Request No. DTE 7-13 (Gas):
Refer to Sch. MHC-2 (Gas). Please indicate whether each cost of service entry in the "Total Amount" column should match the corresponding entry shown in the "Total Company" column in Sch. JLH-5-1 (Gas) at 1, 21. If so, please explain any discrepancy in the amount of each entry. If no, please explain why.

Response:
No, these figures should not match. Schedule MHC-2 shows the cost of service at the claimed rate of return and Schedule JLH-5-1 at 1 shows the cost of service at present rates. JLH-5-1, Page 21, shows the Sales Revenue Requirements at the claimed rate of return which match those of Schedule MHC-2. The cost study detail consistent with MHC-2 is in the attached cost of service, Attachment DTE 7-13. This study was computed at the claimed rate of return and provided the basis for the delivery service and "CGA" cost studies submitted in response to AG-7-11 and AG-7-12, respectively.

The cost of service amounts agree between the attached and MHC-2. The only differences are due to the reclassification of amounts between Other Operating Revenues and Distribution Revenues. This reclassification between line items is shown on JLH-8, Workpapers Supporting JLH-5, Pages 157-158 and JLH-5-1, Page 8-1.

Person Responsible: James L. Harrison

23-Jul-02 03:36 PM

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

	SUMMARY OF RESULTS-1	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	RATE BASE				
1	GAS PLANT IN SERVICE		42,592,645	21,820,605	3,675,822
2	LESS: DEPREC & AMORT RES		9,575,668	5,089,634	962,857
3	NET UTILITY PLANT IN SERVICE		33,016,977	16,730,971	2,712,964
	ADD:				
4	WORKING CASH REQUIREMENT		696,933	391,590	63,712
5	MATERIALS & SUPPLIES		373,871	191,690	34,266
	DEDUCT:				
6	CUSTOMER DEPOSITS		63,419	4,267	53
7	DEFERRED TAXES		3,531,437	1,805,071	306,679
8	RATE BASE		30,492,925	15,504,913	2,504,209
	DEVELOPMENT OF RETURN				
9	SALES OF GAS TO ULTIMATE CUST		25,841,707	13,680,576	1,520,796
10	OTHER OPERATING REVENUES		35,946	116	7
11	TOTAL GAS OPERATING REVENUES		25,877,653	13,680,692	1,520,803
	LESS:				
12	PURCHASED GAS COSTS		13,976,601	7,274,815	446,903
13	OTHER OPER & MAINT EXPENSE		5,652,901	3,176,234	516,774
14	DEPRECIATION EXPENSE		1,955,299	1,046,525	201,458
15	OTHER TAXES		634,302	324,590	55,545
16	INCOME TAXES		882,787	448,865	72,487
17	INTEREST ON CUSTOMER DEPOSITS		3,956	266	3
18	TOTAL OPERATING EXPENSE		23,105,846	12,271,295	1,293,171
19	OPERATING INCOME		2,771,807	1,409,397	227,633
20	RATE OF RETURN		9.09%	9.09%	9.09%
21	RELATIVE RATE OF RETURN		1.000	1.000	1.000

23-Jul-02 03:36 PM

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

	SUMMARY OF RESULTS-1	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	RATE BASE							
1	GAS PLANT IN SERVICE		4,351,160	1,161,203	4,930,155	1,568,617	2,521,131	2,563,951
2	LESS: DEPREC & AMORT RES		931,487	252,359	1,000,061	320,360	507,314	511,596
3	NET UTILITY PLANT IN SERVICE		3,419,674	908,844	3,930,094	1,248,257	2,013,817	2,052,355
	ADD:							
4	WORKING CASH REQUIREMENT		70,279	19,119	67,789	22,517	31,174	30,752
5	MATERIALS & SUPPLIES		36,873	10,491	41,233	14,144	21,727	23,446
	DEDUCT:							
6	CUSTOMER DEPOSITS		17,910	14,267	15,892	11,029	0	0
7	DEFERRED TAXES		368,040	98,567	409,342	130,364	205,676	207,698
8	RATE BASE		3,140,876	825,620	3,613,882	1,143,525	1,861,043	1,898,856
	DEVELOPMENT OF RETURN							
9	SALES OF GAS TO ULTIMATE CUST		2,681,178	663,382	3,610,759	1,085,932	1,498,552	1,100,533
10	OTHER OPERATING REVENUES		10,659	3,702	11,236	5,799	2,161	2,265
11	TOTAL GAS OPERATING REVENUES		2,691,837	667,084	3,621,995	1,091,731	1,500,713	1,102,798
	LESS:							
12	PURCHASED GAS COSTS		1,492,654	343,649	2,365,542	683,392	885,626	484,020
13	OTHER OPER & MAINT EXPENSE		570,040	155,076	549,847	182,638	252,858	249,433
14	DEPRECIATION EXPENSE		185,433	50,748	199,290	64,598	102,516	104,731
15	OTHER TAXES		66,154	17,770	73,192	23,361	36,661	37,030
16	INCOME TAXES		90,932	23,902	104,631	33,107	53,883	54,978
17	INTEREST ON CUSTOMER DEPOSITS		1,117	890	991	688	0	0
18	TOTAL OPERATING EXPENSE		2,406,331	592,035	3,293,493	987,784	1,331,544	930,192
19	OPERATING INCOME		285,506	75,049	328,502	103,946	169,169	172,606
20	RATE OF RETURN		9.09%	9.09%	9.09%	9.09%	9.09%	9.09%
21	RELATIVE RATE OF RETURN		1.000	1.000	1.000	1.000	1.000	1.000

23-Jul-02 03:36 PM

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

	DEVELOPMENT OF RATE BASE-2	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	GAS PLANT IN SERVICE				
	INTANGIBLE PLANT				
1	301-ORGANIZATION COSTS	PLANT	36,387	18,641	3,140
2	303-MISC INTNGBLE-COMP SFTWRE	LABOR	301,131	153,328	28,045
3	TOTAL INTANGIBLE PLANT		337,518	171,969	31,185
	PRODUCTION PLANT				
4	304-LAND	DEMLPG	114,201	58,494	1,711
5	305-STRUCTURES	DEMLPG	758,459	388,488	11,361
6	305.1-IMPROV TO LEASED LNG	DEMLNG	166,544	85,305	2,495
7	310-LAND & LAND RIGHTS	DEMLPG	1,175	602	18
8	311-LPG GAS EQUIPMENT	DEMLPG	1,492,129	764,278	22,352
9	320-OTHER EQUIPMENT	DEMLPG	340,050	174,176	5,094
10	320.1-OTH EQUIP LEASED LNG	DEMLNG	182,650	93,555	2,736
11	TOTAL PRODUCTION PLANT		3,055,209	1,564,897	45,766

23-Jul-02 03:36 PM

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

	DEVELOPMENT OF RATE BASE-2	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	GAS PLANT IN SERVICE							
	INTANGIBLE PLANT							
1	301-ORGANIZATION COSTS	PLANT	3,717	992	4,212	1,340	2,154	2,190
2	303-MISC INTNGBLE-COMP SFTWRE	LABOR	34,233	9,431	34,270	11,092	15,559	15,174
3	TOTAL INTANGIBLE PLANT		37,950	10,423	38,482	12,432	17,713	17,364
	PRODUCTION PLANT							
4	304-LAND	DEMLPG	14,371	1,392	20,701	2,890	9,425	5,216
5	305-STRUCTURES	DEMLPG	95,447	9,247	137,486	19,192	62,596	34,641
6	305.1-IMPROV TO LEASED LNG	DEMLNG	20,958	2,031	30,189	4,214	13,745	7,607
7	310-LAND & LAND RIGHTS	DEMLPG	148	14	213	30	97	54
8	311-LPG GAS EQUIPMENT	DEMLPG	187,774	18,193	270,478	37,757	123,147	68,151
9	320-OTHER EQUIPMENT	DEMLPG	42,793	4,146	61,641	8,605	28,065	15,531
10	320.1-OTH EQUIP LEASED LNG	DEMLNG	22,985	2,227	33,109	4,622	15,074	8,342
11	TOTAL PRODUCTION PLANT		384,478	37,250	553,816	77,310	252,149	139,542

23-Jul-02 03:36 PM

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

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF RATE BASE CON'T-3				
	DISTRIBUTION PLANT				
1	365.1-LAND & LAND RIGHTS	DISTR	6,958	3,183	195
2	365.2-RIGHT OF WAY	DISTR	15,636	7,153	437
3	366-STRUCTURES & IMPROVE	DISTR	42,885	19,618	1,199
4	367-MAINS	DISTR	19,247,386	8,804,641	538,114
5	369-MEAS & REG STATION EQ	DISTR	1,087,697	497,563	30,410
6	380-SERVICES	CUST380	10,755,113	7,135,572	2,182,785
7	381-METERS	CUST381	1,941,029	748,610	229,001
8	382-METER INSTALLATION	CUST382	1,899,122	732,448	224,057
9	383-HOUSE REGULATORS	CUST383	45,834	17,677	5,407
10	386-OTHER PROP CUST PREM	CUST386	0	0	0
11	TOTAL DISTRIBUTION PLANT		35,041,660	17,966,464	3,211,605
	GENERAL & COMMON PLANT				
12	389-LAND & LAND RIGHTS	LABOR	500	255	47
13	390-STRUCTURES & IMPROV	LABOR	267,931	136,423	24,953
14	390.1-CAPITALIZED LEASED SVC CTR	LABOR	903,032	459,800	84,101
15	390.2-IMPROV LEASED SVC CTR	LABOR	352,295	179,379	32,810
16	391-OFFICE EQUIPMENT	LABOR	227,680	115,929	21,204
17	392-TRANSPORTATION EQUIP	LABOR	873,265	444,643	81,329
18	393-STORES EQUIPMENT	LABOR	16,985	8,648	1,582
19	394-TOOLS, SHOP & GARAGE EQ	LABOR	230,203	117,213	21,439
20	395-LABORATORY EQUIPMENT	LABOR	81,349	41,421	7,576
21	396-POWER OPERATED EQUIP	LABOR	37,728	19,210	3,514
22	397-COMMUNICATION EQUIP	LABOR	262,442	133,628	24,442
23	398-MISCELLANEOUS EQUIP	LABOR	115,911	59,019	10,795
24	399-OTHER INTANGIBLE PLANT	LABOR	788,937	401,706	73,475
25	TOT GENERAL & COMMON PLT		4,158,258	2,117,275	387,266
26	TOTAL GAS PLANT IN SERVICE		42,592,645	21,820,605	3,675,822

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF RATE BASE CON'T-3							
	DISTRIBUTION PLANT							
1	365.1-LAND & LAND RIGHTS	DISTR	659	161	1,075	336	644	707
2	365.2-RIGHT OF WAY	DISTR	1,481	361	2,415	754	1,447	1,588
3	366-STRUCTURES & IMPROVE	DISTR	4,062	990	6,624	2,068	3,969	4,356
4	367-MAINS	DISTR	1,822,944	444,350	2,972,825	928,215	1,781,394	1,954,903
5	369-MEAS & REG STATION EQ	DISTR	103,017	25,111	167,999	52,455	100,669	110,474
6	380-SERVICES	CUST380	675,365	227,062	245,081	117,404	93,082	78,762
7	381-METERS	CUST381	423,817	142,490	234,067	112,128	27,579	23,336
8	382-METER INSTALLATION	CUST382	414,667	139,414	229,013	109,707	26,983	22,832
9	383-HOUSE REGULATORS	CUST383	10,008	3,365	5,527	2,648	651	551
10	386-OTHER PROP CUST PREM	CUST386	0	0	0	0	0	0
11	TOTAL DISTRIBUTION PLANT		3,456,020	983,304	3,864,625	1,325,714	2,036,418	2,197,509
	GENERAL & COMMON PLANT							
12	389-LAND & LAND RIGHTS	LABOR	57	16	57	18	26	25
13	390-STRUCTURES & IMPROV	LABOR	30,458	8,391	30,492	9,869	13,844	13,501
14	390.1-CAPITALIZED LEASED SVC CTR	LABOR	102,657	28,281	102,770	33,261	46,658	45,504
15	390.2-IMPROV LEASED SVC CTR	LABOR	40,049	11,033	40,093	12,976	18,203	17,752
16	391-OFFICE EQUIPMENT	LABOR	25,883	7,130	25,911	8,386	11,764	11,473
17	392-TRANSPORTATION EQUIP	LABOR	99,273	27,348	99,382	32,165	45,120	44,004
18	393-STORES EQUIPMENT	LABOR	1,931	532	1,933	626	878	856
19	394-TOOLS, SHOP & GARAGE EQ	LABOR	26,170	7,209	26,198	8,479	11,894	11,600
20	395-LABORATORY EQUIPMENT	LABOR	9,248	2,548	9,258	2,996	4,203	4,099
21	396-POWER OPERATED EQUIP	LABOR	4,289	1,182	4,294	1,390	1,949	1,901
22	397-COMMUNICATION EQUIP	LABOR	29,834	8,219	29,867	9,667	13,560	13,224
23	398-MISCELLANEOUS EQUIP	LABOR	13,177	3,630	13,191	4,269	5,989	5,841
24	399-OTHER INTANGIBLE PLANT	LABOR	89,687	24,708	89,785	29,059	40,763	39,755
25	TOT GENERAL & COMMON PLT		472,713	130,226	473,231	153,161	214,851	209,536
26	TOTAL GAS PLANT IN SERVICE		4,351,160	1,161,203	4,930,155	1,568,617	2,521,131	2,563,951

23-Jul-02 03:36 PM

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

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF RATE BASE CON'T-4				
	DEPRECIATION & AMORTIZATION RESERVE				
	INTANGIBLE PLANT RESERVE				
1	301-ORGANIZATION COSTS	PLT301	26,379	13,514	2,277
2	303-MISC INTANGIBLE PLT	PLT303	173,787	88,488	16,185
3	TOT INTANGIBLE PLT RESERVE		200,166	102,002	18,462
	PRODUCTION PLANT RESERVE				
4	305-STRUCTURES	PLT305	105,299	53,935	1,577
5	305.1-IMPROV TO LEASED LNG	PLT305.1	30,147	15,441	452
6	311-LPG GAS EQUIPMENT	PLT311	432,103	221,326	6,473
7	320-OTHER EQUIPMENT	PLT320	45,599	23,356	683
8	320.1-OTH EQUIP LEASED LNG	PLT320.1	44,254	22,667	663
9	TOTAL PRODUCTION RESERVE		657,402	336,725	9,848

23-Jul-02 03:36 PM

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

DEVELOPMENT OF RATE BASE CON'T-4

DEPRECIATION & AMORTIZATION RESERVE

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	INTANGIBLE PLANT RESERVE							
1	301-ORGANIZATION COSTS	PLT301	2,695	719	3,053	971	1,561	1,588
2	303-MISC INTANGIBLE PLT	PLT303	19,756	5,443	19,778	6,401	8,979	8,757
3	TOT INTANGIBLE PLT RESERVE		22,451	6,162	22,831	7,373	10,541	10,345
	PRODUCTION PLANT RESERVE							
4	305-STRUCTURES	PLT305	13,251	1,284	19,088	2,665	8,690	4,809
5	305.1-IMPROV TO LEASED LNG	PLT305.1	3,794	368	5,465	763	2,488	1,377
6	311-LPG GAS EQUIPMENT	PLT311	54,377	5,268	78,327	10,934	35,662	19,736
7	320-OTHER EQUIPMENT	PLT320	5,738	556	8,266	1,154	3,763	2,083
8	320.1-OTH EQUIP LEASED LNG	PLT320.1	5,569	540	8,022	1,120	3,652	2,021
9	TOTAL PRODUCTION RESERVE		82,730	8,015	119,167	16,635	54,256	30,026

23-Jul-02 03:36 PM

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

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF RATE BASE CON'T-5				
	DISTRIBUTION PLANT RESERVE				
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	19,675	9,000	550
3	367-MAINS	PLT367	3,865,032	1,768,044	108,058
4	369-MEAS & REG STATION EQ	PLT369	69,680	31,875	1,948
5	380-SERVICES	PLT380	3,294,856	2,186,000	668,702
6	381-METERS	PLT381	403,513	155,626	47,606
7	382-METER INSTALLATION	PLT382	321,414	123,962	37,920
8	383-HOUSE REGULATORS	PLT383	19,351	7,463	2,283
9	386-OTHER PROP CUST PREM	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		7,993,521	4,281,970	867,067
	GENERAL & COMMON PLT RESERVE				
11	391-OFFICE EQUIPMENT	PLT391	40,925	20,838	3,811
12	392-TRANSPORTATION EQUIP	PLT392	421,951	214,846	39,297
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	22,281	11,345	2,075
14	395-LABORATORY EQUIPMENT	PLT395	11,269	5,738	1,050
15	396-POWER OPERATED EQUIP	PLT396	10,825	5,512	1,008
16	398-MISCELLANEOUS EQUIP	PLT398	9,251	4,710	862
17	ALLOCATION FROM COMMON PLT	GENPLT	208,077	105,947	19,379
18	TOTAL GENERAL PLT RESERVE		724,579	368,936	67,481
19	TOTAL DEPRECIATION RESERVE		9,575,668	5,089,634	962,857

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF RATE BASE CON'T-5							
	DISTRIBUTION PLANT RESERVE							
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	1,863	454	3,039	949	1,821	1,998
3	367-MAINS	PLT367	366,062	89,229	596,967	186,393	357,718	392,560
4	369-MEAS & REG STATION EQ	PLT369	6,599	1,609	10,762	3,360	6,449	7,077
5	380-SERVICES	PLT380	206,900	69,561	75,081	35,967	28,516	24,129
6	381-METERS	PLT381	88,106	29,622	48,659	23,310	5,733	4,851
7	382-METER INSTALLATION	PLT382	70,180	23,595	38,759	18,567	4,567	3,864
8	383-HOUSE REGULATORS	PLT383	4,225	1,421	2,334	1,118	275	233
9	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		743,935	215,490	775,602	269,664	405,079	434,713
	GENERAL & COMMON PLT RESERVE							
11	391-OFFICE EQUIPMENT	PLT391	4,652	1,282	4,657	1,507	2,115	2,062
12	392-TRANSPORTATION EQUIP	PLT392	47,968	13,214	48,020	15,542	21,802	21,262
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	2,533	698	2,536	821	1,151	1,123
14	395-LABORATORY EQUIPMENT	PLT395	1,281	353	1,282	415	582	568
15	396-POWER OPERATED EQUIP	PLT396	1,231	339	1,232	399	559	545
16	398-MISCELLANEOUS EQUIP	PLT398	1,052	290	1,053	341	478	466
17	ALLOCATION FROM COMMON PLT	GENPLT	23,654	6,516	23,680	7,664	10,751	10,485
18	TOTAL GENERAL PLT RESERVE		82,370	22,692	82,461	26,688	37,438	36,512
19	TOTAL DEPRECIATION RESERVE		931,487	252,359	1,000,061	320,360	507,314	511,596

23-Jul-02 03:36 PM

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

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF RATE BASE CON'T-6				
	ADDITIONS TO NET PLANT				
	WORKING CAPITAL REQUIREMENTS				
	CASH WORKING CAPITAL REQ				
1	PURCHASED GAS		(0)	0	0
2	OTHER O&M		696,933	391,590	63,712
3	TOTAL CASH WORKING CAP		696,933	391,590	63,712
	MATERIALS & SUPPLIES				
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0
5	OTHER	DISTRPLT	373,871	191,690	34,266
6	TOTAL MATERIALS & SUPPLIES		373,871	191,690	34,266
7	TOTAL WORKING CAPITAL		1,070,804	583,281	97,978
8	TOTAL ADDITIONS TO NET PLT		1,070,804	583,281	97,978

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF RATE BASE CON'T-6							
	ADDITIONS TO NET PLANT							
	WORKING CAPITAL REQUIREMENTS							
	CASH WORKING CAPITAL REQ							
1	PURCHASED GAS		(0)	0	(0)	0	(0)	(0)
2	OTHER O&M		70,279	19,119	67,789	22,517	31,174	30,752
3	TOTAL CASH WORKING CAP		70,279	19,119	67,789	22,517	31,174	30,752
	MATERIALS & SUPPLIES							
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	36,873	10,491	41,233	14,144	21,727	23,446
6	TOTAL MATERIALS & SUPPLIES		36,873	10,491	41,233	14,144	21,727	23,446
7	TOTAL WORKING CAPITAL		107,152	29,610	109,022	36,662	52,902	54,198
8	TOTAL ADDITIONS TO NET PLT		107,152	29,610	109,022	36,662	52,902	54,198

23-Jul-02 03:36 PM

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

	DEVELOPMENT OF RATE BASE CON'T-7	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEDUCTIONS TO NET PLANT				
1	CUSTOMER DEPOSITS	CUSTDEP	63,419	4,267	53
	ACCUM DEFERRED INCOME TAX				
2	ACCUM DEPREC & AMORT	PLANT	3,814,929	1,954,423	329,235
3	PENSION FAS 87	EXP926	378,738	192,843	35,273
4	PERCENTAGE REPAIR ALLOW	PLANT	149,921	76,806	12,938
5	RETIREMENT LOSS	PLANT	503,462	257,928	43,450
6	OVERHEADS	PLANT	11,343	5,811	979
7	CIAC	PLT36780	(154,248)	(81,951)	(13,989)
8	OTHER	PLANT	558,781	286,269	48,224
9	FAS 109	PLANT	(1,731,489)	(887,058)	(149,431)
10	TOTAL ACCUM DEF INCOME TAX		3,531,437	1,805,071	306,679
11	TOTAL DEDUCTIONS TO NET PLT		3,594,856	1,809,339	306,733
12	TOTAL RATE BASE		30,492,925	15,504,913	2,504,209

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF RATE BASE CON'T-7							
	DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	17,910	14,267	15,892	11,029	0	0
	ACCUM DEFERRED INCOME TAX							
2	ACCUM DEPREC & AMORT	PLANT	389,724	104,006	441,583	140,498	225,812	229,647
3	PENSION FAS 87	EXP926	43,055	11,861	43,102	13,950	19,569	19,085
4	PERCENTAGE REPAIR ALLOW	PLANT	15,316	4,087	17,354	5,521	8,874	9,025
5	RETIREMENT LOSS	PLANT	51,432	13,726	58,276	18,542	29,801	30,307
6	OVERHEADS	PLANT	1,159	309	1,313	418	671	683
7	CIAC	PLT36780	(12,844)	(3,452)	(16,544)	(5,376)	(9,637)	(10,455)
8	OTHER	PLANT	57,084	15,234	64,680	20,579	33,075	33,637
9	FAS 109	PLANT	(176,885)	(47,206)	(200,422)	(63,768)	(102,490)	(104,231)
10	TOTAL ACCUM DEF INCOME TAX		368,040	98,567	409,342	130,364	205,676	207,698
11	TOTAL DEDUCTIONS TO NET PLT		385,950	112,834	425,234	141,393	205,676	207,698
12	TOTAL RATE BASE		3,140,876	825,620	3,613,882	1,143,525	1,861,043	1,898,856

23-Jul-02 03:36 PM

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

	REVENUES-8	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	GAS OPERATING REVENUES				
1	TOTAL FIRM SALES OF GAS-CLAIMED		25,190,764	13,338,128	1,507,951
2	INTERR SALES GAS COST REV	EREMAIN	433,717	229,141	8,892
3	INTERR SALES MARGINS	DREMAIN	50,675	25,956	759
4	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0
5	SUPPLIER CREDIT REVENUES	EREMAIN	126,748	66,963	2,598
6	PEAKING DEMAND CHARGES	PRODPLT	39,803	20,387	596
7	TOTAL REVENUE SALES OF GAS		25,841,707	13,680,576	1,520,796
	OTHER OPERATING REVENUES				
	488-MISC SERVICE REVENUE				
8	LATE PAYMENT CHARGES	CUST488	35,692	0	0
9	RENTAL W/H & CONV BURN	PLT386	0	0	0
10	TOTAL ACCOUNT 488		35,692	0	0
	495-OTHER GAS REVENUES				
11	LINE EXTENSION CHARGE	PLT367	254	116	7
12	TOTAL ACCOUNT 495		254	116	7
13	TOTAL OTHER OPERATING REV		35,946	116	7
14	TOTAL GAS OPERATING REVENUE		25,877,653	13,680,692	1,520,803

23-Jul-02 03:36 PM

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

	REVENUES-8	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	GAS OPERATING REVENUES							
1	TOTAL FIRM SALES OF GAS-CLAIMED		2,601,979	654,889	3,488,954	1,070,439	1,451,959	1,076,465
2	INTERR SALES GAS COST REV	EREMAIN	52,477	5,719	81,567	10,217	30,277	15,427
3	INTERR SALES MARGINS	DREMAIN	6,377	618	9,186	1,282	4,182	2,314
4	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
5	SUPPLIER CREDIT REVENUES	EREMAIN	15,336	1,671	23,837	2,986	8,848	4,508
6	PEAKING DEMAND CHARGES	PRODPLT	5,009	485	7,215	1,007	3,285	1,818
7	TOTAL REVENUE SALES OF GAS		2,681,178	663,382	3,610,759	1,085,932	1,498,552	1,100,533
	OTHER OPERATING REVENUES							
	488-MISC SERVICE REVENUE							
8	LATE PAYMENT CHARGES	CUST488	10,635	3,696	11,197	5,787	2,138	2,240
9	RENTAL W/H & CONV BURN	PLT386	0	0	0	0	0	0
10	TOTAL ACCOUNT 488		10,635	3,696	11,197	5,787	2,138	2,240
	495-OTHER GAS REVENUES							
11	LINE EXTENSION CHARGE	PLT367	24	6	39	12	24	26
12	TOTAL ACCOUNT 495		24	6	39	12	24	26
13	TOTAL OTHER OPERATING REV		10,659	3,702	11,236	5,799	2,161	2,265
14	TOTAL GAS OPERATING REVENUE		2,691,837	667,084	3,621,995	1,091,731	1,500,713	1,102,798

23-Jul-02 03:36 PM

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

	OPER & MAINT EXPENSE-9	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	OPERATION & MAINTENANCE EXPENSE				
	LIQUEFIED PROPANE GAS PRODUCTION				
	OPERATION EXPENSE				
1	710-SUPERVISION	TLABPO	4,730	2,453	81
2	717-PROPANE EXPENSES	DEMLPG	20,650	10,577	309
3	718-DISPATCHING PRODUCTION	REMGAS	61,661	32,390	1,200
4	723-FUEL LPG GAS PROCESS	EREMAIN	0	0	0
5	728-LIQUID PETROLEUM GAS	EREMAIN	0	0	0
6	735-MISCELLANEOUS	DEMLPG	65,158	33,374	976
7	736-RENTS	DEMLNG	0	0	0
8	TOTAL OPERATION EXPENSE		152,199	78,795	2,567
	MAINTENANCE				
9	740-SUPERVISION	TLABPM	6,138	3,144	92
10	741-MAINTENANCE OF PLANT	DEMLPG	15,596	7,988	234
11	742-MAINT OF EQUIPMENT	DEMLPG	122,166	62,574	1,830
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	1,287	659	19
13	TOTAL MAINTENANCE EXPENSE		145,187	74,365	2,175
14	TOTAL MANUF GAS PROD EXP		297,385	153,160	4,742

23-Jul-02 03:36 PM

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

OPER & MAINT EXPENSE-9

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	OPERATION & MAINTENANCE EXPENSE							
	LIQUEFIED PROPANE GAS PRODUCTION							
	OPERATION EXPENSE							
1	710-SUPERVISION	TLABPO	586	60	870	116	366	197
2	717-PROPANE EXPENSES	DEMLPG	2,599	252	3,743	523	1,704	943
3	718-DISPATCHING PRODUCTION	REMGAS	7,517	802	11,517	1,473	4,452	2,310
4	723-FUEL LPG GAS PROCESS	EREMAIN	0	0	0	0	0	0
5	728-LIQUID PETROLEUM GAS	EREMAIN	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	8,200	794	11,811	1,649	5,378	2,976
7	736-RENTS	DEMLNG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		18,901	1,907	27,942	3,760	11,900	6,426
	MAINTENANCE							
9	740-SUPERVISION	TLABPM	772	75	1,113	155	507	280
10	741-MAINTENANCE OF PLANT	DEMLPG	1,963	190	2,827	395	1,287	712
11	742-MAINT OF EQUIPMENT	DEMLPG	15,374	1,489	22,145	3,091	10,082	5,580
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	162	16	233	33	106	59
13	TOTAL MAINTENANCE EXPENSE		18,271	1,770	26,318	3,674	11,982	6,631
14	TOTAL MANUF GAS PROD EXP		37,172	3,677	54,260	7,434	23,882	13,057

23-Jul-02 03:36 PM

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

	OPER & MAINT EXPENSE CON'T-10	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	PURCHASED GAS SUPPLY EXPENSES				
	PURCHASED GAS SUPPLY				
	804 & 808 - GAS DEMAND				
1	TOTAL BASE DEMAND CHARGES	DBASE	305,966	152,553	26,774
2	TOT SUPPLMNTL DEMAND CHRG	DREMAIN	2,042,752	1,046,311	30,602
3	TOTAL DEMAND CHARGES		2,348,718	1,198,864	57,376
	804 & 808 - GAS COMMOCITY				
4	TOTAL BASE COMMODITY CHRGS	EBASE	2,250,188	1,121,532	197,273
5	TOT SUPPLMNTL COMM CHRGS	EREMAIN	8,819,783	4,659,663	180,817
6	INTERR SALES GAS COSTS	EREMAIN	433,717	229,141	8,892
7	SUPPLIER CREDIT GAS COSTS	EREMAIN	126,748	66,963	2,598
8	TOTAL COMMODITY CHARGES		11,630,436	6,077,299	389,580
9	813-OTHER GAS SUPPLY EXP	GASCOSTS	177,139	92,201	5,664
10	WEATHER ADJUSTMENT	EREMAIN	(2,553)	(1,349)	(52)
11	813-OTH GAS SUPP EXP-DEL SERV	DISTR	13,213	6,044	369
12	TOTAL GAS SUPPLY EXPENSE		14,166,953	7,373,060	452,937
13	TOTAL PRODUCTION EXPENSE		14,464,338	7,526,220	457,679

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	OPER & MAINT EXPENSE CON'T-10							
	PURCHASED GAS SUPPLY EXPENSES							
	PURCHASED GAS SUPPLY							
	804 & 808 - GAS DEMAND							
1	TOTAL BASE DEMAND CHARGES	DBASE	12,071	23,366	27,734	49,177	7,467	6,823
2	TOT SUPPLMNTL DEMAND CHRG	DREMAIN	257,065	24,906	370,289	51,696	168,588	93,296
3	TOTAL DEMAND CHARGES		269,136	48,272	398,022	100,873	176,055	100,119
	804 & 808 - GAS COMMOCITY							
4	TOTAL BASE COMMODITY CHRGS	EBASE	88,877	171,723	203,903	361,612	54,927	50,342
5	TOT SUPPLMNTL COMM CHRGS	EREMAIN	1,067,138	116,297	1,658,693	207,765	615,697	313,714
6	INTERR SALES GAS COSTS	EREMAIN	52,477	5,719	81,567	10,217	30,277	15,427
7	SUPPLIER CREDIT GAS COSTS	EREMAIN	15,336	1,671	23,837	2,986	8,848	4,508
8	TOTAL COMMODITY CHARGES		1,223,827	295,410	1,967,999	582,579	709,749	383,992
9	813-OTHER GAS SUPPLY EXP	GASCOSTS	18,918	4,355	29,981	8,661	11,224	6,134
10	WEATHER ADJUSTMENT	EREMAIN	(309)	(34)	(480)	(60)	(178)	(91)
11	813-OTH GAS SUPP EXP-DEL SERV	DISTR	1,251	305	2,041	637	1,223	1,342
12	TOTAL GAS SUPPLY EXPENSE		1,512,823	348,309	2,397,563	692,690	898,074	491,496
13	TOTAL PRODUCTION EXPENSE		1,549,995	351,987	2,451,823	700,125	921,956	504,554

23-Jul-02 03:36 PM

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

	OPER & MAINT EXPENSE CON'T-11	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DISTRIBUTION EXPENSES				
	OPERATION EXPENSE				
1	850-SUPER & ENGINEERING	TLABDO	53,567	24,650	5,343
2	851-SYS CONTROL & LOAD DISTR	DISTR	76,856	35,157	2,149
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	28,725	14,951	918
4	857-MEAS & REG STA EQUIP	PLT369	53,417	24,435	1,493
5	874-MAINS & SERVICE EXPENSE	PLT36780	239,303	127,141	21,702
6	875-GAS SYSTEM T&D TRAINING	DISTR	768	351	21
7	878-METER & HOUSE REG EXP	PLT3813	311,289	120,057	36,726
8	879-CUSTOMER INSTALL EXP	PLT3803	65,622	38,699	11,838
9	880-OTHER EXPENSES	EXP8519	155,076	72,103	14,958
10	881-RENTS	DISTR	1,446	662	40
11	882-METERING SYS GAS TRAINING	PLT381	3,519	1,357	415
12	TOTAL OPERATION EXPENSE		989,587	459,564	95,605
	MAINTENANCE				
13	885-SUPERVISION	TLABDM	52,801	26,985	3,881
14	886-MAINT STRUCT & IMPROVE	PLT366	10,263	4,695	287
15	887-MAINTENANCE OF MAINS	PLT367	256,396	117,287	7,168
16	889-MT OF MEAS & REG STA EQ	PLT369	13,084	5,985	366
17	892-MAINTENANCE OF SERVICES	PLT380	74,685	49,550	15,158
18	893-MAINT METER & HOUSE REG	PLT3813	58,662	22,625	6,921
19	894-MAINT OF OTHER EQUIP	DISTR	43,741	20,009	1,223
20	894-ADJ MNT OF W/H & CONV BURN	DISTR	(25,080)	(11,473)	(701)
21	TOTAL MAINTENANCE EXPENSE		484,552	235,664	34,302
22	TOTAL DISTRIBITION EXPENSES		1,474,139	695,228	129,907

23-Jul-02 03:36 PM

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

	OPER & MAINT EXPENSE CON'T-11	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DISTRIBUTION EXPENSES							
	OPERATION EXPENSE							
1	850-SUPER & ENGINEERING	TLABDO	7,934	2,493	6,269	2,492	2,174	2,211
2	851-SYS CONTROL & LOAD DISTR	DISTR	7,279	1,774	11,871	3,706	7,113	7,806
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	3,068	706	4,862	1,405	1,820	995
4	857-MEAS & REG STA EQUIP	PLT369	5,059	1,233	8,250	2,576	4,944	5,425
5	874-MAINS & SERVICE EXPENSE	PLT36780	19,927	5,355	25,666	8,340	14,951	16,221
6	875-GAS SYSTEM T&D TRAINING	DISTR	73	18	119	37	71	78
7	878-METER & HOUSE REG EXP	PLT3813	67,969	22,852	37,538	17,982	4,423	3,742
8	879-CUSTOMER INSTALL EXP	PLT3803	6,830	2,296	3,199	1,532	665	562
9	880-OTHER EXPENSES	EXP8519	22,024	6,842	18,287	7,110	6,792	6,961
10	881-RENTS	DISTR	137	33	223	70	134	147
11	882-METERING SYS GAS TRAINING	PLT381	768	258	424	203	50	42
12	TOTAL OPERATION EXPENSE		141,067	43,861	116,708	45,454	43,137	44,190
	MAINTENANCE							
13	885-SUPERVISION	TLABDM	4,562	1,192	6,346	2,034	3,734	4,068
14	886-MAINT STRUCT & IMPROVE	PLT366	972	237	1,585	495	950	1,042
15	887-MAINTENANCE OF MAINS	PLT367	24,284	5,919	39,601	12,365	23,730	26,041
16	889-MT OF MEAS & REG STA EQ	PLT369	1,239	302	2,021	631	1,211	1,329
17	892-MAINTENANCE OF SERVICES	PLT380	4,690	1,577	1,702	815	646	547
18	893-MAINT METER & HOUSE REG	PLT3813	12,809	4,306	7,074	3,389	833	705
19	894-MAINT OF OTHER EQUIP	DISTR	4,143	1,010	6,756	2,109	4,048	4,443
20	894-ADJ MNT OF W/H & CONV BURN	DISTR	(2,375)	(579)	(3,874)	(1,209)	(2,321)	(2,547)
21	TOTAL MAINTENANCE EXPENSE		50,323	13,964	61,211	20,628	32,832	35,628
22	TOTAL DISTRIBITION EXPENSES		191,390	57,825	177,919	66,082	75,969	79,818

23-Jul-02 03:36 PM

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

	OPER & MAINT EXPENSE CON'T-12	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	CUSTOMER ACCOUNT				
1	901-SUPERVISION	TLABCA	1,289	885	269
2	901-SUPERV - NON UTILITY ADJ	TLABCA	(23)	(16)	(5)
3	902-METER READING EXPENSE	CUST902	128,631	88,186	26,895
4	903-CUST RECORDS & COLLECT	CUST903	176,858	122,450	37,120
5	903-BILLING FORMS & POSTAGE	CUST903C	67,787	46,023	13,816
6	903-CUST REC- NON UTILITY ADJ	EXP903	(4,407)	(3,035)	(918)
	904-UNCOLLECTIBLE ACCTS				
7	RESIDENTIAL HEATING	C904RH	587,371	587,371	0
8	RESIDENTIAL NON-HEATING	C904RNH	32,634	0	32,634
9	C&I SMALL - LLF	C904G41	30,091	0	0
10	C&I SMALL - HLF	C904G51	4,255	0	0
11	C&I MEDIUM - LLF	C904G42	718	0	0
12	C&I MEDIUM - HLF	C904G52	1,883	0	0
13	C&I LARGE - LLF	C904G43	0	0	0
14	C&I LARGE - HLF	C904G53	0	0	0
15	BAD DEBT EXPENSE ADJ	EXP904	(133,586)	(119,437)	(6,636)
16	NON-UTILITY ADJUSTMENT	EXP904	(4,937)	(4,414)	(245)
17	TOTAL ACCOUNT 904		518,429	463,520	25,753
18	TOTAL CUSTOMER ACCTS EXP		888,564	718,012	102,931
	CUSTOMER SERVICES & INFO EXP				
19	907-CUST SERV & INFO SUPRV	TLABSE	9,366	5,349	1,139
20	907-NON-UTILITY ADJUSTMENT	TLABSE	(169)	(97)	(21)
21	908-CUST ASSISTANCE EXP	CUST908	21,520	12,290	2,616
22	908-NON-UTILITY ADJUSTMENT	CUST908	(388)	(222)	(47)
23	909-INFO & INSTRUCT ADVERT	CUST909	348,005	198,740	42,306
24	909-NON-UTILITY ADJUSTMENT	CUST909	(6,270)	(3,581)	(762)
25	TOT CUST SERV & INFO EXP		372,064	212,480	45,230

23-Jul-02 03:36 PM

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

	OPER & MAINT EXPENSE CON'T-12	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA	77	26	14	7	5	5
2	901-SUPERV - NON UTILITY ADJ	TLABCA	(1)	(0)	(0)	(0)	(0)	(0)
3	902-METER READING EXPENSE	CUST902	7,621	2,583	1,408	652	593	695
4	903-CUST RECORDS & COLLECT	CUST903	10,547	3,590	1,943	912	168	128
5	903-BILLING FORMS & POSTAGE	CUST903C	4,623	1,694	1,002	459	95	76
6	903-CUST REC- NON UTILITY ADJ	EXP903	(273)	(95)	(53)	(25)	(5)	(4)
	904-UNCOLLECTIBLE ACCTS							
7	RESIDENTIAL HEATING	C904RH	0	0	0	0	0	0
8	RESIDENTIAL NON-HEATING	C904RNH	0	0	0	0	0	0
9	C&I SMALL - LLF	C904G41	30,091	0	0	0	0	0
10	C&I SMALL - HLF	C904G51	0	4,255	0	0	0	0
11	C&I MEDIUM - LLF	C904G42	0	0	718	0	0	0
12	C&I MEDIUM - HLF	C904G52	0	0	0	1,883	0	0
13	C&I LARGE - LLF	C904G43	0	0	0	0	0	0
14	C&I LARGE - HLF	C904G53	0	0	0	0	0	0
15	BAD DEBT EXPENSE ADJ	EXP904	(6,119)	(865)	(146)	(383)	0	0
16	NON-UTILITY ADJUSTMENT	EXP904	(226)	(32)	(5)	(14)	0	0
17	TOTAL ACCOUNT 904		23,746	3,358	567	1,486	0	0
18	TOTAL CUSTOMER ACCTS EXP		46,339	11,155	4,880	3,491	856	900
	CUSTOMER SERVICES & INFO EXP							
19	907-CUST SERV & INFO SUPRV	TLABSE	684	217	750	280	410	537
20	907-NON-UTILITY ADJUSTMENT	TLABSE	(12)	(4)	(14)	(5)	(7)	(10)
21	908-CUST ASSISTANCE EXP	CUST908	1,572	499	1,723	644	942	1,233
22	908-NON-UTILITY ADJUSTMENT	CUST908	(28)	(9)	(31)	(12)	(17)	(22)
23	909-INFO & INSTRUCT ADVERT	CUST909	25,417	8,069	27,871	10,422	15,239	19,941
24	909-NON-UTILITY ADJUSTMENT	CUST909	(458)	(145)	(502)	(188)	(275)	(359)
25	TOT CUST SERV & INFO EXP		27,175	8,626	29,798	11,142	16,293	21,320

23-Jul-02 03:36 PM

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

	OPER & MAINT EXPENSE CON'T-13	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	ADMINISTRATIVE & GENERAL EXPENSE				
1	920-ADMIN & GENERAL SALARY	REVCLAIM	24,287	13,131	2,298
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(438)	(237)	(41)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	39,524	21,370	3,740
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(712)	(385)	(67)
5	923-OUTSIDE SERV EMPLOYED	REVCLAIM	1,542,165	833,823	145,915
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(11,475)	(6,204)	(1,086)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(4,227)	(2,285)	(400)
8	924-PROPERTY INSURANCE	PLANT	12,592	6,451	1,087
9	924-NON-UTILITY ADJUSTMENT	PLANT	(562)	(288)	(49)
10	925-INJURIES & DAMAGES	REVCLAIM	153,537	83,015	14,527
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	(9,116)	(4,910)	(857)
12	926-EMPLOYED PENSION & BENF	LABOR	144,337	73,492	13,442
13	926-NON-UTILITY ADJUSTMENT	LABOR	(2,600)	(1,324)	(242)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	37,844	19,269	3,524
15	PENSION ADJUSTMENT	LABOR	80,189	40,830	7,468
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	24,069	12,255	2,242
17	928-REGULATORY COMM EXPENSE	REVCLAIM	415,375	224,586	39,301
18	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(7,635)	(4,128)	(722)
19	AMORTZTN RATE CASE EXP	REVCLAIM	70,821	38,292	6,701
20	ADJ INVENTORY FINANCING PROC	REVCLAIM	(195,864)	(105,900)	(18,532)
21	GAS SUPPLY LEGAL COSTS	GASCOSTS	8,400	4,372	269
22	929-DUPLICATE CHRGS - CR	REVCLAIM	(39,746)	(21,490)	(3,761)
23	930-MISCELLANEOUS GEN EXP	REVCLAIM	49,448	26,736	4,679
24	930-NON-UTILITY ADJUSTMENT	REVCLAIM	(891)	(482)	(84)
25	930-ADVERTISING PROMOTIONS ADJ	REVCLAIM	(3,781)	(2,044)	(358)
26	931-RENTS	REVCLAIM	(45,025)	(24,344)	(4,260)
27	TOTAL OPERATION EXPENSE		2,280,515	1,223,601	214,733
	MAINTENANCE				
28	935-MAINT OF GENERAL PLT	GENPLT	22,197	11,302	2,067
29	935-NON-UTILITY ADJUSTMENT	GENPLT	(400)	(204)	(37)
30	TOTAL ADMIN & GEN EXPENSE		2,302,312	1,234,700	216,763
31	WAGE ADJUSTMENT	OMLAB	108,530	55,083	10,182
32	INFLATION ALLOWANCE	OTHOMINF	71,633	38,454	6,805
33	GAS/ELECTRIC ALLOCATIONS	GEEXP	(53,140)	(29,702)	(5,920)
34	AMORT DEF FARM DIS CREDIT	REVCLAIM	1,061	574	100
35	TOTAL GAS O & M EXPENSE		19,629,502	10,451,049	963,677

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	OPER & MAINT EXPENSE CON'T-13							
	ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	REVCLAIM	2,402	674	2,433	838	1,227	1,283
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(43)	(12)	(44)	(15)	(22)	(23)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	3,910	1,097	3,959	1,364	1,996	2,088
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(70)	(20)	(71)	(25)	(36)	(38)
5	923-OUTSIDE SERV EMPLOYED	REVCLAIM	152,554	42,802	154,491	53,227	77,882	81,473
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(1,135)	(318)	(1,150)	(396)	(580)	(606)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(418)	(117)	(423)	(146)	(213)	(223)
8	924-PROPERTY INSURANCE	PLANT	1,286	343	1,458	464	745	758
9	924-NON-UTILITY ADJUSTMENT	PLANT	(57)	(15)	(65)	(21)	(33)	(34)
10	925-INJURIES & DAMAGES	REVCLAIM	15,188	4,261	15,381	5,299	7,754	8,111
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	(904)	(253)	(924)	(316)	(466)	(486)
12	926-EMPLOYED PENSION & BENF	LABOR	16,408	4,520	16,426	5,316	7,458	7,273
13	926-NON-UTILITY ADJUSTMENT	LABOR	(296)	(81)	(296)	(96)	(134)	(131)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	4,302	1,185	4,307	1,394	1,955	1,907
15	PENSION ADJUSTMENT	LABOR	9,116	2,511	9,126	2,954	4,143	4,041
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	2,736	754	2,739	887	1,244	1,213
17	928-REGULATORY COMM EXPENSE	REVCLAIM	41,090	11,528	41,611	14,336	20,977	21,944
18	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(755)	(212)	(765)	(264)	(386)	(403)
19	AMORTZTN RATE CASE EXP	REVCLAIM	7,006	1,966	7,095	2,444	3,577	3,741
20	ADJ INVENTORY FINANCING PROC	REVCLAIM	(19,375)	(5,436)	(19,621)	(6,760)	(9,891)	(10,348)
21	GAS SUPPLY LEGAL COSTS	GASCOSTS	897	207	1,422	411	532	291
22	929-DUPLICATE CHRGS - CR	REVCLAIM	(3,932)	(1,103)	(3,982)	(1,372)	(2,007)	(2,100)
23	930-MISCELLANEOUS GEN EXP	REVCLAIM	4,891	1,372	4,954	1,707	2,497	2,612
24	930-NON-UTILITY ADJUSTMENT	REVCLAIM	(88)	(25)	(89)	(31)	(45)	(47)
25	930-ADVERTISING PROMOTIONS ADJ	REVCLAIM	(374)	(105)	(379)	(130)	(191)	(200)
26	931-RENTS	REVCLAIM	(4,454)	(1,250)	(4,511)	(1,554)	(2,274)	(2,379)
27	TOTAL OPERATION EXPENSE		229,885	64,273	233,083	79,515	115,708	119,718
	MAINTENANCE							
28	935-MAINT OF GENERAL PLT	GENPLT	2,523	695	2,526	818	1,147	1,119
29	935-NON-UTILITY ADJUSTMENT	GENPLT	(45)	(13)	(46)	(15)	(21)	(20)
30	TOTAL ADMIN & GEN EXPENSE		232,363	64,956	235,563	80,318	116,834	120,816
31	WAGE ADJUSTMENT	OMLAB	13,092	3,562	12,528	3,947	5,284	4,851
32	INFLATION ALLOWANCE	OTHOMINF	7,160	2,005	7,478	2,519	3,578	3,634
33	GAS/ELECTRIC ALLOCATIONS	GEEXP	(4,924)	(1,420)	(4,707)	(1,631)	(2,339)	(2,497)
34	AMORT DEF FARM DIS CREDIT	REVCLAIM	105	29	106	37	54	56
35	TOTAL GAS O & M EXPENSE		2,062,695	498,725	2,915,389	866,030	1,138,484	733,453

23-Jul-02 03:36 PM

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

	DEPRECIATION & AMORTIZATION-14	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEPRECIATION & AMORTIZATION EXPENSE				
	AMORTIZATION EXPENSE				
1	ORGANIZATION COSTS	PLT301	910	466	79
2	COMPUTER SOFTWARE	PLT303	26,526	13,506	2,470
3	CIS AMORTIZATION - GAS	PLT399	66,948	34,088	6,235
4	FLEXI AMORTIZATION GAS	PLT399	8,965	4,565	835
5	WEB SITE AMORTIZATION	PLT399	6,840	3,483	637
6	TECH SERVICES DEVELOP AMORT	PLT399	2,688	1,369	250
7	LERS LOGICA AMORT - GAS	PLT399	26,664	13,577	2,483
8	TOTAL AMORTIZATION EXPENSE		139,541	71,053	12,989
	DEPRECIATION EXPENSE				
	PRODUCTION PLANT EXP				
9	305-STRUCTURES	PLT305T	26,178	13,409	392
10	311-LPG GAS EQUIPMENT	PLT311	47,002	24,075	704
11	320-OTHER EQUIPMENT	PLT320T	26,867	13,761	402
12	TOTAL PRODUCTION PLANT		100,047	51,245	1,499

23-Jul-02 03:36 PM

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

DEPRECIATION & AMORTIZATION-14

DEPRECIATION & AMORTIZATION EXPENSE

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	AMORTIZATION EXPENSE							
1	ORGANIZATION COSTS	PLT301	93	25	105	34	54	55
2	COMPUTER SOFTWARE	PLT303	3,015	831	3,019	977	1,371	1,337
3	CIS AMORTIZATION - GAS	PLT399	7,611	2,097	7,619	2,466	3,459	3,374
4	FLEXI AMORTIZATION GAS	PLT399	1,019	281	1,020	330	463	452
5	WEB SITE AMORTIZATION	PLT399	778	214	778	252	353	345
6	TECH SERVICES DEVELOP AMORT	PLT399	306	84	306	99	139	135
7	LERS LOGICA AMORT - GAS	PLT399	3,031	835	3,034	982	1,378	1,344
8	TOTAL AMORTIZATION EXPENSE		15,853	4,366	15,882	5,140	7,217	7,040
	DEPRECIATION EXPENSE							
	PRODUCTION PLANT EXP							
9	305-STRUCTURES	PLT305T	3,294	319	4,745	662	2,160	1,196
10	311-LPG GAS EQUIPMENT	PLT311	5,915	573	8,520	1,189	3,879	2,147
11	320-OTHER EQUIPMENT	PLT320T	3,381	328	4,870	680	2,217	1,227
12	TOTAL PRODUCTION PLANT		12,590	1,220	18,135	2,532	8,257	4,569

23-Jul-02 03:36 PM

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

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEPRECIATION & AMORTIZATION-15				
	DISTRIBUTION EXPENSE				
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	1,441	659	40
3	367-MAINS	PLT367	735,250	336,337	20,556
4	369-MEAS & REG STATION EQ	PLT369	81,795	37,417	2,287
5	380-SERVICES	PLT380	704,460	467,380	142,972
6	381-METERS	PLT381	69,489	26,800	8,198
7	382-METER INSTALLATION	PLT382	55,644	21,461	6,565
8	383-HOUSE REGULATORS	PLT383	2,136	824	252
9	386-OTHER PROP CUST PREM	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		1,650,215	890,878	180,871
	GENERAL & COMMON PLANT EXP				
11	390-STRUCTURES & IMPROV	PLT3900	8,239	4,195	767
12	390 2-IMPROV LEASED SVC CTR	PLT390.2	7,827	3,985	729
13	391-OFFICE EQUIPMENT	PLT391	24,732	12,593	2,303
14	393-STORES EQUIPMENT	PLT393	127	65	12
15	394-TOOLS, SHOP & GARAGE EQ	PLT394	6,153	3,133	573
16	395-LABORATORY EQUIPMENT	PLT395	2,416	1,230	225
17	396-POWER OPERATED EQUIP	PLT396	1,735	883	162
18	397-COMMUNICATION EQUIP	PLT397	19,448	9,902	1,811
19	398-MISCELLANEOUS EQUIP	PLT398	4,156	2,116	387
20	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(9,337)	(4,754)	(870)
21	TOTAL GEN & COMMON EXP		65,496	33,349	6,100
22	TOTAL DEPR & AMORT EXPENSE		1,955,299	1,046,525	201,458

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEPRECIATION & AMORTIZATION-15							
	DISTRIBUTION EXPENSE							
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	136	33	223	69	133	146
3	367-MAINS	PLT367	69,636	16,974	113,562	35,458	68,049	74,677
4	369-MEAS & REG STATION EQ	PLT369	7,747	1,888	12,634	3,945	7,570	8,308
5	380-SERVICES	PLT380	44,236	14,873	16,053	7,690	6,097	5,159
6	381-METERS	PLT381	15,173	5,101	8,380	4,014	987	835
7	382-METER INSTALLATION	PLT382	12,150	4,085	6,710	3,214	791	669
8	383-HOUSE REGULATORS	PLT383	466	157	258	123	30	26
9	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		149,545	43,111	157,818	54,514	83,658	89,820
	GENERAL & COMMON PLANT EXP							
11	390-STRUCTURES & IMPROV	PLT3900	937	258	938	303	426	415
12	390.2-IMPROV LEASED SVC CTR	PLT390.2	890	245	891	288	404	394
13	391-OFFICE EQUIPMENT	PLT391	2,812	775	2,815	911	1,278	1,246
14	393-STORES EQUIPMENT	PLT393	14	4	14	5	7	6
15	394-TOOLS, SHOP & GARAGE EQ	PLT394	699	193	700	227	318	310
16	395-LABORATORY EQUIPMENT	PLT395	275	76	275	89	125	122
17	396-POWER OPERATED EQUIP	PLT396	197	54	197	64	90	87
18	397-COMMUNICATION EQUIP	PLT397	2,211	609	2,213	716	1,005	980
19	398-MISCELLANEOUS EQUIP	PLT398	472	130	473	153	215	209
20	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(1,061)	(292)	(1,063)	(344)	(482)	(470)
21	TOTAL GEN & COMMON EXP		7,446	2,051	7,454	2,412	3,384	3,300
22	TOTAL DEPR & AMORT EXPENSE		185,433	50,748	199,290	64,598	102,516	104,731

23-Jul-02 03:36 PM

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

	STATE & FED TAXES & OTHER EXP-16	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	TAXES OTHER THAN INCOME				
	FEDERAL TAXES				
1	UNEMPLOYMENT	LABOR	2,229	1,135	208
2	FICA	LABOR	156,381	79,625	14,564
3	FICA ADJUSTMENT	LABOR	8,012	4,079	746
4	TOTAL FEDERAL TAXES		166,623	84,840	15,518
	STATE TAXES				
5	MASS UNEMPLOYMENT	LABOR	6,724	3,424	626
6	MASS HEALTH INSURANCE	LABOR	643	328	60
7	MASS PROPERTY TAX	PLANT	350,369	179,497	30,237
8	MASS PROPERTY TAX ADJUST	PLANT	166,327	85,211	14,354
9	TOTAL STATE TAXES		524,063	268,459	45,278
10	PAYROLL TAXES CAPITALIZED	LABOR	(63,932)	(32,553)	(5,954)
11	PAYROLL TAXES ADJUSTMENT	LABOR	7,549	3,844	703
12	TOTAL TAXES OTHER THAN INC		634,302	324,590	55,545
13	TOTAL INCOME TAX EXPENSE		882,787	448,865	72,487
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	3,956	266	3
15	TOTAL EXPENSES		23,105,846	12,271,295	1,293,171

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	STATE & FED TAXES & OTHER EXP-16							
	TAXES OTHER THAN INCOME							
	FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	253	70	254	82	115	112
2	FICA	LABOR	17,778	4,897	17,797	5,760	8,080	7,880
3	FICA ADJUSTMENT	LABOR	911	251	912	295	414	404
4	TOTAL FEDERAL TAXES		18,942	5,218	18,963	6,137	8,609	8,396
	STATE TAXES							
5	MASS UNEMPLOYMENT	LABOR	764	211	765	248	347	339
6	MASS HEALTH INSURANCE	LABOR	73	20	73	24	33	32
7	MASS PROPERTY TAX	PLANT	35,793	9,552	40,556	12,904	20,739	21,091
8	MASS PROPERTY TAX ADJUST	PLANT	16,992	4,535	19,253	6,126	9,845	10,012
9	TOTAL STATE TAXES		53,622	14,317	60,647	19,300	30,965	31,475
10	PAYROLL TAXES CAPITALIZED	LABOR	(7,268)	(2,002)	(7,276)	(2,355)	(3,303)	(3,222)
11	PAYROLL TAXES ADJUSTMENT	LABOR	858	236	859	278	390	380
12	TOTAL TAXES OTHER THAN INC		66,154	17,770	73,192	23,361	36,661	37,030
13	TOTAL INCOME TAX EXPENSE		90,932	23,902	104,631	33,107	53,883	54,978
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	1,117	890	991	688	0	0
15	TOTAL EXPENSES		2,406,331	592,035	3,293,493	987,784	1,331,544	930,192

23-Jul-02 03:36 PM

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

	INCOME TAXES-17	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	FEDERAL & STATE TAX CALCULAT				
1	OPERATING REVENUES		25,877,653	13,680,692	1,520,803
	OPERATING EXPENSES				
2	OPERATION & MAINTENANCE EXP		19,629,502	10,451,049	963,677
3	DEPRECIATION & AMORTIZATION		1,955,299	1,046,525	201,458
4	TAXES OTHER THAN INCOME		634,302	324,590	55,545
5	INTEREST ON CUSTOMER DEPOSITS		3,956	266	3
6	FAS 109 AMORTIZATION	PLANT	129,825	66,511	11,204
7	OPERATING INC BEFORE FED TAX		3,524,769	1,791,751	288,915
	LESS:				
8	INTEREST EXPENSE		1,344,738	683,767	110,436
9	NET OPERATING INC BEFORE TXS		2,180,031	1,107,985	178,480
	LESS:				
10	MASS INCOME TAX @ 6.50%		141,702	72,019	11,601
11	FEDERAL TAXABLE BASIS		2,038,329	1,035,966	166,879
12	FEDERAL INCOME TAX @ 34.00%		693,032	352,228	56,739
13	AMORTIZATION OF ITC	PLANT	(81,772)	(41,893)	(7,057)
14	FAS 109 AMORTIZATION		129,825	66,511	11,204
12	TOTAL INCOME TAX EXPENSE		882,787	448,865	72,487
13	NET INCOME AFTER TAX		2,771,807	1,409,397	227,633

EFFECTIVE STATE TAX RATE	6.50%
FEDERAL TAX RATE - CURRENT	34.00%
1 - INCREMENTAL TAX RATE	0.61710
INCREMENTAL TAX RATE	0.38290
EFFECTIVE INCREMENTAL FEDERAL RATE	0.31790
FACTOR FOR TAXABLE BASIS	1.62048
INTEREST EXPENSE PERCENTAGE	4.4100%
PURCH GAS WORKING CAPITAL %	8.8849%
OTHER O&M WORKING CAPITAL %	12.3288%

23-Jul-02 03:36 PM

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

	INCOME TAXES-17	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES		2,691,837	667,084	3,621,995	1,091,731	1,500,713	1,102,798
	OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP		2,062,695	498,725	2,915,389	866,030	1,138,484	733,453
3	DEPRECIATION & AMORTIZATION		185,433	50,748	199,290	64,598	102,516	104,731
4	TAXES OTHER THAN INCOME		66,154	17,770	73,192	23,361	36,661	37,030
5	INTEREST ON CUSTOMER DEPOSITS		1,117	890	991	688	0	0
6	FAS 109 AMORTIZATION	PLANT	13,263	3,539	15,027	4,781	7,685	7,815
7	OPERATING INC BEFORE FED TAX		363,175	95,411	418,106	132,273	215,367	219,769
	LESS:							
8	INTEREST EXPENSE		138,513	36,410	159,372	50,429	82,072	83,740
9	NET OPERATING INC BEFORE TXS		224,663	59,001	258,734	81,843	133,295	136,030
	LESS:							
10	MASS INCOME TAX @ 6.50%		14,603	3,835	16,818	5,320	8,664	8,842
11	FEDERAL TAXABLE BASIS		210,060	55,166	241,916	76,523	124,631	127,188
12	FEDERAL INCOME TAX @ 34.00%		71,420	18,756	82,251	26,018	42,375	43,244
13	AMORTIZATION OF ITC	PLANT	(8,354)	(2,229)	(9,465)	(3,012)	(4,840)	(4,922)
14	FAS 109 AMORTIZATION		13,263	3,539	15,027	4,781	7,685	7,815
12	TOTAL INCOME TAX EXPENSE		90,932	23,902	104,631	33,107	53,883	54,978
13	NET INCOME AFTER TAX		285,506	75,049	328,502	103,946	169,169	172,606

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
PURCH GAS WORKING CAPITAL %
OTHER O&M WORKING CAPITAL %

23-Jul-02 03:36 PM

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

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF LABOR ALLOC-18				
	DEVELOPMENT OF LABOR ALLOCATOR				
	LPG & LNG GAS PRODUCTION				
	OPERATION				
1	710-SUPERVISION	LABPO	9,398	4,875	162
2	717-PROPANE EXPENSES	EXP717	25,548	13,086	383
3	718-DISPATCHING PRODUCTION	EXP718	47,768	25,092	930
4	735-MISCELLANEOUS	EXP735	22,859	11,709	342
5	TOTAL OPERATION LABOR		105,574	54,761	1,817
	MAINTENANCE				
6	740-SUPERVISION	LABPM	6,498	3,328	97
7	741-MAINTENANCE OF PLANT	EXP741	3,957	2,027	59
8	742-MAINTENANCE OF EQUIP	EXP742	98,872	50,643	1,481
9	TOTAL MAINTENANCE LABOR		109,328	55,998	1,638
10	TOT MANUFACTURED GAS LABOR		214,901	110,760	3,454
	GAS SUPPLY LABOR				
11	813-OTHER GAS SUPPLY EXP	EXP813	0	0	0
12	TOTAL GAS SUPPLY LABOR		0	0	0
13	TOTAL PRODUCTION LABOR		214,901	110,760	3,454

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF LABOR ALLOC-18							
	DEVELOPMENT OF LABOR ALLOCATOR							
	LPG & LNG GAS PRODUCTION							
	OPERATION							
1	710-SUPERVISION	LABPO	1,164	118	1,729	231	727	391
2	717-PROPANE EXPENSES	EXP717	3,215	311	4,631	646	2,109	1,167
3	718-DISPATCHING PRODUCTION	EXP718	5,823	621	8,923	1,141	3,449	1,790
4	735-MISCELLANEOUS	EXP735	2,877	279	4,144	578	1,887	1,044
5	TOTAL OPERATION LABOR		13,079	1,329	19,427	2,597	8,171	4,392
	MAINTENANCE							
6	740-SUPERVISION	LABPM	818	79	1,178	164	536	297
7	741-MAINTENANCE OF PLANT	EXP741	498	48	717	100	327	181
8	742-MAINTENANCE OF EQUIP	EXP742	12,442	1,205	17,923	2,502	8,160	4,516
9	TOTAL MAINTENANCE LABOR		13,758	1,333	19,818	2,766	9,023	4,993
10	TOT MANUFACTURED GAS LABOR		26,837	2,662	39,244	5,364	17,194	9,385
	GAS SUPPLY LABOR							
11	813-OTHER GAS SUPPLY EXP	EXP813	0	0	0	0	0	0
12	TOTAL GAS SUPPLY LABOR		0	0	0	0	0	0
13	TOTAL PRODUCTION LABOR		26,837	2,662	39,244	5,364	17,194	9,385

23-Jul-02 03:36 PM

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

	DEVEL OF LABOR ALLOC CON'T-19	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	TRANSMISSION & DISTRIBUTION LABOR				
	OPERATION				
1	850-SUPER & ENGINEERING	LABDO	35,934	16,536	3,584
2	851-SYSTEM CONTROL & DISP	EXP851	79,180	37,579	2,300
3	857-MEAS & REG STATION EXP	EXP857	42,618	19,495	1,191
4	874-MAINS & SERVICE EXPENSE	EXP874	156,150	82,962	14,161
5	878-METER & HOUSE REG EXP	EXP878	273,725	105,569	32,294
6	879-CUSTOMER INSTALL EXP	EXP879	63,397	37,387	11,437
7	880-OTHER EXPENSE	EXP880	10,516	4,889	1,014
8	881-RENTS	EXP881	0	0	0
9	TOTAL OPERATION LABOR		661,520	304,418	65,982
	MAINTENANCE				
10	885-SUPERVISION	LABDM	33,860	17,305	2,489
11	886-MAINT STRUCT & IMPROVE	EXP886	6,518	2,982	182
12	887-MAINTENANCE OF MAINS	EXP887	131,825	60,303	3,686
13	889-MT OF MEAS & REG STA EQ	EXP889	10,267	4,697	287
14	892-MAINTENANCE OF SERVICES	EXP892	53,547	35,527	10,868
15	893-MAINT METER & HOUSE REG	EXP893	0	0	0
16	894-MAINT OF OTHER EQUIP	EXP894	3,555	1,626	99
17	TOTAL MAINTENANCE LABOR		239,572	122,439	17,611
18	TOTAL DISTRIB & TRANS LABOR		901,092	426,857	83,593
	CUSTOMER ACCOUNTS LABOR				
19	901-SUPERVISION	LABCA	1,228	843	256
20	902-METER READING EXPENSE	EXP902	106,919	73,300	22,356
21	903-CUST RECORDS & COLLECT	EXP903	37,045	25,511	7,713
22	TOTAL CUSTOMER ACCTS LABOR		145,192	99,654	30,325

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVEL OF LABOR ALLOC CON'T-19							
	TRANSMISSION & DISTRIBUTION LABOR							
	OPERATION							
1	850-SUPER & ENGINEERING	LABDO	5,322	1,672	4,206	1,672	1,459	1,483
2	851-SYSTEM CONTROL & DISP	EXP851	7,760	1,860	12,548	3,833	6,700	6,600
3	857-MEAS & REG STATION EXP	EXP857	4,036	984	6,582	2,055	3,944	4,329
4	874-MAINS & SERVICE EXPENSE	EXP874	13,003	3,494	16,748	5,442	9,756	10,584
5	878-METER & HOUSE REG EXP	EXP878	59,767	20,094	33,008	15,812	3,889	3,291
6	879-CUSTOMER INSTALL EXP	EXP879	6,598	2,218	3,090	1,480	642	543
7	880-OTHER EXPENSE	EXP880	1,493	464	1,240	482	461	472
8	881-RENTS	EXP881	0	0	0	0	0	0
9	TOTAL OPERATION LABOR		97,980	30,787	77,423	30,777	26,850	27,302
	MAINTENANCE							
10	885-SUPERVISION	LABDM	2,926	764	4,069	1,304	2,394	2,608
11	886-MAINT STRUCT & IMPROVE	EXP886	617	150	1,007	314	603	662
12	887-MAINTENANCE OF MAINS	EXP887	12,485	3,043	20,361	6,357	12,201	13,389
13	889-MT OF MEAS & REG STA EQ	EXP889	972	237	1,586	495	950	1,043
14	892-MAINTENANCE OF SERVICES	EXP892	3,362	1,130	1,220	585	463	392
15	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0	0
16	894-MAINT OF OTHER EQUIP	EXP894	337	82	549	171	329	361
17	TOTAL MAINTENANCE LABOR		20,700	5,408	28,792	9,227	16,941	18,456
18	TOTAL DISTRIB & TRANS LABOR		118,680	36,195	106,215	40,004	43,791	45,758
	CUSTOMER ACCOUNTS LABOR							
19	901-SUPERVISION	LABCA	74	25	14	6	5	5
20	902-METER READING EXPENSE	EXP902	6,334	2,147	1,170	542	493	577
21	903-CUST RECORDS & COLLECT	EXP903	2,297	800	446	208	40	31
22	TOTAL CUSTOMER ACCTS LABOR		8,705	2,972	1,630	756	537	613

23-Jul-02 03:36 PM

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

	DEVEL OF LABOR ALLOC CON'T-20	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	CUSTOMER SERVICES & INFO EXP				
1	907-CUST SERV & INFO SUPRV	LABSE	11,206	6,400	1,362
2	908-CUST ASSISTANCE EXP	EXP908	22,431	12,810	2,727
3	TOT CUST SERV & INFO EXP		33,637	19,209	4,089
	ADMINISTRATIVE & GENERAL LABOR				
	OPERATION LABOR				
4	920-ADMIN & GENERAL SALARY	EXP920	11,593	6,268	1,097
5	921-OFFICE SUPPLIES & EXP	EXP921	8,820	4,769	835
6	925-INJURIES & DAMAGES	EXP925	162	88	15
7	926-EMPLOYED PENSION & BENF	EXP926	0	0	0
8	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
9	TOTAL OPERATION EXPENSE		20,575	11,125	1,947
	MAINTENANCE				
10	935-MAINT OF GENERAL PLT	EXP935	4,623	2,354	431
11	TOTAL ADMIN & GEN LABOR		25,198	13,479	2,377
12	TOTAL GAS O & M LABOR		1,320,020	669,959	123,838
13	CONSTRUCTION LABOR	DISTRPLT	609,718	312,613	55,881
14	OTHER LABOR	LABOR	129,639	66,009	12,073
15	SUM OF ALLOCATED LABOR EXP		2,059,377	1,048,580	191,793

23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVEL OF LABOR ALLOC CON'T-20							
	CUSTOMER SERVICES & INFO EXP							
1	907-CUST SERV & INFO SUPRV	LABSE	818	260	897	336	491	642
2	908-CUST ASSISTANCE EXP	EXP908	1,638	520	1,796	672	982	1,285
3	TOT CUST SERV & INFO EXP		2,457	780	2,694	1,007	1,473	1,927
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
4	920-ADMIN & GENERAL SALARY	EXP920	1,147	322	1,161	400	585	612
5	921-OFFICE SUPPLIES & EXP	EXP921	872	245	884	304	445	466
6	925-INJURIES & DAMAGES	EXP925	16	5	16	6	8	9
7	926-EMPLOYED PENSION & BENF	EXP926	0	0	0	0	0	0
8	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
9	TOTAL OPERATION EXPENSE		2,035	571	2,061	710	1,039	1,087
	MAINTENANCE							
10	935-MAINT OF GENERAL PLT	EXP935	526	145	526	170	239	233
11	TOTAL ADMIN & GEN LABOR		2,561	716	2,587	880	1,278	1,320
12	TOTAL GAS O & M LABOR		159,240	43,325	152,370	48,011	64,274	59,004
13	CONSTRUCTION LABOR	DISTRPLT	60,134	17,109	67,244	23,067	35,433	38,236
14	OTHER LABOR	LABOR	14,737	4,060	14,754	4,775	6,698	6,533
15	SUM OF ALLOCATED LABOR EXP		234,111	64,494	234,368	75,853	106,405	103,772

23-Jul-02 03:36 PM

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

	REVENUE REQUIREMENTS-21	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	PRESENT RATES				
1	RATE BASE		30,492,925	15,504,913	2,504,209
2	NET OPER INC (PRESENT RATES)		2,771,807	1,409,397	227,633
3	RATE OF RETURN (PRES RATES)		9.09%	9.09%	9.09%
4	RELATIVE RATE OF RETURN		1.000	1.000	1.000
5	SALES REVENUE (PRE RATES)		25,190,764	13,338,128	1,507,951
6	ANNUAL BOOKED CCF SALES		23,267,400	10,480,157	743,422
7	SALE REV $/CCF (PRE RATES)		$1.0827	$1.2727	$2.0284
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		9.09%	9.09%	9.09%
9	RETURN REQ FOR CLAIMED ROR		2,771,807	1,409,397	227,633
10	SALES REVENUE REQ CLAIMED ROR		25,190,764	13,338,128	1,507,951
11	REVENUE DEFICIENCY SALES REV		0	0	0
12	PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%
13	ANNUAL BOOKED CCF SALES		23,267,400	10,480,157	743,422
14	SALES REV REQUIRED $/CCF		$1.0827	$1.2727	$2.0284
15	REVENUE DEFICIENCY $/CCF		$0.0000	$0.0000	$0.0000

23-Jul-02 03:36 PM

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

	REVENUE REQUIREMENTS-21	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	PRESENT RATES							
1	RATE BASE		3,140,876	825,620	3,613,882	1,143,525	1,861,043	1,898,856
2	NET OPER INC (PRESENT RATES)		285,506	75,049	328,502	103,946	169,169	172,606
3	RATE OF RETURN (PRES RATES)		9.09%	9.09%	9.09%	9.09%	9.09%	9.09%
4	RELATIVE RATE OF RETURN		1.000	1.000	1.000	1.000	1.000	1.000
5	SALES REVENUE (PRE RATES)		2,601,979	654,889	3,488,954	1,070,439	1,451,959	1,076,465
6	ANNUAL BOOKED CCF SALES		2,023,405	607,771	3,473,851	1,273,138	2,015,551	2,650,105
7	SALE REV $/CCF (PRE RATES)		$1.2859	$1.0775	$1.0043	$0.8408	$0.7204	$0.4062
	CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN		9.09%	9.09%	9.09%	9.09%	9.09%	9.09%
9	RETURN REQ FOR CLAIMED ROR		285,506	75,049	328,502	103,946	169,169	172,606
10	SALES REVENUE REQ CLAIMED ROR		2,601,979	654,889	3,488,954	1,070,439	1,451,959	1,076,465
11	REVENUE DEFICIENCY SALES REV		0	0	0	0	0	0
12	PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	ANNUAL BOOKED CCF SALES		2,023,405	607,771	3,473,851	1,273,138	2,015,551	2,650,105
14	SALES REV REQUIRED $/CCF		$1.2859	$1.0775	$1.0043	$0.8408	$0.7204	$0.4062
15	REVENUE DEFICIENCY $/CCF		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

23-Jul-02 03:36 PM

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

ALLOCATION FACTOR TABLE-22

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEMAND RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		178,309	91,331	2,671
3	LPG PROD ALLOC-PROD		178,309	91,331	2,671
4	LNG PROD ALLOC-PROD		178,309	91,331	2,671
5	LPG & LNG PROD ALLOC-DISTR		178,309	91,331	2,671
6	LPG PRODUCTION DEMAND	DEMLPG			
7	LNG PRODUCTION DEMAND	DEMLNG			
8	BASE CAPACITY COSTS	DBASE	290,524	144,854	25,423
9	REMAINING CAPACITY COSTS	DREMAIN	2,058,195	1,054,221	30,833
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12					
13					
14					
15					
16					
17					
18					
	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	45.7446%	2.7958%
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23-Jul-02 03:36 PM

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

ALLOCATION FACTOR TABLE-22

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEMAND RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		22,439	2,174	32,322	4,512	14,716	8,144
3	LPG PROD ALLOC-PROD		22,439	2,174	32,322	4,512	14,716	8,144
4	LNG PROD ALLOC-PROD		22,439	2,174	32,322	4,512	14,716	8,144
5	LPG & LNG PROD ALLOC-DISTR		22,439	2,174	32,322	4,512	14,716	8,144
6	LPG PRODUCTION DEMAND	DEMLPG						
7	LNG PRODUCTION DEMAND	DEMLNG						
8	BASE CAPACITY COSTS	DBASE	11,462	22,187	26,334	46,695	7,090	6,479
9	REMAINING CAPACITY COSTS	DREMAIN	259,008	25,094	373,088	52,087	169,863	94,001
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12								
13								
14								
15								
16								
17								
18								
	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	9.4711%	2.3086%	15.4453%	4.8226%	9.2552%	10.1567%
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23-Jul-02 03:36 PM

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

ALLOCATION FACTOR TABLE CONT-23

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	COMMODITY RELATED				
1	ANNUAL FIRM CCF SALES SENDOUT		20,112,494	10,480,157	743,422
2	ANNUAL FIRM CCF THROUGHPUT		23,267,400	10,480,157	743,422
3	BASE COMMODITY	EBASE	2,141,785	1,067,502	187,769
4	REMAINING COMMODITY	EREMAIN	8,925,632	4,715,585	182,987
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23-Jul-02 03:36 PM

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

ALLOCATION FACTOR TABLE CONT-23

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ANNUAL FIRM CCF SALES SENDOUT		2,014,506	607,771	3,252,856	1,217,051	1,146,281	650,450
2	ANNUAL FIRM CCF THROUGHPUT		2,023,405	607,771	3,473,851	1,273,138	2,015,551	2,650,105
3	BASE COMMODITY	EBASE	84,595	163,450	194,080	344,191	52,281	47,917
4	REMAINING COMMODITY	EREMAIN	1,079,945	117,693	1,678,599	210,258	623,086	317,479
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 380-SERVICES	CUST380	10,755,113	7,135,572	2,182,785
2	ACCT 381-METERS	CUST381	1,941,029	748,610	229,001
3	ACCT 382-METER INSTALLATION	CUST382	1,899,122	732,448	224,057
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0	0	0
5	ACCT 383-HOUSE REGULATORS	CUST383	45,834	17,677	5,407
6	CUSTOMER DEPOSITS	CUSTDEP	59,594	4,010	50
7	488-LATE PAYMENT CHARGES	CUST488	35,741	0	0
8	ACCT 902-METER READ EXP	CUST902	178,163	122,143	37,252
9	ACCT 903-CUST RECORDS & COLL	CUST903	180,951	125,284	37,979
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	104,636	71,041	21,327
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%	57.1085%	12.1566%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%	57.1085%	12.1566%
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18	ANNUAL NO SALES CUSTOMERS		175,636	121,751	37,169
19	ANNUAL NO OF TRANS CUSTOMERS		369	0	0
20	ANNUAL NUMBER GAS ONLY BILLS		28,320	16,797	4,674
21	ANNUAL NO OF COMBINED BILLS		152,631	108,487	33,305
22	ANNUAL NO METER EXCL FT43 & FT53		176,513	122,143	37,252
23	ANNUAL NO METERS FT43 & FT53		165	0	0
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23-Jul-02 03:36 PM

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

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 380-SERVICES	CUST380	675,365	227,062	245,081	117,404	93,082	78,762
2	ACCT 381-METERS	CUST381	423,817	142,490	234,067	112,128	27,579	23,336
3	ACCT 382-METER INSTALLATION	CUST382	414,667	139,414	229,013	109,707	26,983	22,832
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0	0	0	0	0	0
5	ACCT 383-HOUSE REGULATORS	CUST383	10,008	3,365	5,527	2,648	651	551
6	CUSTOMER DEPOSITS	CUSTDEP	16,829	13,407	14,934	10,364	0	0
7	488-LATE PAYMENT CHARGES	CUST488	10,650	3,701	11,212	5,795	2,141	2,243
8	ACCT 902-METER READ EXP	CUST902	10,555	3,577	1,950	903	821	962
9	ACCT 903-CUST RECORDS & COLL	CUST903	10,791	3,673	1,988	933	172	131
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	7,136	2,615	1,546	709	147	117
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	7.3038%	2.3185%	8.0088%	2.9947%	4.3790%	5.7301%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	7.3038%	2.3185%	8.0088%	2.9947%	4.3790%	5.7301%
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18	ANNUAL NO SALES CUSTOMERS		10,392	3,564	1,775	858	95	32
19	ANNUAL NO OF TRANS CUSTOMERS		12	0	139	53	73	92
20	ANNUAL NUMBER GAS ONLY BILLS		3,480	1,557	1,104	484	121	103
21	ANNUAL NO OF COMBINED BILLS		7,311	2,116	884	449	51	28
22	ANNUAL NO METER EXCL FT43 & FT53		10,555	3,577	1,950	903	91	42
23	ANNUAL NO METERS FT43 & FT53		0	0	0	0	73	92
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

ALLOCATION FACTOR TABLE CONT-25

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	RESID NON HTG RATE R-1 & R-2	C904RNH	1,507,951	0	1,507,951
2	RESID HEATING RATE R-3 & R-4	C904RH	13,338,128	13,338,128	0
3	LOW LF SMALL RATE G41 & T41	C904G41	2,601,979	0	0
4	LOW LF MEDIUM RATE G42 & T42	C904G42	3,488,954	0	0
5	LOW LF LARGE RATE G43 & T43	C904G43	1,451,959	0	0
6	HIGH LF SMALL RATE G51 & T51	C904G51	654,889	0	0
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	1,070,439	0	0
8	HIGH LF LARGE RATE G53 & T53	C904G53	1,076,465	0	0
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23-Jul-02 03:36 PM

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

ALLOCATION FACTOR TABLE CONT-25

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	RESID NON HTG RATE R-1 & R-2	C904RNH	0	0	0	0	0	0
2	RESID HEATING RATE R-3 & R-4	C904RH	0	0	0	0	0	0
3	LOW LF SMALL RATE G41 & T41	C904G41	2,601,979	0	0	0	0	0
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0	0	3,488,954	0	0	0
5	LOW LF LARGE RATE G43 & T43	C904G43	0	0	0	0	1,451,959	0
6	HIGH LF SMALL RATE G51 & T51	C904G51	0	654,889	0	0	0	0
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0	0	0	1,070,439	0	0
8	HIGH LF LARGE RATE G53 & T53	C904G53	0	0	0	0	0	1,076,465
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED-26	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL GAS PLANT IN SERVICE	PLANT	42,592,645	21,820,605	3,675,822
2	SUM OF ALLOCATED LABOR EXP	LABOR	2,059,377	1,048,580	191,793
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	758,459	388,488	11,361
4	ACCT 311-LP GAS EQUIP	PLT311	1,492,129	764,278	22,352
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	925,003	473,792	13,856
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	522,701	267,731	7,830
7	ACCT 320-OTHER EQUIPMENT	PLT320	340,050	174,176	5,094
8	ACCT 366-STRUCTURES & IMPROV	PLT366	42,885	19,618	1,199
9	ACCT 367-MAINS	PLT367	19,247,386	8,804,641	538,114
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	352,295	179,379	32,810
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	1,087,697	497,563	30,410
12	ACCT 380-SERVICES	PLT380	10,755,113	7,135,572	2,182,785
13	ACCT 381-METERS	PLT381	1,941,029	748,610	229,001
14	ACCT 382-METER INSTALLATION	PLT382	1,899,122	732,448	224,057
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0
16	ACCT 383-HOUSE REGULATORS	PLT383	45,834	17,677	5,407
17	ACCT 396-POWER OPERATED EQUIP	PLT396	37,728	19,210	3,514
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	267,931	136,423	24,953
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	227,680	115,929	21,204
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	873,265	444,643	81,329
21	ACCT 393-STORES EQUIPMENT	PLT393	16,985	8,648	1,582
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	230,203	117,213	21,439
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	81,349	41,421	7,576
24	ACCT 397-COMMUNICATION EQUIP	PLT397	262,442	133,628	24,442
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	115,911	59,019	10,795
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	30,002,499	15,940,213	2,720,899
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	35,041,660	17,966,464	3,211,605
28	TOTAL GAS COSTS	GASCOSTS	13,976,601	7,274,815	446,903
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	3,885,985	1,498,735	458,466
30	ACCT 851-879 DIST OPER EXP	EXP8519	775,980	360,793	74,848
31	TOTAL PRODUCTION PLANT	PRODPLT	3,055,209	1,564,897	45,766
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	788,937	401,706	73,475
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	11,214,163	6,063,313	1,061,047
34	TOTAL GENERAL PLANT	GENPLT	4,158,258	2,117,275	387,266
35	TOTAL GAS O & M LABOR	OMLAB	1,320,020	669,959	123,838
36	INFLATION RESIDUAL O&M	OTHOMINF	2,757,805	1,480,437	261,990
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	166,544	85,305	2,495
38	REMAINING GAS COSTS	REMGAS	10,862,535	5,705,974	211,419
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED-26	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL GAS PLANT IN SERVICE	PLANT	4,351,160	1,161,203	4,930,155	1,568,617	2,521,131	2,563,951
2	SUM OF ALLOCATED LABOR EXP	LABOR	234,111	64,494	234,368	75,853	106,405	103,772
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	95,447	9,247	137,486	19,192	62,596	34,641
4	ACCT 311-LP GAS EQUIP	PLT311	187,774	18,193	270,478	37,757	123,147	68,151
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	116,405	11,278	167,675	23,407	76,341	42,248
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	65,778	6,373	94,750	13,227	43,139	23,874
7	ACCT 320-OTHER EQUIPMENT	PLT320	42,793	4,146	61,641	8,605	28,065	15,531
8	ACCT 366-STRUCTURES & IMPROV	PLT366	4,062	990	6,624	2,068	3,969	4,356
9	ACCT 367-MAINS	PLT367	1,822,944	444,350	2,972,825	928,215	1,781,394	1,954,903
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	40,049	11,033	40,093	12,976	18,203	17,752
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	103,017	25,111	167,999	52,455	100,669	110,474
12	ACCT 380-SERVICES	PLT380	675,365	227,062	245,081	117,404	93,082	78,762
13	ACCT 381-METERS	PLT381	423,817	142,490	234,067	112,128	27,579	23,336
14	ACCT 382-METER INSTALLATION	PLT382	414,667	139,414	229,013	109,707	26,983	22,832
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
16	ACCT 383-HOUSE REGULATORS	PLT383	10,008	3,365	5,527	2,648	651	551
17	ACCT 396-POWER OPERATED EQUIP	PLT396	4,289	1,182	4,294	1,390	1,949	1,901
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	30,458	8,391	30,492	9,869	13,844	13,501
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	25,883	7,130	25,911	8,386	11,764	11,473
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	99,273	27,348	99,382	32,165	45,120	44,004
21	ACCT 393-STORES EQUIPMENT	PLT393	1,931	532	1,933	626	878	856
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	26,170	7,209	26,198	8,479	11,894	11,600
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	9,248	2,548	9,258	2,996	4,203	4,099
24	ACCT 397-COMMUNICATION EQUIP	PLT397	29,834	8,219	29,867	9,667	13,560	13,224
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	13,177	3,630	13,191	4,269	5,989	5,841
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	2,498,309	671,412	3,217,906	1,045,619	1,874,476	2,033,665
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	3,456,020	983,304	3,864,625	1,325,714	2,036,418	2,197,509
28	TOTAL GAS COSTS	GASCOSTS	1,492,654	343,649	2,365,542	683,392	885,626	484,020
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	848,492	285,269	468,607	224,483	55,213	46,719
30	ACCT 851-879 DIST OPER EXP	EXP8519	110,204	34,235	91,505	35,579	33,987	34,830
31	TOTAL PRODUCTION PLANT	PRODPLT	384,478	37,250	553,816	77,310	252,149	139,542
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	89,687	24,708	89,785	29,059	40,763	39,755
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1,109,325	311,240	1,123,412	387,047	566,333	592,445
34	TOTAL GENERAL PLANT	GENPLT	472,713	130,226	473,231	153,161	214,851	209,536
35	TOTAL GAS O & M LABOR	OMLAB	159,240	43,325	152,370	48,011	64,274	59,004
36	INFLATION RESIDUAL O&M	OTHOMINF	275,644	77,192	287,881	96,995	137,752	139,912
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	20,958	2,031	30,189	4,214	13,745	7,607
38	REMAINING GAS COSTS	REMGAS	1,324,203	141,203	2,028,981	259,461	784,285	407,010
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-27	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 717-PROPANE EXPENSES	EXP717	20,650	10,577	309
2	ACCT 718-DISPATCHING PROD	EXP718	61,661	32,390	1,200
3	ACCT 735-MISCELLANEOUS	EXP735	65,158	33,374	976
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	15,596	7,988	234
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	122,166	62,574	1,830
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	177,139	92,201	5,664
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	105,581	50,109	3,067
8	ACCT 857-MEAS & REG STATION EXP	EXP857	53,417	24,435	1,493
9	ACCT 874-MAINS & SERVICE EXP	EXP874	239,303	127,141	21,702
10	ACCT 878-METER & HOUSE REG EXP	EXP878	311,289	120,057	36,726
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	65,622	38,699	11,838
12	ACCT 880-OTHER EXPENSE	EXP880	155,076	72,103	14,958
13	ACCT 881-RENTS	EXP881	1,446	662	40
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	256,396	117,287	7,168
15	ACCT 889-MT OF M & R STA EQ	EXP889	13,084	5,985	366
16	ACCT 892-MAINTENANCE OF SERV	EXP892	74,685	49,550	15,158
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	58,662	22,625	6,921
18	ACCT 902-METER READING EXP	EXP902	128,631	88,186	26,895
19	ACCT 903-CUST RECORDS & COLL	EXP903	244,645	168,473	50,936
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	21,132	12,068	2,569
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	656,952	587,371	32,634
22	ACCT 920-ADMIN & GEN SALARY	EXP920	23,849	12,894	2,256
23	ACCT 930-MISC GEN EXP	EXP930	44,776	24,210	4,237
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	21,797	11,099	2,030
25	GAS PROD LABOR ACCTS 717-735	LABPO	96,176	49,887	1,655
26	GAS PROD LABOR ACCTS 741-742	LABPM	102,829	52,670	1,540
27	DIST LABOR OPER ACCT 851 - 881	LABDO	625,586	287,882	62,398
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	205,712	105,134	15,122
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	143,964	98,811	30,069
30	CUST SERV & INFO LABOR ACCT 908	LABSE	22,431	12,810	2,727
31	TOTAL GAS PROD OPER LABOR	TLABPO	105,574	54,761	1,817
32	TOTAL GAS PROD MAINT LABOR	TLABPM	109,328	55,998	1,638
33	TOTAL DISTR OPER LABOR	TLABDO	661,520	304,418	65,982
34	TOTAL DISTR MAINT LABOR	TLABDM	239,572	122,439	17,611
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-27	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 717-PROPANE EXPENSES	EXP717	2,599	252	3,743	523	1,704	943
2	ACCT 718-DISPATCHING PROD	EXP718	7,517	802	11,517	1,473	4,452	2,310
3	ACCT 735-MISCELLANEOUS	EXP735	8,200	794	11,811	1,649	5,378	2,976
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	1,963	190	2,827	395	1,287	712
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	15,374	1,489	22,145	3,091	10,082	5,580
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	18,918	4,355	29,981	8,661	11,224	6,134
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	10,347	2,481	16,732	5,111	8,933	8,801
8	ACCT 857-MEAS & REG STATION EXP	EXP857	5,059	1,233	8,250	2,576	4,944	5,425
9	ACCT 874-MAINS & SERVICE EXP	EXP874	19,927	5,355	25,666	8,340	14,951	16,221
10	ACCT 878-METER & HOUSE REG EXP	EXP878	67,969	22,852	37,538	17,982	4,423	3,742
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	6,830	2,296	3,199	1,532	665	562
12	ACCT 880-OTHER EXPENSE	EXP880	22,024	6,842	18,287	7,110	6,792	6,961
13	ACCT 881-RENTS	EXP881	137	33	223	70	134	147
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	24,284	5,919	39,601	12,365	23,730	26,041
15	ACCT 889-MT OF M & R STA EQ	EXP889	1,239	302	2,021	631	1,211	1,329
16	ACCT 892-MAINTENANCE OF SERV	EXP892	4,690	1,577	1,702	815	646	547
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	12,809	4,306	7,074	3,389	833	705
18	ACCT 902-METER READING EXP	EXP902	7,621	2,583	1,408	652	593	695
19	ACCT 903-CUST RECORDS & COLL	EXP903	15,170	5,284	2,945	1,371	263	204
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	1,543	490	1,692	633	925	1,211
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	30,091	4,255	718	1,883	0	0
22	ACCT 920-ADMIN & GEN SALARY	EXP920	2,359	662	2,389	823	1,204	1,260
23	ACCT 930-MISC GEN EXP	EXP930	4,429	1,243	4,486	1,545	2,261	2,366
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	2,478	683	2,481	803	1,126	1,098
25	GAS PROD LABOR ACCTS 717-735	LABPO	11,915	1,211	17,697	2,366	7,444	4,001
26	GAS PROD LABOR ACCTS 741-742	LABPM	12,940	1,254	18,640	2,602	8,487	4,697
27	DIST LABOR OPER ACCT 851 - 881	LABDO	92,657	29,115	73,217	29,105	25,392	25,819
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	17,774	4,643	24,723	7,923	14,547	15,847
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	8,631	2,947	1,616	749	533	608
30	CUST SERV & INFO LABOR ACCT 908	LABSE	1,638	520	1,796	672	982	1,285
31	TOTAL GAS PROD OPER LABOR	TLABPO	13,079	1,329	19,427	2,597	8,171	4,392
32	TOTAL GAS PROD MAINT LABOR	TLABPM	13,758	1,333	19,818	2,766	9,023	4,993
33	TOTAL DISTR OPER LABOR	TLABDO	97,980	30,787	77,423	30,777	26,850	27,302
34	TOTAL DISTR MAINT LABOR	TLABDM	20,700	5,408	28,792	9,227	16,941	18,456
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-28	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL CUST ACCTS LABOR	TLABCA	145,192	99,654	30,325
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	33,637	19,209	4,089
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	10,263	4,695	287
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	18,661	8,536	522
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	38,812	20,985	3,672
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	283,838	144,523	26,434
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	14,641,098	8,634,307	2,641,251
8	ACCT 925-INJURIES & DAMAGES	EXP925	153,537	83,015	14,527
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	165,567	89,178	15,565
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	3,044,512	1,701,672	339,171
11	ACCT 301-ORGANIZATION COSTS	PLT301	36,387	18,641	3,140
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	301,131	153,328	28,045
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	182,650	93,555	2,736
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	15,636	7,153	437
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-28	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL CUST ACCTS LABOR	TLABCA	8,705	2,972	1,630	756	537	613
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	2,457	780	2,694	1,007	1,473	1,927
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	972	237	1,585	495	950	1,042
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1,767	431	2,882	900	1,727	1,895
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	3,839	1,077	3,888	1,340	1,960	2,050
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	32,267	8,889	32,302	10,455	14,666	14,303
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1,523,857	512,331	713,688	341,887	148,295	125,481
8	ACCT 925-INJURIES & DAMAGES	EXP925	15,188	4,261	15,381	5,299	7,754	8,111
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	16,417	4,589	16,774	5,742	8,466	8,836
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	282,130	81,379	269,675	93,465	133,982	143,036
11	ACCT 301-ORGANIZATION COSTS	PLT301	3,717	992	4,212	1,340	2,154	2,190
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	34,233	9,431	34,270	11,092	15,559	15,174
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	22,985	2,227	33,109	4,622	15,074	8,342
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	1,481	361	2,415	754	1,447	1,588
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-29	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		25,190,764	13,338,128	1,507,951
2	WEATHER ADJ NET REVENUES		47,490	8,024	2,660
3	CGA REVENUES		16,622,271	8,686,310	596,030
4	BASE REVENUES PRESENT RATES		6,120,304	3,340,197	413,287
5	FIRM TRANSPORT REVENUES		794,762	0	0
6	UNBILLED REVENUES BASE		39,415	4,107	14,415
7	WEATHER ADJ GAS COSTS		(2,554)	(12,475)	8,428
8	ACCRUED CGA REVENUES		(1,821,843)	(951,141)	(65,724)
9	ADJ CGA REV WORKING CAP & IFC		(22,439)	(11,726)	(805)
10	TOTAL CGA REVENUES		14,775,435	7,710,968	537,929
11	TOTAL BASE REVENUES		7,001,971	3,352,328	430,362
	REVENUE REQUIREMENT INPUTS				
1	CLAIMED RATE OF RETURN		9.090%	9.090%	9.090%
2	ANNUAL BOOKED CCF SALES		23,267,400	10,480,157	743,422
3	PROPOSED SALES REVENUES		25,190,764	13,338,128	1,507,951
4	TOTAL ANNUAL CUSTOMERS		176,005	121,751	37,169
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23-Jul-02 03:36 PM

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

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	INTERNALLY DEVELOPED CONT-29							
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		2,601,979	654,889	3,488,954	1,070,439	1,451,959	1,076,465
2	WEATHER ADJ NET REVENUES		(2,797)	3,303	12,100	873	20,327	3,001
3	CGA REVENUES		1,699,485	480,665	2,677,012	991,299	913,443	578,027
4	BASE REVENUES PRESENT RATES		651,340	201,352	828,972	322,805	239,727	122,624
5	FIRM TRANSPORT REVENUES		2,145	0	53,739	15,399	218,640	504,839
6	UNBILLED REVENUES BASE		9,557	(2,740)	17,829	(9,796)	11,135	(5,092)
7	WEATHER ADJ GAS COSTS		(20,377)	13,044	9,062	(1,259)	8,144	(7,121)
8	ACCRUED CGA REVENUES		(187,905)	(52,550)	(289,900)	(109,880)	(96,215)	(68,528)
9	ADJ CGA REV WORKING CAP & IFC		(2,294)	(649)	(3,614)	(1,338)	(1,233)	(780)
10	TOTAL CGA REVENUES		1,488,909	440,510	2,392,560	878,822	824,139	501,598
11	TOTAL BASE REVENUES		660,245	201,915	912,640	329,281	489,829	625,372
	REVENUE REQUIREMENT INPUTS							
1	CLAIMED RATE OF RETURN		9.090%	9.090%	9.090%	9.090%	9.090%	9.090%
2	ANNUAL BOOKED CCF SALES		2,023,405	607,771	3,473,851	1,273,138	2,015,551	2,650,105
3	PROPOSED SALES REVENUES		2,601,979	654,889	3,488,954	1,070,439	1,451,959	1,076,465
4	TOTAL ANNUAL CUSTOMERS		10,404	3,564	1,914	911	168	124
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23-Jul-02 03:36 PM

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

RATIO TABLE-30

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	CAPACITY RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		1.00000	0.51221	0.01498
3	LPG PROD ALLOC-PROD		1.00000	0.51221	0.01498
4	LNG PROD ALLOC-PROD		1.00000	0.51221	0.01498
5	LPG & LNG PROD ALLOC-DISTR		1.00000	0.51221	0.01498
6	LPG PRODUCTION DEMAND	DEMLPG	1.00000	0.51221	0.01498
7	LNG PRODUCTION DEMAND	DEMLNG	1.00000	0.51221	0.01498
8	BASE CAPACITY COSTS	DBASE	1.00000	0.49860	0.08751
9	REMAINING CAPACITY COSTS	DREMAIN	1.00000	0.51221	0.01498
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.45745	0.02796
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23-Jul-02 03:36 PM

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

RATIO TABLE-30

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	CAPACITY RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
3	LPG PROD ALLOC-PROD		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
4	LNG PROD ALLOC-PROD		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
5	LPG & LNG PROD ALLOC-DISTR		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
6	LPG PRODUCTION DEMAND	DEMLPG	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
7	LNG PRODUCTION DEMAND	DEMLNG	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
8	BASE CAPACITY COSTS	DBASE	0.03945	0.07637	0.09064	0.16073	0.02440	0.02230
9	REMAINING CAPACITY COSTS	DREMAIN	0.12584	0.01219	0.18127	0.02531	0.08253	0.04567
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
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23-Jul-02 03:36 PM

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

RATIO TABLE CONT-31

COMMODITY RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ANNUAL FIRM MCF SENDOUT		1.00000	0.52108	0.03696
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	0.45042	0.03195
3	BASE COMMODITY	EBASE	1.00000	0.49842	0.08767
4	REMAINING COMMODITY	EREMAIN	1.00000	0.52832	0.02050
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23-Jul-02 03:36 PM

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

RATIO TABLE CONT-31

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ANNUAL FIRM MCF SENDOUT		0.10016	0.03022	0.16173	0.06051	0.05699	0.03234
2	ANNUAL FIRM CCF THROUGHPUT		0.08696	0.02612	0.14930	0.05472	0.08663	0.11390
3	BASE COMMODITY	EBASE	0.03950	0.07631	0.09062	0.16070	0.02441	0.02237
4	REMAINING COMMODITY	EREMAIN	0.12099	0.01319	0.18807	0.02356	0.06981	0.03557
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23-Jul-02 03:36 PM

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

RATIO TABLE CONT-32

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 380-SERVICES	CUST380	1.00000	0.66346	0.20295
2	ACCT 381-METERS	CUST381	1.00000	0.38568	0.11798
3	ACCT 382-METER INSTALLATION	CUST382	1.00000	0.38568	0.11798
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000
5	ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.38568	0.11798
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.06729	0.00084
7	488-LATE PAYMENT CHARGES	CUST488	1.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.68557	0.20909
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.69236	0.20989
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	1.00000	0.67893	0.20382
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.57108	0.12157
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.57108	0.12157
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23-Jul-02 03:36 PM

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

RATIO TABLE CONT-32

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 380-SERVICES	CUST380	0.06279	0.02111	0.02279	0.01092	0.00865	0.00732
2	ACCT 381-METERS	CUST381	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
3	ACCT 382-METER INSTALLATION	CUST382	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 383-HOUSE REGULATORS	CUST383	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
6	CUSTOMER DEPOSITS	CUSTDEP	0.28240	0.22497	0.25059	0.17391	0.00000	0.00000
7	488-LATE PAYMENT CHARGES	CUST488	0.29797	0.10354	0.31371	0.16213	0.05990	0.06275
8	ACCT 902-METER READ EXP	CUST902	0.05924	0.02008	0.01095	0.00507	0.00461	0.00540
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.05963	0.02030	0.01099	0.00516	0.00095	0.00072
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	0.06819	0.02499	0.01478	0.00677	0.00140	0.00112
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
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23-Jul-02 03:36 PM

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

RATIO TABLE CONT-33

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	RESID NON HTG RATE R-1	C904RNH	1.00000	0.00000	1.00000
2	RESID HEATING RATE R-3	C904RH	1.00000	1.00000	0.00000
3	LOW LF SMALL RATE G41 & T41	C904G41	1.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G42 & T42	C904G42	1.00000	0.00000	0.00000
5	LOW LF LARGE RATE G43 & T43	C904G43	1.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G51 & T51	C904G51	1.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G53 & T53	C904G53	1.00000	0.00000	0.00000
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23-Jul-02 03:36 PM

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

RATIO TABLE CONT-33

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	RESID NON HTG RATE R-1	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-3	C904RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G41 & T41	C904G41	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G43 & T43	C904G43	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	HIGH LF SMALL RATE G51 & T51	C904G51	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G53 & T53	C904G53	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000

23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED-34	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.51231	0.08630
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.50917	0.09313
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.51221	0.01498
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.51221	0.01498
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	1.00000	0.51221	0.01498
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	1.00000	0.51221	0.01498
7	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.51221	0.01498
8	ACCT 366-STRUCTURES & IMPROV	PLT366	1.00000	0.45745	0.02796
9	ACCT 367-MAINS	PLT367	1.00000	0.45745	0.02796
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	1.00000	0.50917	0.09313
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	1.00000	0.45745	0.02796
12	ACCT 380-SERVICES	PLT380	1.00000	0.66346	0.20295
13	ACCT 381-METERS	PLT381	1.00000	0.38568	0.11798
14	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.38568	0.11798
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000
16	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.38568	0.11798
17	ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.50917	0.09313
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	1.00000	0.50917	0.09313
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.50917	0.09313
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.50917	0.09313
21	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.50917	0.09313
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.50917	0.09313
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.50917	0.09313
24	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.50917	0.09313
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.50917	0.09313
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	1.00000	0.53130	0.09069
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.51272	0.09165
28	TOTAL GAS COSTS	GASCOSTS	1.00000	0.52050	0.03198
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.38568	0.11798
30	ACCT 851-879 DIST OPER EXP	EXP8519	1.00000	0.46495	0.09646
31	TOTAL PRODUCTION PLANT	PRODPLT	1.00000	0.51221	0.01498
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	1.00000	0.50917	0.09313
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.54068	0.09462
34	TOTAL GENERAL PLANT	GENPLT	1.00000	0.50917	0.09313
35	TOTAL GAS O & M LABOR	OMLAB	1.00000	0.50754	0.09382
36	INFLATION RESIDUAL O&M	OTHOMINF	1.00000	0.53682	0.09500
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	1.00000	0.51221	0.01498
38	REMAINING GAS COSTS	REMGAS	1.00000	0.52529	0.01946
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED-34	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.10216	0.02726	0.11575	0.03683	0.05919	0.06020
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
4	ACCT 311-LP GAS EQUIP	PLT311	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
7	ACCT 320-OTHER EQUIPMENT	PLT320	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
8	ACCT 366-STRUCTURES & IMPROV	PLT366	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
9	ACCT 367-MAINS	PLT367	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
12	ACCT 380-SERVICES	PLT380	0.06279	0.02111	0.02279	0.01092	0.00865	0.00732
13	ACCT 381-METERS	PLT381	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
14	ACCT 382-METER INSTALLATION	PLT382	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 383-HOUSE REGULATORS	PLT383	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
17	ACCT 396-POWER OPERATED EQUIP	PLT396	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
21	ACCT 393-STORES EQUIPMENT	PLT393	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
24	ACCT 397-COMMUNICATION EQUIP	PLT397	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	0.08327	0.02238	0.10725	0.03485	0.06248	0.06778
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.09863	0.02806	0.11029	0.03783	0.05811	0.06271
28	TOTAL GAS COSTS	GASCOSTS	0.10680	0.02459	0.16925	0.04890	0.06336	0.03463
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
30	ACCT 851-879 DIST OPER EXP	EXP8519	0.14202	0.04412	0.11792	0.04585	0.04380	0.04488
31	TOTAL PRODUCTION PLANT	PRODPLT	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.09892	0.02775	0.10018	0.03451	0.05050	0.05283
34	TOTAL GENERAL PLANT	GENPLT	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
35	TOTAL GAS O & M LABOR	OMLAB	0.12063	0.03282	0.11543	0.03637	0.04869	0.04470
36	INFLATION RESIDUAL O&M	OTHOMINF	0.09995	0.02799	0.10439	0.03517	0.04995	0.05073
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
38	REMAINING GAS COSTS	REMGAS	0.12191	0.01300	0.18679	0.02389	0.07220	0.03747
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-35	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 717-PROPANE EXPENSES	EXP717	1.00000	0.51221	0.01498
2	ACCT 718-DISPATCHING PROD	EXP718	1.00000	0.52529	0.01946
3	ACCT 735-MISCELLANEOUS	EXP735	1.00000	0.51221	0.01498
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	1.00000	0.51221	0.01498
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	1.00000	0.51221	0.01498
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	1.00000	0.52050	0.03198
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	1.00000	0.47460	0.02905
8	ACCT 857-MEAS & REG STATION EXP	EXP857	1.00000	0.45745	0.02796
9	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.53130	0.09069
10	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.38568	0.11798
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.58973	0.18040
12	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.46495	0.09646
13	ACCT 881-RENTS	EXP881	1.00000	0.45745	0.02796
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.45745	0.02796
15	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.45745	0.02796
16	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.66346	0.20295
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.38568	0.11798
18	ACCT 902-METER READING EXP	EXP902	1.00000	0.68557	0.20909
19	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.68864	0.20820
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.57108	0.12157
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.89409	0.04967
22	ACCT 920-ADMIN & GEN SALARY	EXP920	1.00000	0.54068	0.09462
23	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.54068	0.09462
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	1.00000	0.50917	0.09313
25	GAS PROD LABOR ACCTS 717-735	LABPO	1.00000	0.51870	0.01721
26	GAS PROD LABOR ACCTS 741-742	LABPM	1.00000	0.51221	0.01498
27	DIST LABOR OPER ACCT 851 - 881	LABDO	1.00000	0.46018	0.09974
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.51107	0.07351
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.68636	0.20886
30	CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.57108	0.12157
31	TOTAL GAS PROD OPER LABOR	TLABPO	1.00000	0.51870	0.01721
32	TOTAL GAS PROD MAINT LABOR	TLABPM	1.00000	0.51221	0.01498
33	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.46018	0.09974
34	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.51107	0.07351
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-35	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 717-PROPANE EXPENSES	EXP717	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
2	ACCT 718-DISPATCHING PROD	EXP718	0.12191	0.01300	0.18679	0.02389	0.07220	0.03747
3	ACCT 735-MISCELLANEOUS	EXP735	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.10680	0.02459	0.16925	0.04890	0.06336	0.03463
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.09800	0.02349	0.15848	0.04841	0.08461	0.08336
8	ACCT 857-MEAS & REG STATION EXP	EXP857	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0.08327	0.02238	0.10725	0.03485	0.06248	0.06778
10	ACCT 878-METER & HOUSE REG EXP	EXP878	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.10408	0.03499	0.04875	0.02335	0.01013	0.00857
12	ACCT 880-OTHER EXPENSE	EXP880	0.14202	0.04412	0.11792	0.04585	0.04380	0.04488
13	ACCT 881-RENTS	EXP881	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
15	ACCT 889-MT OF M & R STA EQ	EXP889	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
16	ACCT 892-MAINTENANCE OF SERV	EXP892	0.06279	0.02111	0.02279	0.01092	0.00865	0.00732
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
18	ACCT 902-METER READING EXP	EXP902	0.05924	0.02008	0.01095	0.00507	0.00461	0.00540
19	ACCT 903-CUST RECORDS & COLL	EXP903	0.06201	0.02160	0.01204	0.00560	0.00108	0.00083
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.04580	0.00648	0.00109	0.00287	0.00000	0.00000
22	ACCT 920-ADMIN & GEN SALARY	EXP920	0.09892	0.02775	0.10018	0.03451	0.05050	0.05283
23	ACCT 930-MISC GEN EXP	EXP930	0.09892	0.02775	0.10018	0.03451	0.05050	0.05283
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
25	GAS PROD LABOR ACCTS 717-735	LABPO	0.12389	0.01259	0.18401	0.02460	0.07740	0.04160
26	GAS PROD LABOR ACCTS 741-742	LABPM	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
27	DIST LABOR OPER ACCT 851 - 881	LABDO	0.14811	0.04654	0.11704	0.04652	0.04059	0.04127
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.08640	0.02257	0.12018	0.03851	0.07071	0.07704
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.05995	0.02047	0.01123	0.00521	0.00370	0.00422
30	CUST SERV & INFO LABOR ACCT 908	LABSE	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
31	TOTAL GAS PROD OPER LABOR	TLABPO	0.12389	0.01259	0.18401	0.02460	0.07740	0.04160
32	TOTAL GAS PROD MAINT LABOR	TLABPM	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
33	TOTAL DISTR OPER LABOR	TLABDO	0.14811	0.04654	0.11704	0.04652	0.04059	0.04127
34	TOTAL DISTR MAINT LABOR	TLABDM	0.08640	0.02257	0.12018	0.03851	0.07071	0.07704
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-36	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.68636	0.20886
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.57108	0.12157
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000	0.45745	0.02796
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.45745	0.02796
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000	0.54068	0.09462
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	1.00000	0.50917	0.09313
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.58973	0.18040
8	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.54068	0.09462
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	1.00000	0.53862	0.09401
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	1.00000	0.55893	0.11140
11	ACCT 301-ORGANIZATION COSTS	PLT301	1.00000	0.51231	0.08630
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	1.00000	0.50917	0.09313
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	1.00000	0.51221	0.01498
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	1.00000	0.45745	0.02796
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-36	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL CUST ACCTS LABOR	TLABCA	0.05995	0.02047	0.01123	0.00521	0.00370	0.00422
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.09892	0.02775	0.10018	0.03451	0.05050	0.05283
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.10408	0.03499	0.04875	0.02335	0.01013	0.00857
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.09892	0.02775	0.10018	0.03451	0.05050	0.05283
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.09916	0.02772	0.10131	0.03468	0.05113	0.05337
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	0.09267	0.02673	0.08858	0.03070	0.04401	0.04698
11	ACCT 301-ORGANIZATION COSTS	PLT301	0.10216	0.02726	0.11575	0.03683	0.05919	0.06020
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.11368	0.03132	0.11381	0.03683	0.05167	0.05039
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-37	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		1.00000	0.52948	0.05986
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23-Jul-02 03:36 PM

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

	INTERNALLY DEVELOPED CONT-37	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		0.10329	0.02600	0.13850	0.04249	0.05764	0.04273
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