

Fitchburg Gas & Electric Light Company - Gas
24 Month Period Ended June 30, 2022

| Line # | Description | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Total | 12 Months End Jun 21 Total | 12 Months End Jun 22 Total | |
|--------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|---------|----------|----------|--------|---------|---------|--------|---------|----------|----------|----------|----------|-----------|----------------------------------|----------------------------------|--|
| 1 | Non-Basic Service/Energy Supply Net Write-offs | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Total Net Write-offs | 57,001 | 53,545 | 25,297 | 30,693 | 23,702 | 18,206 | 36,036 | 13,570 | 38,643 | 15,218 | 34,190 | (39,476) | 104,142 | 26,866 | 44,715 | 85,142 | 108,625 | 210,911 | 94,394 | 103,891 | 59,000 | 53,703 | 43,839 | 60,401 | 1,302,254 | 306,625 | 995,629 | |
| 3 | Less: Hardship Net Write-Offs | - | - | - | - | - | - | - | - | - | - | - | (88,887) | - | - | (17,136) | - | - | (4,197) | - | - | (7,198) | - | - | (9,335) | (126,753) | (88,887) | (37,866) | |
| 4 | Total Actual Net Write-offs | 57,001 | 53,545 | 25,297 | 30,693 | 23,702 | 18,206 | 36,036 | 13,570 | 38,643 | 15,218 | 34,190 | (128,363) | 104,142 | 26,866 | 27,579 | 85,142 | 108,625 | 206,714 | 94,394 | 103,891 | 51,802 | 53,703 | 43,839 | 51,066 | 1,175,501 | 217,738 | 957,763 | |
| 5 | Less: Uncollectible Expense in Distribution Rates | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 74,290 | 1,782,952 | 891,476 | 891,476 | |
| 6 | Incremental Net Write-Offs | (17,289) | (20,745) | (48,993) | (43,597) | (50,588) | (56,084) | (38,254) | (60,720) | (35,647) | (59,072) | (40,100) | (202,653) | 29,852 | (47,424) | (46,711) | 10,852 | 34,335 | 132,424 | 20,104 | 29,601 | (22,488) | (20,587) | (30,451) | (23,224) | (607,451) | (673,738) | 66,287 | |

(1) Refer to DPU-Common-FGE 3-2: Higher of 3-Year Average 2017 to 2019 (\$751,826) or amount included in base rates in DPU 19-131 (\$891,476)