081.37	184,692	160,440	111,366	12.82	8,687
1987	190,401.72	164,850	143,203	104,319	13.36	7,808
1988	251,166.45	212,970	185,005	141,511	13.91	10,173
1989	237,045.92	196,683	170,856	137,304	14.47	9,489
1990	175,052.76	141,946	123,307	104,262	15.05	6,928
1991	198,490.58	157,145	136,510	121,528	15.64	7,770
1992	119,813.29	92,481	80,337	75,420	16.25	4,641
1993	246,221.05	185,091	160,786	159,301	16.87	9,443
1994	359,230.45	262,687	228,193	238,807	17.50	13,646
1995	309,421.89	219,728	190,875	211,373	18.15	11,646
1996	838,947.55	577,762	501,895	588,737	18.81	31,299
1997	225,841.82	150,614	130,837	162,757	19.48	8,355
1998	309,563.16	199,606	173,395	229,037	20.16	11,361

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -30						
1999	494,932.42	307,873	267,446	375,966	20.86	18,023
2000	570,366.26	341,820	296,935	444,541	21.56	20,619
2001	229,966.53	132,438	115,047	183,909	22.28	8,254
2002	359,450.27	198,479	172,416	294,869	23.01	12,815
2003	250,427.13	132,257	114,890	210,665	23.75	8,870
2004	447,799.57	225,579	195,958	386,181	24.50	15,762
2005	591,699.68	283,454	246,233	522,977	25.26	20,704
2006	484,956.78	220,183	191,270	439,174	26.03	16,872
2007	712,444.32	305,176	265,103	661,075	26.82	24,649
2008	692,158.11	278,715	242,117	657,689	27.61	23,821
2009	246,808.62	92,967	80,759	240,092	28.41	8,451
2010	465,874.32	163,370	141,918	463,719	29.21	15,875
2011	612,014.50	198,308	172,268	623,351	30.03	20,758
2012	592,244.80	175,926	152,825	617,093	30.86	19,997
2013	640,217.65	172,907	150,202	682,081	31.69	21,524
2014	35,488.49	8,604	7,474	38,661	32.54	1,188
2015	1,234,348.85	265,169	230,349	1,374,305	33.39	41,159
2016	756,170.29	141,555	122,967	860,054	34.24	25,118
2017	830,047.87	131,915	114,593	964,469	35.11	27,470
2018	527,683.11	68,942	59,889	626,099	35.98	17,401
2019	886,401.09	90,169	78,329	1,073,992	36.87	29,129
2020	397,254.31	29,049	25,235	491,196	37.75	13,012
2021	468,899.58	20,573	17,872	591,697	38.65	15,309
2022	250,694.87	3,666	3,185	322,719	39.55	8,160
	17,514,785.08	7,810,800	6,785,209	15,984,012		628,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 3.59

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 55-R4
NET SALVAGE PERCENT.. -150

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1925	121.17	303	303			
1926	646.95	1,617	1,617			
1929	680.22	1,701	1,701			
1931	25.11	63	63			
1932	87.89	220	220			
1933	50.22	126	126			
1934	77.22	193	193			
1936	75.34	188	188			
1937	129.95	325	325			
1938	31.39	78	78			
1939	87.91	219	220			
1940	170.61	424	427			
1942	627.82	1,550	1,570			
1943	702.54	1,728	1,756			
1947	2,608.31	6,310	6,521			
1949	1,746.11	4,186	4,328	37	2.26	16
1950	512.95	1,224	1,265	17	2.51	7
1952	27.24	64	66	2	3.02	1
1953	151.12	355	367	11	3.27	3
1954	151.81	355	367	13	3.54	4
1955	3,269.16	7,607	7,864	309	3.81	81
1956	5,294.24	12,254	12,669	567	4.08	139
1957	8,483.47	19,527	20,188	1,021	4.36	234
1958	23,068.44	52,806	54,592	3,079	4.64	664
1959	13,390.19	30,475	31,506	1,969	4.93	399
1960	11,851.55	26,811	27,718	1,911	5.23	365
1961	12,380.51	27,828	28,769	2,182	5.55	393
1962	7,113.72	15,883	16,420	1,364	5.88	232
1963	11,380.91	25,235	26,089	2,363	6.22	380
1964	7,465.22	16,427	16,983	1,680	6.59	255
1965	13,839.62	30,214	31,236	3,363	6.97	482
1966	6,307.07	13,652	14,114	1,654	7.38	224
1967	11,729.22	25,154	26,005	3,318	7.82	424
1968	7,212.47	15,313	15,831	2,200	8.29	265
1969	6,665.65	14,004	14,478	2,186	8.78	249
1970	16,966.95	35,237	36,429	5,988	9.31	643
1971	2,524.49	5,180	5,355	956	9.86	97
1972	16,916.57	34,264	35,423	6,868	10.44	658
1973	39,592.81	79,096	81,772	17,210	11.05	1,557
1974	26,299.41	51,786	53,538	12,211	11.68	1,045
1975	14,087.83	27,318	28,242	6,978	12.34	565

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 55-R4
NET SALVAGE PERCENT.. -150

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1976	28,409.00	54,236	56,071	14,952	13.00	1,150
1977	26,467.66	49,711	51,393	14,776	13.68	1,080
1978	42,257.45	78,023	80,662	24,982	14.38	1,737
1979	42,667.98	77,423	80,042	26,628	15.08	1,766
1980	62,669.60	111,666	115,443	41,231	15.80	2,610
1981	55,051.57	96,265	99,521	38,108	16.53	2,305
1982	50,747.93	87,010	89,953	36,917	17.28	2,136
1983	76,510.91	128,538	132,886	58,391	18.04	3,237
1984	77,046.79	126,742	131,029	61,588	18.81	3,274
1985	64,719.88	104,141	107,664	54,136	19.60	2,762
1986	96,850.07	152,319	157,471	84,654	20.40	4,150
1987	67,733.36	104,032	107,551	61,782	21.21	2,913
1988	131,512.64	197,029	203,694	125,088	22.04	5,675
1989	110,915.96	161,937	167,415	109,875	22.88	4,802
1990	92,893.91	132,037	136,503	95,732	23.73	4,034
1991	96,728.74	133,662	138,183	103,639	24.60	4,213
1992	85,921.34	115,330	119,231	95,572	25.47	3,752
1993	207,883.50	270,628	279,782	239,927	26.36	9,102
1994	194,365.63	245,168	253,461	232,453	27.25	8,530
1995	191,994.33	234,233	242,156	237,830	28.16	8,446
1996	292,149.47	344,203	355,846	374,528	29.08	12,879
1997	264,383.41	300,439	310,602	350,357	30.00	11,679
1998	277,588.60	303,710	313,983	379,988	30.93	12,285
1999	312,914.97	328,991	340,120	442,167	31.87	13,874
2000	240,458.39	242,424	250,624	350,522	32.82	10,680
2001	312,269.59	301,340	311,533	469,141	33.77	13,892
2002	384,822.39	354,566	366,560	595,496	34.73	17,146
2003	510,647.48	447,978	463,132	813,487	35.70	22,787
2004	511,114.15	425,848	440,253	837,532	36.67	22,840
2005	609,681.12	481,099	497,373	1,026,830	37.64	27,280
2006	481,113.85	358,213	370,330	832,455	38.62	21,555
2007	415,221.71	290,655	300,487	737,567	39.60	18,625
2008	484,436.74	317,524	328,265	882,827	40.58	21,755
2009	872,797.98	533,192	551,228	1,630,767	41.56	39,239
2010	298,153.62	168,725	174,432	570,952	42.55	13,418
2011	155,490.78	80,995	83,735	304,992	43.54	7,005
2012	271,200.54	129,064	133,430	544,571	44.53	12,229
2013	200,274.67	86,208	89,124	411,563	45.53	9,039
2014	481,302.57	185,518	191,794	1,011,462	46.52	21,743
2015	465,194.50	158,166	163,516	999,470	47.52	21,033
2016	336,636.94	99,308	102,667	738,925	48.51	15,232

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -150						
2017	271,376.87	67,722	70,013	608,429	49.51	12,289
2018	363,055.70	74,100	76,607	831,032	50.51	16,453
2019	488,375.39	77,701	80,329	1,140,609	51.50	22,148
2020	195,826.43	22,251	23,004	466,562	52.50	8,887
2021	47,056.07	3,208	3,316	114,324	53.50	2,137
2022	502,908.69	11,429	11,816	1,245,456	54.50	22,852
	12,124,352.25	9,442,007	9,761,152	20,549,729		538,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 4.44

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 15-S0.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1981	18,615.27	20,477	20,477			
1983	41,375.10	45,513	45,513			
1984	225,385.43	247,924	247,924			
1985	112,742.21	124,016	124,016			
1986	183,515.41	201,867	201,867			
1987	65,725.04	72,298	72,298			
1988	144,713.87	159,185	159,185			
1989	115,117.81	126,630	126,630			
1990	116,008.66	127,610	127,610			
1991	56,024.66	61,627	61,627			
1992	102,843.85	113,128	113,128			
1993	57,707.37	62,716	41,991	21,487	0.18	21,487
1994	91,064.82	96,632	64,698	35,473	0.53	35,473
1995	73,544.74	76,207	51,023	29,876	0.87	29,876
1996	79,785.22	80,684	54,021	33,743	1.21	27,887
1997	14,313.65	14,118	9,452	6,293	1.55	4,060
1998	65,741.68	63,253	42,350	29,966	1.88	15,939
1999	10,822.06	10,142	6,790	5,114	2.22	2,304
2000	47,101.61	42,969	28,769	23,043	2.56	9,001
2001	51,466.57	45,630	30,551	26,062	2.91	8,956
2002	3,948.32	3,399	2,276	2,067	3.26	634
2003	3,912.97	3,266	2,187	2,117	3.62	585
2004	13,775.82	11,123	7,447	7,706	3.99	1,931
2005	146,605.71	114,177	76,445	84,821	4.38	19,366
2007	890,634.51	641,379	429,425	550,273	5.18	106,230
2008	93,046.96	64,141	42,945	59,407	5.60	10,608
2009	148,858.05	97,701	65,414	98,330	6.05	16,253
2010	104,973.88	65,357	43,759	71,712	6.51	11,016
2011	199,325.42	117,084	78,392	140,866	6.99	20,153
2012	223,715.89	123,209	82,493	163,594	7.49	21,842
2013	323,088.45	165,377	110,726	244,671	8.02	30,508
2015	803,079.15	343,346	229,882	653,505	9.17	71,266
2016	646,166.41	246,407	164,978	545,805	9.80	55,694
2017	691,691.60	229,780	153,845	607,016	10.47	57,977
2018	605,840.75	170,158	113,927	552,498	11.17	49,463

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 370.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S0.5						
NET SALVAGE PERCENT.. -10						
2019	514,230.02	115,772	77,513	488,140	11.93	40,917
2021	1,001,742.99	103,580	69,350	1,032,567	13.59	75,980
2022	709,586.88	25,500	17,074	763,472	14.51	52,617
	8,797,838.81	4,433,382	3,397,998	6,279,625		798,023

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 9.07

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 15-S2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1967	664.37	731	731			
1968	1,672.02	1,839	1,839			
1969	343.99	378	378			
1970	1,720.02	1,892	1,892			
1972	619.97	682	682			
1973	1,484.64	1,633	1,633			
1974	1,373.03	1,510	1,510			
1975	1,453.60	1,599	1,599			
1976	409.09	450	450			
1977	332.78	366	366			
1978	859.62	946	946			
1979	565.40	622	622			
1980	872.86	960	960			
1982	156.14	172	172			
1984	221.40	244	244			
1985	303.87	334	334			
1986	1,984.72	2,183	2,183			
1987	189.38	208	208			
1990	900.86	991	991			
1992	3,282.20	3,610	3,610			
1993	517.26	566	569			
1996	227.54	240	250			
1997	1,563.05	1,624	1,719			
1998	2,591.91	2,657	2,851			
1999	482.57	488	531			
2000	3,383.42	3,374	3,722			
2001	4,884.26	4,800	5,373			
2002	3,011.71	2,913	3,313			
2003	10,136.35	9,634	11,150			
2004	20,511.24	19,133	22,562			
2005	13,803.36	12,592	15,184			
2006	12,180.10	10,843	13,398			
2007	25,291.50	21,886	27,821			
2008	33,721.07	28,240	37,093			
2009	130,417.29	105,203	143,459			
2010	54,214.01	41,785	59,635			
2011	22,197.93	16,246	24,418			
2012	68,211.30	46,871	75,032			
2013	56,857.36	36,275	60,287	2,256	6.30	358
2014	78,679.43	45,985	76,424	10,123	7.03	1,440
2015	56,428.72	29,670	49,309	12,763	7.83	1,630

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -10						
2016	100,019.78	46,283	76,919	33,103	8.69	3,809
2017	29,214.86	11,569	19,227	12,909	9.60	1,345
2018	54,073.30	17,685	29,391	30,090	10.54	2,855
2019	43,212.79	11,028	18,328	29,206	11.52	2,535
2020	28,119.46	5,155	8,567	22,364	12.50	1,789
2021	194,027.40	21,343	35,471	177,959	13.50	13,182
2022	81,566.88	2,990	4,969	84,755	14.50	5,845
	1,148,955.81	578,428	848,322	415,530		34,788

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 3.03

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 28-S0.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1957	257.99	284	284			
1968	102.48	111	113			
1970	1,146.67	1,206	1,261			
1972	2,196.14	2,251	2,416			
1973	433.66	439	477			
1974	603.62	603	664			
1975	80.03	79	88			
1978	820.49	776	903			
1979	492.31	459	542			
1980	3,110.16	2,858	3,421			
1981	1,171.19	1,061	1,288			
1982	1,196.72	1,067	1,316			
1984	231.73	200	255			
1985	21,664.77	18,418	23,831			
1987	1,245.56	1,023	1,370			
1988	3,575.72	2,884	3,933			
1991	428.81	326	464	8	8.63	1
1993	1,287.37	939	1,337	79	9.43	8
1994	6,793.70	4,844	6,896	577	9.85	59
1995	2,413.17	1,681	2,393	261	10.27	25
1996	1,730.10	1,175	1,673	230	10.71	21
1997	7,555.84	5,002	7,121	1,190	11.15	107
1998	4,178.97	2,692	3,832	765	11.60	66
1999	9,867.98	6,180	8,798	2,057	12.06	171
2000	5,642.47	3,427	4,879	1,328	12.54	106
2001	7,430.23	4,370	6,221	1,952	13.03	150
2002	1,615.69	919	1,308	469	13.52	35
2003	5,688.79	3,120	4,442	1,816	14.04	129
2004	7,093.27	3,745	5,331	2,472	14.56	170
2005	2,677.28	1,357	1,932	1,013	15.10	67
2006	7,018.16	3,402	4,843	2,877	15.66	184
2007	7,880.58	3,644	5,188	3,481	16.23	214
2008	5,473.63	2,404	3,422	2,599	16.82	155
2009	31,496.56	13,079	18,619	16,027	17.43	920
2010	3,980.05	1,554	2,212	2,166	18.06	120
2011	48.70	18	26	28	18.71	1
2012	11,944.37	4,045	5,758	7,381	19.38	381
2013	19,299.99	6,013	8,560	12,670	20.07	631
2014	11,239.92	3,184	4,533	7,831	20.79	377
2015	18,108.83	4,603	6,553	13,367	21.53	621
2016	21,941.24	4,922	7,007	17,128	22.29	768

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-S0.5						
NET SALVAGE PERCENT.. -10						
2017	21,621.76	4,171	5,938	17,846	23.09	773
2018	10,823.99	1,739	2,475	9,431	23.91	394
2019	91,663.55	11,667	16,608	84,222	24.76	3,402
2021	4,978.28	282	402	5,074	26.56	191
2022	20,857.49	402	572	22,371	27.51	813
	391,110.01	138,625	191,505	238,716		11,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 2.83

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1974	848.47	848	848			
1993	2,675.62	2,676	2,676			
1994	2,374.37	2,374	2,374			
1995	23,184.52	23,185	23,185			
1996	2,652.39	2,652	2,652			
1997	13,387.05	13,387	13,387			
	45,122.42	45,122	45,122			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	2,167.05	2,124	2,124	43	0.50	43
1999	9,246.01	8,691	8,691	555	1.50	370
2000	42,827.50	38,545	38,545	4,282	2.50	1,713
2001	20,326.75	17,481	17,481	2,846	3.50	813
2002	9,537.01	7,820	7,820	1,717	4.50	382
2003	10,238.69	7,986	7,986	2,253	5.50	410
2004	7,600.53	5,624	5,624	1,977	6.50	304
2005	10,623.22	7,436	7,436	3,187	7.50	425
2006	7,259.34	4,791	4,791	2,468	8.50	290
2007	11,415.98	7,078	7,078	4,338	9.50	457
2008	17,721.12	10,278	10,278	7,443	10.50	709
2009	18,550.13	10,017	10,017	8,533	11.50	742
2010	139,557.57	69,779	69,779	69,779	12.50	5,582
2011	24,436.80	11,241	11,241	13,196	13.50	977
2012	104,485.75	43,884	43,884	60,602	14.50	4,179
2013	26,212.69	9,961	9,961	16,252	15.50	1,049
2014	55,222.09	18,776	18,776	36,446	16.50	2,209
2015	21,820.37	6,546	6,546	15,274	17.50	873
2016	38,284.89	9,954	9,954	28,331	18.50	1,531
2017	50,978.46	11,215	11,215	39,763	19.50	2,039
2018	62,607.18	11,269	11,269	51,338	20.50	2,504
2019	50,760.60	7,106	7,106	43,655	21.50	2,030

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	105,044.88	10,504	10,504	94,541	22.50	4,202
2021	102,014.07	6,121	6,121	95,893	23.50	4,081
2022	51,768.28	1,035	1,035	50,733	24.50	2,071
	1,000,706.96	345,262	345,262	655,445		39,985
	1,045,829.38	390,384	390,384	655,445		39,985

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 3.82

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	3,135.61	3,136	3,136			
1992	1,115.00	1,115	1,115			
1993	6,988.00	6,988	6,988			
1994	10,300.80	10,301	10,301			
1995	19,029.12	19,029	19,029			
1996	1,187.55	1,188	1,188			
1997	19,225.01	19,225	19,225			
1998	26,702.80	26,703	26,703			
1999	871.05	871	871			
2001	13,456.88	13,457	13,457			
	102,011.82	102,013	102,012			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	22,325.20	21,767	21,426	899	0.50	899
2004	1,994.48	1,845	1,816	178	1.50	119
2006	15,012.64	12,385	12,191	2,822	3.50	806
2009	6,236.58	4,210	4,144	2,093	6.50	322
2011	7,271.29	4,181	4,115	3,156	8.50	371
2012	7,119.48	3,738	3,679	3,440	9.50	362
2013	74,420.14	35,350	34,796	39,624	10.50	3,774
2014	31,822.66	13,525	13,313	18,510	11.50	1,610
2015	25,452.58	9,545	9,395	16,057	12.50	1,285
2016	12,759.43	4,147	4,082	8,677	13.50	643
2017	53,804.16	14,796	14,564	39,240	14.50	2,706
2018	6,610.25	1,487	1,464	5,147	15.50	332
2019	2,211.80	387	381	1,831	16.50	111
2022	10,535.41	263	259	10,277	19.50	527
	277,576.10	127,626	125,626	151,950		13,867
	379,587.92	229,639	227,638	151,950		13,867

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 3.65

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
1997	4,479.75	3,763	5,109	630-		
	4,479.75	3,763	5,109	630-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	1,041.15	1,041	1,041			
2002	174,093.96	174,094	174,094			
2004	6,272.53	6,273	6,273			
2006	102,924.41	102,924	102,924			
	284,332.05	284,332	284,332			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	5,270.12	5,094	5,057	213	0.50	213
2009	3,500.29	3,150	3,127	373	1.50	249
2011	1,135.22	870	864	271	3.50	77
2013	16,377.45	10,372	10,298	6,080	5.50	1,105
2014	28,140.00	15,946	15,832	12,308	6.50	1,894
2015	1,792.85	896	890	903	7.50	120
2016	97,038.85	42,050	41,749	55,290	8.50	6,505
2017	105,985.62	38,862	38,583	67,402	9.50	7,095
2018	157,852.54	47,356	47,017	110,836	10.50	10,556
2020	558,170.68	93,030	92,363	465,807	12.50	37,265
2021	481,529.57	48,153	47,808	433,722	13.50	32,128
2022	1,291,437.07	43,044	42,736	1,248,702	14.50	86,117
	2,748,230.26	348,823	346,323	2,401,907		183,324
	3,032,562.31	633,155	630,655	2,401,907		183,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 6.05

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ELECTRIC ASSETS

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	350.38	350	350			
1987	910.10	910	910			
1990	1,944.97	1,945	1,945			
1991	2,598.13	2,598	2,598			
1995	6,607.65	6,608	6,608			
1996	2,426.03	2,426	2,426			
1997	6,293.00	6,293	6,293			
1998	2,483.13	2,483	2,483			
1999	575.97	576	576			
	24,189.36	24,189	24,189			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COMMON

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

SURVIVOR CURVE.. IOWA 30-S0
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1910	597.21	597	597			
1931	326.12	326	326			
1939	503.64	504	504			
1940	1,858.72	1,859	1,859			
1949	3,583.09	3,583	3,583			
1951	836.68	837	837			
1956	1,833.30	1,833	1,833			
1960	313.00	313	313			
1961	1,641.00	1,641	1,641			
1964	2,864.00	2,811	2,864			
1965	3,257.00	3,157	3,257			
1967	275.00	260	275			
1970	13,680.00	12,412	13,680			
1973	522.89	455	523			
1976	16,790.64	13,947	16,791			
1977	1,257.87	1,029	1,258			
1978	733.62	590	729	5	5.86	1
1980	2,320.95	1,806	2,232	89	6.66	13
1981	17,896.68	13,685	16,914	983	7.06	139
1982	92,285.06	69,337	85,698	6,587	7.46	883
1984	3,649.73	2,642	3,265	385	8.28	46
1986	37,653.35	26,219	32,406	5,247	9.11	576
1987	42,118.69	28,725	35,503	6,616	9.54	694
1988	39,092.00	26,113	32,275	6,817	9.96	684
1989	42,856.16	28,014	34,624	8,232	10.39	792
1990	80,136.29	51,234	63,323	16,813	10.82	1,554
1991	52,561.60	32,834	40,581	11,981	11.26	1,064
1992	135,286.91	82,525	101,997	33,290	11.70	2,845
1993	56,555.63	33,651	41,591	14,965	12.15	1,232
1994	33,677.61	19,533	24,142	9,536	12.60	757
1995	192,424.99	108,657	134,295	58,130	13.06	4,451
1996	64,486.00	35,424	43,783	20,703	13.52	1,531
1997	71,296.21	38,049	47,027	24,269	13.99	1,735
1998	186,788.27	96,695	119,511	67,277	14.47	4,649
1999	1,575.00	790	976	599	14.95	40
2000	5,423.00	2,632	3,253	2,170	15.44	141
2001	8,914.71	4,181	5,168	3,747	15.93	235
2002	29,153.34	13,177	16,286	12,867	16.44	783
2003	26,133.45	11,368	14,050	12,083	16.95	713
2004	71,322.93	29,789	36,818	34,505	17.47	1,975
2005	92,441.46	36,977	45,702	46,739	18.00	2,597

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. 0						
2006	38,778.99	14,814	18,309	20,470	18.54	1,104
2007	5,271.63	1,917	2,369	2,903	19.09	152
2008	52,462.53	18,100	22,371	30,092	19.65	1,531
2009	46,027.45	15,005	18,546	27,481	20.22	1,359
2010	13,440.39	4,117	5,088	8,352	20.81	401
2011	15,852.91	4,539	5,610	10,243	21.41	478
2012	8,742.51	2,323	2,871	5,872	22.03	267
2013	874,007.19	213,843	264,301	609,706	22.66	26,907
2014	27,999.07	6,235	7,706	20,293	23.32	870
2015	1,781.00	357	441	1,340	23.99	56
2016	7,245.16	1,285	1,588	5,657	24.68	229
2017	7,162.87	1,098	1,357	5,806	25.40	229
2018	60,577.05	7,774	9,609	50,968	26.15	1,949
2019	67,213.73	6,878	8,501	58,713	26.93	2,180
2020	7,216.10	544	672	6,544	27.74	236
2021	24,757.75	1,155	1,428	23,330	28.60	816
	2,695,460.13	1,140,195	1,403,057	1,292,403		68,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 2.56

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - DOC FACILITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 12-2078
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2018	11,427,254.96	882,298	1,085,704	10,341,551	51.51	200,768
2019	61,065.88	3,726	4,585	56,481	51.71	1,092
2022	38,072.38	346	426	37,647	52.27	720
	11,526,393.22	886,370	1,090,715	10,435,678		202,580

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.5 1.76

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 391.00 OFFICE FURNITURE AND EQUPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	870.00	319	153	717	9.50	75
2018	500,574.93	150,172	71,941	428,634	10.50	40,822
2019	369.80	86	41	329	11.50	29
2020	2,277.25	380	182	2,095	12.50	168
2021	1,123.44	112	54	1,069	13.50	79
2022	3,857.46	129	62	3,795	14.50	262
	509,072.88	151,198	72,433	436,640		41,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 8.14

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	3,023.54	3,024	3,024			
1991	4,473.45	4,473	4,473			
1992	4,531.89	4,532	4,532			
1997	5,017.38	5,017	5,017			
	17,046.26	17,046	17,046			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	1,601.75	1,570	1,560	42	0.50	42
2005	34,409.45	24,087	23,929	10,480	7.50	1,397
2021	17,000.00	1,020	1,013	15,987	23.50	680
	53,011.20	26,677	26,502	26,509		2,119
	70,057.46	43,723	43,548	26,509		2,119

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 3.02

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	2,692.11	2,221	301	2,391	3.50	683
2007	55,675.79	43,149	5,847	49,829	4.50	11,073
2008	696.63	505	68	629	5.50	114
2009	7,891.71	5,327	722	7,170	6.50	1,103
2010	29,978.48	18,737	2,539	27,439	7.50	3,659
2017	253.46	70	9	244	14.50	17
2018	66,480.30	14,958	2,027	64,453	15.50	4,158
2019	504.62	88	12	493	16.50	30
2021	8,166.23	612	83	8,083	18.50	437
2022	19,389.72	485	66	19,324	19.50	991
	191,729.05	86,152	11,674	180,055		22,265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 11.61

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
1993	409.50	366	410			
1997	877.81	737	877			
	1,287.31	1,103	1,287			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	1,383.00	1,383	1,383			
1991	2,415.00	2,415	2,415			
1994	8,586.75	8,587	8,587			
1995	8,016.39	8,016	8,016			
1996	48,639.13	48,639	48,639			
1997	525.00	525	525			
1998	7,420.82	7,421	7,421			
2000	4,392.00	4,392	4,392			
2002	164,475.15	164,475	164,475			
2004	103,994.56	103,995	103,995			
2007	986,483.16	986,483	986,483			
	1,336,330.96	1,336,331	1,336,331			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	6,620.15	6,400	6,620			
2009	71,792.97	64,614	71,793			
2010	69,805.06	58,171	69,805			
2011	2,611.62	2,002	2,612			
2012	380,628.10	266,440	380,628			
	531,457.90	397,627	531,458			
	1,867,788.86	1,733,958	1,867,789			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
COMMON ASSETS

ACCOUNT 398.00 MISCELLANEOUS EQUPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1992	2,203.30	2,203	2,203			
1996	600.00	600	600			
2000	43,344.62	43,345	43,354		9-	
	46,147.92	46,148	46,157		9-	
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,204.99	2,040	2,205			
2008	23,841.17	17,285	23,841			
	26,046.16	19,325	26,046			
	72,194.08	65,473	72,203		9-	

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

Fitchburg Gas and Electric Light Company
Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	July 1, 2024 Annual Rate Percentage
1	350.00	Land and Land Rights	N/A
2	351.00	Clearing Land and Rights of Way	1.11%
3	352.00	Structures and Improvements	0.88%
4	353.00	Station Equipment	3.42%
5	355.00	Poles and Fixtures	7.82%
6	356.00	Overhead Conductor and Devices	4.10%
7	394.00	Tools, Shop & Garage Equipment	4.00%
8	395.00	Laboratory Equipment	5.00%
9	397.00	Communication Equipment	6.67%
10	398.00	Miscellaneous Equipment	0.00%
11	303.00	Miscellaneous Intangible Plant	20.00%
12	303.01	Miscellaneous Intangible Plant	33.00%
13	303.02	Miscellaneous Intangible Plant	10.00%
14	390.00	Structures and Improvements	2.56%
15	390.01	DOC Facility	1.76%
16	391.00	Office Furniture and Equipment	8.14%
17	393.00	Stores Equipment	4.00%
18	394.00	Tools, Shop and Garage Equipment	11.61%
19	396.00	Power Operated Equipment	0.00%
20	397.00	Communication Equipment	0.00%
21	398.00	Miscellaneous Equipment	0.00%

Fitchburg Gas and Electric Light Company
Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

~~Line No.~~	*Line No.*	FERC Account Number	FERC Account Description	~~November 1, 2020 Annual Rate Percentage~~	*July 1, 2024 Annual Rate Percentage*
I. Transmission Plant					
~~1~~	*1*	350.00	Land and Land Rights	~~N/A~~	*N/A*
~~2~~	*2*	351.00	Clearing Land and Rights of Way	~~1.27%~~	*1.11%*
~~3~~	*3*	352.00	Structures and Improvements	~~2.12%~~	*0.88%*
~~4~~	*4*	353.00	Station Equipment	~~3.92%~~	*3.42%*
~~5~~	*5*	355.00	Poles and Fixtures	~~6.13%~~	*7.82%*
~~6~~	*6*	356.00	Overhead Conductor and Devices	~~3.51%~~	*4.10%*
II. General Plant					
~~7~~	*7*	394.00	Tools, Shop & Garage Equipment	~~4.00%~~	*4.00%*
~~8~~	*8*	395.00	Laboratory Equipment	~~5.00%~~	*5.00%*
~~9~~	*9*	397.00	Communication Equipment	~~6.67%~~	*6.67%*
~~10~~	*10*	398.00	Miscellaneous Equipment	~~5.00%~~	*0.00%*
III. Intangible Plant					
~~11~~	*11*	303.00	Miscellaneous Intangible Plant	~~20.00%~~	*20.00%*
~~12~~	*12*	303.01	Miscellaneous Intangible Plant	~~33.00%~~	*33.00%*
~~13~~	*13*	303.02	Miscellaneous Intangible Plant	~~10.00%~~	*10.00%*
IV. Common Plant					
~~14~~	*14*	390.00	Structures and Improvements	~~1.98%~~	*2.56%*
	15	*390.01*	*DOC Facility*		*1.76%*
~~15~~	*16*	391.00	Office Furniture and Equipment	~~6.67%~~	*8.14%*
~~16~~	*17*	393.00	Stores Equipment	~~4.00%~~	*4.00%*
~~17~~	*18*	394.00	Tools, Shop and Garage Equipment	~~5.00%~~	*11.61%*
~~18~~	*19*	396.00	Power Operated Equipment	~~0.16%~~	*0.00%*
~~19~~	*20*	397.00	Communication Equipment	~~6.67%~~	*0.00%*
~~20~~	*21*	398.00	Miscellaneous Equipment	~~5.00%~~	*0.00%*

Attachment 3

Certificate of Service and Email List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document via electronic mail upon the email addresses listed below. Dated: August 12, 2024

Andrew O. Kaplan
Pierce Atwood LLP
100 Summer Street, 22nd Floor
Boston, MA 02110

EMAIL LIST

This filing is being served on electric utility regulatory agencies for the six New England states, the New England Conference of Public Utilities Commissioners, the New England Power Pool ("NEPOOL") Participants Committee, and the parties to the Settlement Agreement at the email addresses listed below.

For the electric utility regulatory agencies for the six New England states (Connecticut Public Utilities Regulatory Authority; Maine Public Utilities Commission; Massachusetts Department of Public Utilities; New Hampshire Public Utilities Commission; Rhode Island Public Utilities Commission; Vermont Public Utility Commission) and the New England Conference of Public Utilities Commissioners:

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The names and email addresses of the NEPOOL Participants Committee members are posted on the ISO-NE website at https://www.iso-ne.com/committees/participants/participants-committee/.

For the Settling Parties:

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