Request No. DTE 5-3 (Gas):
Refer to Sch. JHA-1, at 42 of 56. Please identify the source for the plant balances on this schedule. How does Sch.JHA-1, at 42, relate to Sch. JHA-1, at 40?

Response:
FGE year-end asset schedules are the source documents for the plant balances on Sch. JHA-1. These schedules are provided as Attachment DTE 5-3.

The two schedules relate to each other in the fact that they are both listings of plant assets. Sch. JHA-1 at 40 reflects the Gas Division Plant Balances and Sch. JHA-1 at 42 reflects Common Plant Balances. These Common Plant Balances are allocated to both the Gas and Electric Divisions, based on a developed allocation for Plant Assets.

Person Responsible: Mark H. Collin

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
CALCULATION OF BOOK DEPRECIATION EXPENSE

MONTH OF DEC 2001

ELECTRIC:

<<<< DEPRECIABLE PLANT >>>>	FIXED CAPITAL 1/1	IN USE 1/1	ADDITIONS	RETIREMENTS	ADJUSTMENTS	IN USE 12/31	FIXED CAPITAL 12/31	AVERAGE	DEPR'N RATE	DEPRECIATION
TRANSMISSION PLANT:										
351 CLEARING LAND AND R.O.W.	8,036.30						8,036.30	8,036.30	0.02127	170.93
352 STRUCTURES	24,143.99						24,143.99	24,143.99	0.02854	689.07
352.1 STRUCTURES JOINT OWNED	0.00						0.00	0.00	0.02910	0.00
353 STATION EQUIPMENT	4,503,091.82	20,016.46	73,441.89	2,736.62			4,553,780.63	4,528,436.23	0.02860	129,513.28
353.1 STATION EQUIP JOINT OWNED	0.00						0.00	0.00	0.02910	0.00
354 TOWERS AND FIXTURES	0.00						0.00	0.00	0.02319	0.00
355 POLES & FIXTURES	770,348.09						770,348.09	770,348.09	0.03167	24,396.92
355.2 POLES & FIX JOINT OWNED	0.00						0.00	0.00	0.03167	0.00
356 OVERHEAD CONDUCTORS	334,604.39		913.58	16.23			335,501.74	335,053.07	0.03010	10,085.10
356.2 OVERHEAD COND JOINT OWNED	0.00						0.00	0.00	0.03010	0.00
357 UNDERGROUND CONDUIT	0.00						0.00	0.00	0.02207	0.00
358 URD CONDUCTORS & DEV	0.00						0.00	0.00	0.01959	0.00
359 ROADS AND TRAILS	0.00						0.00	0.00	0.02103	0.00
TOTAL TRANSMISSION PLANT	5,640,224.59	20,016.46	74,355.47	2,752.85	0.00	0.00	5,691,810.75	5,666,017.68	0.02910	164,855.30
DISTRIBUTION PLANT:										
361 STRUCTURES	1,281,905.56		918,164.00				2,200,069.56	1,740,987.56	0.02238	38,963.30
362 STATION EQUIPMENT	9,815,980.36	2,449,733.02	2,174,542.18	2,260.00		141,425.72	9,679,955.24	9,747,967.80	0.02738	266,899.36
364 POLES, TOWERS & FIXTURES	9,216,995.13	406,188.47	770,715.11	51,082.02	(115.02)	106,617.05	9,636,941.78	9,426,968.46	0.02895	272,910.74
365 OVERHEAD CONDUCTORS	11,231,070.39	179,256.71	932,087.18	48,083.96	115.02	306,634.17	12,242,566.09	11,736,818.24	0.03176	372,761.35
366 UNDERGROUND CONDUITS	1,022,329.64		70,890.08	3.66			1,093,216.06	1,057,772.85	0.01854	19,611.11
367 UNDERGROUND CONDUCTORS	3,749,138.85	46,840.14	332,445.98	1,425.53		968,482.37	5,001,801.53	4,375,470.19	0.02789	122,031.86
368.0 LINE TRANSFORMERS	5,162,024.03	7,096.19	118,722.00	61,952.22			5,211,697.62	5,186,860.83	0.02851	147,877.40
368.1 TRANSFORMER INSTALLATIONS	2,804,187.42		107,454.62	35,493.78		23,144.76	2,899,293.02	2,851,740.22	0.02851	81,303.11
369 SERVICES	3,775,250.56	(5,422.79)	303,154.66	10,947.16		64,573.33	4,137,454.18	3,956,352.37	0.03489	138,037.13
370.0 METERS	2,069,508.82	5,882.24	71,232.02	7,571.98			2,127,286.62	2,098,397.72	0.03029	63,560.47
370.1 METER INSTALLATIONS	994,142.57		54,252.94	590.88		17,928.14	1,065,732.77	1,029,937.67	0.03029	31,196.81
371 INST. ON CUST. PREMISES	916,692.78		47,625.22	24,722.29			939,595.71	928,144.25	0.08489	78,790.17
372 LEAS PROP. ON CUST. PREM.OLD	107,920.78			16,387.81			91,532.97	99,726.88	0.07896	7,874.43
372 LEAS PROP. ON CUST. PREM. NEW	33,603.96	2,675.65	14,840.71			519.50	46,288.52	39,946.24	0.13030	5,205.00
373 ST. LIGHTING & SIGNAL SYSTEMS	1,051,689.66	7,081.56	41,820.00	35,019.84		18,023.84	1,069,432.10	1,060,560.88	0.04660	49,422.14
TOTAL DISTRIBUTION PLANT	53,232,440.51	3,099,331.19	5,957,946.70	295,541.13	0.00	1,647,348.88	57,442,863.77	55,337,652.16	0.03066	1,696,444.38
STRUCTURES:										
390 STRUCTURES AND IMPROVEMENTS	0.00						0.00	0.00	0.02750	0.00
390.2 IMPRVMNTS TO LEASED SVC BLDG	224.41						224.41	224.41	0.02750	6.17
TOTAL STRUCTURES	224.41	0.00	0.00	0.00	0.00	0.00	224.41	224.41	0.06	6.17
GENERAL PLANT:										
391 OFFICE FURNITURE	3,660.51						3,660.51	3,660.51	0.06385	233.72
391.1 OFFICE FURNITURE JOINT OWNED	0.00						0.00	0.00	0.02910	0.00
394 TOOLS, SHOP & GARAGE EQUIPMENT	145,933.53		12,165.38			4.67	158,103.58	152,018.56	0.02862	4,350.77
395 LABORATORY EQUIPMENT	109,258.43		13,456.88				122,715.31	115,986.87	0.02864	3,321.86
396 POWER OPERATED EQUIPMENT	19,762.80						19,762.80	19,762.80	0.04827	953.95
397 COMMUNICATIONS EQUIPMENT	30,786.32					259,922.20	290,708.52	160,747.42	0.06337	10,186.56
398 MISC. EQUIPMENT	46,242.75			396.00			45,846.75	46,044.75	0.02999	1,380.88
TOTAL GENERAL PLANT	355,644.34	0.00	25,622.26	396.00	0.00	259,926.87	640,797.47	498,220.91	0.04100	20427.74
TRANSPORTATION EQUIPMENT:										
392 TRANSPORTATION EQUIPMENT	936,436.81		122,200.92	45,118.24			1,013,519.49	974,978.15	*	62,710.93
392.1 TRANSPORT. EQ. JOINT OWNED	0.00						0.00	0.00	0.02910	0.00
TOTAL TRANSPORTATION PLANT	936,436.81	0.00	122,200.92	45,118.24	0.00	0.00	1,013,519.49	974,978.15		62,710.93
TOTAL ELEC. DEP. PLANT	60,164,970.66	3,119,347.65	6,180,125.35	343,808.22	0.00	1,907,275.75	64,789,215.89	62,477,093.31	0.16	1,944,444.52

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
CALCULATION OF BOOK DEPRECIATION EXPENSE

SCHEDULE 31B Page 2of 4
MONTH OF DEC 2001

DTE 02-24 and 02-25
Common Discovery
Attachment DTE 5-3
Page 2 of 4

ELECTRIC CONT'D:

<<<< NON-DEPRECIABLE PLANT >>>>	FIXED CAPITAL 1/1	IN USE 1/1	ADDITIONS	RETIREMENTS	ADJUSTMENTS	IN USE 12/31	FIXED CAPITAL 12/31	AVERAGE	DEPR'N RATE	DEPRECIATION
105 NON-OPERATING PROPERTY	26,749.84				(26,749.84)		0.00			
310 LAND - STEAM PRODUCTION	0.00						0.00			
320 LAND - NUCLEAR PRODUCTION	0.00						0.00			
340 LAND - OTHER POWER GENERATIO	21,923.86						21,923.86			
350 LAND - TRANSMISSION	93,423.35						93,423.35			
350.1 LAND - TRANS. RIGHTS OF WAY	144,391.00						144,391.00			
350.2 LAND - TRANS. NEPCO ACQ. (114)	817.70						817.70			
360 LAND - DISTRIBUTION	430,671.54						430,671.54			
360.1 LAND - DISTR. RIGHTS OF WAY	282,794.74						282,794.74			
360.2 LAND - DISTR. NEPCO ACQ. (114)	2,545.17						2,545.17			
AMORTIZABLE PLANT:										
303 INTANGIBLE SOFTWARE	75,085.66						75,085.66			
352.2 TRNS. STRUCT. - NEPCO ACQ (114)	4,018.08						4,018.08			
353.2 TRNS. STA. EQ - NEPCO ACQ (114)	122,600.09						122,600.09			
354.1 TRNS. TWRS & FX. - NEPCO ACQ.(11	864.46						864.46			
355.1 TRNS. PLS & FIX. - NEPCO ACQ. (11	19.44						19.44			
356.1 TRNS. CND. & DV. - NEPCO ACQ. (11	13,857.68						13,857.68			
362.1 DIST. STA. EQ. - NEPCO ACQ (114)	0.00						0.00			
364.1 DST. POLES & FIX. - NEPCO ACQ (11	6,288.93						6,288.93			
365.1 DST. CND. & DEV. - NEPCO ACQ (114	14,068.88						14,068.88			
368.3 DST. TRNSF. - NEPCO ACQ. (114)	1,112.07						1,112.07			
370.3 DIST. METERS - NEPCO ACQ. (114)	1,546.73						1,546.73			
391.2 GNRL OFF. FURN - NEPCO ACQ. (11	11.25						11.25			
398.1 GNRL MISC EQ - NEPCO ACQ. (114)	117.48						117.48			
342 FUEL HOLDERS ON LEASE TURBINE	0.00						0.00			
343 PRIME MOVERS ON LEASE TURBINE	0.00						0.00			
TOTAL AMORTIZABLE PLANT	239,590.75	0.00	0.00	0.00	0.00	0.00	239,590.75			
343.01 PRIME MOVERS CAP. LEASE (101.1	0.00						0.00			
107 UNFINISHED CONSTRUCTION	532,373.05	532,373.05				704,785.84	704,785.84			
TOTAL ELEC. NON-DEPRECIABLE	1,775,281.00	532,373.05	0.00	0.00	(26,749.84)	704,785.84	1,920,943.95			
STRANDED ASSETS JO UNITS										
320 LAND - NUCLEAR PRODUCTION	2,540.60			2,540.60			0.00			
TOTAL LAND	2,540.60	0.00	0.00	2,540.60	0.00	0.00	0.00			
STEAM PRODUCTION:										
311 STRUCT. AND IMPROVEMENTS	54,541.82						54,541.82			
312 BOILER PLANT EQUIPMENT	235,408.26						235,408.26			
314 TURBOGENRATOR UNITS	85,665.03						85,665.03			
315 ACCESSORY ELECT. EQUIP	22,592.31						22,592.31			
316 MISC. POWER PLANT EQUIP.	5,297.43						5,297.43			
TOTAL STEAM PRODUCTION	403,504.85	0.00	0.00	0.00	0.00	0.00	403,504.85			
NUCLEAR PRODUCTION:										
321 STRUCTURES & IMPROVEMENTS	3,939,491.30			3,939,491.30			0.00			
322 REACTOR PLANT EQUIPMENT	4,687,015.54		198,635.80	4,885,651.34			0.00			
323 TURBOGENRATOR UNITS	1,362,826.66			1,362,826.66			0.00			
324 ACCESSORY ELECTRIC EQUIPMENT	1,035,182.84			1,035,182.84			0.00			
325 MISC. POWER PLANT EQUIPMENT	242,700.06			242,700.06			0.00			
TOTAL NUCLEAR PRODUCTION	11,267,216.42	0.00	198,635.80	11,465,852.22	0.00	0.00	0.00			
TRANSMISSION PLANT:										
352.1 STRUCTURES JOINT OWNED	11,383.84			11,383.84			0.00			
353.1 STATION EQUIP JOINT OWNED	54,897.85			50,261.66			4,636.19			
355.2 POLES & FIX JOINT OWNED	13,202.36			13,202.36			0.00			
356.2 OVERHEAD COND JOINT OWNED	3,302.94			3,302.94			0.00			
TOTAL TRANSMISSION PLANT	82,786.99	0.00	0.00	78,150.80	0.00	0.00	4,636.19			
GENERAL & TRANSPORTATION PLANT:										
391.1 OFFICE FURNITURE JOINT OWNED	13,869.09			13,869.09			0.00			
392.1 TRANSPORT. EQ. JOINT OWNED	4,553.53			4,553.53			(0.00)			
TOTAL GEN & TRANSPORT PLANT	18,422.62	0.00	0.00	18,422.62	0.00	0.00	(0.00)			
TOTAL STRANDED ASSETS	11,774,471.48	0.00	198,635.80	11,564,966.24	0.00	0.00	408,141.04			
TOTAL ELECTRIC UTILITY PLANT	73,714,723.14	3,651,720.70	6,378,761.15	11,908,774.46	(26,749.84)	2,612,061.59	67,118,300.88			

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
CALCULATION OF BOOK DEPRECIATION EXPENSE

GAS:

<<<< DEPRECIABLE PLANT >>>>	FIXED CAPITAL	IN USE				IN USE	FIXED CAPITAL		DEPR'N	
MFG. GAS PRODUC. PLANT:	1/1	1/1	ADDITIONS	RETIREMENTS	ADJUSTMENTS	12/31	12/31	AVERAGE	RATE	DEPRECIATION
305 STRUCT. AND IMPROVEMENTS	758,459.12						758,459.12	758,459.12	0.03020	22,905.47
305.1 IMPROVEMNTS TO LEASED LNG PL.	166,543.87						166,543.87	166,543.87	0.02680	4,463.38
311 LIQUEFIED PETRO. GAS EQUIP.	1,235,896.73	17,580.00	117,078.08	16,885.00		173,618.99	1,492,128.80	1,364,012.77	0.03140	42,830.00
320 OTHER EQUIPMENT	189,479.72	9,429.35				160,000.00	340,050.37	264,765.05	0.02730	7,228.09
320.1 OTHER EQ. FOR LEASED LNG PLNT.	175,129.69		7,520.65				182,650.34	178,890.02	0.04990	8,926.61
TOTAL MFG GAS PROD. PLANT	2,525,509.13	27,009.35	124,598.73	16,885.00	0.00	333,618.99	2,939,832.50	2,732,670.83	0.03160	86,353.55
TRANSMISSION & DISTR. PLANT:										
365.2 RIGHTS OF WAY	15,635.84						15,635.84	15,635.84	0.01365	213.42
366 STRUCT. AND IMPROVEMENTS	42,884.66						42,884.66	42,884.66	0.03800	1,629.62
367 MAINS	16,575,692.90	142,255.11	2,097,111.93	8,918.71		725,755.32	19,247,386.33	17,911,539.62	0.03730	668,100.43
369 MEAS. & REG. STATION EQUIP.	1,015,283.66		6,000.00			66,413.15	1,087,696.81	1,051,490.24	0.03690	38,799.99
380 SERVICES	9,842,514.01	33,120.70	760,774.74	10,102.17	1,003.95	194,043.01	10,755,112.84	10,298,813.43	0.05560	572,614.03
381 METERS	1,845,761.57	1,466.75	68,892.64	9,463.59		37,304.92	1,941,028.79	1,893,395.18	0.02700	51,121.67
382 METER INSTALLATIONS	1,797,484.46	1,466.76	94,689.15	73.40		8,488.44	1,899,121.89	1,848,303.18	0.02010	37,150.89
383 HOUSE REGULATORS	45,834.49						45,834.49	45,834.49	0.03730	1,709.63
386 OTHER PROP. ON CUST. PREM OLD	1,577,536.19			139,511.57	(1,003.95)		1,437,020.67	1,507,278.43	0.08223	123,943.51
386 OTHER PROP. ON CUST. PREM NEW	364,344.14	29,984.76	171,082.59			15,398.68	520,840.65	442,592.40	0.16490	72,983.49
TOTAL TRANSMISSION PLANT	33,122,971.92	208,294.08	3,198,551.05	168,069.44	0.00	1,047,403.52	36,992,562.97	35,057,767.47	0.04473	1,568,266.68
STRUCTURES:										
390.2 IMPROV. TO LEASED SVC CENTER	0.00						0.00	0.00	0.02711	0.00
TOTAL STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00
GENERAL PLANT:										
391 OFFICE FURNITURE	76,964.19						76,964.19	76,964.19	0.07150	5,502.94
394 TOOLS, SHOP & GARAGE EQUIPMENT	177,222.15		21,686.96			571.13	199,480.24	188,351.20	0.02610	4,915.97
395 LABORATORY EQUIPMENT	68,963.46		12,385.79				81,349.25	75,156.36	0.03180	2,389.97
396 POWER OPERATED EQUIPMENT	35,046.94						35,046.94	35,046.94	0.05470	1,917.07
398 MISC. EQUIPMENT	45,389.04		18,482.73				63,871.77	54,630.41	0.03900	2,130.59
TOTAL GENERAL PLANT	403,585.78	0.00	52,555.48	0.00	0.00	571.13	456,712.39	430,149.10	0.03919	16,856.54
TRANSPORTATION EQUIPMENT:										
392 TRANSPORTATION EQUIPMENT	683,592.33			14,837.25			668,755.08	676,173.71	*	64,576.49
TOTAL TRANSPORTATION PLANT	683,592.33	0.00	0.00	14,837.25	0.00	0.00	668,755.08	676,173.71		64,576.49
TOTAL GAS DEP. PLANT	36,735,659.16	235,303.43	3,375,705.26	199,791.69	0.00	1,381,593.64	41,057,862.94	38,896,761.11	0.04463	1,736,053.26

<<<< NON-DEPRECIABLE PLANT >>>>							
304 LAND & RIGHTS - MFG GAS PROD. P	114,201.28						114,201.28
360 LAND & RIGHTS - STORAGE PLANT	0.00						0.00
365.1 LAND & RIGHTS - T&D PLANT	6,957.70						6,957.70
AMORTIZABLE PLANT:							
301 ORGANIZATION COSTS	36,387.10						36,387.10
303 MISC INTANGIBLE PLANT	129,273.87		102,539.90				231,813.77
TOTAL AMORTIZABLE PLANT	165,660.97	0.00	102,539.90	0.00	0.00	0.00	268,200.87
305.2 LNG PLANT CAP LEASE (101.10)	0.00						0.00
107 UNFINISHED CONSTRUCTION	698,925.67	698,925.67				200,957.12	200,957.12
TOTAL GAS NON-DEPRECIABLE	985,745.62	698,925.67	102,539.90	0.00	0.00	200,957.12	590,316.97
TOTAL GAS UTILITY PLANT	37,721,404.78	934,229.10	3,478,245.16	199,791.69	0.00	1,582,550.76	41,648,179.91

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
CALCULATION OF BOOK DEPRECIATION EXPENSE

MONTH OF DEC 2001

COMMON: <<<< DEPRECIABLE PLANT >>>>	FIXED CAPITAL 1/1	IN USE 1/1	ADDITIONS	RETIREMENTS	ADJUSTMENTS	IN USE 12/31	FIXED CAPITAL 12/31	AVERAGE (64.4%ELEC. 35.6% GAS)	DEPR'N RATE ELEC./ RATE GAS	DEPRECIATION
STRUCTURES:										
390 STRUCTURES AND IMPROVEMENTS	578,558.71						578,558.71	372,591.81	0.02750	10,246.27
								205,966.90	0.02970	6,117.22
390.2 IMPROV. TO LEASED SVC CENTER	751,818.75		8,914.71				760,733.46	487,041.81	0.02750	13,393.65
								269,234.29	0.02970	7,996.26
TOTAL STRUCTURES	1,330,377.46	0.00	8,914.71	0.00	0.00	0.00	1,339,292.17	1,334,834.81	0.02828	37,753.40
GENERAL PLANT:										
391 OFFICE FURNITURE	418,490.04		1,538.95	94,579.49	0.00		325,449.50	239,548.53	0.06385	15,295.17
								132,421.24	0.08340	11,043.93
393 STORES EQUIPMENT	36,675.64						36,675.64	23,619.11	0.04078	963.19
								13,056.53	0.03650	476.56
394 TOOLS, SHOP & GARAGE EQUIPMENT	55,788.48		10,454.08			99.21	66,341.77	39,325.94	0.02862	1,125.51
								21,739.18	0.02919	634.57
396 POWER OPERATED EQUIPMENT	5,788.61						5,788.61	3,727.86	0.04827	179.94
								2,060.75	0.06670	137.45
397 COMMUNICATION EQUIPMENT	562,314.49		4,392.00				566,706.49	363,544.76	0.06337	23,037.83
								200,965.73	0.08200	16,479.19
398 MISC. EQUIPMENT	151,859.01	32,005.56	43,944.62	51,426.16			112,371.91	85,082.36	0.02999	2,551.62
								47,033.10	0.03260	1,533.28
TOTAL GENERAL PLANT	1,230,916.27	32,005.56	60,329.65	146,005.65	0.00	99.21	1,113,333.92	1,172,125.09	0.06267	73,458.24
TRANSPORTATION EQUIPMENT:										
392 TRANSPORTATION EQUIPMENT	380,943.21		106,883.81	47,016.35		799.82	441,610.49	264,862.29	*	52,201.64
								146,414.56	*	28,856.80
TOTAL TRANSPORTATION PLANT	380,943.21	0.00	106,883.81	47,016.35	0.00	799.82	441,610.49	411,276.85		81,058.44
TOTAL COMMON DEP. PLANT	2,942,236.94	32,005.56	176,128.17	193,022.00	0.00	899.03	2,894,236.58	2,918,236.75	0.06589	192,270.08
<<<< NON-DEPRECIABLE PLANT >>>>										
310 LAND AND RIGHTS - PRODUC. PLANT	2,537.26						2,537.26			
389 LAND AND RIGHTS - GENERAL PLNT	1,079.78						1,079.78			
AMORTIZABLE PLANT:										
303 INTANGIBLE SOFTWARE	144,542.56	13,716.67	18,855.00				149,680.89			
399 OTHER INTANGIBLE PLANT	0.00		1,703,600.48				1,703,600.48			
TOTAL AMORTIZABLE PLANT	144,542.56	13,716.67	1,722,455.48	0.00	0.00	0.00	1,853,281.37			
390.1 SVC CNTR BLDG - CAP LEASE (101.10	2,161,621.68		(211,648.27)				1,949,973.41			
107 UNFINISHED CONSTRUCTION	169,712.93	169,712.93				254,106.54	254,106.54			
TOTAL COMMON NON-DEPRECIABLE	2,479,494.21	183,429.60	1,510,807.21	0.00	0.00	254,106.54	4,060,978.36			
TOTAL COMMON UTILITY PLANT	5,421,731.15	215,435.16	1,686,935.38	193,022.00	0.00	255,005.57	6,955,214.94			