Request No. DTE 5-2 (Common):
Refer to Sch. FGE-JHA-1, at 33 of 56, ¶ 3. Please submit (separately for electric accounts and gas accounts) all data relative to the disposal or retirement of gas or electric assets for the past five years. Include all data used to calculate the actual negative or positive net salvage values associated with those retirements.

Response:
Attached find Schedule 31 for the years 1996, 1997, 1998, 1999 and 2000. The attachment is 17 pages labeled as Common Discovery Attachment 1 DTE 5-2, page 1 of 17 through page 17 of 17. Schedule 31 provides the retirements, salvage and removal cost by plant account and is the data source for the salvage/removal cost/net salvage analyses previously provided in response to DTE 1-19. Attachment 1 to DTE 1-19 consists of 34 pages of the analyses of the gas plant history. Attachment 2 to DTE 1-19 consists of 53 pages of analyses of electric plant history.

Person Responsible: James H. Aikman

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULATED DEPRECIATION BALANCE - GENERAL

DTE 02-24 and DTE 02-25
Common Discovery
Attachment 1 DTE 5-2
Page 1 of 17

RUNDATE 11/16/2001
MONTH OF DEC 2000

ELECTRIC:	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< DEPRECIABLE PLANT >>>>							
ODUCTION PLANT:							
STEAM PRODUCTION:							
311 STRUCT. AND IMPROVEMENTS	0.00		0.00			0.00	0.00
312 BOILER PLANT EQUIPMENT	0.00		0.00			0.00	0.00
314 TURBOGENRATOR UNITS	0.00		0.00			0.00	0.00
315 ACCESSORY ELECT. EQUIP	0.00		0.00			0.00	0.00
316 MISC. POWER PLANT EQUIP.	0.00		0.00			0.00	0.00
TOTAL STEAM PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NUCLEAR PRODUCTION:							
321 STRUCTURES & IMPROVEMENTS	0.00		0.00			0.00	0.00
322 REACTOR PLANT EQUIPMENT	0.00		0.00			0.00	0.00
323 TURBOGENRATOR UNITS	0.00		0.00			0.00	0.00
324 ACCESSORY ELECTRIC EQUIPMENT	0.00		0.00			0.00	0.00
325 MISC. POWER PLANT EQUIPMENT	0.00		0.00	0.00		0.00	0.00
TOTAL NUCLEAR PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PRODUCTION:							
342 FUEL HOLDERS*	0.00		0.00	0.00			0.00
TOTAL NUCLEAR PRODUCTION	0.00	0.00	0.00	0.00			0.00
* USED IN CONJUNCTION WITH LEASED #7 TURBINE, SWITCHED TO AMORTIZATION 1992							
TRANSMISSION PLANT:							
351 CLEARING LAND AND R.O.W.	118,682.27		0.00		0.00	170.93	118,853.20
352 STRUCTURES	59,960.50		0.00	0.00	0.00	689.07	60,649.57
352.1 STRUCTURES JO NUCLEAR	0.00		0.00			0.00	0.00
353 STATION EQUIPMENT	1,891,664.92		3,500.00	6,720.86	699.75	125,963.69	2,008,107.49
353.1 STATION EQUIP JO NUCLEAR	0.00		0.00			0.00	0.00
354 TOWERS AND FIXTURES	50,480.13		0.00	0.00	0.00	0.00	50,480.13
355 POLES & FIXTURES	1,385,424.74		6,492.70	12,467.58	1,298.07	21,370.29	1,389,132.83
355.2 POLES & FIX JO NUCLEAR	0.00		0.00	0.00	0.00	0.00	0.00
356 OVERHEAD CONDUCTORS	596,299.63		0.00	0.00	0.00	8,221.05	604,520.68
356.2 OVERHEAD COND JO NUCLEAR	0.00		0.00	0.00	0.00	0.00	0.00
357 UNDERGROUND CONDUIT	17,933.69		0.00	0.00	0.00	0.00	17,933.69
358 URD CONDUCTORS & DEV	214,944.19		0.00	0.00	0.00	0.00	214,944.19
359 ROADS AND TRAILS	5,395.86		0.00	0.00	0.00	0.00	5,395.86
TOTAL TRANSMISSION PLANT	4,340,785.93	0.00	9,992.70	19,188.44	1,997.82	156,415.03	4,470,017.64
DISTRIBUTION PLANT:							
STRUCTURES	317,805.92		0.00	0.00	0.00	28,689.05	346,494.97
STATION EQUIPMENT	1,852,557.82		9,395.66	18,041.98	1,878.45	233,699.76	2,060,698.39
364 POLES, TOWERS & FIXTURES	1,353,588.68		36,175.87	69,466.56	7,232.56	257,039.03	1,512,217.84
365 OVERHEAD CONDUCTORS	2,728,961.16		37,955.10	72,883.12	7,588.27	340,989.01	2,966,700.22
366 UNDERGROUND CONDUITS	442,169.59		0.00	0.00	0.00	18,936.83	461,106.42
367 UNDERGROUND CONDUCTORS	1,018,088.25		786.19	1,509.68	157.18	102,564.10	1,118,513.66
368.1 LINE TRANSFORMERS	1,453,866.68		365,870.40			147,109.93	1,235,106.21
368.2 TRANSFORMER INSTALLATIONS	348,423.50		106,120.21			77,393.60	319,696.89
369 SERVICES	1,267,454.04		15,717.72	30,181.88	3,142.41	128,369.32	1,353,066.17
370.1 METERS	1,137,252.11		75,483.05			62,875.69	1,124,644.75
370.2 METER INSTALLATIONS	155,179.67		65,945.59			30,452.37	119,686.45
371 INST. ON CUST. PREMISES	235,252.30		23,102.90	44,363.25	4,618.91	76,214.67	248,619.74
372 LEASED PROP. ON CUST. PREM. OLD	(84,978.57)		19,608.76		545.52	9,295.58	(94,746.23)
372 LEASED PROP. ON CUST. PREM. NEW	655.25		0.00		0.00	3,270.60	3,925.85
373 ST. LIGHTING & SIGNAL SYSTEMS	150,670.41		30,042.82	57,689.60	6,006.39	48,516.14	117,460.52
TOTAL DISTRIBUTION PLANT	12,376,946.82	0.00	786,204.27	294,136.06	31,169.69	1,565,415.68	12,893,191.86
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	200.38		0.00		0.00	0.00	200.38
390.2 IMPRVMNTS TO LEASED SVC BLDG	18,274.92		0.00		0.00	6.17	18,281.09
TOTAL STRUCTURES	18,475.30	0.00	0.00	0.00	0.00	6.17	18,481.47
GENERAL PLANT:							
391 OFFICE FURNITURE	53,660.87		1,750.61			289.61	52,199.87
391.1 OFFICE FURNITURE JO NUCLEAR	0.00		0.00			0.00	0.00
392.1 TRANSPORT. EQ. JO NUCLEAR	0.00		0.00			0.00	0.00
392 MISC TRANSP. EQUIP*	1,209.02						1,209.02
392 TRANSP. EQUIP**	(17,811.63)						(17,811.63)
394 TOOLS, SHOP & GARAGE EQUIPMENT	44,121.99		8,598.96			3,687.81	39,210.84
395 LABORATORY EQUIPMENT	27,901.44		9,368.41			3,263.32	21,796.35
396 POWER OPERATED EQUIPMENT	20,208.51		0.00			953.95	21,162.46
397 COMMUNICATIONS EQUIPMENT	3,253.64		0.00			1,950.93	5,204.57
398 MISC. EQUIPMENT	28,439.99		8,250.74			1,510.54	21,699.79
TOTAL GENERAL PLANT	160,983.83	0.00	27,968.72		0.00	11,656.16	144,671.27
*misc. fully depreciated items not transferred to separate transportation reserve acct.							
**Reclassed prior retirements not fully depr & salvage to Clearing accounts							
ALLOCATED COST				313,324.50	32,621.99		
IDENTIFIED COSTS				0.00	545.52		
TOTAL ELEC. ACC. DEPR.	16,897,191.88	0.00	824,165.69	313,324.50	33,167.51	1,733,493.04	17,526,362.24
COMMON TO ELEC. ACC. DEPR.	302,995.61	0.00	16,759.41	0.00	0.00	68,498.30	354,734.50
TOTAL ELEC. ACC. DEPR. (2.108.)	17,200,187.49	0.00	840,925.10	313,324.50	33,167.51	1,801,991.34	17,881,096.74

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULAT 'EPRECIATION BALANCE - GENERAL

DTE 02-24 and DTE 02-25
Common Discovery
Attachment 1 DTE 5-2
Page 2 of 17

SCHEDULE 31C Page 2 of 3
RU' 'E 11/16/2001
MO\... OF DEC 2000

GAS: <<<< DEPRECIABLE PLANT >>>>	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
MFG. GAS PRODUC. PLANT:							
305 STRUCT. AND IMPROVEMENTS	59,487.92		0.00			22,905.47	82,393.39
305.1 IMPROVEMNTS TO LEASED LNG PL.	21,406.57		0.00			4,276.65	25,683.22
311 LIQUEFIED PETRO. GAS EQUIP.	368,031.12		0.00			38,127.12	406,158.24
320 OTHER EQUIPMENT	33,326.63		0.00			5,044.09	38,370.72
320.1 OTHER EQ. FOR LEASED LNG PLNT.	27,817.35		0.00			7,510.75	35,328.10
TOTAL MFG GAS PROD. PLANT	510,069.59	0.00	0.00	0.00	0.00	77,864.08	587,933.67
TRANSMISSION & DISTR. PLANT:							
365.2 RIGHTS OF WAY	3,136.05		0.00			216.45	3,352.50
366 STRUCT. AND IMPROVEMENTS	16,416.01		0.00	0.00	0.00	1,629.62	18,045.63
367 MAINS	2,952,681.07		44,514.52	193,278.99	660.07	586,119.52	3,301,667.16
369 MEAS. & REG. STATION EQUIP.	30,125.90		6,784.80	29,459.14	100.61	36,897.35	30,879.92
380 SERVICES	2,361,029.19		7,919.26	34,384.88	117.43	526,071.97	2,844,914.45
381 METERS	349,235.76		36,922.41			49,542.04	361,855.39
382 METER INSTALLATIONS	253,981.57		5,046.52			35,401.30	284,336.35
383 HOUSE REGULATORS	15,931.26		0.00	0.00	0.00	1,709.63	17,640.89
386 OTHER PROP. ON CUST. PREM OLD	327,812.81		167,015.36		4,806.89	136,595.96	302,200.30
386 OTHER PROP. ON CUST. PREM NEW	6,238.75		0.00			42,551.07	48,789.82
TOTAL TRANSMISSION PLANT	6,316,588.38	0.00	268,202.87	257,123.01	5,685.00	1,416,734.91	7,213,682.41
STRUCTURES:							
390.2 IMPROV. TO LEASED SVC CENTER	0.00		0.00			0.00	0.00
TOTAL STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL PLANT:							
391 OFFICE FURNITURE	30,480.32		581.77			5,523.74	35,422.29
392 MISC TRANSP. EQUIP*	0.00						0.00
392 MISC TRANSP. EQUIP**	0.00						0.00
394 TOOLS, SHOP & GARAGE EQUIPMENT	13,239.25		0.00			4,125.84	17,365.09
395 LABORATORY EQUIPMENT	7,409.62		542.35			2,011.32	8,878.59
396 POWER OPERATED EQUIPMENT	7,179.68		0.00			1,728.16	8,907.84
397 COMMUNICATION EQUIPMENT	0.00						0.00
398 MISC. EQUIPMENT	19,527.92		14,459.22			2,052.13	7,120.83
TOTAL GENERAL PLANT	77,836.79	0.00	15,583.34		0.00	15,441.19	77,694.64
ALLOCATED COST					878.11		
IDENTIFIED COSTS					4,806.89		
TOTAL GAS ACC. DEPR. **	6,904,494.76	0.00	283,786.21	257,123.01	5,685.00	1,510,040.18	7,879,310.72
COMMON TO GAS ACC. DEPR.	178,676.43	0.00	9,264.52	0.00	0.00	45,671.64	215,083.55
TOTAL GAS ACC. DEPR. (1.108.)	7,083,171.19	0.00	293,050.73	257,123.01	5,685.00	1,555,711.82	8,094,394.27

*misc. fully depreciated items not transferred to separate transportation reserve acct., **reclassed prior retirements not fully depr. & salvage to clearing accts.
** Beginning of the blance has been adjusted to Raytheon Engineers & Constructors, Inc. Indicated Accrued Depreciation. (Study performed November 1997)

COMMON:	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< DEPRECIABLE PLANT >>>>						(255,578.95)	
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	105,915.60		0.00			16,363.49	122,279.09
390.2 IMPROV. TO LEASED SVC CENTER	122,989.21		0.00	0.00		21,187.15	144,176.36
TOTAL STRUCTURES	228,904.81	0.00	0.00	0.00	0.00	37,550.64	266,455.45
GENERAL PLANT:							
391 OFFICE FURNITURE	92,969.20		3,271.06		0.00	29,489.85	119,187.99
392 MISC TRANSP. EQUIP*	1,461.45		1,461.45				0.00
392 MISC TRANSP. EQUIP**	16,106.36		13,249.21				2,857.15
393 STORES EQUIPMENT	27,460.21		2,913.39			1,496.93	26,043.75
394 TOOLS, SHOP & GARAGE EQUIPMENT	16,810.27		856.15			1,512.37	17,466.49
396 POWER OPERATED EQUIPMENT	4,980.05		1,914.07			369.87	3,435.85
397 COMMUNICATION EQUIPMENT	49,619.92		0.00			39,513.26	89,133.18
398 MISC. EQUIPMENT	43,359.77		2,358.60			4,237.02	45,238.19
TOTAL GENERAL PLANT	252,767.23	0.00	26,023.93		0.00	76,619.30	303,362.60
TOTAL COMMON ACC. DEPR.	481,672.04	0.00	26,023.93	0.00	0.00	114,169.94	569,818.05
COMMON BREAKDOWN BETWEEN GAS AND ELECTRIC:							
GAS	178,676.43	0.00	9,264.52	0.00	0.00	45,671.64	215,083.55
ELECTRIC	302,995.61	0.00	16,759.41	0.00	0.00	68,498.30	354,734.50
TOTAL COMMON ACC. DEPR.	481,672.04	0.00	26,023.93	0.00	0.00	114,169.94	569,818.05

See SCH31B page 3 for details on the calculation of depreciation expense of common depreciable plant to electric and gas.
Transfers, retirements, and salvage are allocated 35.6% to gas and 64.4% to electric.
*misc. fully depreciated items not transferred to separate transportation reserve acct. **allocated to gas & Elec

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULATED DEPRECIATION BALANCE - GENERAL

DTE 02-24 and DTE 02-25
Common Discovery
Attachment 1 DTE 5-2
Page 4 of 17

RUNDATE 11/16/2001
MONTH OF DEC 2000

ELECTRIC:	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< STRANDED ASSESTS JO UNITS >>>>							
PRODUCTION PLANT:							
STEAM PRODUCTION:							
311 STRUCT. AND IMPROVEMENTS	40,445.94	0.00	0.00		0.00	0.00	40,445.94
312 BOILER PLANT EQUIPMENT	168,277.95	0.00	0.00		0.00	0.00	168,277.95
314 TURBOGENRATOR UNITS	60,586.59	0.00	0.00		0.00	0.00	60,586.59
315 ACCESSORY ELECT. EQUIP	15,198.98	0.00	0.00		0.00	0.00	15,198.98
316 MISC. POWER PLANT EQUIP.	3,576.03	0.00	0.00		0.00	0.00	3,576.03
TOTAL STEAM PRODUCTION	288,085.49	0.00	0.00	0.00	0.00	0.00	288,085.49
NUCLEAR PRODUCTION:							
321 STRUCTURES & IMPROVEMENTS	1,450,373.57		0.00			0.00	1,450,373.57
322 REACTOR PLANT EQUIPMENT	1,565,732.66		0.00			0.00	1,565,732.66
323 TURBOGENRATOR UNITS	377,870.95		0.00			0.00	377,870.95
324 ACCESSORY ELECTRIC EQUIPMENT	371,525.65		0.00			0.00	371,525.65
325 MISC. POWER PLANT EQUIPMENT	79,795.67		0.00	0.00		0.00	79,795.67
TOTAL NUCLEAR PRODUCTION	3,845,298.50	0.00	0.00	0.00	0.00	0.00	3,845,298.50
TRANSMISSION PLANT:							
352.1 STRUCTURES JO NUCLEAR	3,861.72		0.00			0.00	3,861.72
353.1 STATION EQUIP JO NUCLEAR	16,916.23	0.00	0.00		0.00	0.00	16,916.23
355.2 POLES & FIX JO NUCLEAR	9,792.47		0.00	0.00	0.00	0.00	9,792.47
356.2 OVERHEAD COND JO NUCLEAR	2,013.80		0.00	0.00	0.00	0.00	2,013.80
TOTAL TRANSMISSION PLANT	32,584.22	0.00	0.00	0.00	0.00	0.00	32,584.22
GENERAL PLANT:							
391.1 OFFICE FURNITURE JO NUCLEAR	4,003.73	0.00	0.00		0.00	0.00	4,003.73
392.1 TRANSPORT. EQ. JO NUCLEAR	1,082.15	0.00	0.00			0.00	1,082.15
TOTAL GENERAL PLANT	5,085.88	0.00	0.00	0.00	0.00	0.00	5,085.88
TOTAL STRANDED ASSETS ACC. DEPR.	4,171,054.09	0.00	0.00	0.00	0.00	0.00	4,171,054.09
GRAND TOTAL ACCUM. DEPR.	28,454,412.77	0.00	1,133,975.83	570,447.51	38,852.51	3,357,703.16	30,146,545.10

ELECTRIC:	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< DEPRECIABLE PLANT >>>>							
ODUCTION PLANT:							
STEAM PRODUCTION:							
311 STRUCT. AND IMPROVEMENTS	0.00		0.00			0.00	0.00
312 BOILER PLANT EQUIPMENT	0.00		0.00			0.00	0.00
314 TURBOGENRATOR UNITS	0.00		0.00			0.00	0.00
315 ACCESSORY ELECT. EQUIP	0.00		0.00			0.00	0.00
316 MISC. POWER PLANT EQUIP.	0.00		0.00			0.00	0.00
TOTAL STEAM PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NUCLEAR PRODUCTION:							
321 STRUCTURES & IMPROVEMENTS	0.00		0.00			0.00	0.00
322 REACTOR PLANT EQUIPMENT	0.00		0.00			0.00	0.00
323 TURBOGENRATOR UNITS	0.00		0.00			0.00	0.00
324 ACCESSORY ELECTRIC EQUIPMENT	0.00		0.00			0.00	0.00
325 MISC. POWER PLANT EQUIPMENT	0.00		0.00	0.00		0.00	0.00
TOTAL NUCLEAR PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PRODUCTION:							
342 FUEL HOLDERS*	0.00		0.00	0.00			0.00
TOTAL NUCLEAR PRODUCTION	0.00	0.00	0.00	0.00			0.00
* USED IN CONJUNCTION WITH LEASED #7 TURBINE, SWITCHED TO AMORTIZATION 1992							
TRANSMISSION PLANT:							
351 CLEARING LAND AND R.O.W.	116,295.71		0.00		0.00	2,386.56	118,682.27
352 STRUCTURES	57,167.48		0.00	0.00	0.00	2,793.02	59,960.50
352.1 STRUCTURES JO NUCLEAR	0.00		0.00			0.00	0.00
353 STATION EQUIPMENT	1,782,316.24		8,848.38	15,668.88	1,653.40	132,212.54	1,891,664.92
353.1 STATION EQUIP JO NUCLEAR	0.00		0.00			0.00	0.00
354 TOWERS AND FIXTURES	49,578.78		0.00	0.00	0.00	901.35	50,480.13
355 POLES & FIXTURES	1,365,396.16		7,389.90	13,086.18	1,380.87	39,123.79	1,385,424.74
355.2 POLES & FIX JO NUCLEAR	0.00		0.00	0.00	0.00	0.00	0.00
356 OVERHEAD CONDUCTORS	575,248.84		4.02	7.12	0.75	21,061.18	596,299.63
356.2 OVERHEAD COND JO NUCLEAR	0.00		0.00	0.00	0.00	0.00	0.00
357 UNDERGROUND CONDUIT	17,768.16		0.00	0.00	0.00	165.53	17,933.69
358 URD CONDUCTORS & DEV	212,510.90		0.00	0.00	0.00	2,433.29	214,944.19
359 ROADS AND TRAILS	5,290.37		0.00	0.00	0.00	105.49	5,395.86
TOTAL TRANSMISSION PLANT	4,181,572.64	0.00	16,242.30	28,762.18	3,035.03	201,182.75	4,340,785.93
DISTRIBUTION PLANT:							
STRUCTURES	307,491.28		5,510.65	9,758.37	1,029.72	24,553.94	317,805.92
STATION EQUIPMENT	1,692,651.36		11,866.27	21,013.02	2,217.33	190,568.43	1,852,557.82
364 POLES, TOWERS & FIXTURES	1,258,771.33		47,575.94	84,248.41	8,890.02	217,751.68	1,353,588.68
365 OVERHEAD CONDUCTORS	2,560,185.29		49,499.54	87,654.76	9,249.46	296,680.70	2,728,961.16
366 UNDERGROUND CONDUITS	438,977.88		5,731.63	10,149.68	1,071.01	18,002.01	442,169.59
367 UNDERGROUND CONDUCTORS	932,254.42		3,288.53	5,823.39	614.49	94,331.26	1,018,088.25
368.1 LINE TRANSFORMERS	1,312,934.68		0.00			140,932.00	1,453,866.68
368.2 TRANSFORMER INSTALLATIONS	278,339.65		0.00			70,083.85	348,423.50
369 SERVICES	1,185,044.07		14,534.54	25,738.05	2,715.92	119,966.64	1,267,454.04
370.1 METERS	1,074,929.29		0.00			62,322.82	1,137,252.11
370.2 METER INSTALLATIONS	126,170.37		0.00			29,009.30	155,179.67
371 INST. ON CUST. PREMISES	218,484.34		21,720.96	38,463.90	4,058.77	72,894.06	235,252.30
372 LEASED PROP. ON CUST. PREM. OLD	(67,518.08)		31,875.65		3,059.97	11,355.19	(84,978.57)
372 LEASED PROP. ON CUST. PREM. NEW	0.00		0.00		0.00	655.25	655.25
373 ST. LIGHTING & SIGNAL SYSTEMS	180,088.47		29,671.09	52,542.15	5,544.33	47,250.85	150,670.41
TOTAL DISTRIBUTION PLANT	11,498,804.36	0.00	221,274.80	335,391.73	38,451.00	1,396,357.98	12,376,946.82
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	200.38		0.00		0.00	0.00	200.38
390.2 IMPRVMNTS TO LEASED SVC BLDG	18,268.75		0.00		0.00	6.17	18,274.92
TOTAL STRUCTURES	18,469.13	0.00	0.00	0.00	0.00	6.17	18,475.30
GENERAL PLANT:							
391 OFFICE FURNITURE	53,713.03		410.77			358.61	53,660.87
391.1 OFFICE FURNITURE JO NUCLEAR	0.00		0.00			0.00	0.00
392.1 TRANSPORT. EQ. JO NUCLEAR	0.00		0.00			0.00	0.00
392 MISC TRANSP. EQUIP*	1,209.02						1,209.02
392 TRANSP. EQUIP**	(17,811.63)						(17,811.63)
394 TOOLS, SHOP & GARAGE EQUIPMENT	41,090.49		0.00			3,031.50	44,121.99
395 LABORATORY EQUIPMENT	24,516.44		0.00			3,385.00	27,901.44
396 POWER OPERATED EQUIPMENT	19,254.56		0.00			953.95	20,208.51
397 COMMUNICATIONS EQUIPMENT	1,302.71		0.00			1,950.93	3,253.64
398 MISC. EQUIPMENT	26,814.37		0.00			1,625.62	28,439.99
TOTAL GENERAL PLANT	150,088.99	0.00	410.77		0.00	11,305.61	160,983.83
*misc. fully depreciated items not transferred to separate transportation reserve acct.							
**Reclassed prior retirements not fully depr & salvage to Clearing accounts							
ALLOCATED COST				364,153.91	38,426.06		
IDENTIFIED COSTS				0.00	3,059.97		
TOTAL ELEC. ACC. DEPR.	15,848,935.12	0.00	237,927.87	364,153.91	41,486.03	1,608,852.51	16,897,191.88
COMMON TO ELEC. ACC. DEPR.	325,631.64	0.00	90,571.99	0.00	528.26	67,407.70	302,995.61
TOTAL ELEC. ACC. DEPR. (2.108.)	16,174,566.76	0.00	328,499.86	364,153.91	42,014.29	1,676,260.21	17,200,187.49

FITCHBURG G[illegible] AND ELECTRIC LIGHT COMPANY
ACCUMULAT[illegible] EPRECIATION BALANCE - GENERAL

DTE 02-24 and DTE 02-25
Common Discovery
Attachment 1 DTE 5-2
Page 6 of 17

SCHEDUL[illegible]C Page 2 of 3
RUI[illegible]E 11/16/2001
MONTH OF DEC 1999

GAS:	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< DEPRECIABLE PLANT >>>>							
MFG. GAS PRODUC. PLANT:							
305 STRUCT. AND IMPROVEMENTS	36,663.82		0.00			22,824.10	59,487.92
305.1 IMPROVEMNTS TO LEASED LNG PL.	17,375.69		0.00			4,030.88	21,406.57
311 LIQUEFIED PETRO. GAS EQUIP.	331,105.12		0.00			36,926.00	368,031.12
320 OTHER EQUIPMENT	28,411.25		0.00			4,915.38	33,326.63
320.1 OTHER EQ. FOR LEASED LNG PLNT.	21,534.82		0.00			6,282.53	27,817.35
TOTAL MFG GAS PROD. PLANT	435,090.70	0.00	0.00	0.00	0.00	74,978.89	510,069.59
TRANSMISSION & DISTR. PLANT:							
365.2 RIGHTS OF WAY	2,916.57		0.00			219.48	3,136.05
366 STRUCT. AND IMPROVEMENTS	14,837.99		0.00	0.00	0.00	1,578.02	16,416.01
367 MAINS	2,616,581.91		27,305.13	168,568.02	2,173.81	529,798.50	2,952,681.07
369 MEAS. & REG. STATION EQUIP.	28,036.74		4,673.98	28,854.78	372.10	35,245.82	30,125.90
380 SERVICES	1,932,858.92		7,654.45	47,254.69	609.38	482,470.03	2,361,029.19
381 METERS	300,723.69		0.00			48,512.07	349,235.76
382 METER INSTALLATIONS	220,648.49		0.00			33,333.08	253,981.57
383 HOUSE REGULATORS	14,221.63		0.00	0.00	0.00	1,709.63	15,931.26
386 OTHER PROP. ON CUST. PREM OLD	354,715.53		191,551.55		12,102.63	152,546.20	327,812.81
386 OTHER PROP. ON CUST. PREM NEW	0.00		0.00			6,238.75	6,238.75
TOTAL TRANSMISSION PLANT	5,485,541.47	0.00	231,185.11	244,677.49	15,257.93	1,291,651.58	6,316,588.38
STRUCTURES:							
390.2 IMPROV. TO LEASED SVC CENTER	0.00		0.00			0.00	0.00
TOTAL STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL PLANT:							
391 OFFICE FURNITURE	24,935.78		0.00			5,544.54	30,480.32
392 MISC TRANSP. EQUIP*	0.00						0.00
392 MISC TRANSP. EQUIP**	0.00						0.00
394 TOOLS, SHOP & GARAGE EQUIPMENT	10,259.43		0.00			2,979.82	13,239.25
395 LABORATORY EQUIPMENT	5,610.63		0.00			1,798.99	7,409.62
396 POWER OPERATED EQUIPMENT	5,733.85		0.00			1,445.83	7,179.68
397 COMMUNICATION EQUIPMENT	0.00						0.00
398 MISC. EQUIPMENT	17,193.84		0.00			2,334.08	19,527.92
TOTAL GENERAL PLANT	63,733.53	0.00	0.00		0.00	14,103.26	77,836.79
ALLOCATED COST							
IDENTIFIED COSTS					3,155.30		
TOTAL GAS ACC. DEPR. **	5,984,365.70	0.00	231,185.11	244,677.49	12,102.63		
COMMON TO GAS ACC. DEPR.	183,321.87	0.00	50,067.75	0.00	15,257.93	1,380,733.73	6,904,494.76
TOTAL GAS ACC. DEPR. (1.108.)	6,167,687.57	0.00	281,252.86	244,677.49	292.02	45,130.29	178,676.43
					15,549.95	1,425,864.02	7,083,171.19

*misc. fully depreciated items not transferred to separate transportation reserve acct., **reclassed prior retirements not fully depr. & salvage to clearing accts.

** Beginning of the blance has been adjusted to Raytheon Engineers & Constructors, Inc. Indicated Accrued Depreciation. (Study performed November 1997)

COMMON:	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< DEPRECIABLE PLANT >>>>						(0.02)	
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	89,552.11		0.00			16,363.49	105,915.60
390.2 IMPROV. TO LEASED SVC CENTER	104,321.39		0.00	0.00		18,667.82	122,989.21
TOTAL STRUCTURES	193,873.50	0.00	0.00	0.00	0.00	35,031.31	228,904.81
GENERAL PLANT:							
391 OFFICE FURNITURE	199,180.73		140,639.74		820.28	33,607.93	92,969.20
392 MISC TRANSP. EQUIP*	1,461.45		0.00				1,461.45
392 MISC TRANSP. EQUIP**	16,106.36						16,106.36
393 STORES EQUIPMENT	25,906.09		0.00			1,554.12	27,460.21
394 TOOLS, SHOP & GARAGE EQUIPMENT	15,404.08		0.00			1,406.19	16,810.27
396 POWER OPERATED EQUIPMENT	4,557.71		0.00			422.34	4,980.05
397 COMMUNICATION EQUIPMENT	12,882.51		0.00			36,737.41	49,619.92
398 MISC. EQUIPMENT	39,581.08		0.00			3,778.69	43,359.77
TOTAL GENERAL PLANT	315,080.01	0.00	140,639.74		820.28	77,506.68	252,767.23
TOTAL COMMON ACC. DEPR.	508,953.51	0.00	140,639.74	0.00	820.28	112,537.99	481,672.04
COMMON BREAKDOWN BETWEEN GAS AND ELECTRIC:							
GAS	183,321.87	0.00	50,067.75	0.00	292.02	45,130.29	178,676.43
ELECTRIC	325,631.64	0.00	90,571.99	0.00	528.26	67,407.70	302,995.61
TOTAL COMMON ACC. DEPR.	508,953.51	0.00	140,639.74	0.00	820.28	112,537.99	481,672.04

See SCH31B page 3 for details on the calculation of depreciation expense of common depreciable plant to electric and gas.
Transfers, retirements, and salvage are allocated 35.6% to gas and 64.4% to electric.
*misc. fully depreciated items not transferred to separate transportation reserve acct. **allocated to gas & Elec

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULATED DEPRECIATION BALANCE - GENERAL

ELECTRIC:	ACC. DEPR. BALANCE 1/1	MISC TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< STRANDED ASSESTS JO UNITS >>>>							
PRODUCTION PLANT:							
STEAM PRODUCTION:							
311 STRUCT. AND IMPROVEMENTS	626,292.35	(320,117.68)	906,583.06		640,854.33	0.00	40,445.94
312 BOILER PLANT EQUIPMENT	3,179,824.54	(1,800,460.94)	4,128,241.89		2,917,156.24	0.00	168,277.95
314 TURBOGENRATOR UNITS	1,274,278.01	(732,058.12)	1,641,727.69		1,160,094.39	0.00	60,586.59
315 ACCESSORY ELECT. EQUIP	484,456.60	(280,576.42)	643,412.82		454,731.62	0.00	15,198.98
316 MISC. POWER PLANT EQUIP.	77,739.35	(46,500.26)	94,815.29		67,152.23	0.00	3,576.03
TOTAL STEAM PRODUCTION	5,642,590.85	(3,179,713.42)	7,414,780.75	0.00	5,239,988.81	0.00	288,085.49
NUCLEAR PRODUCTION:							
321 STRUCTURES & IMPROVEMENTS	1,450,373.57		0.00			0.00	1,450,373.57
322 REACTOR PLANT EQUIPMENT	1,565,732.66		0.00			0.00	1,565,732.66
323 TURBOGENRATOR UNITS	377,870.95		0.00			0.00	377,870.95
324 ACCESSORY ELECTRIC EQUIPMENT	371,525.65		0.00			0.00	371,525.65
325 MISC. POWER PLANT EQUIPMENT	79,795.67		0.00	0.00		0.00	79,795.67
TOTAL NUCLEAR PRODUCTION	3,845,298.50	0.00	0.00	0.00	0.00	0.00	3,845,298.50
TRANSMISSION PLANT:							
352.1 STRUCTURES JO NUCLEAR	3,861.72		0.00			0.00	3,861.72
353.1 STATION EQUIP JO NUCLEAR	21,867.00	11,626.14	55,704.98		39,128.07	0.00	16,916.23
355.2 POLES & FIX JO NUCLEAR	9,792.47		0.00	0.00	0.00	0.00	9,792.47
356.2 OVERHEAD COND JO NUCLEAR	2,013.80		0.00	0.00	0.00	0.00	2,013.80
TOTAL TRANSMISSION PLANT	37,534.99	11,626.14	55,704.98	0.00	39,128.07	0.00	32,584.22
GENERAL PLANT:							
391.1 OFFICE FURNITURE JO NUCLEAR	5,144.90	2,542.43	12,143.72		8,460.12	0.00	4,003.73
392.1 TRANSPORT. EQ. JO NUCLEAR	1,030.65	166.52	115.02			0.00	1,082.15
TOTAL GENERAL PLANT	6,175.55	2,708.95	12,258.74	0.00	8,460.12	0.00	5,085.88
TOTAL STRANDED ASSETS ACC. DEPR.	9,531,599.89	(3,165,378.33)	7,482,744.47	0.00	5,287,577.00	0.00	4,171,054.09
GRAND TOTAL ACCUM. DEPR.	31,873,854.21	(3,165,378.33)	8,092,497.19	608,831.40	5,345,141.24	3,102,124.23	28,454,412.77

ELECTRIC: <<<< DEPRECIABLE PLANT >>>>	ACC. DEPR. BALANCE 1/1	TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
PRODUCTION PLANT:							
STEAM PRODUCTION:							
311 STRUCT. AND IMPROVEMENTS	620,094.70		0.00			6,197.65	626,292.35
312 BOILER PLANT EQUIPMENT	2,996,459.85		0.00			25,072.43	3,021,532.28
314 TURBOGENRATOR UNITS	1,263,654.54		0.00			10,623.47	1,274,278.01
315 ACCESSORY ELECT. EQUIP	480,560.47		0.00			3,896.13	484,456.60
316 MISC. POWER PLANT EQUIP.	77,151.69		0.00			587.66	77,739.35
TOTAL STEAM PRODUCTION	5,437,921.25	0.00	0.00	0.00	0.00	46,377.34	5,484,298.59
NUCLEAR PRODUCTION:							
321 STRUCTURES & IMPROVEMENTS	1,431,100.50		0.00			19,273.07	1,450,373.57
322 REACTOR PLANT EQUIPMENT	1,391,912.35		0.00			22,874.61	1,414,786.96
323 TURBOGENRATOR UNITS	371,186.25		0.00			6,684.70	377,870.95
324 ACCESSORY ELECTRIC EQUIPMENT	366,449.64		0.00			5,076.01	371,525.65
325 MISC. POWER PLANT EQUIPMENT	78,593.74		0.00	0.00		1,201.93	79,795.67
TOTAL NUCLEAR PRODUCTION	3,639,242.48	0.00	0.00	0.00	0.00	55,110.32	3,694,352.80
OTHER PRODUCTION:							
342 FUEL HOLDERS*	(50,248.89)		0.00	0.00			(50,248.89)
TOTAL NUCLEAR PRODUCTION	(50,248.89)	0.00	0.00	0.00			(50,248.89)
* USED IN CONJUNCTION WITH LEASED #7 TURBINE, SWITCHED TO AMORTIZATION 1992							
TRANSMISSION PLANT:							
351 CLEARING LAND AND R.O.W.	111,693.52		0.00		0.00	4,602.19	116,295.71
352 STRUCTURES	52,903.64		0.00	0.00	0.00	4,263.84	57,167.48
352.1 STRUCTURES JO NUCLEAR	3,806.51		0.00			55.21	3,861.72
353 STATION EQUIPMENT	1,687,283.54		19,990.00	28,802.42	3,343.07	140,482.05	1,782,316.24
353.1 STATION EQUIP JO NUCLEAR	21,330.58		0.00			536.42	21,867.00
354 TOWERS AND FIXTURES	47,776.09		0.00	0.00	0.00	1,802.69	49,578.78
355 POLES & FIXTURES	1,305,492.25		0.00	0.00	0.00	59,903.91	1,365,396.16
355.2 POLES & FIX JO NUCLEAR	9,722.78		0.00	0.00	0.00	69.69	9,792.47
356 OVERHEAD CONDUCTORS	539,809.40		0.00	0.00	0.00	35,439.44	575,248.84
356.2 OVERHEAD COND JO NUCLEAR	1,997.23		0.00	0.00	0.00	16.57	2,013.80
357 UNDERGROUND CONDUIT	17,437.09		0.00	0.00	0.00	331.07	17,768.16
358 URD CONDUCTORS & DEV	207,644.31		0.00	0.00	0.00	4,866.59	212,510.90
359 ROADS AND TRAILS	5,079.39		0.00	0.00	0.00	210.98	5,290.37
TOTAL TRANSMISSION PLANT	4,011,976.33	0.00	19,990.00	28,802.42	3,343.07	252,580.65	4,219,107.63
DISTRIBUTION PLANT:							
361 STRUCTURES	287,105.61		0.00	0.00	0.00	20,385.67	307,491.28
362 STATION EQUIPMENT	1,790,169.24		85,296.12	122,898.19	14,264.69	164,638.71	1,760,878.33
364 POLES, TOWERS & FIXTURES	1,258,253.36		57,803.03	83,285.01	9,666.82	182,211.70	1,309,043.84
365 OVERHEAD CONDUCTORS	2,510,855.22		48,783.47	70,289.25	8,158.41	260,789.39	2,660,730.30
366 UNDERGROUND CONDUITS	422,952.51		440.89	635.25	73.73	17,027.78	438,977.88
367 UNDERGROUND CONDUCTORS	856,988.85		3,706.02	5,339.79	619.78	83,691.59	932,254.42
368.1 LINE TRANSFORMERS	1,232,174.52		73.56			131,106.23	1,363,207.19
368.2 TRANSFORMER INSTALLATIONS	215,853.29		398.93			62,885.29	278,339.65
369 SERVICES	1,166,371.56		19,542.39	28,157.49	3,268.22	109,785.79	1,231,725.68
370.1 METERS	1,062,469.67		5,112.50			60,662.84	1,118,020.01
370.2 METER INSTALLATIONS	100,365.58		0.00			25,804.79	126,170.37
371 INST. ON CUST. PREMISES	215,265.36		28,929.08	41,682.22	4,838.02	68,992.26	218,484.34
372 LEASED PROP. ON CUST. PREM.	(65,094.93)		16,581.27		1,718.50	12,439.62	(67,518.08)
373 ST. LIGHTING & SIGNAL SYSTEMS	197,947.68		27,762.17	40,000.89	4,642.88	45,260.97	180,088.47
TOTAL DISTRIBUTION PLANT	11,251,677.52	0.00	294,429.43	392,288.08	47,251.05	1,245,682.63	11,857,893.69
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	200.38		0.00		0.00	0.00	200.38
390.2 IMPRVMNTS TO LEASED SVC BLDG	18,262.58		0.00		0.00	6.17	18,268.75
TOTAL STRUCTURES	18,462.96	0.00	0.00	0.00	0.00	6.17	18,469.13
GENERAL PLANT:							
391 OFFICE FURNITURE	53,291.33		0.00			421.70	53,713.03
391.1 OFFICE FURNITURE JO NUCLEAR	4,399.69		0.00			745.21	5,144.90
392.1 TRANSPORT. EQ. JO NUCLEAR	1,405.50		0.00			22.67	1,428.17
392 MISC TRANSP. EQUIP*	1,209.02						1,209.02
392 TRANSP. EQUIP**	(17,811.63)						(17,811.63)
394 TOOLS, SHOP & GARAGE EQUIPMENT	38,326.05		0.00			2,764.44	41,090.49
395 LABORATORY EQUIPMENT	38,770.77		17,495.00			3,240.67	24,516.44
396 POWER OPERATED EQUIPMENT	18,300.61		0.00			953.95	19,254.56
397 COMMUNICATIONS EQUIPMENT	180.36		0.00			1,122.35	1,302.71
398 MISC. EQUIPMENT	25,234.62		0.00			1,579.75	26,814.37
TOTAL GENERAL PLANT	163,306.32	0.00	17,495.00		0.00	10,850.74	156,662.06
*misc. fully depreciated items not transferred to separate transportation reserve acct.							
**Reclassed prior retirements not fully depr & salvage to Clearing accounts							
ALLOCATED COST				421,090.50	48,875.61		
IDENTIFIED COSTS				0.00	1,718.50		
TOTAL ELEC. ACC. DEPR.	24,472,337.97	0.00	331,914.43	421,090.50	50,594.11	1,610,607.85	25,380,535.00
COMMON TO ELEC. ACC. DEPR.	261,310.22	0.00	0.00	0.00	0.00	64,321.42	325,631.64
TOTAL ELEC. ACC. DEPR. (2.108.)	24,733,648.19	0.00	331,914.43	421,090.50	50,594.11	1,674,929.27	25,706,166.64

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULATED DEPRECIATION BALANCE - GENERAL

GAS: <<<< DEPRECIABLE PLANT >>>>	ACC. DEPR. BALANCE 1/1	TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
MFG. GAS PRODUC. PLANT:							
305 STRUCT. AND IMPROVEMENTS	25,098.71		0.00			11,565.11	36,663.82
305.1 IMPROVEMNTS TO LEASED LNG PL.	13,646.63		0.00			3,729.06	17,375.69
311 LIQUEFIED PETRO. GAS EQUIP.	288,448.54		0.00			42,656.58	331,105.12
320 OTHER EQUIPMENT	21,729.88		0.00			6,681.37	28,411.25
320.1 OTHER EQ. FOR LEASED LNG PLNT.	16,625.68		0.00			4,909.14	21,534.82
TOTAL MFG GAS PROD. PLANT	365,549.44	0.00	0.00	0.00	0.00	69,541.26	435,090.70
TRANSMISSION & DISTR. PLANT:							
365.2 RIGHTS OF WAY	2,697.09		0.00			219.48	2,916.57
366 STRUCT. AND IMPROVEMENTS	13,462.16		0.00	0.00	0.00	1,375.83	14,837.99
367 MAINS	2,497,801.55		19,492.48	108,752.78	2,635.98	244,389.64	2,616,581.91
369 MEAS. & REG. STATION EQUIP.	88,324.26		13,573.57	75,729.89	1,835.56	27,180.38	28,036.74
380 SERVICES	1,755,752.92		10,356.91	57,783.45	1,400.57	243,845.78	1,932,858.92
381 METERS	253,011.14		0.00			47,712.55	300,723.69
382 METER INSTALLATIONS	182,492.34		0.00			38,156.15	220,648.49
383 HOUSE REGULATORS	12,770.40		0.00	0.00	0.00	1,451.23	14,221.63
386 OTHER PROP. ON CUST. PREM	354,619.19		166,715.35		6,999.44	159,812.25	354,715.53
TOTAL TRANSMISSION PLANT	5,160,931.05	0.00	210,138.31	242,266.12	12,871.56	764,143.29	5,485,541.47
STRUCTURES:							
390.2 IMPROV. TO LEASED SVC CENTER	0.00		0.00			0.00	0.00
TOTAL STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL PLANT:							
391 OFFICE FURNITURE	19,565.40		0.00			5,370.38	24,935.78
392 MISC TRANSP. EQUIP*	0.00						0.00
392 MISC TRANSP. EQUIP**	0.00						0.00
394 TOOLS, SHOP & GARAGE EQUIPMENT	7,833.40		0.00			2,426.03	10,259.43
395 LABORATORY EQUIPMENT	4,199.00		0.00			1,411.63	5,610.63
396 POWER OPERATED EQUIPMENT	4,433.57		0.00			1,300.28	5,733.85
397 COMMUNICATION EQUIPMENT	0.00						0.00
398 MISC. EQUIPMENT	15,328.82		0.00			1,865.02	17,193.84
TOTAL GENERAL PLANT	51,360.19	0.00	0.00		0.00	12,373.34	63,733.53
ALLOCATED COST					5,872.12		
IDENTIFIED COSTS					6,999.44		
TOTAL GAS ACC. DEPR. **	5,577,840.68	0.00	210,138.31	242,266.12	12,871.56	846,057.89	5,984,365.70
COMMON TO GAS ACC. DEPR.	145,608.15	0.00	0.00	0.00	0.00	37,713.72	183,321.87
TOTAL GAS ACC. DEPR. (1.108.)	5,723,448.83	0.00	210,138.31	242,266.12	12,871.56	883,771.61	6,167,687.57

*misc. fully depreciated items not transferred to separate transportation reserve acct., **reclassed prior retirements not fully depr. & salvage to clearing accts.

** Beginning of the blance has been adjusted to Raytheon Engineers & Constructors, Inc. Indicated Accrued Depreciation. (Study performed November 1997)

<<<< DEPRECIABLE PLANT >>>>	ACC. DEPR. BALANCE 1/1	TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
COMMON:							
<<<< DEPRECIABLE PLANT >>>>							
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	73,661.16		0.00			15,890.95	89,552.11
390.2 IMPROV. TO LEASED SVC CENTER	89,100.44		0.00	0.00		15,220.95	104,321.39
TOTAL STRUCTURES	162,761.60	0.00	0.00	0.00	0.00	31,111.90	193,873.50
GENERAL PLANT:							
391 OFFICE FURNITURE	163,928.34		0.00		0.00	35,252.39	199,180.73
392 MISC TRANSP. EQUIP*	1,461.45		0.00				1,461.45
392 MISC TRANSP. EQUIP**	16,106.36						16,106.36
393 STORES EQUIPMENT	24,276.00		0.00			1,630.09	25,906.09
394 TOOLS, SHOP & GARAGE EQUIPMENT	14,011.95		0.00			1,392.13	15,404.08
396 POWER OPERATED EQUIPMENT	4,171.31		0.00			386.40	4,557.71
397 COMMUNICATION EQUIPMENT	(15,782.63)		0.00			28,665.14	12,882.51
398 MISC. EQUIPMENT	35,983.99		0.00			3,597.09	39,581.08
TOTAL GENERAL PLANT	244,156.77	0.00	0.00		0.00	70,923.24	315,080.01
TOTAL COMMON ACC. DEPR.	406,918.37	0.00	0.00	0.00	0.00	102,035.14	508,953.51
COMMON BREAKDOWN BETWEEN GAS AND ELECTRIC:							
GAS	145,608.15	0.00	0.00	0.00	0.00	37,713.72	183,321.87
ELECTRIC	261,310.22	0.00	0.00	0.00	0.00	64,321.42	325,631.64
TOTAL COMMON ACC. DEPR.	406,918.37	0.00	0.00	0.00	0.00	102,035.14	508,953.51
GRAND TOTAL ACCUM. DEPR.	30,457,097.00	0.00	542,052.74	663,356.62	63,465.67	2,558,700.88	31,873,854.21

See SCH31B page 3 for details on the calculation of depreciation expense of common depreciable plant to electric and gas.

Transfers, retirements, and salvage are allocated 35.6% to gas and 64.4% to electric.

*misc. fully depreciated items not transferred to separate transportation reserve acct. **allocated to gas & Elec

ACCUMULATED DEPRECIATION BALANCE - GENERAL

RUNDATE 1/20/1999
MONTH OF DEC 1997

ELECTRIC: <<<< DEPRECIABLE PLANT >>>>	ACC. DEPR. BALANCE 1/1	TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
PRODUCTION PLANT:							
STEAM PRODUCTION:							
311 STRUCT. AND IMPROVEMENTS	682,908.78		0.00			37,186.92	620,094.70
312 BOILER PLANT EQUIPMENT	2,848,979.71		0.00			146,490.14	2,994,469.85
314 TURBOGENRATOR UNITS	1,201,247.49		0.00			62,407.05	1,263,654.54
315 ACCESSORY ELECT. EQUIP	457,183.69		0.00			23,376.78	480,560.47
316 MISC. POWER PLANT EQUIP.	73,648.73		0.00			3,502.96	77,151.69
TOTAL STEAM PRODUCTION	5,164,968.40	0.00	0.00	0.00	0.00	272,952.85	5,437,921.25
NUCLEAR PRODUCTION:							
321 STRUCTURES & IMPROVEMENTS	1,316,059.25		499.80			115,541.05	1,431,100.50
322 REACTOR PLANT EQUIPMENT	1,264,778.67		58.19			137,191.87	1,391,912.35
323 TURBOGENRATOR UNITS	363,908.74		33,161.28			40,458.79	371,196.25
324 ACCESSORY ELECTRIC EQUIPMENT	336,431.33		438.92			30,457.13	366,449.64
325 MISC. POWER PLANT EQUIPMENT	71,444.50		0.00	0.00		7,149.24	78,593.74
TOTAL NUCLEAR PRODUCTION	3,342,622.49	0.00	34,178.09	0.00	0.00	330,798.08	3,639,242.48
OTHER PRODUCTION:							
342 FUEL HOLDERS*	(50,248.89)		0.00	0.00			(50,248.89)
TOTAL NUCLEAR PRODUCTION	(50,248.89)	0.00	0.00	0.00			(50,248.89)
* USED IN CONJUNCTION WITH LEASED #7 TURBINE. SWITCHED TO AMORTIZATION 1992							
TRANSMISSION PLANT:							
351 CLEARING LAND AND R.O.W	107,091.33		0.00		0.00	4,602.19	111,693.52
352 STRUCTURES	49,600.13		0.00	0.00	0.00	3,403.51	52,903.64
352.1 STRUCTURES JO NUCLEAR	3,475.24		0.00			331.27	3,806.51
353 STATION EQUIPMENT	1,580,203.25		12,131.32	20,884.42	1,360.01	138,738.02	1,687,283.54
353.1 STATION EQUIP JO NUCLEAR	18,112.04		0.00			3,218.54	21,330.58
354 TOWERS AND FIXTURES	45,973.40		0.00	0.00	0.00	1,802.68	47,776.08
355 POLES & FIXTURES	1,247,631.07		687.65	1,183.81	77.08	58,655.55	1,305,492.25
355.2 POLES & FIX JO NUCLEAR	9,304.86		0.00	0.00	0.00	418.12	9,722.78
356 OVERHEAD CONDUCTORS	511,660.91		2,084.71	5,686.89	233.71	30,566.38	539,809.40
356.2 OVERHEAD COND JO NUCLEAR	1,897.81		0.00	0.00	0.00	99.42	1,997.23
357 UNDERGROUND CONDUIT	17,106.02		0.00	0.00	0.00	331.07	17,437.09
358 URD CONDUCTORS & DEV	205,412.88		1,013.67	1,745.06	113.84	4,876.52	207,644.31
359 ROADS AND TRAILS	4,868.41		0.00	0.00	0.00	210.98	5,079.39
TOTAL TRANSMISSION PLANT	3,802,237.16	0.00	16,917.35	27,402.19	1,784.45	251,274.26	4,011,976.33
DISTRIBUTION PLANT							
361 STRUCTURES	280,456.01		5,271.00	9,074.18	590.92	20,403.06	287,105.61
362 STATION EQUIPMENT	1,661,149.11		2,310.60	3,977.77	259.03	146,049.46	1,790,169.24
364 POLES, TOWERS & FIXTURES	1,243,631.15		57,772.69	99,457.36	6,476.73	165,375.53	1,258,253.36
365 OVERHEAD CONDUCTORS	2,578,376.31		97,957.26	168,464.12	10,970.49	237,829.80	2,510,855.22
366 UNDERGROUND CONDUITS	405,263.61		0.00	0.00	0.00	16,669.00	422,932.61
367 UNDERGROUND CONDUCTORS	889,888.49		41,602.71	71,449.12	4,652.75	75,617.46	896,908.85
368.1 LINE TRANSFORMERS	1,140,762.99		33,054.16			124,475.70	1,232,174.52
368.2 TRANSFORMER INSTALLATIONS	163,681.83		5,686.09			57,847.44	218,853.29
369 SERVICES	1,126,275.49		22,194.38	38,208.24	2,488.14	88,010.52	1,166,371.56
370.1 METERS	1,003,468.32		0.00			68,001.35	1,082,469.67
370.2 METER INSTALLATIONS	76,476.16		0.00			23,889.42	100,365.58
371 INST. ON CUST. PREMISES	283,274.40		61,861.67	99,936.89	6,791.63	66,797.90	215,265.36
372 LEASED PROP. ON CUST. PREM.	(63,092.41)		14,237.49		0.00	12,234.97	(65,094.93)
373 ST. LIGHTING & SIGNAL SYSTEMS	216,386.48		23,305.80	40,121.78	2,612.77	43,377.11	197,947.68
TOTAL DISTRIBUTION PLANT	10,946,767.84	0.00	354,853.72	519,699.46	33,842.46	1,146,809.41	11,261,677.82
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	200.38		0.00		0.00	0.00	200.38
390.2 IMPRVMNTS TO LEASED SVC BLDG	18,256.41		0.00		0.00	6.17	18,262.58
TOTAL STRUCTURES	18,456.79	0.00	0.00	0.00	0.00	6.17	18,462.96
GENERAL PLANT:							
391 OFFICE FURNITURE	62,868.63		0.00			421.70	63,291.33
391.1 OFFICE FURNITURE JO NUCLEAR	3,779.48		0.00			620.21	4,399.69
392.1 TRANSPORT. EQ. JO NUCLEAR	1,268.65		0.00			136.85	1,405.50
392 MISC TRANSP. EQUIP*	1,208.02						1,208.02
392 TRANSP. EQUIP**	(17,811.63)						(17,811.63)
394 TOOLS, SHOP & GARAGE EQUIPMENT	35,792.75		0.00			2,533.30	38,326.05
396 LABORATORY EQUIPMENT	36,937.26		0.00			2,833.51	39,770.77
396 POWER OPERATED EQUIPMENT	17,454.78		0.00			846.83	18,300.61
397 COMMUNICATIONS EQUIPMENT	(33.98)		0.00			214.34	180.36
398 MISC. EQUIPMENT	23,786.47		0.00			1,448.15	25,234.62
TOTAL GENERAL PLANT	164,263.43	0.00	0.00		0.00	9,052.89	173,308.32
*misc. fully depreciated items not transferred to separate transportation reserve acct.							
**Reclassed prior retirements not fully depr & salvage to Clearing accounts							
ALLOCATED COST							
IDENTIFIED COSTS				547,090.64	35,626.89		
TOTAL ELEC. ACC. DEPR.	23,378,057.21	0.00	404,849.18	0.00	0.00	2,010,693.88	24,472,337.96
COMMON TO ELEC. ACC. DEPR.	431,259.82	0.00	233,326.91	547,090.64	35,626.89	63,276.31	261,310.22
TOTAL ELEC. ACC. DEPR. (2 108)	23,809,317.03	0.00	638,176.07	0.00	0.00	2,073,969.87	24,733,648.18

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULATED DEPRECIATION BALANCE - GENERAL

RUNDATE 1/20/1998
MONTH OF DEC 1997

GAS:	ACC. DEPR. BALANCE 1/1	TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
<<<< DEPRECIABLE PLANT >>>>							
MFG. GAS PRODUC. PLANT:							
305 STRUCT. AND IMPROVEMENTS	21,610.65		0.00			3,481.86	25,096.71
305.1 IMPROVEMNTS TO LEASED LNG PL.	10,015.27		0.00			3,831.36	13,846.63
311 LIQUEFIED PETRO. GAS EQUIP.	245,378.32		0.00			43,070.22	288,448.54
320 OTHER EQUIPMENT	14,887.97		0.00			6,841.91	21,729.88
320.1 OTHER EQ. FOR LEASED LNG PLNT.	11,841.30		0.00			4,784.29	16,625.66
TOTAL MFG GAS PROD. PLANT	303,739.80	0.00	0.00	0.00	0.00	61,809.64	365,549.44
TRANSMISSION & DISTR. PLANT:							
365.2 RIGHTS OF WAY	2,454.56		0.00			242.53	2,697.09
366 STRUCT. AND IMPROVEMENTS	12,141.73		0.00	0.00	0.00	1,320.43	13,462.16
367 MAINS	2,502,797.00		34,130.48	182,570.40	50.26	211,855.16	2,497,801.55
369 MEAS. & REG. STATION EQUIP	64,247.59		0.00	0.00	0.00	24,076.67	88,324.26
380 SERVICES	1,646,318.67		15,339.29	82,052.76	22.58	206,803.72	1,755,752.92
381 METERS	206,228.73		77.87			46,860.28	253,011.14
382 METER INSTALLATIONS	147,220.17		248.00			35,520.17	182,492.34
383 HOUSE REGULATORS	11,342.86		0.00	0.00	0.00	1,427.74	12,770.40
386 OTHER PROP. ON CUST. PREM	361,610.73		164,976.70		605.44	157,379.72	354,619.19
TOTAL TRANSMISSION PLANT	4,954,361.84	0.00	214,772.34	264,623.16	678.29	685,286.42	5,160,831.05
STRUCTURES							
390.2 IMPROV. TO LEASED SVC CENTER	0.00		0.00			0.00	0.00
TOTAL STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL PLANT:							
391 OFFICE FURNITURE	14,210.85		0.00			5,354.55	19,565.40
392 MISC TRANSP. EQUIP*	0.00						0.00
392 MISC TRANSP. EQUIP**	0.00						0.00
394 TOOLS, SHOP & GARAGE EQUIPMENT	5,606.71		0.00			2,226.69	7,833.40
395 LABORATORY EQUIPMENT	3,598.56		545.00			1,145.44	4,199.00
396 POWER OPERATED EQUIPMENT	3,173.09		0.00			1,260.48	4,433.57
397 COMMUNICATION EQUIPMENT	0.00						0.00
398 MISC. EQUIPMENT	13,563.77		0.00			1,765.05	15,328.82
TOTAL GENERAL PLANT	40,152.98	0.00	545.00		0.00	11,752.21	51,360.19
ALLOCATED COST					72.85		
IDENTIFIED COSTS					605.44		
TOTAL GAS ACC. DEPR. **	5,298,254.62	0.00	215,317.34	264,623.16	678.29	758,848.27	5,577,840.88
COMMON TO GAS ACC. DEPR.	237,859.71	0.00	128,926.12	0.00	0.00	36,674.56	145,608.15
TOTAL GAS ACC. DEPR. (1.108.)	5,536,114.33	0.00	344,243.46	264,623.16	678.29	795,522.83	5,723,449.03

*misc. fully depreciated items not transferred to separate transportation reserve acct., **reclassed prior retirements not fully depr. & salvage to clearing accts.

** Beginning of the blance has been adjusted to Raytheon Engineers & Constructors, Inc. Indicated Accrued Depreciation. (Study performed November 1997)

COMMON:							
<<<< DEPRECIABLE PLANT >>>>							
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	57,956.74		0.00			15,704.42	73,661.16
390.2 IMPROV. TO LEASED SVC CENTER	75,223.31		0.00	0.00		13,877.13	89,100.44
TOTAL STRUCTURES	133,180.05	0.00	0.00	0.00	0.00	29,581.55	162,761.60
GENERAL PLANT:							
391 OFFICE FURNITURE	432,105.82		311,515.03		0.00	43,337.55	163,928.34
392 MISC TRANSP. EQUIP*	1,461.45		0.00				1,461.45
392 MISC TRANSP. EQUIP**	16,106.36						16,106.36
393 STORES EQUIPMENT	22,776.82		0.00			1,499.36	24,276.00
394 TOOLS, SHOP & GARAGE EQUIPMENT	12,626.78		0.00			1,385.17	14,011.95
396 POWER OPERATED EQUIPMENT	3,810.01		0.00			361.30	4,171.31
397 COMMUNICATION EQUIPMENT	14,565.33		50,637.00			20,299.04	(15,782.63)
398 MISC. EQUIPMENT	32,497.11		0.00			3,486.88	35,983.99
TOTAL GENERAL PLANT	535,939.48	0.00	362,152.03		0.00	70,369.32	244,156.77
TOTAL COMMON ACC. DEPR	669,119.53	0.00	362,152.03	0.00	0.00	99,950.87	406,918.37
COMMON BREAKDOWN BETWEEN GAS AND ELECTRIC:							
GAS	237,859.71	0.00	128,926.12	0.00	0.00	36,674.56	145,608.15
ELECTRIC	431,259.82	0.00	233,225.91	0.00	0.00	63,276.31	261,310.22
TOTAL COMMON ACC. DEPR.	669,119.53	0.00	362,152.03	0.00	0.00	99,950.87	406,918.37

See SCH31B page 3 for details on the calculation of depreciation expense of common depreciable plant to electric and gas.

Transfers, retirements, and salvage are allocated 35.6% to gas and 64.4% to electric.

*misc. fully depreciated items not transferred to separate transportation reserve acct. **allocated to gas & Elec

GRAND TOTAL ACCUM. DEPR.	29,345,431.35	0.00	982,418.53	811,713.80	36,305.18	2,869,492.80	30,457,097.00

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULATED DEPRECIATION BALANCE - GENERAL

SCHEDULE 31C Page 1 of 2
RUNDATE 1/15/1997
MONTH OF DEC 1996

ELECTRIC: <<<< DEPRECIABLE PLANT >>>>	ACC. DEPR. BALANCE 1/1	TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
PRODUCTION PLANT:							
STEAM PRODUCTION:							
311 STRUCT. AND IMPROVEMENTS	545,722.86		0.00			37,185.92	582,908.78
312 BOILER PLANT EQUIPMENT	2,707,453.99		0.00			142,525.72	2,849,979.71
314 TURBOGENRATOR UNITS	1,140,174.19		0.00			61,073.30	1,201,247.49
315 ACCESSORY ELECT. EQUIP	433,806.91		0.00			23,376.78	457,183.69
316 MISC. POWER PLANT EQUIP.	70,168.79		0.00			3,479.94	73,648.73
TOTAL STEAM PRODUCTION	4,897,326.74	0.00	0.00	0.00	0.00	267,641.66	5,164,968.40
NUCLEAR PRODUCTION:							
321 STRUCTURES & IMPROVEMENTS	1,205,348.37		4,773.52			115,484.40	1,316,059.25
322 REACTOR PLANT EQUIPMENT	1,149,579.74		32,406.36			137,605.29	1,254,778.67
323 TURBOGENRATOR UNITS	396,997.42		75,132.42			42,043.74	363,908.74
324 ACCESSORY ELECTRIC EQUIPMENT	305,974.58		0.00			30,456.75	336,431.33
325 MISC. POWER PLANT EQUIPMENT	65,610.51		1,321.81	0.00		7,155.80	71,444.50
TOTAL NUCLEAR PRODUCTION	3,123,510.62	0.00	113,634.11	0.00	0.00	332,745.98	3,342,622.49
OTHER PRODUCTION:							
342 FUEL HOLDERS*	(50,248.89)		0.00	0.00			(50,248.89)
TOTAL NUCLEAR PRODUCTION	(50,248.89)	0.00	0.00	0.00			(50,248.89)
* USED IN CONJUNCTION WITH LEASED #7 TURBINE, SWITCHED TO AMORTIZATION 1992							
TRANSMISSION PLANT:							
351 CLEARING LAND AND R.O.W.	102,489.14		0.00		0.00	4,602.19	107,091.33
352 STRUCTURES	46,329.59		0.00	0.00	0.00	3,170.54	49,500.13
352.1 STRUCTURES JO NUCLEAR	3,143.97		0.00			331.27	3,475.24
353 STATION EQUIPMENT	1,454,238.60		975.24	2,037.69	181.31	128,796.27	1,580,203.25
353.1 STATION EQUIP JO NUCLEAR	14,893.50		0.00			3,218.54	18,112.04
354 TOWERS AND FIXTURES	44,170.71		0.00	0.00	0.00	1,802.69	45,973.40
355 POLES & FIXTURES	1,189,188.15		140.10	292.73	26.05	58,849.70	1,247,631.07
355.2 POLES & FIX JO NUCLEAR	8,886.54		0.00	0.00	0.00	418.12	9,304.66
356 OVERHEAD CONDUCTORS	480,849.20		138.02	288.38	25.66	31,212.46	511,660.91
356.2 OVERHEAD COND JO NUCLEAR	1,798.39		0.00	0.00	0.00	99.42	1,897.81
357 UNDERGROUND CONDUIT	16,774.95		0.00	0.00	0.00	331.07	17,106.02
358 URD CONDUCTORS & DEV	200,526.44		0.00	0.00	0.00	4,886.44	205,412.88
359 ROADS AND TRAILS	4,657.43		0.00	0.00	0.00	210.98	4,868.41
TOTAL TRANSMISSION PLANT	3,567,946.62	0.00	1,253.36	2,618.81	233.02	237,929.69	3,802,237.15

DISTRIBUTION PLANT:							
361 STRUCTURES	260,311.86		0.00	0.00	0.00	20,144.15	280,456.01
362 STATION EQUIPMENT	1,532,845.54		0.00	0.00	0.00	118,303.57	1,651,149.11
364 POLES, TOWERS & FIXTURES	1,244,644.79		51,726.28	108,078.35	9,616.82	149,174.18	1,243,631.15
365 OVERHEAD CONDUCTORS	2,479,284.45		56,784.91	118,647.99	10,557.30	213,967.46	2,528,376.31
366 UNDERGROUND CONDUITS	393,335.31		1,006.26	2,102.51	187.08	15,839.89	406,253.51
367 UNDERGROUND CONDUCTORS	823,400.28		1,138.13	2,378.04	211.60	69,573.78	889,669.49
368.1 LINE TRANSFORMERS	1,104,860.08		77,509.05			113,401.95	1,140,752.98
368.2 TRANSFORMER INSTALLATIONS	115,441.02		3,832.12			52,082.93	163,691.83
369 SERVICES	1,054,237.27		5,868.12	12,261.02	1,090.99	89,076.37	1,126,275.49
370.1 METERS	946,209.60		0.00			57,258.72	1,003,468.32
370.2 METER INSTALLATIONS	53,837.49		0.00			22,638.67	76,476.16
371 INST. ON CUST. PREMISES	328,375.36		38,305.97	80,037.58	7,121.75	66,120.83	283,274.40
372 LEASED PROP. ON CUST. PREM.	(65,834.43)		16,014.27		6,671.87	12,084.42	(63,092.41)
373 ST. LIGHTING & SIGNAL SYSTEMS	215,498.15		14,594.26	30,493.66	2,713.34	42,261.92	215,385.49
TOTAL DISTRIBUTION PLANT	10,486,446.77	0.00	266,779.37	353,999.14	38,170.74	1,041,928.84	10,945,767.84
STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	200.38		0.00		0.00	0.00	200.38
390.2 IMPRVMNTS TO LEASED SVC BLDG	18,250.24		0.00		0.00	6.17	18,256.41
TOTAL STRUCTURES	18,450.62	0.00	0.00	0.00	0.00	6.17	18,456.79
GENERAL PLANT:							
391 OFFICE FURNITURE	52,497.90		0.00			371.73	52,869.63
391.1 OFFICE FURNITURE JO NUCLEAR	3,262.80		0.00			516.68	3,779.48
392.1 TRANSPORT. EQ. JO NUCLEAR	1,133.61		0.00			136.04	1,269.65
392 MISC TRANSP. EQUIP*	1,209.02						1,209.02
392 TRANSP. EQUIP**	(17,811.63)						(17,811.63)
394 TOOLS, SHOP & GARAGE EQUIPMENT	33,396.80		0.00			2,395.95	35,792.75
395 LABORATORY EQUIPMENT	33,396.06		0.00			2,541.20	35,937.26
396 POWER OPERATED EQUIPMENT	16,717.07		0.00			737.71	17,454.78
397 COMMUNICATIONS EQUIPMENT	(168.90)		0.00			134.92	(33.98)
398 MISC. EQUIPMENT	22,469.06		0.00			1,317.41	23,786.47
TOTAL GENERAL PLANT	146,101.79	0.00	0.00		0.00	8,151.64	154,253.43
ALLOCATED COST				356,617.95	31,731.88		
IDENTIFIED COSTS				0.00	6,671.87		
TOTAL ELEC. ACC. DEPR.	22,189,534.27	0.00	381,666.84	356,617.95	38,403.75	1,888,403.98	23,378,057.21
COMMON TO ELEC. ACC. DEPR.	394,869.19	0.00	15,531.77	8,312.11	567.31	59,667.19	431,259.82
TOTAL ELEC. ACC. DEPR. (2.108.)	22,584,403.46	0.00	397,198.61	364,930.06	38,971.06	1,948,071.17	23,809,317.03

*misc. fully depreciated items not transferred to separate transportation reserve acct.

**Reclassed prior retirements not fully depr & salvage to Clearing accounts

SCH31C

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
ACCUMULATED DEPRECIATION BALANCE - GENERAL

SCHEDULE 31C Page 2 of 2
RUNDATE 1/15/1997
MONTH OF DEC 1996

GAS: <<<< DEPRECIABLE PLANT >>>>	ACC. DEPR. BALANCE 1/1	TRANSFERS	RETIREMENTS	COST OF REMOVAL	SALVAGE	DEPRECIATION	ACC. DEPR. BALANCE 12/31
MFG. GAS PRODUC. PLANT:							
305 STRUCT. AND IMPROVEMENTS	33,854.63		0.00			3,107.42	36,962.05
305.1 IMPROVEMNTS TO LEASED LNG PL.	14,508.16		0.00			3,181.17	17,689.33
311 LIQUEFIED PETRO. GAS EQUIP.	598,250.28		0.00			42,992.73	641,243.01
320 OTHER EQUIPMENT	65,203.15		0.00			6,834.25	72,037.40
320.1 OTHER EQ. FOR LEASED LNG PLNT.	20,061.16		0.00			4,784.29	24,845.45
TOTAL MFG GAS PROD. PLANT	731,877.38	0.00	0.00	0.00	0.00	60,899.86	792,777.24
TRANSMISSION & DISTR. PLANT:							
365.2 RIGHTS OF WAY	4,472.46		0.00			245.62	4,718.08
366 STRUCT. AND IMPROVEMENTS	32,669.30		0.00	0.00	0.00	1,278.72	33,948.02
367 MAINS	1,830,717.19		15,200.45	81,431.54	107.53	200,906.56	1,935,099.30
369 MEAS. & REG. STATION EQUIP.	(39,033.51)		14,076.22	75,408.83	99.58	22,744.46	(105,674.53)
380 SERVICES	1,356,834.15		12,134.46	65,006.48	85.84	189,018.28	1,468,797.33
381 METERS	356,881.78		0.00			46,162.75	403,044.53
382 METER INSTALLATIONS	323,338.10		17,092.60			33,598.77	339,844.27
383 HOUSE REGULATORS	33,552.15		0.00	0.00	0.00	1,427.74	34,979.89
386 OTHER PROP. ON CUST. PREM	257,028.89		181,199.94		55,239.59	156,000.45	287,068.99
TOTAL TRANSMISSION PLANT	4,156,460.51	0.00	239,703.67	221,846.85	55,532.54	651,383.35	4,401,825.88
STRUCTURES:							
390.2 IMPROV. TO LEASED SVC CENTER	11,149.58		0.00			0.00	11,149.58
TOTAL STRUCTURES	11,149.58	0.00	0.00	0.00	0.00	0.00	11,149.58
GENERAL PLANT:							
391 OFFICE FURNITURE	60,444.37		0.00			5,354.55	65,798.92
392 MISC TRANSP. EQUIP*	292.01						292.01
392 MISC TRANSP. EQUIP**	(35,358.87)						(35,358.87)
394 TOOLS, SHOP & GARAGE EQUIPMENT	10,147.84		0.00			1,990.98	12,138.82
395 LABORATORY EQUIPMENT	6,965.71		0.00			1,032.34	7,998.05
396 POWER OPERATED EQUIPMENT	10,336.64		0.00			1,225.42	11,562.06
397 COMMUNICATION EQUIPMENT	(194.11)						(194.11)
398 MISC. EQUIPMENT	28,590.77		0.00			1,674.27	30,265.04
TOTAL GENERAL PLANT	81,224.36	0.00	0.00		0.00	11,277.56	92,501.92
ALLOCATED COST					292.95		

SCH31C

IDENTIFIED COSTS					55,239.59		
TOTAL GAS ACC. DEPR.	4,980,711.83	0.00	239,703.67	221,846.85	55,532.54	723,560.77	5,298,254.62
COMMON TO GAS ACC. DEPR.	216,086.65	0.00	8,585.88	4,594.89	313.61	34,640.23	237,859.71
TOTAL GAS ACC. DEPR. (1.108.)	5,196,798.48	0.00	248,289.55	226,441.74	55,846.15	758,201.00	5,536,114.33

*misc. fully depreciated items not transferred to separate transportation reserve acct., **reclassed prior retirements not fully depr. & salvage to clearing accts.

COMMON:

<<<< DEPRECIABLE PLANT >>>>

STRUCTURES:							
390 STRUCTURES AND IMPROVEMENTS	42,656.18		0.00			15,300.56	57,956.74
390.2 IMPROV. TO LEASED SVC CENTER	91,655.00		16,152.68	12,907.00		12,627.99	75,223.31
TOTAL STRUCTURES	134,311.18	0.00	16,152.68	12,907.00	0.00	27,928.55	133,180.05
GENERAL PLANT:							
391 OFFICE FURNITURE	387,471.53		7,964.97		880.92	51,718.34	432,105.82
392 MISC TRANSP. EQUIP*	1,461.45		0.00				1,461.45
392 MISC TRANSP. EQUIP**	16,106.36						16,106.36
393 STORES EQUIPMENT	21,334.80		0.00			1,441.82	22,776.62
394 TOOLS, SHOP & GARAGE EQUIPMENT	11,376.96		0.00			1,249.82	12,626.78
396 POWER OPERATED EQUIPMENT	3,470.54		0.00			339.47	3,810.01
397 COMMUNICATION EQUIPMENT	5,777.83		0.00			8,777.50	14,555.33
398 MISC. EQUIPMENT	29,645.19		0.00			2,851.92	32,497.11
TOTAL GENERAL PLANT	476,644.66	0.00	7,964.97		880.92	66,378.87	535,939.48
TOTAL COMMON ACC. DEPR.	610,955.84	0.00	24,117.65	12,907.00	880.92	94,307.42	669,119.53
COMMON BREAKDOWN BETWEEN GAS AND ELECTRIC:							
GAS	216,086.65	0.00	8,585.88	4,594.89	313.61	34,640.23	237,859.71
ELECTRIC	394,869.19	0.00	15,531.77	8,312.11	567.31	59,667.19	431,259.82
TOTAL COMMON ACC. DEPR.	610,955.84	0.00	24,117.65	12,907.00	880.92	94,307.42	669,119.53

See SCH31B page 3 for details on the calculation of depreciation expense of common depreciable plant to electric and gas.

Transfers, retirements, and salvage are allocated 35.6% to gas and 64.4% to electric.

*misc. fully depreciated items not transferred to separate transportation reserve acct. **allocated to gas & Elec

GRAND TOTAL ACCUM. DEPR.	27,781,201.93	0.00	645,488.16	591,371.80	94,817.21	2,706,272.17	29,345,431.35