

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ATTORNEY GENERAL CONSULTANT EXPENSE FACTOR

SCHEDULE AGCEF

1.01 Purpose

The purpose of the Attorney General Consultant Expense Factor (“AGCEF”) is to provide Fitchburg Gas and Electric Light Company (the “Company”) a mechanism to adjust, on an annual basis and subject to the jurisdiction of the Department of Public Utilities (the “Department”), its rates for the recovery of expenses associated with consultants or experts retained by the Attorney General to assist with cases before the Department, as allowed pursuant to M.G.L. Chapter 12, Section 11E(b) and Section 4 of Chapter 169 of the Acts of 2008.

1.02 Applicability

This AGCEF shall be applicable to all electricity, as measured in kilowatthours (“kWhs”), delivered by the Company unless otherwise designated. For billing purposes, the AGCEF shall be included in the Distribution Charge.

1.03 Effective Date of Annual Adjustment Factor

The date on which the annual AGCEF becomes effective shall be the first day of each calendar year, unless otherwise ordered by the Department.

1.04 Attorney General Consultant Expenses Allowable for Recovery

Attorney General Consultant Expenses include all reasonable and proper costs and expenses that have been approved by the Department during the pendency of a docket involving the Company, including generic proceedings before the Department.

1.05 Attorney General Consultant Expense Factor (“AGCEF”) Formula

$$AGCEF_{xs} = (AGCE + RAAGCE) * DRA_s / FkWh_{xs}$$

Where:

AGCEF_{xs} = The annual Attorney General Consultant Expense Factor for year x and class s.

FkWh_{xs} = The Forecasted kWh_s is the forecasted amount of electricity for year x and class s to be distributed to the Company’s distribution customers for the upcoming annual AGCEF billing period.

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SCHEDULE AGCEF (continued)

AGCE = Attorney General Consultant Expenses; all reasonable costs and expenses associated with the Attorney General's retention of an expert or consultant to assist with a proceeding before the Department. The Department, after hearing comments from the full parties to the proceeding, may approve the costs. The costs for a consultant shall not exceed \$150,000 per proceeding, unless approved by the Department based on exigent circumstances, including the complexity of the proceeding. Once the costs have been approved by the Department, these costs shall be recognized by the Department for all purposes as proper business expenses of the Company, and are recoverable through rates without further approval by the Department. AGCE shall include actual expenses through September 30 of the year prior to which the Company's proposed AGCEF will take effect.

RAAGCE = The Attorney General Consultant Expense Reconciliation Adjustment shall be the amount of over/undercollection of the prior year's AGCE. Account 173.31 shall contain the accumulated difference between actual revenues toward Attorney General Consultant Expense and Attorney General Consultant Expenses allowed, plus interest. Beginning January 1, 2012 and thereafter, interest shall be calculated using the prime rate after tax (i.e. prime rate * (1 - tax rate)). The tax rate shall be the combined federal and state income tax rate. The prime rate is to be fixed on a quarterly basis and established as reported in The WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter; if more than one rate is reported, the average of the reported rates shall be used. Interest shall be added to each end-of-month balance.

DRA_s = The Distribution Revenue Allocator is derived from the Company's most recent base rate case, unless otherwise adjusted and approved by the Department.

Allocators for rate filings made on or after November 1, 2023 in compliance with D.P.U. 23-95 are as follows:

<u>Rate Class</u>	<u>Distribution Revenues</u>	<u>Allocation</u>
RD-1/RD-2	\$16,003,352	58.56%
GD-1/GD-2/GD-4/GD-5	\$6,832,600	25.01%
GD-3/Special Contracts	\$4,358,897	15.95%
Streetlights	\$131,687	0.48%

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SCHEDULE AGCEF (continued)

Allocators for rate filings made on or after July 1, 2024 in compliance with DPU 23-80 are as follows:

<u>Rate Class</u>	<u>Distribution Revenues</u>	<u>Allocation</u>
RD-1/RD-2	\$19,217,272	61.20%
GD-1/GD-2/GD-4/GD-5	\$6,275,487	19.99%
GD-3/Special Contracts	\$5,734,574	18.26%
Streetlights	\$171,821	0.55%

Allocators for rates effective on or after January 1, 2025 in compliance with DPU 23-80-A are as follows:

<u>Rate Class</u>	<u>Distribution Revenues</u>	<u>Allocation</u>
RD-1/RD-2	\$19,294,962	61.18%
GD-1/GD-2/GD-4/GD-5	\$6,298,256	19.97%
GD-3/Special Contracts	\$5,770,373	18.30%
Streetlights	\$172,129	0.55%

s = The Rate Class Group is the combination of similar rate classes, as follows:
 the Residential group is the combination of RD-1, RD-2 and EV-RES;
 the General Service group is the combination of GD-1, GD-2, including electric vehicle demand charge alternative customers, GD-4 and GD-5;
 the Large General Service group is the combination of GD-3, including electric vehicle demand charge alternative customers, and Special Contracts; and
 Streetlights is the combination of Outdoor Lighting classes SD and SDC.

1.06 Application of AGCEF to Bills

The AGCEF (\$ per kWh) shall be calculated to the nearest one one-thousandth of a cent per kWh (\$0.00001) and will be applied to distribution kilowatt-hours. If, during any twelve-month period commencing on January 1, the projected AGCEF is less than one one-thousandth of a cent (\$0.00001) per kWh, the AGCEF account balance shall remain in Account 173.31.

1.07 Information to be Filed with the Department

Information pertaining to the Attorney General Consultant Expenses shall be submitted with the annual reconciliation filing, including complete documentation of the reconciliation adjustment calculations.

Issued by: Daniel Hurstak
 Vice President and Treasurer

Issued: December 17, 2024
 Effective: January 1, 2025

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SCHEDULE AGCEF (continued)

1.08 Customer Notification

The Company shall notify customers in simple terms of changes to the AGCEF, including the nature of the change and the manner in which the AGCEF is applied to the bill. In the absence of a standard format, the Company shall submit this notice for approval at the time of each AGCEF filing. Upon approval by the Department, the Company shall immediately distribute these notices to all of its distribution customers either through direct mail or with its bills, or as a bill message.