FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

INTERNALLY DEVELOPED-33

			TOTAL COMPANY (1)-1	TOTAL TRAN (2)	TOTAL DIST (3)	(4)	(5)	(6)	(7)	(8)
1	TOTAL PLANT IN SERVICE	PLANT	1.000000	0.089745	0.910255					
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.000000	0.025184	0.974816					
3	TRANSMISSION & DISTR PLANT	TRDISPLT	1.000000	0.094316	0.905684					
4	O&M GAS/ELECTRIC ALLOCATIONS	GEEXP	1.000000	0.047857	0.952143					
5	OTHER O&M INFLATION ADJ	OTOMINF	1.000000	0.070027	0.929973					
6										
7	ACCT 303-MISC INTANGIBLE PLANT	PLT303	1.000000	0.025184	0.974816					
8	TOTAL OPERATION & MAINT EXP	TOTOM	1.000000	0.062031	0.937969					
9	ACCT 352-STRUCTURES & IMPROV	PLT352	1.000000	1.000000	0.000000					
10	ACCT 353-STATION EQUIPMENT	PLT353	1.000000	1.000000	0.000000					
11	ACCT 361-STRUCTURES & IMPROV	PLT361	1.000000	0.000000	1.000000					
12	ACCT 362-STATION EQUIPMENT	PLT362	1.000000	0.000000	1.000000					
13	ACCT 364-POLES, TOWERS & FIX	PLT364	1.000000	0.000000	1.000000					
14	ACCT 368-LINE TRANSFORMERS	PLT368	1.000000	0.000000	1.000000					
15	ACCT 370-METERS	PLT370	1.000000	0.000000	1.000000					
16	ACCT 373-ST LTGH & SIGNAL SYS	PLT373	1.000000	0.000000	1.000000					
17										
18	TOTAL OPERATION & MAINT LABOR	OMLAB	1.000000	0.051148	0.948852					
19	TOTAL MATERIALS & SUPPLIES	MATSUP	1.000000	0.094316	0.905684					
20	ACCT 351-CLEARING LAND & R.O.W.	PLT351	1.000000	1.000000	0.000000					
21	ACCT 355-POLES & FIXTURES	PLT355	1.000000	1.000000	0.000000					
22	ACCT 356-OVERHEAD COND & DEV	PLT356	1.000000	1.000000	0.000000					
23	ACCT 390.2-IMPRV LEASED SVC CTR	PLT390.2	1.000000	0.025184	0.974816					
24	ACCT 393-STORES EQUIPMENT	PLT393	1.000000	0.025184	0.974816					
25	ACCT 365-OVERHEAD COND & DEV	PLT365	1.000000	0.000000	1.000000					
26	ACCT 366-UNDERGROUND CONDUIT	PLT366	1.000000	0.000000	1.000000					
27	ACCT 367-UNDERGRND COND & DEV	PLT367	1.000000	0.000000	1.000000					
28	ACCT 369-SERVICES	PLT369	1.000000	0.000000	1.000000					
29	ACCT 371-INSTALLS ON CUST PREM	PLT371	1.000000	0.000000	1.000000					
30	ACCT 390-STRUCTURES & IMPROV	PLT3900	1.000000	0.025184	0.974816					
31	ACCT 391-OFFICE EQUIPMENT	PLT391	1.000000	0.025184	0.974816					
32	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.000000	0.025184	0.974816					
33	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.000000	0.025184	0.974816					
34	ACCT 395-LABORATORY EQUIP	PLT395	1.000000	0.025184	0.974816					
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