COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF PUBLIC UTILITIES

D.T.E. 99-118

ATTORNEY GENERAL'S FOURTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following is the Attorney General's Fourth Set of Information Requests in the above captioned docket.

1. Referring to the response to Attorney General Information Request 2-6(a), Page 1, why is all of the general plant allocated to distribution, with no general plant allocated to any of the other functions?

2. Referring to the response to Attorney General Information Request 2-6(a), Page 1, please provide calculations supporting the 64.4% allocation factor for common plant.

3. Referring to the response to Attorney General Information Request 2-6(a), Page 1, why is all of the electric common plant allocated to distribution, with no electric common plant allocated to any of the other functions?

4. Referring to the response to Attorney General Information Request 2-6(b), Page 1, please explain the allocated portion of accumulated depreciation on transmission plant and provide supporting calculations.

5. Referring to the response to Attorney General Information Request 2-6(b), Page 1, please reconcile the accumulated depreciation on general plant to the accumulated depreciation on general plant in the 1999 FERC Form 1, Page 219.

6. Referring to the response to Attorney General Information Request 2-6(b), Page 1, please reconcile the accumulated depreciation on common plant to the accumulated depreciation on common plant in the 1999 FERC Form 1, Page 356.1.

7. Referring to the response to Attorney General Information Request 2-6(c), Page 1, please provide workpapers for the allocation of deferred taxes to the distribution function.

8. Referring to the response to Attorney General Information Request 2-6(c), Page 1, please explain the allocation of the SFAS 109 regulatory asset and SFAS 109 regulatory liability to the distribution function and provide supporting workpapers.

9. Referring to the response to Attorney General Information Request 2-6(h), are any of the customer advances not applicable to distribution? If so, please identify and quantify any customer advances applicable to other functions.

10. Referring to the response to Attorney General Information Request 2-6(j), please explain the following:

a. Why is a cash working capital allowance for purchased power included in the distribution cash working capital allowance?

b. What is the justification for using 45 days of other operating and maintenance expense in the cash working capital allowance?

c. Why is the operating and maintenance expense of $12,981,341 in 1999 different from the amount shown in Attachment AG-2-8-2 for 1999?

11. Please provide workpapers for the distribution revenue shown on Attachment AG-2-8-1.

12. Please reconcile the Miscellaneous Service Revenues shown on Attachment AG-2-8-1 in 1999 to the Miscellaneous Service Revenues shown in the 1999 FERC Form 1, Page 300.

13. Please reconcile the distribution depreciation expense shown on Attachment AG-2-8-1 in 1999 to the distribution depreciation expense shown in the 1999 FERC Form 1, Page 336.

14. Please reconcile the common plant depreciation expense shown on Attachment AG-2-8-1 in 1999 to the common plant depreciation expense shown in the 1999 FERC Form 1, Page 356.1.

15. Please provide workpapers supporting the distribution taxes other than income taxes on Attachment AG-2-8-1.

16. Please provide workpapers supporting the administrative and general expenses allocated to distribution on Attachment AG-2-8-2.

17. Referring to Attachment AG-2-8-2, please explain the following:

a. The decrease in Outside Services expense from 1999 to 2000.

b. The decrease in Employee Pensions and Benefits expense from 1999 to 2000.

18. Referring to the response to Attorney General Information Request 2-9, are expenses related to Princeton Paper Company included in year 2000 expenses? If so, please identify such expenses.

19. Referring to Attachment AG-2-9-4, why is the fixed lease expense eliminated from the subtractions from the O&M base for inflation?

20. Referring to Attachment AG-2-9-5, please reconcile the Depreciable Electric Plant - year-end 2000 to the Depreciable Electric Plant on Attachment AG-2-6(a), Page 2.

21. Referring to Attachment AG-2-9-6, please provide supporting calculations for the 1.0575 factor.