FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, D.C. 20426

February 29, 2000

To: Fitchburg Gas and Electric Light Company

Docket No. ER00-1215-000

Pursuant to authority delegated to the Deputy Director, Office of Markets, Tariffs and Rates, under 18 C.F.R. 375.307, your submittal in the above referenced docket(s) is accepted for filing. Your rate schedule designations are shown on the Enclosure.

Under 18 C.F.R. 385.210, interventions are timely if made within the time prescribed by the Secretary. Under 18 C.F.R. 385.214, the filing of a timely motion to intervene makes the movant a party to the proceeding, if no answer in opposition is filed within fifteen days. The filing of a timely notice of intervention makes a State Commission a party to the proceeding.

This action does not constitute approval of any service, rate, charge, classification, or any rule, regulation, contract, or practice affecting such rate or service provided for in the filed documents; nor shall such action be deemed as recognition of any claimed contractual right or obligation affecting or relating to such service or rate; and such action is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against any of the applicant(s).

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. 385.713.

Sincerely,

Shelton M. Cannon, Deputy Director
Office of Markets, Tariffs and Rates

Enclosure

Fitchburg Gas and Electric Light Company
Docket No. ER00-1215-000
Rate Schedule Designations

Designation	Description/ Effective date
(1) Third Revised Sheet Nos. 135, 137, and 174 under FERC Electric Tariff, First Revised Volume No. 4 (Supersedes Second Revised Sheet Nos. 135, 137, and 174 under FERC Electric Tariff, First Revised Volume No. 4	Revised Tariff Sheets under Period One/ March 1, 1998
(2) Fourth Revised Sheet Nos. 135, 137, and 174 under FERC Electric Tariff, First Revised Volume No. 4 (Supersedes Third Revised Sheet Nos. 135, 137, and 174 under FERC Electric Tariff, First Revised Volume No. 4)	Revised Tariff Sheets under Period Two/ June 1, 1999

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FEDERAL ENERGY
REGULATORY
COMMISSION

Unitil

Unitil Service Corp.

January 21, 2000

Mr. David P. Boergers
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

ER00-1215-000

RE: Fitchburg Gas and Electric Light Company
Docket No. ER00 - 1215-000
Revisions to Open Access Transmission Tariff Rates

Dear Secretary Boergers:

Fitchburg Gas and Electric Light Company ("FG&E" or the "Company"), hereby submits for approval by the Federal Energy Regulatory Commission ("Commission" or the "FERC") changes to its rates under its Open Access Transmission Tariff, FERC Electric Tariff, First Revised Volume No. 4. As explained below, FG&E is submitting two sets of changes, one covering the period beginning March 1, 1998 and ending May 31, 1999 ("Period 1"), and one effective June 1, 1999 and forward ("Period 2"). The Period 1 adjustment reflects a rate reduction of $508,159 compared to FG&E's currently effective rates. The Period 2 adjustment reflects a rate reduction of $79,992. These rate changes are a result of the reclassification of FG&E's transmission and distribution facilities approved by FERC and discussed in detail in Section 5 of this filing. Accordingly, FG&E is submitting this filing pursuant to the abbreviated filing requirements in 18 C.F.R. § 35.13 (a) (2) (iii).

FERC DOCKETED
JAN 24 2000
At

In accordance with 18 C.F.R. § 35.13, FG&E submits the following information:

1. List of Documents Submitted
Six copies of the following documents are being submitted for filing:
- This transmittal letter, dated January 21, 2000
- Revised Tariff sheets (Attachment A)
- Redlined Tariff sheets (Attachment B)
- A list of names and addresses of the person to whom this filing has been sent (Attachment C)
- A statement showing the rate calculations (Attachments D and E)

Karen M. Asbury
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842-1720

Phone: 603-773-6441
Fax: 603-773-6641
Email:

000128-0119 -1

- A form of notice suitable for publication in the Federal Register (Attachment F)
- A table showing the sales and services and revenues from sales and services under the rate schedule to be superseded and under the rate schedule change. (Attachment G)

In addition, an electronic copy of FG&E's revised tariff sheets and a redlined version are enclosed in WordPerfect 6.1 format. A separate diskette containing a copy of the Notice of Filing in WordPerfect 6.1 format is also enclosed.

2. Proposed Effective Date

FG&E requests that the proposed changes for Period 1 be made effective March 1, 1998, and June 1, 1999 for Period 2. FG&E therefore respectfully requests that the Commission waive the 60-day notice requirement in Section 35.3 of the Commission's regulations, 18 C.F.R. § 35.3(a), consistent with its policy of granting waivers of the 60-day notice requirement for rate decreases, New York State Elec. & Gas Coop., 79 FERC ¶ 61,307, at 62,370 (1997); Central Hudson Gas & Elec. Corp. 60 FERC ¶ 61,106, at 61,338, reh'g denied, 61 FERC ¶ 61,089 (1992), and its approval of rate decreases on a retroactive basis, see, e.g., Glen Park Associates Ltd. Partnership, 85 FERC ¶ 61,010, 1998 FERC LEXIS 1948, at *10 (1998); New York State Elec. & Gas Coop., 79 FERC ¶ 61,307, at 62,370.

Period 1: The following tariff sheets incorporate the rate reductions proposed for effect March 1, 1998 through May 31, 1999:

Third Revised Sheet No. 135, Supersedes Second Revised Sheet No. 135
Third Revised Sheet No. 137, Supersedes Second Revised Sheet No. 137
Third Revised Sheet No. 174, Supersedes Second Revised Sheet No. 174

Period 2: The following tariff sheets incorporate the rate reductions proposed for effect June 1, 1999:

Fourth Revised Sheet No. 135, Supersedes Third Revised Sheet No. 135
Fourth Revised Sheet No. 137, Supersedes Third Revised Sheet No. 137

Fourth Revised Sheet No. 174, Supersedes Third Revised Sheet No. 174

Attachment A provides the proposed tariffs. Attachment B provides the redlined versions of the tariffs.

3. Persons to Whom This Filing Has Been Sent
A copy of this filing has been sent to all parties listed on the official service list in Docket No. OA97-6-000, FG&E's original Open Access Docket, all parties in Docket No. OA97-635 and customers. This filing has also been sent to the Massachusetts Department of Telecommunications and Energy ("MDTE"). See Attachment C.

4. Description of Filing
Attachment D provides the supporting documentation for the proposed Period 1 rates. This rate change reflects the Non-Pool Transmission Facilities plant as approved by the MDTE and FERC, as described in Section 5. Statement of Reasons for Change below.

Attachment E provides the supporting documentation for the proposed Period 2 rates. This rate change reflects the non-Pool Transmission Facilities plant effective June 1, 1999, as described in Section 5. Statement of Reasons for Change below. The proposed effective date matches the date that the offsetting Pool Transmission Facilities changes took effect under NEPOOL's Open Access Transmission Tariff.

Both sets of rates were calculated using the same formula that was approved by FERC for Pool Transmission Facilities in New England Power Pool, 88 FERC ¶ 61,140 (1999). FG&E used the same return on equity of 11.50% employed in deriving its current Open Access rates, approved effective May 13, 1997[1]. This is also the same return on equity that FG&E includes in its revenue requirement calculation for Pool Transmission Facilities.

As mentioned above, these changes reflect retroactive rate decreases from the rates currently in effect. The changes are summarized as follows:

Annual Transmission Revenue Requirement for Network Integration Transmission Service per Tariff Sheet No. 174:

[1] Bangor Hydro Electric Company, Docket No. OA96-191-002, et al.

Effective May 13, 1997: $624, 122

Period 1 Adjustment, March 1, 1998 = ($508,159) resulting in a revenue requirement of $115,963

Period 2 Adjustment, June 1, 1999 = ($79,992) resulting in a revenue requirement of $544,130

These revenue requirements are used to determine the point-to-point rates set forth on Tariff Sheets No. 135 and 137. See Summary of Rates included as the first page of Attachments D and E.

5. Statement of Reasons for Change

FG&E's Open Access rates currently on file reflect the costs of FG&E's Non-Pool Transmission Facilities based on 1995 calendar year data, effective May 13, 1997. These rates are based on 1995 Transmission Plant, as recorded in FERC Form I ($8,692,112), less 1995 Pool Transmission Facilities plant.[2]

On December 31, 1997, FG&E filed its Electric Restructuring Plan with the MDTE as required by the Act Relative to Restructuring the Electric Utility Industry in the Commonwealth, Regulating the Provision of Electricity and Other Services, and Promoting Enhanced Consumer Protections Therein[3]. As part of that plan, FG&E filed unbundled transmission and distribution rates, which were based upon a reclassification of transmission and distribution facilities in accordance with the FERC's seven-part test contained in FERC Order No. 888. This determination indicated a reclassification of certain Transmission Plant to Distribution Plant, specifically, $3,475,116 out of total transmission of $8,692,112, using 1995 data.

FG&E received interim approval of its Restructuring Plan by the MDTE on February 26, 1998, resulting in unbundled transmission and distribution rates effective March 1, 1998[4]. On April 13, 1998, FG&E received MDTE approval of its reclassification[5]. On that same day, the MDTE sent a letter to FERC requesting that FERC grant deference to the MDTE's findings regarding the local distribution

[2] Costs associated with FG&E's Pool Transmission Facilities are covered under the NEPOOL Open Access Transmission Tariff.
[3] MDTE Docket No. 97-115 (December 31, 1997).
[4] MDTE Docket No. 97-115 (February 26, 1998).
[5] MDTE Docket No. 97-93 Investigation by the Department into the Classification of Transmission and Distribution Facilities (April 13, 1998).

facility classification of each electric company in Massachusetts. On July 29, 1998 in Docket No. EL98-42,000, FERC granted the petition for declaratory order that, on the facts presented, certain facilities, as identified in the pleadings, are State-jurisdictional local distribution facilities and other facilities, as identified in the pleadings, are Commission-jurisdictional transmission facilities, The Massachusetts Department of Telecommunications and Energy, 84 FERC ¶ 61,090 (1998). FG&E received final MDTE approval of its electric restructuring plan on January 15, 1999[6]. The Period 1 rate reduction is necessary so that FG&E's Open Access rates reflect the reclassification of Transmission Plant to Distribution plant as approved by the MDTE effective March 1, 1998 and accepted by FERC.

Effective June 1, 1999, the revenue requirement included in NEPOOL's Open Access Transmission for FG&E's Pool Transmission Facilities was reduced to reflect a reclassification of certain Pool Transmission Facilities to Non-Pool Transmission Facilities. This was due in part to a NEPOOL definitional change of what constitutes Pool Transmission Facilities and in part due to an operational change that caused certain FG&E facilities to no longer qualify as Pool Transmission Facilities. These changes reduced FG&E's Pool Transmission Facilities Plant investment, thereby increasing by the same amount, FG&E's Non-Pool Transmission Facilities Plant investment. The lower Pool Transmission Facilities revenue requirement was reflected in NEPOOL's Open Access Transmission Tariff effective June 1, 1999. The Period 2 rate reduction is necessary so that FG&E's Open Access rates reflect the appropriate level of Non-Pool Transmission Facilities, as reclassified.

6. Showing of Requisite Agreements
No agreements were necessary to file these changes.

7. Costs Adjudged Illegal, Duplicative, or Unnecessary
None of the costs reflected in these charges has been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices.

8. Form of Notice Suitable for Publication in the Federal Register
Attachment F is a draft Notice of Filing suitable for publication in the Federal Register.

[6] MDTE Docket No. 97-115/98-120 (January 15, 1999)

9. Effect of the Rate Change on Customers
FG&E has one customer currently taking service under its tariff. In 1998 and 1999, FG&E imputed revenues for its own use of its system. Attachment G is a table showing the sales and services and revenues from sales and services under the rate schedule to be superseded and under the rate schedule change. FG&E intends to issue refunds and file the required refund report by the date determined by the Commission.

Correspondence or communications with respect to this filing may be addressed to the following persons:

Karen M. Asbury
Manager of Regulatory Services
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842-1720
(603) 773-6441

Andrea J. Chambers
LeBoeuf, Lamb, Greene, & MacRae
1875 Connecticut Avenue, NW
Washington, DC 20009-5728
(202) 986-8000
Attorney for Fitchburg Gas and Electric Light Company

Please date stamp and return the enclosed extra copy of the cover letter to this filing and return to me. Thank you for your attention to this matter.

Sincerely,

Karen M. Asbury
Manager Regulatory Services

Enclosures

Unitil Service Corp.

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FEDERAL ENERGY
REGULATORY
COMMISSION

January 21, 2000

Mr. David P. Boergers
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

RE: Fitchburg Gas and Electric Light Company
Docket No. ER00 -
Revisions to Open Access Transmission Tariff Rates

Dear Secretary Boergers:

Fitchburg Gas and Electric Light Company ("FG&E" or the "Company"), hereby submits for approval by the Federal Energy Regulatory Commission ("Commission" or the "FERC") changes to its rates under its Open Access Transmission Tariff, FERC Electric Tariff, First Revised Volume No. 4. As explained below, FG&E is submitting two sets of changes, one covering the period beginning March 1, 1998 and ending May 31, 1999 ("Period 1"), and one effective June 1, 1999 and forward ("Period 2"). The Period 1 adjustment reflects a rate reduction of $508,159 compared to FG&E's currently effective rates. The Period 2 adjustment reflects a rate reduction of $79,992. These rate changes are a result of the reclassification of FG&E's transmission and distribution facilities approved by FERC and discussed in detail in Section 5 of this filing. Accordingly, FG&E is submitting this filing pursuant to the abbreviated filing requirements in 18 C.F.R. § 35.13 (a) (2) (iii).

In accordance with 18 C.F.R. § 35.13, FG&E submits the following information:

1. List of Documents Submitted
   Six copies of the following documents are being submitted for filing:
   - This transmittal letter, dated January 21, 2000
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[6] MDTE Docket No. 97-115/98-120 (January 15, 1999)

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Attorney for Fitchburg Gas and Electric Light Company

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Sincerely,

Karen M. Asbury

Karen M. Asbury
Manager Regulatory Services

Enclosures

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REGULATORY
COMMISSION

Attachment A

Revised Tariffs

Period 1:
Effective March 1, 1998

Period 2:
Effective June 1, 1999

Fitchburg Gas and
Electric Light Company
Open Access Transmission Tariff

Third Revised Sheet No. 135
Supersedes
Second Revised Sheet No. 135

SCHEDULE 7

LONG-TERM FIRM AND SHORT-TERM FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth below:

1) **Yearly delivery**: one-twelfth of the demand charge of $1.567/KW of Reserved Capacity per year.

2) **Monthly delivery** $0.131/KW of Reserved Capacity per month.

3) **Weekly delivery** $0.030/KW of Reserved Capacity per week.

4) **Daily delivery** $0.004/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

5) **Discounts**: Three principal requirements apply to discounts for transmission service as follows (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the

Effective March 1, 1998

Fitchburg Gas and
Electric Light Company
Open Access Transmission Tariff

Third Revised Sheet No. 137
Supersedes
Second Sheet No. 137

SCHEDULE 8

NON-FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below:

1) **Monthly delivery:** $0.098/KW of Reserved Capacity per month.

2) **Weekly delivery:** $0.023/KW of Reserved Capacity per week.

3) **Daily delivery:** $0.003/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (2) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

4) **Hourly delivery:** The basic charge shall be that agreed upon by the Parties at the time this service is reserved and in no event shall exceed $0.134/MWH. The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed

Effective March 1, 1998

Fitchburg Gas and Electric Light Company
Open Access Transmission Tariff

Third Revised Sheet No. 174
Supersedes
Second Revised Sheet No. 174

ATTACHMENT H

ANNUAL TRANSMISSION REVENUE REQUIREMENT FOR NETWORK INTEGRATION TRANSMISSION SERVICE

1. The Annual Transmission Revenue Requirement for purposes of the Network Integration Transmission Service shall be $115,963.
2. The amount in (1) shall be effective until amended by the Transmission Provider or modified by the Commission.

Effective March 1, 1998

SCHEDULE 7

LONG-TERM FIRM AND SHORT-TERM FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth below:

1) **Yearly delivery:** one-twelfth of the demand charge of $7.353/KW of Reserved Capacity per year.

2) **Monthly delivery** $0.613/KW of Reserved Capacity per month.

3) **Weekly delivery** $0.141/KW of Reserved Capacity per week.

4) **Daily delivery** $0.02/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

5) **Discounts:** Three principal requirements apply to discounts for transmission service as follows (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the

SCHEDULE 8

NON-FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below:

1) **Monthly delivery:** $0.460/KW of Reserved Capacity per month.

2) **Weekly delivery:** $0.106/KW of Reserved Capacity per week.

3) **Daily delivery:** $0.015/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (2) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

4) **Hourly delivery:** The basic charge shall be that agreed upon by the Parties at the time this service is reserved and in no event shall exceed $0.630/MWH. The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed

Effective June 1, 1999

Fitchburg Gas and
Electric Light Company
Open Access Transmission Tariff

Fourth Revised Sheet No. 174
Supersedes
Third Revised Sheet No. 174

ATTACHMENT H

ANNUAL TRANSMISSION REVENUE REQUIREMENT FOR NETWORK INTEGRATION TRANSMISSION SERVICE

1. The Annual Transmission Revenue Requirement for purposes of the Network Integration Transmission Service shall be $544,130.
2. The amount in (1) shall be effective until amended by the Transmission Provider or modified by the Commission.

Effective June 1, 1999

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REGULATORY
COMMISSION

Attachment B

Redlined Tariffs

Period 1:
Effective March 1, 1998

Period 2:
Effective June 1, 1999

Fitchburg Gas and Electric Light Company
Open Access Transmission Tariff

Third~~Second~~ Revised Sheet No. 135
Supersedes
Second~~First~~ Revised Sheet No. 135

SCHEDULE 7

LONG-TERM FIRM AND SHORT-TERM FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth below:

1) **Yearly delivery**: one-twelfth of the demand charge of $*18.56*~~69~~/KW of Reserved Capacity per year.

2) **Monthly delivery** $0.*131*~~72~~/KW of Reserved Capacity per month.

3) **Weekly delivery** $0.*0301*~~17~~/KW of Reserved Capacity per week.

4) **Daily delivery** $0.0*04*~~2~~/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

5) **Discounts**: Three principal requirements apply to discounts for transmission service as follows (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the

Effective March~~y~~ 13, 1998~~7~~

Fitchburg Gas and
Electric Light Company
Open Access Transmission Tariff

Third~~Second~~ Revised Sheet No. 137
Supersedes
Second~~First~~ Sheet No. 137

SCHEDULE 8

NON-FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below:

1) **Monthly delivery**: $0.*09*8~~54~~/KW of Reserved Capacity per month.

2) **Weekly delivery**: $0.*02*~~1~~3/KW of Reserved Capacity per week.

3) **Daily delivery**: $0.0*03*~~2~~/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (2) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

4) **Hourly delivery**: The basic charge shall be that agreed upon by the Parties at the time this service is reserved and in no event shall exceed $0.*13*~~7~~4/MWH. The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed

Effective Mar*ch*~~y~~ 1*3*~~,~~, 1998~~7~~

Fitchburg Gas and Electric Light Company
Open Access Transmission Tariff

Third~~Second~~ Revised Sheet No. 174
Supersedes
Second~~First~~ Revised Sheet No. 174

ATTACHMENT H

ANNUAL TRANSMISSION REVENUE REQUIREMENT FOR NETWORK INTEGRATION TRANSMISSION SERVICE

1. The Annual Transmission Revenue Requirement for purposes of the Network Integration Transmission Service shall be $*115,963*~~624,122~~.
2. The amount in (1) shall be effective until amended by the Transmission Provider or modified by the Commission.

Effective *March*~~July~~ 1~~3~~, 199*8*~~7~~

SCHEDULE 7

LONG-TERM FIRM AND SHORT-TERM FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth below:

1) **Yearly delivery:** one-twelfth of the demand charge of $7~~8~~.*35*3~~69~~/KW of Reserved Capacity per year.

2) **Monthly delivery** $0.*61*3~~72~~/KW of Reserved Capacity per month.

3) **Weekly delivery** $0.1*41*~~7~~/KW of Reserved Capacity per week.

4) **Daily delivery** $0.02/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

5) **Discounts:** Three principal requirements apply to discounts for transmission service as follows (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the

Effective *June*~~May~~ 1~~3~~, 1~~9~~99~~7~~

Fitchburg Gas and
Electric Light Company
Open Access Transmission Tariff

Fourth~~Third~~ Revised Sheet No. 137
Supersedes
Third~~Second~~ Sheet No. 137

SCHEDULE 8

NON-FIRM POINT-TO-POINT TRANSMISSION SERVICE

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below:

1) **Monthly delivery:** $0.*460*~~54~~/KW of Reserved Capacity per month.

2) **Weekly delivery:** $0.1*06*~~3~~/KW of Reserved Capacity per week.

3) **Daily delivery:** $0.0*15*~~2~~/KW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (2) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

4) **Hourly delivery:** The basic charge shall be that agreed upon by the Parties at the time this service is reserved and in no event shall exceed $0.*630*~~74~~/MWH. The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed

Effective *June*~~May~~ 1~~3~~, 1999~~7~~

Fitchburg Gas and Electric Light Company
Open Access Transmission Tariff

Fourth~~Third~~ Revised Sheet No. 174
Supersedes
Third~~Second~~ Revised Sheet No. 174

ATTACHMENT H

ANNUAL TRANSMISSION REVENUE REQUIREMENT FOR NETWORK INTEGRATION TRANSMISSION SERVICE

1. The Annual Transmission Revenue Requirement for purposes of the Network Integration Transmission Service shall be *$544,130*~~624,122~~.
2. The amount in (1) shall be effective until amended by the Transmission Provider or modified by the Commission.

Effective *June*~~May~~ 1~~3~~, 1999~~7~~

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REGULATORY
COMMISSION

Attachment C

List of names and addresses

Of persons to whom

This filing has been sent

Fitchburg Gas and Electric Light Company
Service List

Service List for OA97-6-000

Kathryn L. Patton, Esquire
Dynegy Power Marketing, Inc. (TX)
1000 Louisiana
Suite 5800
Houston, TX 77002-5050

Peter G. Esposito, Esquire
Dynegy Power Marketing, Inc. (DC)
805 15th Street, N.W.
Suite 510-A
Washington, DC 20005-2207

Mr. Joseph R. Hartsoe
Enron Corp. (DC)
1775 Eye Street, N.W.
Suite 800
Washington, DC 20006-4607

Sam R. Hananel, Esquire
Bracewell & Patterson, L.L.P. (DC)
Suite 500
2000 K Street, N. W.
Washington, DC 20006-1872

Andrea J. Chambers, Esquire
LeBeouf, Lamb, Greene & MacRae, L.L.P.(DC)
Suite 1200
1875 Connecticut Avenue, N.W.
Washington, DC 20009-5728

Service List for OA97-635

Sanford L. Hartman, Esquire
PG&E Generating Company (MD)
7500 Old Georgetown Road
Suite 1300
Bethesda, MD 201814-6161

Gretchen Schott, Esquire
Dickstein, Shapiro, Morin & Oshinsky, L.L.P.
2101 L Street, N.W.
Washington, DC 20037-1526

Customers

Eric Hegaseth
Tractabel Power Inc.
1177 West Loop South, 3rd Floor
Houston, TX 77207

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Attachment D

Cost Support

For Proposed Rates

Period 1:
Effective March 1, 1998

Summary of Rates

Fitchburg Gas and Electric Light Company
Summary of Transmission Open Access Rates

	Proposed Period 1 1-Mar-98	Proposed Period 2 1-Jun-99	
Current Revenue Requirement	$624,122	$624,122	FG&E OA Tariff, Second Revised Sheet No. 174
Proposed Revenue Requirement	$115,963	$544,130	Attachment D and E, Workpaper 1 of 8
Decrease in Revenue Requirement	$508,159	$79,992	
FG&E Peak Load	74,000	74,000	Attachment D and E, Workpaper 8 of 8
CP of All Firm Point-to-Point	0	0	
Contract Demand Reservation for Firm Pt-Pt	0	0	
Total	74,000	74,000	Total
Schedule 7: Firm Point-to-Point			
Annual Charge $/kW	$1.567	$7.353	Revenue Requirement / Peak Load
Monthly Charge $/kW	$0.131	$0.613	Annual Charge / 12
Weekly Charge $/kW	$0.030	$0.141	Annual Charge / 52
Daily Charge $/kW	$0.004	$0.020	Annual Charge / 365
Schedule 8: Non-Firm Point-to-Point *			
Monthly Charge $/kW	$0.098	$0.460	Firm Pt to Pt Charge * 75%
Weekly Charge $/kW	$0.023	$0.106	Firm Pt to Pt Charge * 75%
Daily Charge $/kW	$0.003	$0.015	Firm Pt to Pt Charge * 75%
Hourly Charge $/Mwh	$0.134	$0.630	Daily Charge / 24 * 1000

* Rates reflect a 25% discount off the Firm Point-to-Point rates

Sheet Worksheet 1

Non-PTF Revenue Requirements
Worksheet 1 of 8

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements of Non-PTF Facilities
for costs in 1997

Shading denotes an input

Line No.	I. INVESTMENT BASE	NEPOOL OA Tariff Attachment F Reference Section:	FG&E	Total	Reference
1	Transmission Plant	(A)(1)(a)	902,807	902,807	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	1,430	1,430	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	38	38	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		904,275	904,275	
5	Accumulated Depreciation	(A)(1)(d)	384,724	384,724	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	157,700	157,700	Worksheet 3, line 10 column 5, Changed Formula to +, not -
7	Loss On Reacquired Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	61,770	61,770	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		423,621	423,621	
10	Prepayments	(A)(1)(h)	3,586	3,586	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	1,530	1,530	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	2,690	2,690	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		431,427	431,427	
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	(A)	57,153	57,153	Worksheet 2
15	Depreciation Expense	(B)	24,128	24,128	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	(704)	(704)	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	13,641	13,641	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	228	228	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	16,655	16,655	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	4,862	4,862	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	0	Worksheet 7
24	Transmission Support Expense	(K)	0	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	0	
28	Transmission Rents Received from Electric Property	(O)	0	0	
29	Total Revenue Requirements (Line 14 thru 28)		115,963	115,963	

Sheet: Worksheet 2

Non-PTF Revenue Requirements
Worksheet 2 of 8

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements
for costs in 1997

Shading denotes an input

	CAPITALIZATION 12/31/97*	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 34,000,000	45.76%	7.60%	3.48%	
PREFERRED STOCK	2,400,886	3.23%	6.90%	0.22%	0.22%
COMMON EQUITY	37,907,035	51.01%	11.50%	5.87%	5.87%
TOTAL INVESTMENT RETURN	$ 74,307,921	100.00%		9.57%	6.09%

*See Workpaper 2

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0957

(b) Federal Income Tax

$$= \frac{\left(\frac{R.O.E.}{1} + \left(\text{Non-PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}\right) / \text{PTF Inv. Base}\right) \times \text{Federal Income Tax Rate}\right)}{\left(1 - \text{Federal Income Tax Rate}\right)}$$

$$= \frac{\left(\frac{0.0609}{1} + \left(\frac{(704) + 0}{431,427}\right) \times 0.34\right)}{\left(1 - 0.34\right)}$$

= 0.0305321

(c) State Income Tax

$$= \frac{\left(\frac{R.O.E.}{1} + \left(\text{Non-PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}\right) / \text{PTF Inv. Base}\right) + \text{Federal Income Tax}\right)}{\left(1 - \text{State Income Tax Rate}\right)} * \text{State Income Tax Rate}$$

$$= \frac{\left(\frac{0.0609}{1} + \left(\frac{(704) + 0}{431,427}\right) + 0.0305321\right)}{\left(1 - 0.065\right)} * 0.065$$

= 0.0062428

(a)+(b)+(c) **Cost of Capital Rate** = 0.1324749

	(Non-PTF)	
INVESTMENT BASE	$ 431,427	From Worksheet 1
x Cost of Capital Rate	0.1324749	
= Investment Return and Income Taxes	57,153	To Worksheet 1

Fitchburg Gas and Electric Light Company

Non-PTF Revenue Requirements
Worksheet 3 of 8

Sheet: Worksheet 3

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Non-PTF Allocation Factor (b)	(5) = (3)*(4) Non-PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	9,443,402		9,443,402		902,807	Line 1, Worksheet 5
2	General Plant	1,000,009	1.4959% (a)	14,959	9.5602%	1,430	Page 207.83g
3	Total (line 1+2)			9,458,361		904,237	
4	Transmission Plant Held for Future Use	400		400	9.5602%	38	Page 214
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	4,011,976		4,011,976	9.5602%	383,553	Page 219.23b
6	General Plant Accum.Depreciation	818,552	1.4959% (a)	12,245	9.5602%	1,171	Page 219.25b
7	Total (line 5+6)			4,024,221		384,724	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	12,572,792	13.4959% (c)	1,696,811	9.5602%	162,219	Page 275.2k + 277.9k (d)
9	Accumulated Deferred Taxes (190)	350,287	13.4959% (c)	47,274	9.5602%	4,519	Page 234.8c (d)
10	Total (line 8+9)			1,744,085		157,700	Changed Formula
11	Transmission loss on Reacquired Debt	0	13.4959% (c)	0	9.5602%	0	Page 111.65d
	Other Regulatory Assets						
12	FAS 106	0	1.4959% (a)	0	9.5602%	0	Page 232.30e
13	FAS 109	4,787,494	13.4959% (c)	646,115	9.5602%	61,770	Page 233.1f - 269.1f (d)
14	Other Regulatory Liabilities (254.DK)	0	13.4959% (c)	0	9.5602%	0	
15	Total (line 12+13+14)	4,787,494		646,115		61,770	
16	Transmission Prepayments	2,507,725	1.4959% (a)	37,513	9.5602%	3,586	Page 110.46d*p.200.8.c/p.200.8.b
17	Transmission Materials and Supplies	16,001		16,001	9.5602%	1,530	Page 227.8c
18	Cash Working Capital						
19	Operation & Maintenance Expense					16,655	Worksheet 1, Line 20
20	Administrative & General Expense					4,862	Worksheet 1, Line 21
21	Transmission Support Expense					0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					21,517	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					2,690	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Electric Only (Gas Portion Removed)

Fitchburg Gas and Electric Light Company

Non-PTF Revenue Requirements
Worksheet 4 of 8

Sheet: Worksheet 4

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Non-PTF Allocation Factor (b)	(5) = (3)*(4) Non-PTF Allocated	FERC Form 1 Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	251,274		251,274	9.5602%	24,022	Page 336.7b
2	General Depreciation	74,291	1.4959% (a)	1,111	9.5602%	106	Page 336.9b
3	Total (line 1+2)			252,385		24,128	
4	Amortization of Loss on Reacquired Debt	0	13.4959% (c)	0	9.5602%	0	Page 117.58c
5	Amortization of Investment Tax Credits	54,533	13.4959% (c)	7,360	9.5602%	704	Page 266.8f
	Property Taxes						
6	Transmission Property Taxes	1,057,272	13.4959% (c)	142,688	9.5602%	13,641	Page 262i-263i (e)
7	General Property Taxes	0	1.4959% (a)	0	9.5602%	0	Page 262-263
8	Total (line 6+7)			142,688		13,641	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	2,192,765		2,192,765	0.095602	209,633	Page 321.100b
10	Transmission of Electricity by Others - #565	2,018,555		2,018,555	0.095602	192,978	Page 321.88b
11	Load Dispatching - #561	0		0	0.095602	0	Page 321.84b
12	**Station Expenses & Rents - #562 / #567					0	Page 321.85b & .90b
13	O&M less lines 10, 11 & 12	174,210		174,210	9.5602%	16,655	
	Transmission Administrative and General						
14	Administrative and General	2,953,211					Page 323.168b
15	*less Property Insurance (#924)*	*62,981*					*Page 323.156b*
16	*less Regulatory Commission Expenses (#928)*	*60,235*					*Page 350*
17	*less General Advertising Expense (#930.1)*	*7,008*					*Page 323.162b*
18	Subtotal [line 14 minus (15 thru 17)]	2,822,987	1.4959% (a)	42,229	9.5602%	4,037	
19	*PLUS Property Insurance alloc. using Plant Allocator*	*62,981*	*13.4959% (c)*	8,500	9.5602%	813	
20	*PLUS Regulatory Comm. Exp. (FERC Assessments)*	*907*	*13.4959% (c)*	122	9.5602%	12	
21	*PLUS Trans. Related General Advertising Expense*	*0*	*13.4959% (c)*	0	9.5602%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*2,886,875*		*50,851*		*4,862*	
23	*Payroll Tax Expense*	*159,548*	*1.4959% (a)*	*2,387*	*9.5602%*	*228*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes FERC Form 1, page 263.i ,263.1i

Federal Unemployment	3,677
FICA	228,855
Medicare	0
State Unemployment	21,509
MA Universal Health	904
Payroll Taxes Capitalized	(95,196)
Total	159,548 *To Line 23*

(e) Electric Only (Gas Portion Removed)
** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Non-PTF Revenue Requirements
Worksheet 5 of 8

Sheet: Worksheet 5

Shading denotes an input

Line No.		FG&E	FERC Form 1 Reference
	Non - PTF Transmission Plant Allocation Factor		
1	Non - PTF Transmission Investment	902,807	Workpaper 1 -Summary
2	Total Transmission Investment	9,443,402	Page 207.53g
3	Percent Allocation (Line 1/Line 2)	9.5602%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	21,959	Page 354.19b
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	21,959	
7	Total Wages and Salaries	1,595,131	Page 354.25b + Line 5
8	Administrative and General Wages and Salaries	127,200	Page 354.24b
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	1,467,931	
11	Percent Allocation (Line 6/Line 10)	1.4959%	
	Plant Allocation Factor		
12	Total Transmission Investment	9,443,402	Page 207.53g
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	14,959	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	9,458,361	
15	Total Plant in Service	70,083,144	Page 207.88g
16	Percent Allocation (Line 14 / Line 15)	13.4959%	

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		FG&E
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Non-PTF Revenue Requirements
Worksheet 7 of 8

Sheet Worksheet 7

Not applicable to Non-PTF Costs

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Participant	PTF Supporting Facilities	FG&E Revenues (a)	FG&E Expenses (b)	TOTAL Revenues (a)	TOTAL Expenses (b)
BECO	345 kV Sherman - Medway 336 line				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills -Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 kV Millbury-Medway 201 line				
	HQ Phase II - AC in MA	0	0	0	0
	345 kV "stabilizer" 342 line				
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
	345 kV Jordan Rd - Canal 342 line				
CEC	Second Canal line				
	345 kV Pilgrim-Bridgewater - 355 line				
	345 kV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line				
	115 kV Wyman 164-167 lines				
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC				
	Cornerford 115 kV Substation				
	345 kV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA	0	0	0	0
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
	115 kV Read - Washington V148 line				
NU	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
	Total =	0	0	0	0

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Sheet: Worksheet 8

LNS Rate
Workpaper 8 of 8

Summary of Fitchburg Gas and Electric Light Company System
Monthly Coincident Peaks for 1997
(Megawatts)

Shading denotes an input

	JAN '97	FEB '97	MAR '97	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97
Day	8	4	14	2	6	26	15	11	2	29	25	22
Hour	18:00	18:00	19:00	20:00	18:00	11:00	12:00	17:00	14:00	18:00	18:00	19:00
FG&E	78	76	74	69	66	74	81	77	70	71	77	77

Annual FG&E System Average 12 CP Load **74**

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Workpaper 1 - Summary
For Rates Effective March 1, 1998

	12/31/97 Balances	
Total Transmission Plant	$ 5,815,064	Detail of Transmission Plant (per FERC's Seven Part T&D Facility Test), Page 4 of 4
Less:		
Transmission Plant (Joint Owned Units) (1)	$ 138,492	Detail of Transmission Plant (per FERC's Seven Part T&D Facility Test), Page 4 of 4
Pool Transmission Facilities Plant	$ 4,773,765	Detail of PTF Transmission Plant
Non-Pool Transmission Facilities Plant	$ 902,807	

(1) External to FG&E Transmission System

Workpaper 1
Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
Flagg Pond							
	353	Purchased from New England Power on 6/1/77	$1,272,305.18	$0.00	$1,272,305.18	100%	$1,272,305.18
	353	Transfer acquisition costs to acct 2-353-99	($84,274.29)	$0.00	($84,274.29)	100%	($84,274.29)
	353	Retire 2 600 amp OCB plus installation	$0.00	$21,975.62	($21,975.62)	100%	($21,975.62)
	353	Install 115kv breaker status for REMVEC	$14,556.40	$0.00	$14,556.40	100%	$14,556.40
	353	See F-2172	$937,758.94	$12,809.54	$924,949.40	100%	$924,949.40
	353	Install 2 1000w Lucalox Floodlights near control shack	$2,938.12	$0.00	$2,938.12	100%	$2,938.12
	353	Install Potential Transformers	$21,174.57	$0.00	$21,174.57	100%	$21,174.57
	353	Retire PT	$0.00	$4,628.41	($4,628.41)	100%	($4,628.41)
	353	Metering	$41,916.83	$0.00	$41,916.83	100%	$41,916.83
	353	Install #27 & #28 airbreak switch on #2 Feeder	$17,310.44	$0.00	$17,310.44	100%	$17,310.44
	353	Retire #27 & #28 airbreak switch on #2 Feeder	$0.00	$5,762.36	($5,762.36)	100%	($5,762.36)
	353	Adjust to above entry	$183.25	$0.00	$183.25	100%	$183.25
	353	Install PT on 02 Line	$8,435.83	$0.00	$8,435.83	100%	$8,435.83
	353	Retire PT on 02 Line	$0.00	$21,174.57	($21,174.57)	100%	($21,174.57)
	353	Install 2016 of 4/0 st bare copper	$1,868.89	$0.00	$1,868.89	100%	$1,868.89
	353	Install 50' of 2" PVC Pipe	$4,033.47	$0.00	$4,033.47	100%	$4,033.47
	353	785' of 4/0 st 600 volt	$0.00	$1,198.75	($1,198.75)	100%	($1,198.75)
	353	50' of 4/0 wire	$0.00	$31.55	($31.55)	100%	($31.55)
	353	760' of 4/0 hard drawn wire	$0.00	$1,310.88	($1,310.88)	100%	($1,310.88)
	353	50' of 4/0 wire	$0.00	$106.74	($106.74)	100%	($106.74)
	353	965' of 4/0 wire	$0.00	$2,876.75	($2,876.75)	100%	($2,876.75)
	353	50' of 2" PVC Pipe	$0.00	$164.50	($164.50)	100%	($164.50)
	353	GE 69kv Bushing in OCB s/n 0139A4928-201	$0.00	$14,231.56	($14,231.56)	100%	($14,231.56)
	353	69kv 1200amp bushing in OCB	$2,405.57	$0.00	$2,405.57	100%	$2,405.57
	353	Data Star Recorders	$3,780.00	$0.00	$3,780.00	100%	$3,780.00
	353	Installed Data Star Recorder Software Level #2	$750.00	$0.00	$750.00	100%	$750.00
	353	Payroll & overheads for above install	$1,014.38	$0.00	$1,014.38	100%	$1,014.38
	353	Recorder Tape System GE	$0.00	$5,300.00	($5,300.00)	100%	($5,300.00)
	353	Universal Mag Tape Cartridges	$0.00	$637.20	($637.20)	100%	($637.20)
	353	Watt/Var Transducer	$5,950.00	$0.00	$5,950.00	100%	$5,950.00
	353	Volt Transducer	$185.00	$0.00	$185.00	100%	$185.00
	353	Shipping & Handling	$34.92	$0.00	$34.92	100%	$34.92
	353	500' 4/C #12 AWG Control Cable	$1,142.10	$0.00	$1,142.10	100%	$1,142.10
	353	50' 1/2 watt precision resistors	$41.39	$0.00	$41.39	100%	$41.39
	353	350' T&B Stakon Terminals	$86.45	$0.00	$86.45	100%	$86.45
	353	69' Copper Wire	$10.35	$0.00	$10.35	100%	$10.35
	353	Cable Tie	$17.55	$0.00	$17.55	100%	$17.55
	353	Misc Parts	$52.76	$0.00	$52.76	100%	$52.76
	353	Labor for fixing recorder	$368.80	$0.00	$368.80	100%	$368.80
	353	Labor for wiring	$124.20	$0.00	$124.20	100%	$124.20
	353	Install GETEC Telemetering to REMVAC (Liabilities)	$422.31	$0.00	$422.31	100%	$422.31
	353	Overheads	$6,638.54	$0.00	$6,638.54	100%	$6,638.54
	353	Payroll	$8,030.61	$0.00	$8,030.61	100%	$8,030.61
	353	Bristol DPC 333010A computer	$4,230.71	$0.00	$4,230.71	100%	$4,230.71
	353	Bristol SLC 371140A Recorders	$5,771.41	$0.00	$5,771.41	100%	$5,771.41
	353	Bristol Power Supply	$515.05	$0.00	$515.05	100%	$515.05
	353	Labor to set up Bristol	$2,355.00	$0.00	$2,355.00	100%	$2,355.00
	353	Spare Interrupter Assembly for 115kv Circuit breaker	$9,512.00	$0.00	$9,512.00	100%	$9,512.00
	353	Retire Westinghouse auto transformer	$0.00	$152,101.77	($152,101.77)	100%	($152,101.77)
	353	Redisgn Rewind & Rebuild 30/40/50 MVA West.	$0.00	$0.00	$0.00	100%	$0.00
	353	Auto Transformer s/n 34891 includes all charges	$514,480.75	$0.00	$514,480.75	100%	$514,480.75
	353	Purch used Auto Transformer 24/40 mva Magntek	$200,032.04	$0.00	$200,032.04	100%	$200,032.04
	353	For future costs assoc. w/ additions 69kv connections	($97,766.02)	$0.00	($97,766.02)	100%	($97,766.02)
	353	Fused Disconnect	$0.00	$505.26	($505.26)	100%	($505.26)
	353	Replace Fused Disconnect	$434.21	$0.00	$434.21	100%	$434.21
	353	Install & purch EM-GRO Air Compressor	$1,273.97	$0.00	$1,273.97	100%	$1,273.97
	353	Install Deadend Structure 3-arrestors & 6-bushings	$30,233.66	$0.00	$30,233.66	100%	$30,233.66
	353	Construct 115 Kv facilities & connect spare transformer	$0.00	$0.00	$0.00	100%	$0.00
	353	in place of failed #1 autotrans.	$237,601.84	$0.00	$237,601.84	100%	$237,601.84
	353	Repair and rewind of 115-69 KV #1 Autotransformer	$0.00	$0.00	$0.00	100%	$0.00
	353	including uprating to a rated capacity of 60/80/100 MVA	$335,776.00	$0.00	$335,776.00	100%	$335,776.00
	353	Insurance Recovery less deductible of $25K	($321,696.66)	$0.00	($321,696.66)	100%	($321,696.66)
	353	Lightning arrestors, delivery and testing	$6,840.09	$0.00	$6,840.09	100%	$6,840.09
	353	60/80/100 MVA 115-69kV Autotransformer	$544,772.08		$544,772.08	100%	$544,772.08
	353	Installation cost for above	$42,610.39		$42,610.39	100%	$42,610.39
	353	69kv Post Insulators	$7,125.43		$7,125.43	100%	$7,125.43
	353	Current Transformers		$8,000.00	($8,000.00)	100%	($8,000.00)
	Subtotal						**$3,540,549.05**
Flagg Pond							
	352		$24,143.99	$0.00	$24,143.99	100%	$24,143.99
	Subtotal						**$24,143.99**
Summer Street							
	353	705' Chain Link Fence	$3,261.00	$0.00	$3,261.00	100%	$3,261.00
	353	159' Chain Link Fence	$1,150.43	$0.00	$1,150.43	100%	$1,150.43
	353	4 - Relay GE	$1,610.00	$0.00	$1,610.00	100%	$1,610.00
	353	6 - GE Potential Transformers	$1,592.00	$0.00	$1,592.00	100%	$1,592.00
	353	3 - Switches for Control Power	$164.00	$0.00	$164.00	100%	$164.00
	353	Conduit & Control Wiring	$5,751.00	$0.00	$5,751.00	100%	$5,751.00

Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
	353	Conductors & Insulators	$804.00	$0.00	$804.00	100%	$804.00
	353	Transformer Foundation	$892.00	$0.00	$892.00	100%	$892.00
	353	Switchgear Foundation	$892.00	$0.00	$892.00	100%	$892.00
	353	Reactor Foundation	$892.00	$0.00	$892.00	100%	$892.00
	353	Neutral Resistor Foundation	$446.00	$0.00	$446.00	100%	$446.00
	353	General Electric 21000/28000/35000MVA Power Transforme	$66,743.00	$0.00	$66,743.00	100%	$66,743.00
	353	3 - GE 600 Amp 300 Volt outdoor Reactor	$4,674.00	$0.00	$4,674.00	100%	$4,674.00
	353	2 - GE 1200 amp 14.4KV oil Circuit Breaker	$10,731.00	$0.00	$10,731.00	100%	$10,731.00
	353	37 - Disconnect Switches	$6,014.00	$0.00	$6,014.00	100%	$6,014.00
	353	24 - Tandem Transfer Switches	$3,009.00	$0.00	$3,009.00	100%	$3,009.00
	353	24 - 15kv valve Lightning Arresters	$3,215.00	$0.00	$3,215.00	100%	$3,215.00
	353	Grounding Material Installed	$1,601.00	$0.00	$1,601.00	100%	$1,601.00
	353	Bus Connections 13.8kv Installed	$6,554.76	$0.00	$6,554.76	100%	$6,554.76
	353	GE Neutral Resistpr	$10,825.00	$0.00	$10,825.00	100%	$10,825.00
	353	GE Oil Circuit Breaker	$260.00	$0.00	$260.00	100%	$260.00
	353	GE Protected Aisle Switchgear	$19,645.00	$0.00	$19,645.00	100%	$19,645.00
	353	18 - Poles installed Terminations of 13.8kv Feeder in S/S	$1,571.00	$0.00	$1,571.00	100%	$1,571.00
	353	62 - Crossarms	$918.00	$0.00	$918.00	100%	$918.00
	353	200' - 336.4MCM Alum wire	$2,472.00	$0.00	$2,472.00	100%	$2,472.00
	353	12 - Anchor guys	$311.00	$0.00	$311.00	100%	$311.00
	353	4 - 600 amp Oil Circuit Breakers 250 MBA 14.4kv	$20,433.00	$0.00	$20,433.00	100%	$20,433.00
	353	2 - Recloser installed	$11,622.00	$0.00	$11,622.00	100%	$11,622.00
	353	1 - 18' Switch Stick	$88.00	$0.00	$88.00	100%	$88.00
	353	2 - Flood lights	$311.00	$0.00	$311.00	100%	$311.00
	353	2 - Indicators on cooling fans of transformer & oil pump	$75.00	$0.00	$75.00	100%	$75.00
	353	Foundation for OCB	$1,661.00	$0.00	$1,661.00	100%	$1,661.00
	353	Foundation for Steel Structure	$2,545.00	$0.00	$2,545.00	100%	$2,545.00
	353	Foundation for Control House	$961.00	$0.00	$961.00	100%	$961.00
	353	3 - GE 2500mva OCB	$37,901.00	$0.00	$37,901.00	100%	$37,901.00
	353	Steel Structure	$9,153.00	$0.00	$9,153.00	100%	$9,153.00
	353	Control House	$2,990.00	$0.00	$2,990.00	100%	$2,990.00
	353	Grounding	$894.00	$0.00	$894.00	100%	$894.00
	353	3 - Control Panels	$9,410.00	$0.00	$9,410.00	100%	$9,410.00
	353	Conduit & Wiring	$2,569.00	$0.00	$2,569.00	100%	$2,569.00
	353	Supervisory Equipment	$12,037.00	$0.00	$12,037.00	100%	$12,037.00
	353	Additional Charges	$3,325.00	$0.00	$3,325.00	100%	$3,325.00
	353	69kv Bus Insulators & Connectors	$5,763.00	$0.00	$5,763.00	100%	$5,763.00
	353	5 - 69kv 1200 amp TPST	$11,228.00	$0.00	$11,228.00	100%	$11,228.00
	353	23 - 69kv 600 amp Disconnect Switch	$7,682.00	$0.00	$7,682.00	100%	$7,682.00
	353	9 - 69kv Lightning Arrestors	$3,682.00	$0.00	$3,682.00	100%	$3,682.00
	353	3 - 69kv Capacitor Devices	$2,810.00	$0.00	$2,810.00	100%	$2,810.00
	353	Foundation for OCB	$777.00	$0.00	$777.00	100%	$777.00
	353	Conduit Connection installed	$509.00	$0.00	$509.00	100%	$509.00
	353	Control Panel	$2,992.00	$0.00	$2,992.00	100%	$2,992.00
	353	Termination for #08 Line	$1,303.00	$0.00	$1,303.00	100%	$1,303.00
	353	Overheads	$4,416.00	$0.00	$4,416.00	100%	$4,416.00
	353	1 - 69kv OCB	$16,347.00	$0.00	$16,347.00	100%	$16,347.00
	353	Overheads	$670.00	$0.00	$670.00	100%	$670.00
	353	2 - Underfrequency Relays	$2,249.00	$0.00	$2,249.00	100%	$2,249.00
	353	Foundation	$1,652.00	$0.00	$1,652.00	100%	$1,652.00
	353	69kv Bus Insulators & Connectors	$7,183.90	$0.00	$7,183.90	100%	$7,183.90
	353	Steel Structure	$7,083.00	$0.00	$7,083.00	100%	$7,083.00
	353	Grounding	$538.00	$0.00	$538.00	100%	$538.00
	353	Control Panels	$9,067.00	$0.00	$9,067.00	100%	$9,067.00
	353	Conduit & Wiring	$875.00	$0.00	$875.00	100%	$875.00
	353	2 - 69kv Air Break Switches	$6,128.00	$0.00	$6,128.00	100%	$6,128.00
	353	9 - 69kv 600 amp Disconnect Switch	$4,037.00	$0.00	$4,037.00	100%	$4,037.00
	353	1 - 69kv OCB	$18,907.00	$0.00	$18,907.00	100%	$18,907.00
	353	6 - 69kv Lightning Arrestors	$4,362.00	$0.00	$4,362.00	100%	$4,362.00
	353	1 - Electric Heater in 13.8KV Switchgear cabin	$260.12	$0.00	$260.12	100%	$260.12
	353	6 - Bushings 2000amp 13.8kv high volt for roof of building	$4,093.17	$0.00	$4,093.17	100%	$4,093.17
	353	3 - Bushing on GE Oil Circuit Breakers on #3 & #40 feeder	$1,257.58	$0.00	$1,257.58	100%	$1,257.58
	353	Transformer Replacement	$937.01	$0.00	$937.01	100%	$937.01
	353	Transformer Lightning Arrester replaced	$399.55	$0.00	$399.55	100%	$399.55
	353	2 - 69kv OCB for #01 Line	$96,019.79	$0.00	$96,019.79	100%	$96,019.79
	353	Supervisory Control Recloser Indicator	$2,898.60	$0.00	$2,898.60	100%	$2,898.60
	353	Install 540' of #12-7 conductor to Robin Hood Park	$841.90	$0.00	$841.90	100%	$841.90
	353	Nominal Capacity Lead Antimony Battery	$1,943.92	$0.00	$1,943.92	100%	$1,943.92
	353	3 - 600 amp 13.8kv outdoor reactors	$15,085.31	$0.00	$15,085.31	100%	$15,085.31
	353	6 - Bushings for #40-10 3 oil circuit breaker	$3,096.35	$0.00	$3,096.35	100%	$3,096.35
	353	FERC Adjustment	($79.00)	$0.00	($79.00)	100%	($79.00)
	353	Install 2'x2' plywood board incontrol house	$618.78	$0.00	$618.78	100%	$618.78
	353	Capacitor Bank 36 - 200Kvar Cap Units	$75,309.61	$0.00	$75,309.61	100%	$75,309.61
	353	Additions	$10,968.78	$0.00	$10,968.78	100%	$10,968.78
	353	Additions	$11,232.45	$0.00	$11,232.45	100%	$11,232.45
	353	Purch of McGraw Edison UCR Oil Switch	$4,169.15	$0.00	$4,169.15	100%	$4,169.15
	353	2 - Installed 69kv Bus Insulator	$785.20	$0.00	$785.20	100%	$785.20
	353	8 - Yuasa Epide batteries for DC Supply	$3,225.84	$0.00	$3,225.84	100%	$3,225.84
	353	Install stage Regulator & Nitro tanks to transformer	$845.22	$0.00	$845.22	100%	$845.22
	353	Remove & install new #2 Capacitor Switch	$691.47	$0.00	$691.47	100%	$691.47
	353	Bar Gate installation	$2,440.00		$2,440.00	100%	$2,440.00
	353	Disconnect Switches	$6,455.87		$6,455.87	100%	$6,455.87
	353	Disconnect Switches		$975.24	($975.24)	100%	($975.24)
	353	Pin Insulator	$946.93		$946.93	100%	$946.93
	353	Epoxiators	$2,113.14		$2,113.14	100%	$2,113.14

Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
	Subtotal						**$637,815.59**
#01 & #02 Lines							
	356	02 Line conductor 1969 556.7 MCM	$34,547.61	$0.00	$34,547.61	100%	$34,547.61
	356	01 Line conductor 1973 556.7 MCM	$139,411.07	$0.00	$139,411.07	100%	$139,411.07
	356	02 Line shield wire 1969 2 wires - 3 No. 6	$9,919.24	$0.00	$9,919.24	100%	$9,919.24
	356	01 Line shield wire 1973 1 wire - 3 No. 6	$12,961.62	$0.00	$12,961.62	100%	$12,961.62
	Subtotal						**$196,839.54**
#01 & #02 Line Poles and Xarms							
	355	02 Line poles 1969 (itemized list GHH)	$221,574.99	$0.00	$221,574.99	100%	$221,574.99
	355	01 Line poles 1969 (itemized list GHH)	$341,628.84	$0.00	$341,628.84	100%	$341,628.84
	Subtotal						**$563,203.83**
Electric Station							
	353	Special Transformer Inclosure	$146.57	$0.00	$146.57	100%	$146.57
	353	Fence	$506.71	$0.00	$506.71	100%	$506.71
	353	Concrete Mat for transformer	$980.23	$0.00	$980.23	100%	$980.23
	353	5000kva GE 3 Phase transformer	$15,568.02	$0.00	$15,568.02	100%	$15,568.02
	353	Install Transformer	$1,727.22	$0.00	$1,727.22	100%	$1,727.22
	353	Reinforce foundation	$3,271.47	$0.00	$3,271.47	100%	$3,271.47
	353	155' - fence	$868.20	$0.00	$868.20	100%	$868.20
	353	13kv cable connections to switchgear	$1,859.53	$0.00	$1,859.53	100%	$1,859.53
	353	5000kva GE 3 Phase transformer	$17,995.96	$0.00	$17,995.96	100%	$17,995.96
	353	Foundation	$4,086.42	$0.00	$4,086.42	100%	$4,086.42
	353	Install Transformer	$900.53	$0.00	$900.53	100%	$900.53
	353	13.8kv cable connections to switchgear	$3,854.34	$0.00	$3,854.34	100%	$3,854.34
	353	5 kv bus duct installed	$10,797.32	$0.00	$10,797.32	100%	$10,797.32
	353	Eastern Fence 12' double drive gate & posts	$149.00	$0.00	$149.00	100%	$149.00
	353	69kv Power Transformer & Foundation	$101,768.00	$0.00	$101,768.00	100%	$101,768.00
	353	Galv Steel Terminating Structure	$8,099.00	$0.00	$8,099.00	100%	$8,099.00
	353	Ins & misc connections installed	$733.00	$0.00	$733.00	100%	$733.00
	353	3x8 Lighted Sign	$282.00	$0.00	$282.00	100%	$282.00
	353	Additional 1800 Kvar of capacitors in bank	$52,613.25	$0.00	$52,613.25	100%	$52,613.25
	353	Auxiliary Currenttransformer	$2,104.00	$0.00	$2,104.00	100%	$2,104.00
	353	West. differential relays	$348.00	$0.00	$348.00	100%	$348.00
	353	Lockout & auxiliary relays	$1,447.00	$0.00	$1,447.00	100%	$1,447.00
	353	15 kv current Transformers	$1,260.00	$0.00	$1,260.00	100%	$1,260.00
	353	Annunciators installed	$669.00	$0.00	$669.00	100%	$669.00
	353	13kv Potential transformer	$3,763.00	$0.00	$3,763.00	100%	$3,763.00
	353	Central Wiring	$4,074.00	$0.00	$4,074.00	100%	$4,074.00
	353	West 450kva Current Limiting reactor	$6,988.00	$0.00	$6,988.00	100%	$6,988.00
	353	Change range of Speedomax Leed & Northrup Recorder	$365.00	$0.00	$365.00	100%	$365.00
	353	GE Auxiliary transformer & Relays	$3,295.00	$0.00	$3,295.00	100%	$3,295.00
	353	Speedomax Recorder Leeds & Northrup	$1,378.00	$0.00	$1,378.00	100%	$1,378.00
	353	Thermal Converter	$457.00	$0.00	$457.00	100%	$457.00
	353	Parts to change range of thermal converter	$1,169.00	$0.00	$1,169.00	100%	$1,169.00
	353	Converting range on Speedomax	$333.00	$0.00	$333.00	100%	$333.00
	353	Converting range on Speedomax	$288.00	$0.00	$288.00	100%	$288.00
	353	Converting range on Speedomax	$332.00	$0.00	$332.00	100%	$332.00
	353	Amplifier Leeds & Northrup to be used with Speedomax	$158.00	$0.00	$158.00	100%	$158.00
	353	Supervisory Equip installed	$4,452.00	$0.00	$4,452.00	100%	$4,452.00
	353	Additional charges for above	$1,230.00	$0.00	$1,230.00	100%	$1,230.00
	353	Capitalized Overheads for above	$248.00	$0.00	$248.00	100%	$248.00
	353	Underground system improvement	$5,667.99	$0.00	$5,667.99	100%	$5,667.99
	353	Install of a 13.8kv Bus between #6 & Bus #2	$58,844.30	$0.00	$58,844.30	100%	$58,844.30
	353	Replace Lead Calcium Battery	$7,965.19	$0.00	$7,965.19	100%	$7,965.19
	353	Purch Power Supply for Tone Equipment	$413.74	$0.00	$413.74	100%	$413.74
	Subtotal						**$333,455.99**
Electric Station Line							
	356	Trans Line from Electric Station	$5,604.00	$0.00	$5,604.00	100%	$5,604.00
	356	Trans Line from Electric Station	$15,011.00	$0.00	$15,011.00	100%	$15,011.00
	355	Trans Line from Electric Station Allocation (Estimated)	$36,342.86	$0.00	$36,342.86	100%	$36,342.86
	Subtotal						**$56,957.86**
Land							
	350	Cost of Land purchased from New England Power Co.	$6,663.35	$0.00	$6,663.35	100%	$6,663.35
	350	Acquisition Costs for land at Flagg Pond & Beech St. Subs	$817.70	$0.00	$817.70	100%	$817.70
	350	Transmission Land #01, 02 & 06 Lines	$78,545.00	$0.00	$78,545.00	100%	$78,545.00
	350	Transmission ROW #01, 02 & 06 Lines	$144,391.00	$0.00	$144,391.00	100%	$144,391.00
	351	Clearing on Line #01 Flagg Pond to Summer St. S/S	$6,654.38	$0.00	$6,654.38	100%	$6,654.38
	351	Install gate at both ends of 01 & 02 tap	$1,381.92	$0.00	$1,381.92	100%	$1,381.92
	350	Off Summer St. Fitchburg	$4,797.00	$0.00	$4,797.00	100%	$4,797.00
	350	Crushed Stone for Summer St. S/S yard	$2,890.00	$0.00	$2,890.00	100%	$2,890.00
	350	Grading for Summer St. S/S	$528.00	$0.00	$528.00	100%	$528.00

Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
	Subtotal						$246,668.35
NEPCo Acquisition Cost							
	352		$4,018.08			61% *	$2,441.52
	353		$122,600.09			61% *	$74,495.91
							$76,937.43
JOINT OWNED UNITS							
Millstone III	352		$11,383.84			100%	$11,383.84
	353		$50,261.66			100%	$50,261.66
	355		$13,202.36			100%	$13,202.36
	356		$3,302.94			100%	$3,302.94
Wyman#4	352		$0.00			100%	$0.00
	353		$4,636.19			100%	$4,636.19
New Haven	352		$0.00			100%	$0.00
	353		$55,704.98			100%	$55,704.98
							$138,491.97
	Grand Total					Total	$5,815,064

* 61% is the ratio of transmission plant as defined in this workpaper, to transmission plant as defined in Dec 31, 1997 FERC Form 1 filing, page 207 line 53. NEPCo acquisition costs are being allocated in the same percentage as facilities being allocated between transmission and distribution.

Workpaper 1
Detail of PTF Transmission Plant as of 12/31/97

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	PTF Percent	PTF Plant Balance
Flagg Pond							
	352	Structures and Improvements	$24,143.99	$0.00	$24,143.99	100%	$24,143.99
	353	Purchased from New England Power on 6/1/77	$1,272,305.18	$0.00	$1,272,305.18	100%	$1,272,305.18
	353	Transfer acquisition costs to acct 2-353-99	($84,274.29)	$0.00	($84,274.29)	100%	($84,274.29)
	353	Retire 2 600 amp OCB plus installation	$0.00	$21,975.62	($21,975.62)	100%	($21,975.62)
	353	Install 115kv breaker status for REMVEC	$14,556.40	$0.00	$14,556.40	100%	$14,556.40
	353	See F-2172	$937,758.94	$12,809.54	$924,949.40	100%	$924,949.40
	353	Install 2 1000w Lucalox Floodlights near control shack	$2,938.12	$0.00	$2,938.12	100%	$2,938.12
	353	Install Potential Transformers	$21,174.57	$0.00	$21,174.57	100%	$21,174.57
	353	Retire PT	$0.00	$4,628.41	($4,628.41)	100%	($4,628.41)
	353	Metering	$41,916.83	$0.00	$41,916.83	100%	$41,916.83
	353	Install #27 & #28 airbreak switch on #2 Feeder	$17,310.44	$0.00	$17,310.44	100%	$17,310.44
	353	Retire #27 & #28 airbreak switch on #2 Feeder	$0.00	$5,762.36	($5,762.36)	100%	($5,762.36)
	353	Adjust to above entry	$183.25	$0.00	$183.25	100%	$183.25
	353	Install PT on 02 Line	$8,435.83	$0.00	$8,435.83	100%	$8,435.83
	353	Retire PT on 02 Line	$0.00	$21,174.57	($21,174.57)	100%	($21,174.57)
	353	Install 2016 of 4/0 st bare copper	$1,868.89	$0.00	$1,868.89	100%	$1,868.89
	353	Install 50' of 2" PVC Pipe	$4,033.47	$0.00	$4,033.47	100%	$4,033.47
	353	785' of 4/0 st 600 volt	$0.00	$1,198.75	($1,198.75)	100%	($1,198.75)
	353	50' of 4/0 wire	$0.00	$31.55	($31.55)	100%	($31.55)
	353	780' of 4/0 hard drawn wire	$0.00	$1,310.88	($1,310.88)	100%	($1,310.88)
	353	50' of 4/0 wire	$0.00	$106.74	($106.74)	100%	($106.74)
	353	965' of 4/0 wire	$0.00	$2,878.75	($2,878.75)	100%	($2,878.75)
	353	50' of 2" PVC Pipe	$0.00	$164.50	($164.50)	100%	($164.50)
	353	GE 69kv Bushing in OCB s/n 0139A4928-201	$0.00	$14,231.56	($14,231.56)	100%	($14,231.56)
	353	69kv 1200amp bushing in OCB	$2,405.57	$0.00	$2,405.57	100%	$2,405.57
	353	Data Star Recorders	$3,780.00	$0.00	$3,780.00	100%	$3,780.00
	353	Installed Data Star Recorder Software Level #2	$750.00	$0.00	$750.00	100%	$750.00
	353	Payroll & overheads for above install	$1,014.38	$0.00	$1,014.38	100%	$1,014.38
	353	Recorder Tape System GE	$0.00	$5,300.00	($5,300.00)	100%	($5,300.00)
	353	Universal Mag Tape Cartridges	$0.00	$637.20	($637.20)	100%	($637.20)
	353	Watt/Var Transducer	$5,950.00	$0.00	$5,950.00	100%	$5,950.00
	353	Volt Transducer	$185.00	$0.00	$185.00	100%	$185.00
	353	Shipping & Handling	$34.92	$0.00	$34.92	100%	$34.92
	353	500' 4/C #12 AWG Control Cable	$1,142.10	$0.00	$1,142.10	100%	$1,142.10
	353	50' 1/2 watt precision resistors	$41.39	$0.00	$41.39	100%	$41.39
	353	350' T&B Stakon Terminals	$86.45	$0.00	$86.45	100%	$86.45
	353	69' Copper Wire	$10.35	$0.00	$10.35	100%	$10.35
	353	Cable Tie	$17.55	$0.00	$17.55	100%	$17.55
	353	Misc Parts	$52.76	$0.00	$52.76	100%	$52.76
	353	Labor for fixing recorder	$368.80	$0.00	$368.80	100%	$368.80
	353	Labor for wiring	$124.20	$0.00	$124.20	100%	$124.20
	353	Install GETEC Telemetering to REMVAC (Liabilities)	$422.31	$0.00	$422.31	100%	$422.31
	353	Overheads	$6,638.54	$0.00	$6,638.54	100%	$6,638.54
	353	Payroll	$8,030.61	$0.00	$8,030.61	100%	$8,030.61
	353	Bristol DPC 333010A computer	$4,230.71	$0.00	$4,230.71	100%	$4,230.71
	353	Bristol SLC 371140A Recorders	$5,771.41	$0.00	$5,771.41	100%	$5,771.41
	353	Bristol Power Supply	$515.05	$0.00	$515.05	100%	$515.05
	353	Labor to set up Bristol	$2,355.00	$0.00	$2,355.00	100%	$2,355.00
	353	Spare Interrupter Assembly for 115kv Circuit breaker	$9,512.00	$0.00	$9,512.00	100%	$9,512.00
	353	Retire Westinghouse auto transformer	$0.00	$152,101.77	($152,101.77)	100%	($152,101.77)
	353	Redesign Rewind & Rebuild 30/40/50 MVA West	$0.00	$0.00	$0.00	100%	$0.00
	353	Auto Transformer s/n 34891 includes all charges	$514,480.75	$0.00	$514,480.75	100%	$514,480.75
	353	Purch used Auto Transformer 24/40 mva Magntek	$200,032.04	$0.00	$200,032.04	100%	$200,032.04
	353	Fused Disconnect	$0.00	$505.26	($505.26)	100%	($505.26)
	353	Replace Fused Disconnect	$434.21	$0.00	$434.21	100%	$434.21
	353	Install & purch EM-GRO Air Compressor	$1,273.97	$0.00	$1,273.97	100%	$1,273.97
	353	Install Deadend Structure 3-arrestors & 6-bushings	$30,233.66	$0.00	$30,233.66	100%	$30,233.66
	353	Construct 115 Kv facilities & connect spare transformer	$0.00	$0.00	$0.00	100%	$0.00
	353	in place of failed #1 autotrans.	$237,601.84	$0.00	$237,601.84	100%	$237,601.84
	353	Repair and rewind of 115-69 KV #1 Autotransformer	$0.00	$0.00	$0.00	100%	$0.00
	353	including uprating to a rated capacity of 60/80/100 MVA	$335,776.00	$0.00	$335,776.00	100%	$335,776.00
	353	Insurance Recovery less deductible of $25K	($321,696.66)	$0.00	($321,696.66)	100%	($321,696.66)
	353	Lightning arrestors, delivery and testing	$6,840.09	$0.00	$6,840.09	100%	$6,840.09
	353	60/80/100 MVA 115-69kV Autotransformer (1996)	$544,772.06	$0.00	$544,772.06	100%	$544,772.06
	353	Installation cost for above (1996)	$42,610.39	$0.00	$42,610.39	100%	$42,610.39
	353	69kv Post Insulators	$7,125.43	$0.00	$7,125.43	100%	$7,125.43
	353	Current Transformers	$0.00	$8,000.00	($8,000.00)	100%	($8,000.00)
	Subtotal						$3,862,458.06
Summer Street - General							
	353	705' Chain Link Fence	$3,261.00	$0.00	$3,261.00	21.4% (1)	$698.79
	353	159' Chain Link Fence	$1,150.43	$0.00	$1,150.43	21.4%	$246.52
	353	2 - Flood lights	$311.00	$0.00	$311.00	21.4%	$66.64
	353	Foundation for OCB	$1,661.00	$0.00	$1,661.00	21.4%	$355.93
	353	Foundation for Steel Structure	$2,545.00	$0.00	$2,545.00	21.4%	$545.36
	353	Foundation for Control House	$961.00	$0.00	$961.00	21.4%	$205.93
	353	Foundation for OCB	$777.00	$0.00	$777.00	21.4%	$166.50
	353	Conduit Connection installed	$509.00	$0.00	$509.00	21.4%	$109.07
	353	Control Panel	$2,992.00	$0.00	$2,992.00	21.4%	$641.14
	353	Termination for #08 Line	$1,303.00	$0.00	$1,303.00	21.4%	$279.21
	353	Overheads	$4,416.00	$0.00	$4,416.00	21.4%	$946.29
	353	Foundation	$1,652.00	$0.00	$1,652.00	21.4%	$354.00

Workpaper 1
Detail of PTF Transmission Plant as of 12/31/97

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	PTF Percent	PTF Plant Balance
	Subtotal						$4,615.38
Summer Street - 69 kV Equipment							
	353	4 - Relay GE	$1,610.00	$0.00	$1,610.00	42.9% (2)	$690.00
	353	6 - GE Potential Transformers	$1,592.00	$0.00	$1,592.00	42.9%	$682.29
	353	3 - Switches for Control Power	$164.00	$0.00	$164.00	42.9%	$70.29
	353	Conduit & Control Wiring	$5,751.00	$0.00	$5,751.00	42.9%	$2,464.71
	353	Conductors & Insulators	$804.00	$0.00	$804.00	42.9%	$344.57
	353	3 - GE 2500mva OCB	$37,901.00	$0.00	$37,901.00	42.9%	$16,243.29
	353	Steel Structure	$9,153.00	$0.00	$9,153.00	42.9%	$3,922.71
	353	Control House	$2,990.00	$0.00	$2,990.00	42.9%	$1,281.43
	353	Grounding	$894.00	$0.00	$894.00	42.9%	$383.14
	353	3 - Control Panels	$9,410.00	$0.00	$9,410.00	42.9%	$4,032.86
	353	Conduit & Wiring	$2,569.00	$0.00	$2,569.00	42.9%	$1,101.00
	353	Supervisory Equipment	$12,037.00	$0.00	$12,037.00	42.9%	$5,158.71
	353	Additional Charges	$3,325.00	$0.00	$3,325.00	42.9%	$1,425.00
	353	69kv Bus Insulators & Connectors	$5,763.00	$0.00	$5,763.00	42.9%	$2,469.86
	353	5 - 69kv 1200 amp TPST	$11,228.00	$0.00	$11,228.00	42.9%	$4,812.00
	353	23 - 69kv 600 amp Disconnect Switch	$7,682.00	$0.00	$7,682.00	42.9%	$3,292.29
	353	9 - 69kv Lightning Arrestors	$3,682.00	$0.00	$3,682.00	42.9%	$1,578.00
	353	3 - 69kv Capacitor Devices	$2,810.00	$0.00	$2,810.00	42.9%	$1,204.29
	353	2 - Underfrequency Relays	$2,249.00	$0.00	$2,249.00	42.9%	$963.86
	353	69kv Bus Insulators & Connectors	$7,183.90	$0.00	$7,183.90	42.9%	$3,078.81
	353	Steel Structure	$7,083.00	$0.00	$7,083.00	42.9%	$3,035.57
	353	Grounding	$538.00	$0.00	$538.00	42.9%	$230.57
	353	Control Panels	$9,067.00	$0.00	$9,067.00	42.9%	$3,885.86
	353	Conduit & Wiring	$875.00	$0.00	$875.00	42.9%	$375.00
	353	2 - 69kv Air Break Switches	$6,128.00	$0.00	$6,128.00	42.9%	$2,626.29
	353	9 - 69kv 600 amp Disconnect Switch	$4,037.00	$0.00	$4,037.00	42.9%	$1,730.14
	353	1 - 69kv OCB	$18,907.00	$0.00	$18,907.00	42.9%	$8,103.00
	353	6 - 69kv Lightning Arrestors	$4,362.00	$0.00	$4,362.00	42.9%	$1,869.43
	353	2 - 69kv OCB for #01 Line	$96,019.79	$0.00	$96,019.79	42.9%	$41,151.34
	353	Supervisory Control Recloser Indicator	$2,898.60	$0.00	$2,898.60	42.9%	$1,242.26
	353	Nominal Capacity Lead Antimony Battery	$1,943.92	$0.00	$1,943.92	42.9%	$833.11
	353	2 - Installed 69kv Bus Insulator	$785.20	$0.00	$785.20	42.9%	$336.51
	353	8 - Yuasa Epide batteries for DC Supply	$3,225.84	$0.00	$3,225.84	42.9%	$1,382.50
	Subtotal						$122,000.68
#01 & #02 Lines							
	356	02 Line	$34,547.61	$0.00	$34,547.61	100%	$34,547.61
	356	01 Line	$139,411.07	$0.00	$139,411.07	100%	$139,411.07
	356	02 Line shield wire 2 wires - 3 No. 6	$9,919.24	$0.00	$9,919.24	100%	$9,919.24
	356	01 Line shield wire 1 wire - 3 No. 6	$12,961.62	$0.00	$12,961.62	100%	$12,961.62
	Subtotal						$196,839.54
#01 & #02 Line Poles and Crossarms							
	355	02 Line poles and crossarms (See Workpaper A)	$221,574.99	$0.00	$221,574.99	100%	$221,574.99
	355	01 Line poles and crossarms (See Workpaper A)	$341,628.84	$0.00	$341,628.84	100%	$341,628.84
	Subtotal						$563,203.83
Land							
	350	Cost of Land purchased from New England Power Co.	$6,663.35	$0.00	$6,663.35	91% (3)	$6,046.32
	350	Acquisition Costs for land at Flagg Pond & Beech St. Subs	$817.70	$0.00	$817.70	100%	$817.70
	350	Transmission Land #01, 02 & 06 Lines	$78,545.00	$0.00	$78,545.00	91%	$71,271.73
	350	Transmission ROW #01, 02 & 06 Lines	$144,391.00	$0.00	$144,391.00	91%	$131,020.39
	351	Clearing on Line #01 Flagg Pond to Summer St. S/S	$6,654.38	$0.00	$6,654.38	100%	$6,654.38
	351	Install gate at both ends of 01 & 02 tap	$1,381.92	$0.00	$1,381.92	100%	$1,381.92
	350	Off Summer St. Fitchburg	$4,797.00	$0.00	$4,797.00	91%	$4,352.80
	350	Crushed Stone for Summer St. S/S yard	$2,890.00	$0.00	$2,890.00	91%	$2,622.39
	350	Grading for Summer St. S/S	$528.00	$0.00	$528.00	91%	$479.11
	Subtotal						$224,646.74
	Grand Total						$4,773,765.23

Notes: (1) Because Summer Street has 69 kV and 13.8 kV plant, Summer Street general plant was first allocated 50% between 13.8 kV and 69 kV. This plant was then allocated to PTF based upon the number of PTF breakers to total 69 kV breakers. (3 out of 7, or 42.9%). Thus, the total allocator = 50% times 42.9% = 21.42%

(2) Summer Street 69 kV plant was allocated to PTF based upon the number of PTF breakers to total 69 kV breakers. (3 out of 7, or 42.9%).

(3) The 01 & 02 Line ROW's are approximately 73.95 acres, and the 06 Line ROW is approximately 7.55 acres. The PTF percentage, 90.74% (73.95 / 81.50), is used to remove the 06 Line ROW.

Workpaper A
Detail of PTF Transmission Plant as of 12/31/97
01 & 02 Transmission Line Costs (Account #355)

01 Line (in-service 1973)

Item	Total Items (#)	Total Cost of Items ($)	Cost Per Item ($)	01 Line Items (#)	01 Line Costs ($)
45 Ft Poles	7	$5,140.01	$734.29	2	$1,468.57
50 Ft Poles	18	$7,971.96	$442.89	4	$1,771.55
55 Ft Poles	18	$25,026.46	$1,390.36	13	$18,074.67
60 Ft Poles	42	$70,012.22	$1,666.96	22	$36,673.07
65 Ft Poles	47	$103,127.09	$2,194.19	16	$35,107.09
70 Ft Poles	39	$97,652.55	$2,503.91	19	$47,574.32
75 Ft Poles	30	$87,878.09	$2,929.27	11	$32,221.97
80 Ft Poles	5	$18,850.40	$3,770.08	5	$18,850.40
Subtotal:		$415,658.78			$191,741.63
Guys (1)		$44,427.86			$20,494.38
Crossarms (1)		$25,359.48			$11,698.22
Steel Poles & Foundations	14	$460,578.42	$32,898.46	3.5	$115,144.61
Stone & Webster Study (2)	14	$10,200.00	$728.57	3.5	$2,550.00
			TOTAL 01 COST		$341,628.84

02 Line (in-service 1969)

Item	Total Items (#)	Total Cost of Items ($)	Cost Per Item ($)	02 Line Items (#)	02 Line Costs ($)
45 Ft Poles	4	$4,554.46	$1,138.62	4	$4,554.46
50 Ft Poles	11	$10,624.28	$965.84	8	$7,726.75
55 Ft Poles	12	$11,046.00	$920.50	10	$9,205.00
60 Ft Poles	25	$22,927.38	$917.10	25	$22,927.38
65 Ft Poles	18	$14,004.00	$778.00	18	$14,004.00
70 Ft Poles	23	$20,062.24	$872.27	20	$17,445.43
75 Ft Poles	21	$21,576.50	$1,027.45	17	$17,466.69
80 Ft Poles	5	$5,562.00	$1,112.40	5	$5,562.00
Subtotal:		$110,356.86			$98,891.71
Guys		$4,821.02			$4,821.02
Crossarms		$167.66			$167.66
Steel Poles & Foundations	14	$460,578.42	$32,898.46	3.5	$115,144.61
Stone & Webster Study (2)	14	$10,200.00	$728.57	3.5	$2,550.00
			TOTAL 02 COST		$221,574.99

(1) 01 Line costs of Guys and Crossarms are determined based on the ratio of 01 Line pole costs to total pole costs.
(2) 01 & 02 Line Stone & Webster Study costs are determined based on the ratio of the applicable line's steel pole cost to the total steel pole cost.

WORKPAPER 2

Fitchburg Gas and Electric Light Company

1997 Cost of Capital

Pursuant to NEPOOL Open Access Transmission Tariff - ATTACHMENT F

	Amount Outstanding 12/31/97	*C.O.C.*	*Weight*	*Weighted Cost of Capital*
Common Stock Equity	37,907,035	11.50%	51.01%	5.87%
Preferred Stock	2,400,886	6.90%	3.23%	0.22%
Long Term Debt (include. due in 1 yr.)	34,000,000	7.60%	45.76%	3.48%
Total	74,307,921			9.57%

Common Equity

Common Stock	$22,629,147
Retained Earnings	16,786,861
Capital Stock Expense	(1,507,083)
Misc. Paid in Capital	(1,890)
Total	$37,907,035

Preferred Stock $100 Par

Series		*Amount Outstanding 12/31/97*	*Annual Issuance Expense*	*Annual Dividend Expense*	*Total Annual Cost*	*Effective Cost %*
5.125%		1,034,600	0	53,023	53,023	5.13%
8.00%		1,407,000	0	112,560	112,560	8.00%
		2,441,600	0	165,583	165,583	6.78%
Less: Capital Stock Expense	5.125%	12,784				
	8.00%	27,930				
	Subtotal	40,714				
	Total	2,400,886				6.90%

Long Term Debt

Series		*Amount Outstanding 12/31/97*	*Annual Issuance Expense*	*Annual Interest Expense*	*Total Annual Cost*	*Effective Cost %*
12 year Notes, due March 31, 2004	8.55%	15,000,000	8,604	1,282,500	1,291,104	8.61%
30 Year Note, due Nov 30, 2023	6.75%	19,000,000	10,673	1,282,500	1,293,173	6.81%
Total		34,000,000	19,277	2,565,000	2,584,277	7.60%

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Attachment E

Cost Support

For Proposed Rates

Period 2:
Effective June 1, 1999

Summary of Rates

Fitchburg Gas and Electric Light Company
Summary of Transmission Open Access Rates

	Proposed Period 1 1-Mar-98	Proposed Period 2 1-Jun-99	
Current Revenue Requirement	$624,122	$624,122	FG&E OA Tariff, Second Revised Sheet No. 174
Proposed Revenue Requirement	$115,963	$544,130	Attachment D and E, Workpaper 1 of 8
Decrease in Revenue Requirement	$508,159	$79,992	
FG&E Peak Load	74,000	74,000	Attachment D and E, Workpaper 8 of 8
CP of All Firm Point-to-Point	0	0	
Contract Demand Reservation for Firm Pt-Pt	0	0	
Total	74,000	74,000	Total
Schedule 7: Firm Point-to-Point			
Annual Charge $/kW	$1.567	$7.353	Revenue Requirement / Peak Load
Monthly Charge $/kW	$0.131	$0.613	Annual Charge / 12
Weekly Charge $/kW	$0.030	$0.141	Annual Charge / 52
Daily Charge $/kW	$0.004	$0.020	Annual Charge / 365
Schedule 8: Non-Firm Point-to-Point *			
Monthly Charge $/kW	$0.098	$0.460	Firm Pt to Pt Charge * 75%
Weekly Charge $/kW	$0.023	$0.106	Firm Pt to Pt Charge * 75%
Daily Charge $/kW	$0.003	$0.015	Firm Pt to Pt Charge * 75%
Hourly Charge $/Mwh	$0.134	$0.630	Daily Charge / 24 * 1000

* Rates reflect a 25% discount off the Firm Point-to-Point rates

Sheet: Worksheet 1

Non-PTF Revenue Requirements
Worksheet 1 of 8

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements of Non-PTF Facilities
for costs in 1997

Shading denotes an input

Line No.	I. INVESTMENT BASE	NEPOOL OA Tariff Attachment F Reference Section:	FG&E	Total	Reference
1	Transmission Plant	(A)(1)(a)	4,236,176	4,236,176	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	6,710	6,710	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	180	180	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		4,243,066	4,243,066	
5	Accumulated Depreciation	(A)(1)(d)	1,805,209	1,805,209	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	739,960	739,960	Worksheet 3, line 10 column 5, Changed Formula to +, not -
7	Loss On Reacquired Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	289,838	289,838	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		1,987,735	1,987,735	
10	Prepayments	(A)(1)(h)	16,828	16,828	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	7,178	7,178	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	12,620	12,620	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		2,024,361	2,024,361	

	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	(A)	268,178	268,178	Worksheet 2
15	Depreciation Expense	(B)	113,216	113,216	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	(3,302)	(3,302)	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	64,008	64,008	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	1,071	1,071	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	78,148	78,148	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	22,811	22,811	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	0	Worksheet 7
24	Transmission Support Expense	(K)	0	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	0	
28	Transmission Rents Received from Electric Property	(O)	0	0	
29	Total Revenue Requirements (Line 14 thru 28)		544,130	544,130	

Sheet: Worksheet 2

Fitchburg Gas and Electric Light Company
Annual Revenue Requirements
for costs in 1997

Shading denotes an input

	CAPITALIZATION 12/31/97*	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 34,000,000	45.76%	7.60%	3.48%	
PREFERRED STOCK	2,400,886	3.23%	6.90%	0.22%	0.22%
COMMON EQUITY	37,907,035	51.01%	11.50%	5.87%	5.87%
TOTAL INVESTMENT RETURN	$ 74,307,921	100.00%		9.57%	6.09%

*See Workpaper 2

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0957

(b) Federal Income Tax

$$= \frac{\left(\frac{R.O.E. + (\text{Non-PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base})}{1}\right) \times \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}}}{}$$

$$= \frac{\left(\frac{0.0609 + (3{,}302 + 0) / 2{,}024{,}361}{1}\right) \times \frac{0.34}{0.34}}{}$$

= 0.0305324

(c) State Income Tax

$$= \frac{\left(\frac{R.O.E. + (\text{Non-PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base})}{1}\right) + \frac{\text{Federal Income Tax}}{\text{State Income Tax Rate}}) * \text{State Income Tax Rate}}{}$$

$$= \frac{\left(\frac{0.0609 + (3{,}302 + 0) / 2{,}024{,}361}{1}\right) + \frac{0.0305324}{0.065}) * 0.065}{}$$

= 0.0062429

(a)+(b)+(c) **Cost of Capital Rate** = 0.1324753

	(Non-PTF)	
INVESTMENT BASE	$ 2,024,361	From Worksheet 1
x Cost of Capital Rate	0.1324753	
= Investment Return and Income Taxes	268,178	To Worksheet 1

Sheet: Worksheet 3

Fitchburg Gas and Electric Light Company

Non-PTF Revenue Requirements
Worksheet 3 of 8

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Non-PTF Allocation Factor (b)	(5) = (3)*(4) Non-PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	9,443,402		9,443,402		4,236,176	Line 1, Worksheet 5
2	General Plant	1,000,009	1.4959% (a)	14,959	44.8586%	6,710	Page 207.83g
3	Total (line 1+2)			9,458,361		4,242,886	
4	Transmission Plant Held for Future Use	400		400	44.8586%	180	Page 214
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	4,011,976		4,011,976	44.8586%	1,799,716	Page 219.23b
6	General Plant Accum.Depreciation	818,552	1.4959% (a)	12,245	44.8586%	5,493	Page 219.25b
7	Total (line 5+6)			4,024,221		1,805,209	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	12,572,792	13.4959% (c)	1,696,811	44.8586%	761,166	Page 275.2k + 277.9k (d)
9	Accumulated Deferred Taxes (190)	350,287	13.4959% (c)	47,274	44.8586%	21,206	Page 234.8c (d)
10	Total (line 8+9)			1,744,085		739,960	Changed Formula
11	Transmission loss on Reacquired Debt	0	13.4959% (c)	0	44.8586%	0	Page 111.65d
	Other Regulatory Assets						
12	FAS 106	0	1.4959% (a)	0	44.8586%	0	Page 232.30e
13	FAS 109	4,787,494	13.4959% (c)	646,115	44.8586%	289,838	Page 233.1f - 269.1f (d)
14	Other Regulatory Liabilities (254.DK)	0	13.4959% (c)	0	44.8586%	0	
15	Total (line 12+13+14)	4,787,494		646,115		289,838	
16	Transmission Prepayments	2,507,725	1.4959% (a)	37,513	44.8586%	16,828	Page 110.46d*p.200.8.c/p.200.8.b
17	Transmission Materials and Supplies	16,001		16,001	44.8586%	7,178	Page 227.8c
18	Cash Working Capital						
19	Operation & Maintenance Expense					78,148	Worksheet 1, Line 20
20	Administrative & General Expense					22,811	Worksheet 1, Line 21
21	Transmission Support Expense					0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					100,959	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					12,620	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Electric Only (Gas Portion Removed)

Fitchburg Gas and Electric Light Company

Non-PTF Revenue Requirements
Worksheet 4 of 8

Sheet: Worksheet 4

Shading denotes an input

Line No.		(1) Total	Wage/Plant Allocation Factors	(2)	(3) = (1)*(2) Transmission Allocated	(4) Non-PTF Allocation Factor (b)	(5) = (3)*(4) Non-PTF Allocated	FERC Form 1 Reference for col (1)
	Depreciation Expense							
1	Transmission Depreciation	251,274			251,274	44.8586%	112,718	Page 336.7b
2	General Depreciation	74,291	1.4959%	(a)	1,111	44.8586%	498	Page 336.9b
3	Total (line 1+2)				252,385		113,216	
4	Amortization of Loss on Reacquired Debt	0	13.4959%	(c)	0	44.8586%	0	Page 117.58c
5	Amortization of Investment Tax Credits	54,533	13.4959%	(c)	7,360	44.8586%	3,302	Page 266.8f
	Property Taxes							
6	Transmission Property Taxes	1,057,272	13.4959%	(c)	142,688	44.8586%	64,008	Page 262i-263i (e)
7	General Property Taxes	0	1.4959%	(a)	0	44.8586%	0	Page 262-263
8	Total (line 6+7)				142,688		64,008	
	Transmission Operation and Maintenance							
9	Operation and Maintenance	2,192,765			2,192,765	0.448586	983,644	Page 321.100b
10	Transmission of Electricity by Others - #565	2,018,555			2,018,555	0.448586	905,496	Page 321.88b
11	Load Dispatching - #561	0			0	0.448586	0	Page 321.84b
12	**Station Expenses & Rents - #562 / #567						0	Page 321.85b & .90b
13	O&M less lines 10, 11 & 12	174,210			174,210	44.8586%	78,148	
	Transmission Administrative and General							
14	Administrative and General	2,953,211						Page 323.168b
15	*less Property Insurance (#924)*	*62,981*						*Page 323.156b*
16	*less Regulatory Commission Expenses (#928)*	*60,235*						*Page 350*
17	*less General Advertising Expense (#930.1)*	*7,008*						*Page 323.162b*
18	Subtotal [line 14 minus (15 thru 17)]	2,822,987	1.4959%	(a)	42,229	44.8586%	18,943	
19	*PLUS Property Insurance alloc. using Plant Allocator*	*62,981*	*13.4959%*	*(c)*	8,500	44.8586%	3,813	
20	*PLUS Regulatory Comm. Exp. (FERC Assessments)*	907	*13.4959%*	*(c)*	122	44.8586%	55	
21	*PLUS Trans. Related General Advertising Expense*	*0*	*13.4959%*	*(c)*	0	44.8586%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*2,886,875*			*50,851*		*22,811*	
23	*Payroll Tax Expense*	*159,548*	*1.4959%*	*(a)*	*2,387*	*44.8586%*	*1,071*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes FERC Form 1, page 263.i ,263.1i

Federal Unemployment	3,677	
FICA	228,855	
Medicare	0	
State Unemployment	21,509	
MA Universal Health	904	
Payroll Taxes Capitalized	(95,196)	
Total	159,548	*To Line 23*

(e) Electric Only (Gas Portion Removed)
** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Non-PTF Revenue Requirements
Worksheet 5 of 8

Sheet: Worksheet 5

Shading denotes an input

Line No.		FG&E	FERC Form 1 Reference
	Non - PTF Transmission Plant Allocation Factor		
1	Non - PTF Transmission Investment	4,236,176	Workpaper 1 -Summary
2	Total Transmission Investment	9,443,402	Page 207.53g
3	Percent Allocation (Line 1/Line 2)	44.8586%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	21,959	Page 354.19b
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	21,959	
7	Total Wages and Salaries	1,595,131	Page 354.25b + Line 5
8	Administrative and General Wages and Salaries	127,200	Page 354.24b
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	1,467,931	
11	Percent Allocation (Line 6/Line 10)	1.4959%	
	Plant Allocation Factor		
12	Total Transmission Investment	9,443,402	Page 207.53g
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	14,959	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	9,458,361	
15	Total Plant in Service	70,083,144	Page 207.88g
16	Percent Allocation (Line 14 / Line 15)	13.4959%	

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		FG&E
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Non-PTF Revenue Requirements
Worksheet 7 of 8

Sheet: Worksheet 7

Not applicable to Non-PTF Costs

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

		FG&E		TOTAL	
Participant	PTF Supporting Facilities	Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills -Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 kV Millbury-Medway 201 line				
	HQ Phase II - AC in MA	0	0	0	0
	345 kV "stabilizer" 342 line				
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
	345 kV Jordan Rd - Canal 342 line				
CEC	Second Canal line				
	345 kV Pilgrim-Bridgewater - 355 line				
	345 kV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line				
	115 kV Wyman 164-167 lines				
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC				
	Comerford 115 kV Substation				
	345 kV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA	0	0	0	0
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
	115 kV Read - Washington V148 line				
NU	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
	Total =	0	0	0	0

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Sheet: Worksheet 8

LNS Rate
Workpaper 8 of 8

Summary of Fitchburg Gas and Electric Light Company System
Monthly Coincident Peaks for 1997
(Megawatts)

Shading denotes an input

	JAN '97	FEB '97	MAR '97	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97
Day	8	4	14	2	6	26	15	11	2	29	25	22
Hour	18:00	18:00	19:00	20:00	18:00	11:00	12:00	17:00	14:00	18:00	18:00	19:00
FG&E	78	76	74	69	66	74	81	77	70	71	77	77

Annual FG&E System Average 12 CP Load **74**

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Sheet: Worksheet 8

LNS Rate
Workpaper 8 of 8

Summary of Fitchburg Gas and Electric Light Company System
Monthly Coincident Peaks for 1997
(Megawatts)

Shading denotes an input

	JAN '97	FEB '97	MAR '97	APR '97	MAY '97	JUN '97	JUL '97	AUG '97	SEP '97	OCT '97	NOV '97	DEC '97
Day	8	4	14	2	6	26	15	11	2	29	25	22
Hour	18:00	18:00	19:00	20:00	18:00	11:00	12:00	17:00	14:00	18:00	18:00	19:00
FG&E	78	76	74	69	66	74	81	77	70	71	77	77

Annual FG&E System Average 12 CP Load **74**

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Workpaper 1 - Summary
For Rates Effective June 1, 1999

	12/31/97 Balances	
Total Transmission Plant	$ 5,815,064	Detail of Transmission Plant (per FERC's Seven Part T&D Facility Test), Page 4 of 4
Less:		
Transmission Plant (Joint Owned Units) (1)	$ 138,492	Detail of Transmission Plant (per FERC's Seven Part T&D Facility Test), Page 4 of 4
Pool Transmission Facilities Plant	$ 1,440,396	Detail of PTF Transmission Plant, Incorporating effects reclassification of PTF to Non-PTF
Non-Pool Transmission Facilities Plant	$ 4,236,176	

(1) External to FG&E Transmission System

Workpaper 1
Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
Flagg Pond							
	353	Purchased from New England Power on 6/1/77	$1,272,305.18	$0.00	$1,272,305.18	100%	$1,272,305.18
	353	Transfer acquisition costs to acct 2-353-99	($84,274.29)	$0.00	($84,274.29)	100%	($84,274.29)
	353	Retire 2 600 amp OCB plus installation	$0.00	$21,975.62	($21,975.62)	100%	($21,975.62)
	353	Install 115kv breaker status for REMVEC	$14,556.40	$0.00	$14,556.40	100%	$14,556.40
	353	See F-2172	$937,758.94	$12,809.54	$924,949.40	100%	$924,949.40
	353	Install 2 1000w Lucalox Floodlights near control shack	$2,938.12	$0.00	$2,938.12	100%	$2,938.12
	353	Install Potential Transformers	$21,174.57	$0.00	$21,174.57	100%	$21,174.57
	353	Retire PT	$0.00	$4,628.41	($4,628.41)	100%	($4,628.41)
	353	Metering	$41,916.83	$0.00	$41,916.83	100%	$41,916.83
	353	Install #27 & #28 airbreak switch on #2 Feeder	$17,310.44	$0.00	$17,310.44	100%	$17,310.44
	353	Retire #27 & #28 airbreak switch on #2 Feeder	$0.00	$5,762.36	($5,762.36)	100%	($5,762.36)
	353	Adjust to above entry	$183.25	$0.00	$183.25	100%	$183.25
	353	Install PT on 02 Line	$8,435.83	$0.00	$8,435.83	100%	$8,435.83
	353	Retire PT on 02 Line	$0.00	$21,174.57	($21,174.57)	100%	($21,174.57)
	353	Install 2016 of 4/0 st bare copper	$1,868.89	$0.00	$1,868.89	100%	$1,868.89
	353	Install 50' of 2" PVC Pipe	$4,033.47	$0.00	$4,033.47	100%	$4,033.47
	353	785' of 4/0 st 600 volt	$0.00	$1,198.75	($1,198.75)	100%	($1,198.75)
	353	50' of 4/0 wire	$0.00	$31.55	($31.55)	100%	($31.55)
	353	760' of 4/0 hard drawn wire	$0.00	$1,310.88	($1,310.88)	100%	($1,310.88)
	353	50' of 4/0 wire	$0.00	$106.74	($106.74)	100%	($106.74)
	353	965' of 4/0 wire	$0.00	$2,876.75	($2,876.75)	100%	($2,876.75)
	353	50' of 2" PVC Pipe	$0.00	$164.50	($164.50)	100%	($164.50)
	353	GE 69kv Bushing in OCB s/n 0139A4928-201	$0.00	$14,231.56	($14,231.56)	100%	($14,231.56)
	353	69kv 1200amp bushing in OCB	$2,405.57	$0.00	$2,405.57	100%	$2,405.57
	353	Data Star Recorders	$3,780.00	$0.00	$3,780.00	100%	$3,780.00
	353	Installed Data Star Recorder Software Level #2	$750.00	$0.00	$750.00	100%	$750.00
	353	Payroll & overheads for above install	$1,014.38	$0.00	$1,014.38	100%	$1,014.38
	353	Recorder Tape System GE	$0.00	$5,300.00	($5,300.00)	100%	($5,300.00)
	353	Universal Mag Tape Cartridges	$0.00	$637.20	($637.20)	100%	($637.20)
	353	Watt/Var Transducer	$5,950.00	$0.00	$5,950.00	100%	$5,950.00
	353	Volt Transducer	$185.00	$0.00	$185.00	100%	$185.00
	353	Shipping & Handling	$34.92	$0.00	$34.92	100%	$34.92
	353	500' 4/C #12 AWG Control Cable	$1,142.10	$0.00	$1,142.10	100%	$1,142.10
	353	50' 1/2 watt precision reistors	$41.39	$0.00	$41.39	100%	$41.39
	353	350' T&B Stakon Terminals	$86.45	$0.00	$86.45	100%	$86.45
	353	69' Copper Wire	$10.35	$0.00	$10.35	100%	$10.35
	353	Cable Tie	$17.55	$0.00	$17.55	100%	$17.55
	353	Misc Parts	$52.76	$0.00	$52.76	100%	$52.76
	353	Labor for fixing recorder	$368.80	$0.00	$368.80	100%	$368.80
	353	Labor for wiring	$124.20	$0.00	$124.20	100%	$124.20
	353	Install GETEC Telemetering to REMVAC (Liabilities)	$422.31	$0.00	$422.31	100%	$422.31
	353	Overheads	$6,638.54	$0.00	$6,638.54	100%	$6,638.54
	353	Payroll	$8,030.61	$0.00	$8,030.61	100%	$8,030.61
	353	Bristol DPC 333010A computer	$4,230.71	$0.00	$4,230.71	100%	$4,230.71
	353	Bristol SLC 371140A Recorders	$5,771.41	$0.00	$5,771.41	100%	$5,771.41
	353	Bristol Power Supply	$515.05	$0.00	$515.05	100%	$515.05
	353	Labor to set up Bristol	$2,355.00	$0.00	$2,355.00	100%	$2,355.00
	353	Spare Interrupter Assembly for 115kv Circuit breaker	$9,512.00	$0.00	$9,512.00	100%	$9,512.00
	353	Retire Westinghouse auto transformer	$0.00	$152,101.77	($152,101.77)	100%	($152,101.77)
	353	Redisgn Rewind & Rebuild 30/40/50 MVA West.	$0.00	$0.00	$0.00	100%	$0.00
	353	Auto Transformer s/n 34891 includes all charges	$514,480.75	$0.00	$514,480.75	100%	$514,480.75
	353	Purch used Auto Transformer 24/40 mva Magntek	$200,032.04	$0.00	$200,032.04	100%	$200,032.04
	353	For future costs assoc. w/ additions 69kv connections	($97,766.02)	$0.00	($97,766.02)	100%	($97,766.02)
	353	Fused Disconnect	$0.00	$505.26	($505.26)	100%	($505.26)
	353	Replace Fused Disconnect	$434.21	$0.00	$434.21	100%	$434.21
	353	Install & purch EM-GRO Air Compressor	$1,273.97	$0.00	$1,273.97	100%	$1,273.97
	353	Install Deadend Structure 3-arrestors & 6-bushings	$30,233.66	$0.00	$30,233.66	100%	$30,233.66
	353	Construct 115 Kv facilities & connect spare transformer	$0.00	$0.00	$0.00	100%	$0.00
	353	in place of failed #1 autotrans.	$237,601.84	$0.00	$237,601.84	100%	$237,601.84
	353	Repair and rewind of 115-69 KV #1 Autotransformer	$0.00	$0.00	$0.00	100%	$0.00
	353	including uprating to a rated capacity of 60/80/100 MVA	$335,776.00	$0.00	$335,776.00	100%	$335,776.00
	353	Insurance Recovery less deductible of $25K	($321,696.66)	$0.00	($321,696.66)	100%	($321,696.66)
	353	Lightning arrestors, delivery and testing	$6,840.09	$0.00	$6,840.09	100%	$6,840.09
	353	60/80/100 MVA 115-69kV Autotransformer	$544,772.08		$544,772.08	100%	$544,772.08
	353	Installation cost for above	$42,610.39		$42,610.39	100%	$42,610.39
	353	69kv Post Insulators	$7,125.43		$7,125.43	100%	$7,125.43
	353	Current Transformers		$8,000.00	($8,000.00)	100%	($8,000.00)
	Subtotal						**$3,540,549.05**
Flagg Pond							
	352		$24,143.99	$0.00	$24,143.99	100%	$24,143.99
	Subtotal						**$24,143.99**
Summer Street							
	353	705' Chain Link Fence	$3,261.00	$0.00	$3,261.00	100%	$3,261.00
	353	159' Chain Link Fence	$1,150.43	$0.00	$1,150.43	100%	$1,150.43
	353	4 - Relay GE	$1,610.00	$0.00	$1,610.00	100%	$1,610.00
	353	6 - GE Potential Transformers	$1,592.00	$0.00	$1,592.00	100%	$1,592.00
	353	3 - Switches for Control Power	$164.00	$0.00	$164.00	100%	$164.00
	353	Conduit & Control Wiring	$5,751.00	$0.00	$5,751.00	100%	$5,751.00

Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
	353	Conductors & Insulators	$804.00	$0.00	$804.00	100%	$804.00
	353	Transformer Foundation	$892.00	$0.00	$892.00	100%	$892.00
	353	Switchgear Foundation	$892.00	$0.00	$892.00	100%	$892.00
	353	Reactor Foundation	$892.00	$0.00	$892.00	100%	$892.00
	353	Neutral Resistor Foundation	$446.00	$0.00	$446.00	100%	$446.00
	353	General Electric 21000/28000/35000MVA Power Transforme	$66,743.00	$0.00	$66,743.00	100%	$66,743.00
	353	3 - GE 600 Amp 300 Volt outdoor Reactor	$4,674.00	$0.00	$4,674.00	100%	$4,674.00
	353	2 - GE 1200 amp 14.4KV oil Circuit Breaker	$10,731.00	$0.00	$10,731.00	100%	$10,731.00
	353	37 - Disconnect Switches	$6,014.00	$0.00	$6,014.00	100%	$6,014.00
	353	24 - Tandem Transfer Switches	$3,009.00	$0.00	$3,009.00	100%	$3,009.00
	353	24 - 15kv valve Lightning Arresters	$3,215.00	$0.00	$3,215.00	100%	$3,215.00
	353	Grounding Material Installed	$1,601.00	$0.00	$1,601.00	100%	$1,601.00
	353	Bus Connections 13.8kv Installed	$6,554.76	$0.00	$6,554.76	100%	$6,554.76
	353	GE Neutral Resistpr	$10,825.00	$0.00	$10,825.00	100%	$10,825.00
	353	GE Oil Circuit Breaker	$260.00	$0.00	$260.00	100%	$260.00
	353	GE Protected Aisle Switchgear	$19,645.00	$0.00	$19,645.00	100%	$19,645.00
	353	18 - Poles installed Terminations of 13.8kv Feeder in S/S	$1,571.00	$0.00	$1,571.00	100%	$1,571.00
	353	62 - Crossarms	$918.00	$0.00	$918.00	100%	$918.00
	353	200' - 336.4MCM Alum wire	$2,472.00	$0.00	$2,472.00	100%	$2,472.00
	353	12 - Anchor guys	$311.00	$0.00	$311.00	100%	$311.00
	353	4 - 600 amp Oil Circuit Breakers 250 MBA 14.4kv	$20,433.00	$0.00	$20,433.00	100%	$20,433.00
	353	2 - Recloser installed	$11,622.00	$0.00	$11,622.00	100%	$11,622.00
	353	1 - 18' Switch Stick	$88.00	$0.00	$88.00	100%	$88.00
	353	2 - Flood lights	$311.00	$0.00	$311.00	100%	$311.00
	353	2 - Indicators on cooling fans of transformer & oil pump	$75.00	$0.00	$75.00	100%	$75.00
	353	Foundation for OCB	$1,661.00	$0.00	$1,661.00	100%	$1,661.00
	353	Foundation for Steel Structure	$2,545.00	$0.00	$2,545.00	100%	$2,545.00
	353	Foundation for Control House	$961.00	$0.00	$961.00	100%	$961.00
	353	3 - GE 2500mva OCB	$37,901.00	$0.00	$37,901.00	100%	$37,901.00
	353	Steel Structure	$9,153.00	$0.00	$9,153.00	100%	$9,153.00
	353	Control House	$2,990.00	$0.00	$2,990.00	100%	$2,990.00
	353	Grounding	$894.00	$0.00	$894.00	100%	$894.00
	353	3 - Control Panels	$9,410.00	$0.00	$9,410.00	100%	$9,410.00
	353	Conduit & Wiring	$2,569.00	$0.00	$2,569.00	100%	$2,569.00
	353	Supervisory Equipment	$12,037.00	$0.00	$12,037.00	100%	$12,037.00
	353	Additional Charges	$3,325.00	$0.00	$3,325.00	100%	$3,325.00
	353	69kv Bus Insulators & Connectors	$5,763.00	$0.00	$5,763.00	100%	$5,763.00
	353	5 - 69kv 1200 amp TPST	$11,228.00	$0.00	$11,228.00	100%	$11,228.00
	353	23 - 69kv 600 amp Disconnect Switch	$7,682.00	$0.00	$7,682.00	100%	$7,682.00
	353	9 - 69kv Lightning Arrestors	$3,682.00	$0.00	$3,682.00	100%	$3,682.00
	353	3 - 69kv Capacitor Devices	$2,810.00	$0.00	$2,810.00	100%	$2,810.00
	353	Foundation for OCB	$777.00	$0.00	$777.00	100%	$777.00
	353	Conduit Connection installed	$509.00	$0.00	$509.00	100%	$509.00
	353	Control Panel	$2,992.00	$0.00	$2,992.00	100%	$2,992.00
	353	Termination for #08 Line	$1,303.00	$0.00	$1,303.00	100%	$1,303.00
	353	Overheads	$4,416.00	$0.00	$4,416.00	100%	$4,416.00
	353	1 - 69kv OCB	$16,347.00	$0.00	$16,347.00	100%	$16,347.00
	353	Overheads	$670.00	$0.00	$670.00	100%	$670.00
	353	2 - Underfrequency Relays	$2,249.00	$0.00	$2,249.00	100%	$2,249.00
	353	Foundation	$1,652.00	$0.00	$1,652.00	100%	$1,652.00
	353	69kv Bus Insulators & Connectors	$7,183.90	$0.00	$7,183.90	100%	$7,183.90
	353	Steel Structure	$7,083.00	$0.00	$7,083.00	100%	$7,083.00
	353	Grounding	$538.00	$0.00	$538.00	100%	$538.00
	353	Control Panels	$9,067.00	$0.00	$9,067.00	100%	$9,067.00
	353	Conduit & Wiring	$875.00	$0.00	$875.00	100%	$875.00
	353	2 - 69kv Air Break Switches	$6,128.00	$0.00	$6,128.00	100%	$6,128.00
	353	9 - 69kv 600 amp Disconnect Switch	$4,037.00	$0.00	$4,037.00	100%	$4,037.00
	353	1 - 69kv OCB	$18,907.00	$0.00	$18,907.00	100%	$18,907.00
	353	6 - 69kv Lightning Arrestors	$4,362.00	$0.00	$4,362.00	100%	$4,362.00
	353	1 - Electric Heater in 13.8KV Switchgear cabin	$260.12	$0.00	$260.12	100%	$260.12
	353	6 - Bushings 2000amp 13.8kv high volt for roof of building	$4,093.17	$0.00	$4,093.17	100%	$4,093.17
	353	3 - Bushing on GE Oil Circuit Breakers on #3 & #40 feeder	$1,257.58	$0.00	$1,257.58	100%	$1,257.58
	353	Transformer Replacement	$937.01	$0.00	$937.01	100%	$937.01
	353	Transformer Lightning Arrester replaced	$399.55	$0.00	$399.55	100%	$399.55
	353	2 - 69kv OCB for #01 Line	$96,019.79	$0.00	$96,019.79	100%	$96,019.79
	353	Supervisory Control Recloser Indicator	$2,898.60	$0.00	$2,898.60	100%	$2,898.60
	353	Install 540' of #12-7 conductor to Robin Hood Park	$841.90	$0.00	$841.90	100%	$841.90
	353	Nominal Capacity Lead Antimony Battery	$1,943.92	$0.00	$1,943.92	100%	$1,943.92
	353	3 - 600 amp 13.8kv outdoor reactors	$15,085.31	$0.00	$15,085.31	100%	$15,085.31
	353	6 - Bushings for #40-10 3 oil circuit breaker	$3,096.35	$0.00	$3,096.35	100%	$3,096.35
	353	FERC Adjustment	($79.00)	$0.00	($79.00)	100%	($79.00)
	353	Install 2'x2' plywood board incontrol house	$618.78	$0.00	$618.78	100%	$618.78
	353	Capacitor Bank 36 - 200Kvar Cap Units	$75,309.61	$0.00	$75,309.61	100%	$75,309.61
	353	Additions	$10,968.78	$0.00	$10,968.78	100%	$10,968.78
	353	Additions	$11,232.45	$0.00	$11,232.45	100%	$11,232.45
	353	Purch of McGraw Edison UCR Oil Switch	$4,169.15	$0.00	$4,169.15	100%	$4,169.15
	353	2 - Installed 69kv Bus Insulator	$785.20	$0.00	$785.20	100%	$785.20
	353	8 - Yuasa Epide batteries for DC Supply	$3,225.84	$0.00	$3,225.84	100%	$3,225.84
	353	Install stage Regulator & Nitro tanks to transformer	$845.22	$0.00	$845.22	100%	$845.22
	353	Remove & install new #2 Capacitor Switch	$691.47	$0.00	$691.47	100%	$691.47
	353	Bar Gate installation	$2,440.00		$2,440.00	100%	$2,440.00
	353	Disconnect Switches	$6,455.87		$6,455.87	100%	$6,455.87
	353	Disconnect Switches		$975.24	($975.24)	100%	($975.24)
	353	Pin Insulator	$946.93		$946.93	100%	$946.93
	353	Epoxiators	$2,113.14		$2,113.14	100%	$2,113.14

Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
	Subtotal						**$637,815.59**
#01 & #02 Lines							
	356	02 Line conductor 1969 556.7 MCM	$34,547.61	$0.00	$34,547.61	100%	$34,547.61
	356	01 Line conductor 1973 556.7 MCM	$139,411.07	$0.00	$139,411.07	100%	$139,411.07
	356	02 Line shield wire 1969 2 wires - 3 No. 6	$9,919.24	$0.00	$9,919.24	100%	$9,919.24
	356	01 Line shield wire 1973 1 wire - 3 No. 6	$12,961.62	$0.00	$12,961.62	100%	$12,961.62
	Subtotal						**$196,839.54**
#01 & #02 Line Poles and Xarms							
	355	02 Line poles 1969 (itemized list GHH)	$221,574.99	$0.00	$221,574.99	100%	$221,574.99
	355	01 Line poles 1969 (itemized list GHH)	$341,628.84	$0.00	$341,628.84	100%	$341,628.84
	Subtotal						**$563,203.83**
Electric Station							
	353	Special Transformer Inclosure	$146.57	$0.00	$146.57	100%	$146.57
	353	Fence	$506.71	$0.00	$506.71	100%	$506.71
	353	Concrete Mat for transformer	$980.23	$0.00	$980.23	100%	$980.23
	353	5000kva GE 3 Phase transformer	$15,568.02	$0.00	$15,568.02	100%	$15,568.02
	353	Install Transformer	$1,727.22	$0.00	$1,727.22	100%	$1,727.22
	353	Reinforce foundation	$3,271.47	$0.00	$3,271.47	100%	$3,271.47
	353	155' - fence	$868.20	$0.00	$868.20	100%	$868.20
	353	13kv cable connections to switchgear	$1,859.53	$0.00	$1,859.53	100%	$1,859.53
	353	5000kva GE 3 Phase transformer	$17,995.96	$0.00	$17,995.96	100%	$17,995.96
	353	Foundation	$4,086.42	$0.00	$4,086.42	100%	$4,086.42
	353	Install Transformer	$900.53	$0.00	$900.53	100%	$900.53
	353	13.8kv cable connections to switchgear	$3,854.34	$0.00	$3,854.34	100%	$3,854.34
	353	5 kv bus duct installed	$10,797.32	$0.00	$10,797.32	100%	$10,797.32
	353	Eastern Fence 12' double drive gate & posts	$149.00	$0.00	$149.00	100%	$149.00
	353	69kv Power Transformer & Foundation	$101,768.00	$0.00	$101,768.00	100%	$101,768.00
	353	Galv Steel Terminating Structure	$8,099.00	$0.00	$8,099.00	100%	$8,099.00
	353	Ins & misc connections installed	$733.00	$0.00	$733.00	100%	$733.00
	353	3x8 Lighted Sign	$282.00	$0.00	$282.00	100%	$282.00
	353	Additional 1800 Kvar of capacitors in bank	$52,613.25	$0.00	$52,613.25	100%	$52,613.25
	353	Auxiliary Currenttransformer	$2,104.00	$0.00	$2,104.00	100%	$2,104.00
	353	West. differential relays	$348.00	$0.00	$348.00	100%	$348.00
	353	Lockout & auxiliary relays	$1,447.00	$0.00	$1,447.00	100%	$1,447.00
	353	15 kv current Transformers	$1,260.00	$0.00	$1,260.00	100%	$1,260.00
	353	Annunciators installed	$669.00	$0.00	$669.00	100%	$669.00
	353	13kv Potential transformer	$3,763.00	$0.00	$3,763.00	100%	$3,763.00
	353	Central Wiring	$4,074.00	$0.00	$4,074.00	100%	$4,074.00
	353	West 450kva Current Limiting reactor	$6,988.00	$0.00	$6,988.00	100%	$6,988.00
	353	Change range of Speedomax Leed & Northrup Recorder	$365.00	$0.00	$365.00	100%	$365.00
	353	GE Auxiliary transformer & Relays	$3,295.00	$0.00	$3,295.00	100%	$3,295.00
	353	Speedomax Recorder Leeds & Northrup	$1,378.00	$0.00	$1,378.00	100%	$1,378.00
	353	Thermal Converter	$457.00	$0.00	$457.00	100%	$457.00
	353	Parts to change range of thermal converter	$1,169.00	$0.00	$1,169.00	100%	$1,169.00
	353	Converting range on Speedomax	$333.00	$0.00	$333.00	100%	$333.00
	353	Converting range on Speedomax	$288.00	$0.00	$288.00	100%	$288.00
	353	Converting range on Speedomax	$332.00	$0.00	$332.00	100%	$332.00
	353	Amplifier Leeds & Northrup to be used with Speedomax	$158.00	$0.00	$158.00	100%	$158.00
	353	Supervisory Equip installed	$4,452.00	$0.00	$4,452.00	100%	$4,452.00
	353	Additional charges for above	$1,230.00	$0.00	$1,230.00	100%	$1,230.00
	353	Capitalized Overheads for above	$248.00	$0.00	$248.00	100%	$248.00
	353	Underground system improvement	$5,667.99	$0.00	$5,667.99	100%	$5,667.99
	353	Install of a 13.8kv Bus between #6 & Bus #2	$58,844.30	$0.00	$58,844.30	100%	$58,844.30
	353	Replace Lead Calcium Battery	$7,965.19	$0.00	$7,965.19	100%	$7,965.19
	353	Purch Power Supply for Tone Equipment	$413.74	$0.00	$413.74	100%	$413.74
	Subtotal						**$333,455.99**
Electric Station Line							
	356	Trans Line from Electric Station	$5,604.00	$0.00	$5,604.00	100%	$5,604.00
	356	Trans Line from Electric Station	$15,011.00	$0.00	$15,011.00	100%	$15,011.00
	355	Trans Line from Electric Station Allocation (Estimated)	$36,342.86	$0.00	$36,342.86	100%	$36,342.86
	Subtotal						**$56,957.86**
Land							
	350	Cost of Land purchased from New England Power Co	$6,663.35	$0.00	$6,663.35	100%	$6,663.35
	350	Acquisition Costs for land at Flagg Pond & Beech St. Subs	$817.70	$0.00	$817.70	100%	$817.70
	350	Transmission Land #01, 02 & 06 Lines	$78,545.00	$0.00	$78,545.00	100%	$78,545.00
	350	Transmission ROW #01, 02 & 06 Lines	$144,391.00	$0.00	$144,391.00	100%	$144,391.00
	351	Clearing on Line #01 Flagg Pond to Summer St. S/S	$6,654.38	$0.00	$6,654.38	100%	$6,654.38
	351	Install gate at both ends of 01 & 02 tap	$1,381.92	$0.00	$1,381.92	100%	$1,381.92
	350	Off Summer St. Fitchburg	$4,797.00	$0.00	$4,797.00	100%	$4,797.00
	350	Crushed Stone for Summer St S/S yard	$2,890.00	$0.00	$2,890.00	100%	$2,890.00
	350	Grading for Summer St S/S	$528.00	$0.00	$528.00	100%	$528.00

Detail of Transmission Plant as of 12/31/97
(Per FERC's Seven Part T&D Facility Test)

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	Transmission Percent	Transmission Plant Balance
	Subtotal						**$246,668.35**
NEPCo Acquisition Cost							
	352		$4,018.08			61% *	$2,441.52
	353		$122,600.09			61% *	$74,495.91
							$76,937.43
JOINT OWNED UNITS							
Millstone III	352		$11,383.84			100%	$11,383.84
	353		$50,261.66			100%	$50,261.66
	355		$13,202.36			100%	$13,202.36
	356		$3,302.94			100%	$3,302.94
Wyman#4	352		$0.00			100%	$0.00
	353		$4,636.19			100%	$4,636.19
New Haven	352		$0.00			100%	$0.00
	353		$55,704.98			100%	$55,704.98
							$138,491.97
	Grand Total					Total	**$5,815,064**

* 61% is the ratio of transmission plant as defined in this workpaper, to transmission plant as defined in Dec 31, 1997 FERC Form 1 filing, page 207 line 53. NEPCo acquisition costs are being allocated in the same percentage as facilities being allocated between transmission and distribution.

Workpaper 1
Detail of PTF Transmission Plant as of 12/31/97
Incorporating effects of reclassification of PTF to Non-PTF effective June 1, 1999

Category	Account	Description	Amount Added	Amount Retired	Total Plant Balance	PTF Percent	PTF Plant Balance
Flagg Pond							
	352	Structures and Improvements	$24,143.99	$0.00	$24,143.99	100%	$24,143.99
	353	Purchased from New England Power on 6/1/77	$1,272,305.18	$0.00	$1,272,305.18 (1)		$414,449.05
	353	Transfer acquisition costs to acct 2-353-99	($84,274.29)	$0.00	($84,274.29) (2)		($27,452.06)
	353	Retire 2 600 amp OCB plus installation	$0.00	$21,975.62	($21,975.62)	100%	($21,975.62)
	353	Install 115kv breaker status for REMVEC	$14,556.40	$0.00	$14,556.40	100%	$14,556.40
	353	See F-2172	$937,758.94	$12,809.54	$924,949.40	100%	$924,949.40
	353	Install 2 1000w Lucalox Floodlights near control shack	$2,938.12	$0.00	$2,938.12	100%	$2,938.12
	353	Install Potential Transformers	$21,174.57	$0.00	$21,174.57	100%	$21,174.57
	353	Retire PT	$0.00	$4,628.41	($4,628.41)	100%	($4,628.41)
	353	Metering	$41,916.83	$0.00	$41,916.83	100%	$41,916.83
	353	Install 2016 of 4/0 st bare copper	$1,868.89	$0.00	$1,868.89	100%	$1,868.89
	353	Install 50' of 2" PVC Pipe	$4,033.47	$0.00	$4,033.47	100%	$4,033.47
	353	785' of 4/0 st 600 volt	$0.00	$1,198.75	($1,198.75)	100%	($1,198.75)
	353	50' of 4/0 wire	$0.00	$31.55	($31.55)	100%	($31.55)
	353	760' of 4/0 hard drawn wire	$0.00	$1,310.88	($1,310.88)	100%	($1,310.88)
	353	50' of 4/0 wire	$0.00	$106.74	($106.74)	100%	($106.74)
	353	965' of 4/0 wire	$0.00	$2,876.75	($2,876.75)	100%	($2,876.75)
	353	50' of 2" PVC Pipe	$0.00	$164.50	($164.50)	100%	($164.50)
	353	Data Star Recorders	$3,780.00	$0.00	$3,780.00	100%	$3,780.00
	353	Installed Data Star Recorder Software Level #2	$750.00	$0.00	$750.00	100%	$750.00
	353	Payroll & overheads for above install	$1,014.38	$0.00	$1,014.38	100%	$1,014.38
	353	Recorder Tape System GE	$0.00	$5,300.00	($5,300.00)	100%	($5,300.00)
	353	Universal Mag Tape Cartridges	$0.00	$637.20	($637.20)	100%	($637.20)
	353	Watt/Var Transducer	$5,950.00	$0.00	$5,950.00	100%	$5,950.00
	353	Volt Transducer	$185.00	$0.00	$185.00	100%	$185.00
	353	Shipping & Handling	$34.92	$0.00	$34.92	100%	$34.92
	353	500' 4/C #12 AWG Control Cable	$1,142.10	$0.00	$1,142.10	100%	$1,142.10
	353	50' 1/2 watt precision resistors	$41.39	$0.00	$41.39	100%	$41.39
	353	350' T&B Stakon Terminals	$86.45	$0.00	$86.45	100%	$86.45
	353	69' Copper Wire	$10.35	$0.00	$10.35	100%	$10.35
	353	Cable Tie	$17.55	$0.00	$17.55	100%	$17.55
	353	Misc Parts	$52.76	$0.00	$52.76	100%	$52.76
	353	Labor for fixing recorder	$368.80	$0.00	$368.80	100%	$368.80
	353	Labor for wiring	$124.20	$0.00	$124.20	100%	$124.20
	353	Install GETEC Telemetering to REMVAC (Liabilities)	$422.31	$0.00	$422.31	100%	$422.31
	353	Overheads	$6,638.54	$0.00	$6,638.54	100%	$6,638.54
	353	Payroll	$8,030.61	$0.00	$8,030.61	100%	$8,030.61
	353	Bristol DPC 333010A computer	$4,230.71	$0.00	$4,230.71	100%	$4,230.71
	353	Bristol SLC 371140A Recorders	$5,771.41	$0.00	$5,771.41	100%	$5,771.41
	353	Bristol Power Supply	$515.05	$0.00	$515.05	100%	$515.05
	353	Labor to set up Bristol	$2,355.00	$0.00	$2,355.00	100%	$2,355.00
	353	Spare Interrupter Assembly for 115kv Circuit breaker	$9,512.00	$0.00	$9,512.00	100%	$9,512.00
	353	Install & purch EM-GRO Air Compressor	$1,273.97	$0.00	$1,273.97	100%	$1,273.97
	Subtotal						$1,436,655.76
Land							
	350	Cost of Land purchased from New England Power Co.	$6,663.35	$0.00	$6,663.35	50%	$3,331.68
	350	Acquisition Costs for land at Flagg Pond & Beech St. Subs	$817.70	$0.00	$817.70	50%	$408.85
	Subtotal						$3,740.53
Grand Total							$1,440,396.28

Notes:
1) Flagg Pd substation cost in original purchase from NEP split in half for 69kV and PTF 115 kV after removal of transformer cost of $443,407.08.
2) Transfer acquisitions costs allocated to transformers, 69kV and PTF 115 kV based on the ratio of NEP Purchase costs in line above.

WORKPAPER 2

Fitchburg Gas and Electric Light Company

1997 Cost of Capital

Pursuant to NEPOOL Open Access Transmission Tariff - ATTACHMENT F

	Amount Outstanding 12/31/97	*C.O.C.*	*Weight*	*Weighted Cost of Capital*
Common Stock Equity	37,907,035	11.50%	51.01%	5.87%
Preferred Stock	2,400,886	6.90%	3.23%	0.22%
Long Term Debt (include. due in 1 yr.)	34,000,000	7.60%	45.76%	3.48%
Total	74,307,921			9.57%

Common Equity

Common Stock	$22,629,147
Retained Earnings	16,786,861
Capital Stock Expense	(1,507,083)
Misc. Paid in Capital	(1,890)
Total	$37,907,035

Preferred Stock $100 Par

Series		*Amount Outstanding 12/31/97*	*Annual Issuance Expense*	*Annual Dividend Expense*	*Total Annual Cost*	*Effective Cost %*
5.125%		1,034,600	0	53,023	53,023	5.13%
8.00%		1,407,000	0	112,560	112,560	8.00%
		2,441,600	0	165,583	165,583	6.78%
Less: Capital Stock Expense	5.125%	12,784				
	8.00%	27,930				
	Subtotal	40,714				
Total		2,400,886				6.90%

Long Term Debt

Series		*Amount Outstanding 12/31/97*	*Annual Issuance Expense*	*Annual Interest Expense*	*Total Annual Cost*	*Effective Cost %*
12 year Notes, due March 31, 2004	8.55%	15,000,000	8,604	1,282,500	1,291,104	8.61%
30 Year Note, due Nov 30, 2023	6.75%	19,000,000	10,673	1,282,500	1,293,173	6.81%
Total		34,000,000	19,277	2,565,000	2,584,277	7.60%

FILED
OFFICE OF THE SECRETARY
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FEDERAL ENERGY
REGULATORY
COMMISSION

Attachment F

Form of Notice

Suitable for Publication

In the Federal Register

Attachment F

UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Fitchburg Gas and Electric Light Company) Docket No. ER00-___-000

NOTICE OF FILING

Take notice that on January 21, 2000, Fitchburg Gas and Electric Light Company ("FG&E) tendered for filing changes to the rate set forth in FG&E's Open Access Transmission Tariff, FERC Electric Tariff, First Revised Volume No. 4. The changes reflect a decrease in FG&E's Transmission Plant and corresponding decrease in FG&E's rate for transmission service.

Any person desiring to be heard or to protest such filing should file a motion to intervene or protest with the Federal Energy Regulatory Commission, 888 First Street, N.E., Room 1-A, Washington, D.C. 20426, in accordance with Rules 211 and 214 of the Commission's Rules of Practice and Procedure (18 C.F.R. §§ 385.211 and 385.214). All such petitions and protests should be filed on or before _____, 2000. Protests will be considered by the Commission to determine the appropriate action to be taken, but will not serve to make protestants parties to the proceedings. Any person wishing to become a party must file a motion to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

David P. Boergers
Secretary

Attachment G

Table showing sales and services

And revenues from

Sales and service

Under the rate schedule to be superseded

And

Under the rate schedule change

Attachment G
Fitchburg Gas and Electric Light Company
Sales and Services Under Schedule 7, Long-Term Firm and Short-Term Firm Point-to-Point Transmission Service
Sales and Services Under Schedule 8, Non-Firm Point-to-Point Transmission Service

Customer 1
Schedule 7 Sales

Month	kW	Rate $/kW Effective May 13, 1997	Total Bill	Revised Rate $/kW Effective June 1, 1999	Total Bill	Refund Amount
Sep-99	3,335	$0.72	$2,400.84	$0.613	$2,044.05	$356.79
Oct-99	3,335	$0.72	$2,400.84	$0.613	$2,044.05	$356.79
Nov-99	3,335	$0.72	$2,400.84	$0.613	$2,044.05	$356.79
1999 - Total	10,004		$7,202.52		$6,132.15	$1,070.37

FG&E's Use of System[1]
Schedule 7 Sales

Month	kW	Rate $/kW Effective May 13, 1997	Total Bill	Revised Rate $/kW Effective March 1, 1998	Total Bill	Use of system over/(under) charge
Apr-98	10,000	$0.720	$7,200.00	$0.131	$1,310.00	$5,890.00
Aug-98	6,108	$0.720	$4,397.70	$0.131	$800.14	$3,597.56
Apr-99	24,000	$0.720	$17,280.00	$0.131	$3,144.00	$14,136.00
May-99	2,000	$0.720	$1,440.00	$0.131	$262.00	$1,178.00
Total	42,108		$30,317.70		$5,516.14	$24,801.56

Month	kW	Rate $/kW Effective May 13, 1997	Total Bill	Revised Rate $/kW Effective June 1, 1999	Total Bill	Use of system over/(under) charge
Jul-99	38,000	$0.720	$27,360.00	$0.613	$23,294.00	$4,066.00
Aug-99	10,000	$0.720	$7,200.00	$0.613	$6,130.00	$1,070.00
Sep-99	2,000	$0.720	$1,440.00	$0.613	$1,226.00	$214.00
Total	50,000		$36,000.00		$30,650.00	$5,350.00

Schedule 8 Sales

Month	Mwh	Rate $/Mwh Effective May 13, 1997	Total Bill	Revised Rate $/Mwh Effective March 1, 1998	Total Bill	Use of system over/(under) charge
Mar-98	195	$0.740	$144.30	$0.134	$26.13	$118.17
Apr-98	750	$0.740	$555.00	$0.134	$100.50	$454.50
May-98	1,791	$0.740	$1,325.34	$0.134	$239.99	$1,085.35
Jun-98	884	$0.740	$654.16	$0.134	$118.46	$535.70
Jul-98	399	$0.740	$295.26	$0.134	$53.47	$241.79
Sep-98	780	$0.740	$577.20	$0.134	$104.52	$472.68
Total	4,799		$3,551.26		$643.07	$2,908.19
Grand Total	96,907		$69,868.96		$36,809.20	$33,059.76

(1) FG&E's use of the System is "imputed revenue".