FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
GAS DIVISION UTILITY PLANT IN SERVICE
FOR THE 12 MONTHS ENDING DECEMBER 31, 1997

DESCRIPTION	TOTAL GAS DIVISION	LESS WH AND CB RENTALS	PLUS ALLOCATED COMMON PLANT	TOTAL GAS DISTRIBUTION
INTANGIBLE PLANT				
301 ORGANIZATION	36,387			36,387
303 MISCELLANEOUS INTANGIBLE PLANT	124,274		28,194	152,468
TOTAL INTANGIBLE PLANT	160,661		28,194	188,855
PRODUCTION PLANT				
304 LAND & LAND RIGHTS	114,201			114,201
305 STRUCTURES AND IMPROVEMENTS	301,240			301,240
310 LAND & LAND RIGHTS	0		903	903
311 LPG EQUIPMENT	1,154,917			1,154,917
320 OTHER EQUIPMENT	305,952			305,952
TOTAL PRODUCTION PLANT	1,876,310		903	1,877,213
DISTRIBUTION & TRANSMISSION PLANT				
365.1 LAND & LAND RIGHTS	6,958			6,958
365.2 RIGHT OF WAYS	16,080			16,080
366 STRUCTURES & IMPROVEMENETS	40,169			40,169
367 MAINS	13,050,467			13,050,467
369 MEASURING & REGULATING STATION EQUIPMENT	807,489			807,489
380 SERVICES	7,633,642			7,633,642
381 METERS	1,710,448			1,710,448
382 METER INSTALLATIONS	1,460,293			1,460,293
383 HOUSE REGULATORS	45,834			45,834
386 OTHER PROPERTY ON CUSTOMER PREMISES	1,921,479	1,921,479		0
TOTAL DISTRIBUTION & TRANSMISSION PLANT	26,692,859	1,921,479		24,771,380
GENERAL PLANT				
389 LAND & LAND RIGHTS-GENERAL PLANR	0		384	384
390 STRUCTURES & IMPROVEMENTS	0		206,394	206,394
390.1 CAPITALIZED LEASE-LEASED SERVICE CENTER	0		936,189	936,189
390.2 IMPROVEMENTS TO LEASED SERVICE CENTER	0		190,749	190,749
391 OFFICE FURNITURE & EQUIPMENT	77,546		189,178	266,724
392 TRANSPORTATION EQUIPMENT	351,149		154,266	505,415
393 STORES EQUIPMENT	0		12,674	12,674
394 TOOLS, SHOP & GARAGE EQUIPMENT	76,818		17,151	93,969
395 LABORATORY EQUIPMENT	43,325		0	43,325
396 POWER OPERATED EQUIPMENT	24,724		2,742	27,466
397 COMMUNICATION EQUIPMENT	0		140,398	140,398
398 MISCELLANEOUS EQUIPMENT	59,848		41,249	101,097
399 OTHER INTANGIBLE PLANT	0		0	0
TOTAL GENERAL PLANT	633,410		1,891,374	2,524,784
TOTAL UTILITY PLANT IN SERVICE	29,363,240	1,921,479	1,920,471	29,362,232