FGE Electric Division

20-20-08-00-9240000	PROPERTY INSURANCE	24,177
20-20-10-00-9240001	PROPERTY INS CAPITALIZED	(1,713)
20-20-08-00-9250000	D & O AND FIDUCIARY	16,945
20-20-70-00-9250100	INJURIES & DAMAGES SAFETY	9,458
20-20-08-00-9250200	GENERAL LIABILITY	52,223
20-20-10-00-9250201	GEN'L LIAB. CAPITALIZED	(6,471)
20-20-08-00-9250202	GENERAL LIABITY CLAIMS	(16,102) direct charge
20-20-70-00-9250300	INJ & DAM - ENVIRONMENTAL	9,871
20-20-08-00-9250400	WORKERS COMPENSATION EXP	77,812
20-20-10-00-9250401	WORKERS COMP CAPITALIZED	(31,436)
20-20-03-00-9260000	EMPL PENSION-PAYROLL	4,166
20-20-03-00-9260100	EMPL PENSION-401(K)	59,538
20-20-10-00-9260101	401(K) CAPITALIZED	(23,096)
20-20-03-00-9260201	EMPL PENSION-FASB 87	(105,778)
20-20-03-00-9260300	EMPL BENEFIT-HEALTH INSURANCE	324,828
20-20-03-00-9260301	Health Insurance - Employee Contributio	(31,693)
20-20-03-00-9260400	EMPL BENEFIT-LIFE INSURANCE	19,738
20-20-10-00-9260500	BENEFIT COST CAPITALIZED	(145,879)
20-20-03-00-9260600	EMPL BENEFITS OTHER-USC	15,297
20-20-70-00-9260601	EMPL BENEFITS OTHER-LOCAL	21,153
20-20-03-00-9260900	SFAS 106-OPEB EXPENSE	16,612
20-20-03-00-9261000	EMPL PENSION FUND SERVICES	8,769
20-20-03-00-9261100	MISC GENERAL EXPENSE	347

Property Insurance - G/E Allocation

$24,177
(1,713)
$22,464

Liability Insurance - G/E Allocation

$ 16,945
52,223
(6,471)
77,812
(31,436)
1,235 Employment Practices Liability in Acct. 9250100 (1)

$ 110,308

(1) $2,171 see Page 3
x 56.9% Electric
$1,235

FGE Gas Division

20-10-08-00-9240000 PROPERTY INSURANCE		13,553
20-10-10-00-9240001 PROPERTY INS CAPITALIZED		(960)
20-10-08-00-9250000 D & O AND FIDUCIARY		12,846
20-10-70-00-9250100 INJURIES & DAMAGES SAFETY		9,348
20-10-08-00-9250200 GENERAL LIABILITY		39,589
20-10-10-00-9250201 GEN'L LIAB. CAPITALIZED		(4,906)
20-10-08-00-9250202 GENERAL LIABILITY STOP LOSS		33,538 direct charge
20-10-70-00-9250300 INJ & DAM - ENVIRONMENTAL		27,965
20-10-08-00-9250400 WORKERS COMPENSATION EXP		58,988
20-10-10-00-9250401 WORKERS COMP CAPITALIZED		(23,831)
20-10-03-00-9260000 EMPL PENSION-PAYROLL		3,158
20-10-03-00-9260100 EMPL PENSION-401(k)		45,135
20-10-10-00-9260101 401(K) CAPITALIZED		(17,509)
20-10-03-00-9260201 EMPL PENSION-FASB 87		(80,189)
20-10-03-00-9260300 EMPL BENEFIT-HEALTH INSURANCE		246,248
20-10-03-00-9260301 Health Insurance - Employee Contribution (gas)		(24,026)
20-10-03-00-9260400 EMPL BENEFIT-LIFE INSURANCE		25,283
20-10-10-00-9260500 BENEFIT COST CAPITALIZED		(110,589)
20-10-03-00-9260600 EMPL BENEFITS OTHER-USC		18,598
20-10-70-00-9260601 EMPL BENEFITS OTHER-LOCAL		18,223
20-10-03-00-9260900 SFAS 106-OPEB EXPENSE		12,594
20-10-03-00-9261000 EMPL PENSION FUND SERVICES		7,148
20-10-03-00-9261100 MISC GENERAL EXPENSE		263

Property Insurance - G/E Allocations

$13,553
(960)
$12,593

Liability Insurance - G/E Allocations

$12,846
39,589
(4,906)
58,988
(23,831)
936 Employment Practices Liability in acct. 9250100 (1)

$83,622

(1) $2,171 See pg. 3
x 43.1% Gas
$936

DTE 02-24 and DTE 02-25
Common Discovery
Attachment DTE 4-21
Page 2 of 6

Fitchburg Gas ar ctric Light Company
2001 Monthly Pre, ients
~~Prepaid Injuries and Damages Insurance~~

G 43.1%
E 56.9%

Acct 165.01.01	(a) Fiduciary Liability	(a), (b) Directors & Officers	(a) Excess Liability	(c) Workers Comp	Employment Practices Liab	Total
Exp. Acct	00.925.00	00.925.00	00.925.02	00.925.04	925.01.00	
policy period	1/1/2001 to 12/31/01	4/28/01 4/28/02	1/1/2001 to 12/31/01	*These should hit exp each month*	2/2/01 2/2/02	
Mos Remaining	5	10	5		7	
Premium	5,212.00	28,386.00	91,812.00		2,383.87	
Montly Premium	434.33	2,365.50	7,651.00		198.66	
Bal 12/31/00	0.00	8,020.00	0.00	35,613.00	184.84	43,817.84
Jan prepayments	5,212.00	0.00	91,812.00	0.00	0.00	97,024.00
Jan write-offs	434.33	2,005.00	7,651.00	11,871.00	184.84	22,146.17
Feb prepayments	0.00	0.00	0.00	23,644.00	0.00	23,644.00
Feb write-offs	434.33	2,005.00	7,651.00	11,773.00	0.00	21,863.33
Mar prepayments	0.00	0.00	0.00	11,822.00	2,383.87	14,205.87
Mar write-offs	434.33	2,005.00	7,651.00	11,871.00	198.66	22,159.99
Apr prepayments	0.00	0.00	0.00	11,699.00	0.00	11,699.00
Apr write-offs	434.33	2,005.00	7,651.00	11,871.00	198.66	22,159.99
May prepayments	0.00	0.00	0.00	11,822.00	0.00	11,822.00
May write-offs	434.33	0.00	7,651.00	11,601.00	198.66	19,884.99
Jun prepayments	0.00	28,386.00	0.00	11,822.00	0.00	40,208.00
Jun write-offs	434.33	2,365.50	7,651.00	11,822.00	198.65	22,471.48
Jul prepayments	0.00	0.00	0.00	11,822.00	0.00	11,822.00
Jul write-offs	434.33	2,365.50	7,651.00	11,822.00	198.66	22,471.49
Aug prepayments	0.00	0.00	0.00	11,822.00	0.00	11,822.00
Aug write-offs	434.33	2,365.50	7,651.00	11,822.00	198.66	22,471.49
Sep prepayments	0.00	0.00	0.00	11,822.00	0.00	11,822.00
Sep write-offs	434.33	2,365.50	7,651.00	11,822.00	198.66	22,471.49
Oct prepayments	0.00	0.00	0.00	0.00	0.00	0.00
Oct write-offs	434.33	2,365.50	7,651.00	11,822.00	198.66	22,471.49
Nov prepayments	0.00	0.00	0.00		0.00	0.00
Nov write-offs	434.33	2,365.50	7,651.00	11,822.00	198.66	22,471.49
Dec prepayments	0.00	0.00	0.00	47,584.00	0.00	47,584.00
Dec write-offs	434.37	2,365.50	7,651.00	11,822.00	198.66	22,471.53
Total Pmts	5,212.00	28,386.00	91,812.00	153,859.00	2,383.87	281,652.87
Total Amort.	5,212.00	24,578.50	91,812.00	141,741.00	2,171.43	265,514.93
End. Bal	0.00	11,827.50	0.00	47,731.00	397.28	59,955.78
Check:	0.00	1,182.75	0.00	136,800	56.75	
					GL BALANCE	59,955.78
					CHECK	0.00

PpaidFGE2001 3/11/02

DTE 02-24 and DTE 02-25
Common Discovery
Attachment DTE 4-21
Page 3 of 6

FGE Electric Division

20-20-08-00-9240000 PROPERTY INSURANCE	24,177
20-20-10-00-9240001 PROPERTY INS CAPITALIZED	(1,713)
20-20-08-00-9250000 D & O AND FIDUCIARY	16,945
20-20-70-00-9250100 INJURIES & DAMAGES SAFETY	9,458
20-20-08-00-9250200 GENERAL LIABILITY	52,223
20-20-10-00-9250201 GEN'L LIAB. CAPITALIZED	(6,471)
20-20-08-00-9250202 GENERAL LIABITY CLAIMS	(16,102)
20-20-70-00-9250300 INJ & DAM - ENVIRONMENTAL	9,871
20-20-08-00-9250400 WORKERS COMPENSATION EXP	77,812
20-20-10-00-9250401 WORKERS COMP CAPITALIZED	(31,436)
20-20-03-00-9260000 EMPL PENSION-PAYROLL	4,166
20-20-03-00-9260100 EMPL PENSION-401(K)	59,538
20-20-10-00-9260101 401(K) CAPITALIZED	(23,096)
20-20-03-00-9260201 EMPL PENSION-FASB 87	(105,778)
20-20-03-00-9260300 EMPL BENEFIT-HEALTH INSURANCE	324,828
20-20-03-00-9260301 Health Insurance - Employee Contributio	(31,693)
20-20-03-00-9260400 EMPL BENEFIT-LIFE INSURANCE	19,738
20-20-10-00-9260500 BENEFIT COST CAPITALIZED	(145,879)
20-20-03-00-9260600 EMPL BENEFITS OTHER-USC	15,297
20-20-70-00-9260601 EMPL BENEFITS OTHER-LOCAL	21,153
20-20-03-00-9260900 SFAS 106-OPEB EXPENSE	16,612
20-20-03-00-9261000 EMPL PENSION FUND SERVICES	8,769
20-20-03-00-9261100 MISC GENERAL EXPENSE	347

Other Fringe Benefits

$ 324,828
(31,693)
19,738
16,612
$ 329,485
$ (145,879)

44.3% capitalization rate

Medical + Dental - G/E Allocation deduction

$ 324,828 Medical + Dental cost
(31,693) Employee Contribution
293,135 Net cost
× 55.7% O+M rate
163,276 Net Medical + Dental to O+M exp.
31,693 Employee Contributions are direct Electric + Gas
$ 194,969 Allocated Medical + Dental O+M expense

FGE Gas Division

20-10-08-00-9240000 PROPERTY INSURANCE		13,553
20-10-10-00-9240001 PROPERTY INS CAPITALIZED		(960)
20-10-08-00-9250000 D & O AND FIDUCIARY		12,846
20-10-70-00-9250100 INJURIES & DAMAGES SAFETY		9,348
20-10-08-00-9250200 GENERAL LIABILITY		39,589
20-10-10-00-9250201 GEN'L LIAB. CAPITALIZED		(4,906)
20-10-08-00-9250202 GENERAL LIABILITY STOP LOSS		33,538
20-10-70-00-9250300 INJ & DAM - ENVIRONMENTAL		27,965
20-10-08-00-9250400 WORKERS COMPENSATION EXP	$ 246,248	58,988
20-10-10-00-9250401 WORKERS COMP CAPITALIZED	(24,026)	(23,831)
20-10-03-00-9260000 EMPL PENSION-PAYROLL	25,283	3,158
20-10-03-00-9260100 EMPL PENSION-401(k)	12,594	45,135
20-10-10-00-9260101 401(K) CAPITALIZED		(17,509)
20-10-03-00-9260201 EMPL PENSION-FASB 87	$ 260,099	(80,189)
20-10-03-00-9260300 EMPL BENEFIT-HEALTH INSURANCE		246,248 —
20-10-03-00-9260301 Health Insurance - Employee Contribution (gas)		(24,026) —
20-10-03-00-9260400 EMPL BENEFIT-LIFE INSURANCE	$ (110,589)	25,283 —
20-10-10-00-9260500 BENEFIT COST CAPITALIZED		(110,589) —
20-10-03-00-9260600 EMPL BENEFITS OTHER-USC		18,598
20-10-70-00-9260601 EMPL BENEFITS OTHER-LOCAL	42.5% capitalization rate	18,223
20-10-03-00-9260900 SFAS 106-OPEB EXPENSE		12,594 —
20-10-03-00-9261000 EMPL PENSION FUND SERVICES		7,148
20-10-03-00-9261100 MISC GENERAL EXPENSE		263

Medical + Dental - G|E Allocation deduction

$ 246,248	Medical + Dental cost
(24,026)	Employee Contributions
222,222	Net cost
× 57.5%	O+M rate
127,778	Net Medical + Dental cost to O+M exp.
24,026	Employee contributions are direct to Electric + Gas
$ 151,804	Allocated Medical + Dental O+M exp.

FGE
Analysis of Advertising, Promotion, etc. Expenses
2001

Account Number	Account Description		TY 2001	
20-10-24-00-930-51-00	AMBASSADOR PROGRAM	direct charge	3,633.17	image X
20-10-24-00-930-52-00	PROMOTION	" "	147.82	
20-10-24-00-930-53-00	CUSTOMER COMMUNICATION		38,119.86	
20-10-24-00-930-54-00	MEDIA CULTIVATION		1,509.38	
20-10-70-00-930-01-00	GENERAL ADVERTISING		5,328.63	
20-20-02-00-930-31-02	ADVERTISING - PRODUCTION BUYS	G/E allocated	1,938.00	x } growth
20-20-02-00-930-41-02	ADVERTISING - MEDIA BUYS	" "	3,032.42	x }
20-20-24-00-930-51-00	AMBASSADOR PROGRAM	direct charge	5,667.86	X
20-20-24-00-930-52-00	PROMOTION	" "	147.83	image
20-20-24-00-930-53-00	CUSTOMER COMMUNICATION		15,335.82	
20-20-24-00-930-54-00	MEDIA CULTIVATION		2,159.38	
20-20-70-00-930-00-00	GENERAL ADVERTISING		0	
20-20-70-00-930-01-00	GENERAL ADVERTISING		12,657.79	
			89,677.96	

Note: The items highlighted in yellow above represent advertisements aimed at customer / load growth. The total expense for these items in 2001 is $4,970.42. These expenses are incurred by Fred Stewart's Business Development group. I have spoken with Fred Stewart in determining the nature of these expenses.

The remaining accounts represent expenses that are purely informational/public relations related and are not aimed at customer / load growth. The individuals charging expenses to these accounts are Stephanye Schuyler (Communications) and Bob Bisson (Director of FGE). I have spoken with both of these individuals in researching the nature of these expenses.