Fitchburg Gas and Electric Light Company
Gas Division
Comparison of Old and New Gas Cost Allocations

Line	RATE CLASS	WINTER Gas Cost	SUMMER Gas Cost	ANNUAL AVG	SALES VOLUMES WINTER	SALES VOLUMES SUMMER	SALES VOLUMES ANNUAL	DEMAND COSTS WINTER	DEMAND COSTS SUMMER	DEMAND COSTS ANNUAL	COMMODITY COSTS WINTER	COMMODITY COSTS SUMMER	COMMODITY COSTS ANNUAL	TOTAL COSTS WINTER	TOTAL COSTS SUMMER	TOTAL COSTS ANNUAL
PROPOSED METHOD																
	HLF	$0.6634	$0.4326	$0.5824	2,089,136	1,129,558	3,218,694	241,517	61,281	302,798	1,144,388	427,355	1,571,744	1,385,905	488,636	1,874,541
	LLF	$0.7114	$0.5498	$0.6832	13,939,833	2,953,967	16,893,799	1,849,727	196,194	2,045,921	8,067,734	1,427,939	9,495,674	9,917,462	1,624,133	11,541,595
	TOTAL				16,028,968	4,083,525	20,112,493	2,091,244	257,475	2,348,719	9,212,123	1,855,295	11,067,417	11,303,367	2,112,769	13,416,136
CURRENT METHOD																
	HLF	$0.6657	$0.4808	$0.6008	2,089,136	1,129,558	3,218,694	248,427	115,713	364,140	1,142,404	427,355	1,569,760	1,390,832	543,068	1,933,900
	LLF	$0.7008	$0.5799	$0.6797	13,939,833	2,953,967	16,893,799	1,699,570	285,009	1,984,579	8,069,718	1,427,939	9,497,658	9,769,288	1,712,949	11,482,237
	TOTAL				16,028,968	4,083,525	20,112,493	1,947,997	400,722	2,348,719	9,212,123	1,855,295	11,067,417	11,160,120	2,256,017	13,416,136

NOTES:
Actual gas costs for 2001 assigned using the sales volumes using current and proposed methods.