Request No. AG-5-11 (Electric)
Please provide an "external transmission" accounting cost of service study, the equivalent of Schedule JLH-2-1 at the requested rate of return. If there are any differences in the underlying calculations or use of different allocation factors employed in this study when compared to those underlying the study Schedule JLH-2-1, please identify the differences and provide the basis for each difference. If there are any differences in the underlying calculations or use of different allocation factors employed in this study when compared to those underlying the cost of service study supporting the most recently approved FERC transmission rates, please identify the differences and provide the basis for each difference.

Response:
Only an internal transmission study was performed. See Attachment AG-5-11 (Electric).

Person Responsible: James L. Harrison

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

	SUMMARY OF RESULTS-1	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	RATE BASE							
1	ELECTRIC PLANT IN SERVICE		69,280,223	31,023,512	1,415,996	18,957,081	15,484,319	2,399,316
2	LESS: DEPREC & AMORT RES		19,882,060	9,100,857	444,980	5,496,303	4,404,589	435,331
3	NET UTILITY PLANT IN SERVICE		49,398,163	21,922,656	971,016	13,460,778	11,079,730	1,963,984
	ADD:							
4	WORKING CASH REQUIREMENT		2,581,730	1,063,357	43,865	599,851	823,892	50,765
5	MATERIALS & SUPPLIES		771,667	343,830	15,208	211,617	174,568	26,444
	DEDUCT:							
6	DEFERRED TAXES		7,507,068	3,354,411	161,401	2,043,973	1,670,499	276,783
7	CUSTOMER DEPOSITS		179,726	1,163	14,680	163,559	324	0
8	TOTAL RATE BASE		45,064,766	19,974,268	854,007	12,064,714	10,407,367	1,764,410
	DEVELOPMENT OF RETURN							
9	SALES OF ELECTRICITY		17,488,920	8,415,172	402,353	4,311,129	3,451,615	908,650
10	OTHER OPERATING REVENUES		319,406	64,733	6,740	106,760	140,805	367
11	TOTAL ELECTRIC OPERATING REV		17,808,326	8,479,906	409,093	4,417,889	3,592,420	909,017
	LESS:							
12	OTHER OPER & MAINTENANCE EXP		7,823,002	4,072,526	218,933	1,797,172	1,412,684	321,687
13	DEPRECIATION EXPENSE		3,361,992	1,467,575	60,947	834,010	666,137	333,324
14	OTHER TAXES		945,958	427,209	20,517	257,864	207,019	33,349
15	INCOME TAXES		1,569,531	696,861	30,132	421,736	360,530	60,272
16	INTEREST ON CUSTOMER DEPOSITS		11,456	74	936	10,425	21	0
17	TOTAL OPERATING EXPENSE		13,711,938	6,664,245	331,464	3,321,207	2,646,391	748,632
18	OPERATING INCOME		4,096,387	1,815,661	77,629	1,096,682	946,030	160,385
19	RATE OF RETURN		9.0900%	9.0900%	9.0900%	9.0900%	9.0900%	9.0900%
20	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00

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

	DEVELOPMENT OF RATE BASE-2	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ELECTRIC PLANT IN SERVICE							
	INTANGIBLE PLANT							
1	303-MISC INTNGBLE COMP SFTWRE	LABOR	155,450	73,777	4,542	41,408	29,661	6,062
2	TOTAL INTANGIBLE PLANT		155,450	73,777	4,542	41,408	29,661	6,062
	PRODUCTION PLANT							
3	310-LAND & LAND RIGHTS	DEMPROD	1,362	442	17	382	517	5
4	TOTAL STEAM PRODUCTION		1,362	442	17	382	517	5
	TRANSMISSION PLANT							
5	350-LAND & LAND RIGHTS	DEMTRAN	237,813	91,027	2,454	55,002	87,652	1,678
6	351-CLEARING LAND & R.O.W.	DEMTRAN	8,036	3,076	83	1,859	2,962	57
7	352-STRUCTURES & IMPROVEMENT	DEMTRAN	24,145	9,242	249	5,584	8,899	170
8	353-STATION EQUIPMENT	DEMTRAN	4,558,417	1,744,817	47,035	1,054,279	1,680,114	32,172
9	355-POLES & FIXTURES	DEMTRAN	770,347	294,864	7,949	178,167	283,930	5,437
10	356-OVERHEAD COND & DEVICES	DEMTRAN	335,501	128,419	3,462	77,595	123,657	2,368
11	TOTAL TRANSMISSION PLANT		5,934,259	2,271,445	61,231	1,372,487	2,187,214	41,882
	DISTRIBUTION PLANT							
12	360-LAND & LAND RIGHTS	DSUBTSUB	713,467	268,096	8,439	189,201	242,496	5,235
13	361-STRUCTURES & IMPROV	DSUBTSUB	2,200,070	826,710	26,023	583,425	747,769	16,142
14	362-STATION EQUIPMENT	DSUBTSUB	9,679,954	3,637,393	114,495	2,566,977	3,290,065	71,024

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

	DEVELOP OF RATE BASE CON'T-3	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DISTRIBUTION PLANT CON'T							
	364-POLES, TOWERS & FIXTURES							
1	PRIMARY	DEMPRI	6,264,011	2,327,768	84,110	1,887,829	1,964,304	0
2	SECONDARY	DEMSEC	3,372,929	1,944,947	70,278	1,357,705	0	0
3	TOTAL ACCT 364		9,636,940	4,272,714	154,388	3,245,534	1,964,304	0
	365-OVERHEAD COND & DEVICES							
4	PRIMARY	DEMPRI	7,957,668	2,957,147	106,852	2,398,258	2,495,410	0
5	SECONDARY	DEMSEC	4,284,898	2,470,819	89,279	1,724,799	0	0
6	TOTAL ACCT 365		12,242,566	5,427,967	196,131	4,123,058	2,495,410	0
	366-UNDERGROUND CONDUIT							
7	PRIMARY	DEMPRIU	655,929	243,750	8,808	197,682	205,690	0
8	SECONDARY	DEMSECU	437,286	252,154	9,111	176,021	0	0
9	TOTAL ACCT 366		1,093,215	495,904	17,919	373,703	205,690	0
	367-UNDERGROUND COND & DEV							
10	PRIMARY	DEMPRIU	3,001,082	1,115,231	40,297	904,457	941,096	0
11	SECONDARY	DEMSECU	2,000,721	1,153,685	41,687	805,350	0	0
12	TOTAL ACCT 367		5,001,803	2,268,916	81,984	1,709,807	941,096	0
13	368-LINE TRANSFORMERS	DEMSECTR	8,110,991	3,790,403	117,001	2,003,189	2,152,108	48,291
14	369-SERVICES	CUST369	4,137,457	3,789,639	164,578	160,514	22,726	0
15	370-METERS	CUST370	3,193,018	1,446,114	318,157	1,210,073	218,674	0
16	371-INSTALLATIONS ON CUST PREM	CUST371	939,595	0	0	0	0	939,595
17	373-STREET LTGH & SIGNAL SYS	CUST373	1,069,437	0	0	0	0	1,069,437
18	TOTAL DISTRIBUTION PLANT		58,018,513	26,223,856	1,199,115	16,165,479	12,280,338	2,149,724

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

	DEVELOP OF RATE BASE CON'T-4	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	GENERAL & COMMON PLANT							
1	389-LAND & LAND RIGHTS	LABOR	580	275	17	154	111	23
2	390-STRUCTURES & IMPROV	LABOR	310,628	147,424	9,077	82,743	59,270	12,114
3	390.1-CAPITALIZED LEASE SVC CTR	LABOR	1,046,941	496,880	30,593	278,878	199,763	40,828
4	390.2-IMPROV LEASED SVC CTR	LABOR	408,662	193,952	11,941	108,857	77,975	15,937
5	391-OFFICE EQUIPMENT	LABOR	178,395	84,667	5,213	47,520	34,039	6,957
6	392-TRANSPORTATION EQUIP	LABOR	1,250,620	593,546	36,544	333,133	238,626	48,771
7	393-STORES EQUIPMENT	LABOR	19,691	9,345	575	5,245	3,757	768
8	394-TOOLS, SHOP & GARAGE EQ	LABOR	193,721	91,940	5,661	51,602	36,963	7,555
9	395-LABORATORY EQUIPMENT	LABOR	122,715	58,241	3,586	32,688	23,415	4,786
10	396-POWER OPERATED EQUIP	LABOR	22,871	10,855	668	6,092	4,364	892
11	397-COMMUNICATION EQUIP	LABOR	594,973	282,375	17,386	158,485	113,524	23,202
12	398-MISCELLANEOUS EQUIP	LABOR	106,179	50,393	3,103	28,283	20,260	4,141
13	399-OTHER INTANGIBLE PLANT	LABOR	914,663	434,100	26,727	243,643	174,523	35,670
14	TOT GENERAL & COMMON PLT		5,170,639	2,453,992	151,091	1,377,325	986,589	201,642
15	TOTAL ELECTRIC PLANT IN SERVICE		69,280,223	31,023,512	1,415,996	18,957,081	15,484,319	2,399,316

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

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEVELOP OF RATE BASE CON'T-5							
	DEPRECIATION & AMORTIZATION RESERVE							
	INTANGIBLE PLANT							
1	303-MISC INTANGIBLE PLANT	PLT303	138,977	65,959	4,061	37,020	26,518	5,420
2	TOTAL INTANGIBLE PLANT		138,977	65,959	4,061	37,020	26,518	5,420
	TRANSMISSION PLANT RESERVE							
2	351-CLEARING LAND & R.O.W.	PLT351	4,228	1,618	44	978	1,558	30
3	352-STRUCTURES & IMPROVEMENT	PLT352	20,493	7,844	211	4,740	7,553	145
4	353-STATION EQUIPMENT	PLT353	1,677,794	642,206	17,312	388,043	618,391	11,841
5	355-POLES & FIXTURES	PLT355	512,230	196,065	5,285	118,470	188,795	3,615
6	356-OVERHEAD COND & DEVICES	PLT356	176,165	67,430	1,818	40,744	64,930	1,243
7	TOTAL TRANSM PLANT RESERVE		2,390,910	915,164	24,670	552,974	881,227	16,874
	DISTRIBUTION PLANT RESERVE							
8	361-STRUCTURES & IMPROV	PLT361	428,621	161,061	5,070	113,664	145,682	3,145
9	362-STATION EQUIPMENT	PLT362	2,802,915	1,053,239	33,153	743,291	952,667	20,566
10	364-POLES, TOWERS & FIXTURES	PLT364	2,659,270	1,179,036	42,603	895,590	542,041	0
11	365-OVERHEAD COND & DEVICES	PLT365	3,678,831	1,631,077	58,936	1,238,959	749,859	0
12	366-UNDERGROUND CONDUIT	PLT366	499,659	226,655	8,190	170,803	94,012	0
13	367-UNDERGROUND COND & DEV	PLT367	1,464,007	664,102	23,996	500,453	275,455	0
14	368-LINE TRANSFORMERS	PLT368	1,686,538	788,148	24,328	416,528	447,493	10,041
15	369-SERVICES	PLT369	1,462,897	1,339,918	58,190	56,754	8,035	0
16	370-METERS	PLT370	1,330,926	602,775	132,615	504,387	91,149	0
17	371-INSTALLATIONS ON CUST PREM	PLT371	263,710	0	0	0	0	263,710
18	373-STREET LTGH & SIGNAL SYS	PLT373	76,650	0	0	0	0	76,650
19	TOTAL DISTR PLANT RESERVE		16,354,024	7,646,011	387,082	4,640,428	3,306,391	374,112

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

	DEVELOP OF RATE BASE CON'T-6	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	GENERAL & COMMON PLANT RES							
1	390-STRUCTURES & IMPROV	PLT390.2	200	95	6	53	38	8
2	391-OFFICE EQUIPMENT	PLT391	3,478	1,651	102	926	664	136
3	392-TRANSPORTATION EQUIP	PLT392	486,458	230,874	14,215	129,580	92,819	18,971
4	394-TOOLS, SHOP & GARAGE EQ	PLT394	63,007	29,903	1,841	16,783	12,022	2,457
5	395-LABORATORY EQUIPMENT	PLT395	40,380	19,164	1,180	10,756	7,705	1,575
6	396-POWER OPERATED EQUIP	PLT396	19,763	9,380	577	5,264	3,771	771
7	397-COMMUNICATION EQUIP	PLT397	15,391	7,305	450	4,100	2,937	600
8	398-MISCELLANEOUS EQUIP	PLT398	22,685	10,766	663	6,043	4,328	885
9	ALLOCATION FROM COMMON PLT	GENPLT	346,787	164,586	10,133	92,375	66,169	13,524
10	TOTAL GEN & COMM PLANT RES		998,149	473,723	29,167	265,881	190,453	38,925
11	TOTAL RESERVE FOR DEPRECIATION		19,882,060	9,100,857	444,980	5,496,303	4,404,589	435,331
12	NET PLANT IN SERVICE		49,398,163	21,922,656	971,016	13,460,778	11,079,730	1,963,984
	ADDITIONS TO NET PLANT:							
	MATERIALS & SUPPLIES							
13	TRANSM & DISTR RELATED	TRDISPLT	771,667	343,830	15,208	211,617	174,568	26,444
14	TOT MATERIALS & SUPPLIES		771,667	343,830	15,208	211,617	174,568	26,444
	CASH WORKING CAPITAL							
15	PURCHASED POWER	ENERGY	1,617,250	561,265	16,873	378,282	649,726	11,105
16	OTHER O&M		964,480	502,092	26,992	221,569	174,166	39,660
17	TOT CASH WORKING CAP		2,581,730	1,063,357	43,865	599,851	823,892	50,765
18	TOTAL ADDITIONS		3,353,397	1,407,187	59,072	811,468	998,461	77,209

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

	DEVELOP OF RATE BASE CON'T-7	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEDUCTIONS TO NET PLANT							
	ACC DEFERRED INCOME TAXES							
1	ACCUM DEPREC & AMORT	PLANT	9,161,020	4,102,282	187,239	2,506,721	2,047,513	317,265
2	PENSION FAS 87	EXP926	909,489	431,645	26,576	242,264	173,536	35,468
3	PERCENTAGE REPAIR ALLOW	PLANT	508,112	227,531	10,385	139,034	113,564	17,597
4	RETIREMENT LOSS	PLANT	1,077,991	482,722	22,033	294,970	240,934	37,333
5	OVERHEADS	PLANT	70,834	31,719	1,448	19,382	15,832	2,453
6	CIAC	PLT3659	(370,407)	(197,480)	(7,591)	(104,935)	(60,401)	0
7	OTHER	PLANT	(50,874)	(22,781)	(1,040)	(13,921)	(11,370)	(1,762)
8	FAS 109	PLANT	(3,799,097)	(1,701,226)	(77,649)	(1,039,543)	(849,109)	(131,570)
9	TOTAL ACCUM DEF INCOME TAX		7,507,068	3,354,411	161,401	2,043,973	1,670,499	276,783
10	CUSTOMER DEPOSITS	CUSTDEP	179,726	1,163	14,680	163,559	324	0
11	TOTAL DEDUCTIONS		7,686,794	3,355,575	176,081	2,207,532	1,670,823	276,783
12	TOTAL RATE BASE		45,064,766	19,974,268	854,007	12,064,714	10,407,367	1,764,410

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

	OPERATING REVENUES-8	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ELECTRIC OPERATING REVENUES							
1	TOTAL REV FIRM SALE OF ELECT		17,366,056	8,365,326	400,664	4,280,786	3,412,718	906,561
2	SPECIAL CONTRACT KES	TRDISPLT	44,874	19,994	884	12,306	10,152	1,538
3	IT SPECIAL CONTRACT KES	DEMTRAN	3,981	1,524	41	921	1,467	28
4	ACCRUED REV INTERNAL TRANS	DEMTRAN	74,009	28,328	764	17,117	27,278	522
5	TOTAL SALE OF ELECTRICITY		17,488,920	8,415,172	402,353	4,311,129	3,451,615	908,650
	OTHER OPERATING REVENUES							
6	450-LATE PAYMENT CHARGES	CUST450	99,528	0	4,361	53,090	42,077	0
	451-MISC SERVICE REVENUE							
7	TRANSFORMER RENTAL	CUST451	73,928	0	0	5,187	68,741	0
8	ENHANCED METER REVENUE	PLT370	15	7	1	6	1	0
9	TOTAL ACCOUNT 451		73,943	7	1	5,192	68,742	0
10	454-RENT FOR ELECTRIC PROP	PLT364	135,217	59,951	2,166	45,538	27,561	0
	456-OTHER ELECTRIC REVENUES							
11	EB - MBTA	TRDISPLT	10,718	4,776	211	2,939	2,425	367
12	TOTAL ACCOUNT 456		10,718	4,776	211	2,939	2,425	367
13	TOTAL OTHER OPERATING REVENUE		319,406	64,733	6,740	106,760	140,805	367
14	TOTAL OPERATING REVENUES		17,808,326	8,479,906	409,093	4,417,889	3,592,420	909,017

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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
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	OPERATION & MAINTENANCE EXP-9	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	OTHER POWER SUPPLY EXPENSES							
1	557-OTHER EXPENSES	DEMPROD	117,371	38,048	1,469	32,919	44,532	403
2	TOTAL OTHER POWER SUPPLY EXP		117,371	38,048	1,469	32,919	44,532	403
	TRANSMISSION EXPENSES							
	OPERATION							
3	560-SUPERVISION & ENGINEER	TLABTO	0	0	0	0	0	0
4	561-LOAD DISPATCHING	DTRANLD	37,052	12,859	387	8,667	14,885	254
5	562-STATION EXPENSES	PLT3523	8,187	3,134	84	1,894	3,018	58
6	563-OVERHEAD LINE EXPENSES	PLT3556	6,272	2,401	65	1,451	2,312	44
7	565-TRANS OF ELECT BY OTHERS	TRANPLT	46,886	17,946	484	10,844	17,281	331
8	566-MISCELLANEOUS TRNSM EXP	TRANPLT	0	0	0	0	0	0
9	567-RENTS	TRANPLT	1,470	563	15	340	542	10
10	TOTAL OPERATION EXPENSE		99,867	36,902	1,035	23,195	38,037	698
	MAINTENANCE							
11	568-SUPERVISION & ENGINEER	TLABTM	5,898	2,258	61	1,364	2,174	42
12	569-STRUCTURES	PLT352	1,057	404	11	244	389	7
13	570-STATION EQUIPMENT	PLT353	16,673	6,382	172	3,856	6,145	118
14	571-OVERHEAD LINES	PLT3556	74,428	28,488	768	17,214	27,432	525
15	573-MAINT OF MISC TRANS PLT	TRANPLT	0	0	0	0	0	0
16	TOTAL MAINTENANCE EXPENSE		98,055	37,532	1,012	22,678	36,141	692
17	TOTAL TRANSMISSION EXPENSES		197,922	74,435	2,046	45,873	74,178	1,390

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

	OPERATION & MAINT EXP CON'T-10	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DISTRIBUTION EXPENSES							
	OPERATION							
1	580-SUPERVISION & ENGINEER	TLABDO	128,362	51,287	6,321	39,139	22,697	8,917
2	581-LOAD DISPATCHING	DDISTLD	94,122	32,665	982	22,015	37,813	646
3	582-STATION EXPENSES	PLT3612	46,170	17,349	546	12,244	15,692	339
4	583-OVERHEAD LINE EXPENSES	PLT3645	79,536	35,264	1,274	26,786	16,212	0
5	584-UNDERGROUND LINE EXP	PLT3667	66,520	30,175	1,090	22,739	12,516	0
6	585-STREET LIGHT & SIGNAL	PLT373	63,106	0	0	0	0	63,106
7	586-METER EXPENSES	PLT370	259,045	117,321	25,812	98,172	17,741	0
8	587-CUST INSTALLATIONS EXP	PLT3690	3,916	2,797	258	732	129	0
9	588-MISC DISTRIBUTION EXP	DISTPLT	52,984	23,948	1,095	14,763	11,215	1,963
10	589-RENTS	DISTPLT	1,107	500	23	308	234	41
11	TOTAL OPERATION EXPENSE		794,868	311,306	37,401	236,898	134,249	75,013
	MAINTENANCE							
12	590-SUPERVISION & ENGINEER	TLABDM	15,378	6,469	229	4,849	3,410	421
13	591-STRUCTURES	PLT361	288	108	3	76	98	2
14	592-STATION EQUIPMENT	PLT362	89,816	33,750	1,062	23,818	30,527	659
15	593-OVERHEAD LINES	PLT3645	669,949	297,034	10,733	225,626	136,556	0
16	594-UNDERGROUND LINES	PLT3667	55,280	25,076	906	18,897	10,401	0
17	595-LINE TRANSFORMERS	PLT368	849	397	12	210	225	5
18	596-STREET LIGHT & SIGNAL	PLT373	17,868	0	0	0	0	17,868
19	597-METERS	PLT370	0	0	0	0	0	0
20	598-MISC DISTRIBUTION PLANT	DISTPLT	3,068	1,387	63	855	649	114
21	598-ADJ MNT OF WATER HEATERS	DISTPLT	(3,068)	(1,387)	(63)	(855)	(649)	(114)
22	TOTAL MAINTENANCE EXPENSE		849,429	362,834	12,946	273,476	181,217	18,956
23	TOTAL DISTRIBUTION EXPENSES		1,644,296	674,141	50,347	510,374	315,466	93,969

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

	OPERATION & MAINT EXP CON'T-11	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	CUSTOMER ACCOUNTS EXPENSES							
1	901-SUPERVISION	TLABCA	2,277	2,002	125	139	5	6
2	901-SUPERV - NON-UTILITY ADJ	TLABCA	(2)	(2)	(0)	(0)	(0)	(0)
3	902-METER READING EXPENSE	CUST902	225,091	198,693	12,152	13,705	541	0
4	903-CUST RECORDS & COLL EXP	CUST903	314,392	275,712	16,874	19,247	512	2,047
5	903-BILLING FORMS & POSTAGE	CUST903C	133,368	114,972	8,667	8,452	207	1,070
6	903-CUST REC - NON-UTILITY ADJ	CUST903	(321)	(282)	(17)	(20)	(1)	(2)
7	904-UNCOLLECTIBLE ACCOUNTS							
8	RESIDENTIAL SERVICE	C904R	543,186	543,186	0	0	0	0
9	SMALL GENERAL SERVICE	C904SGS	8,190	0	8,190	0	0	0
10	REGULAR GENERAL SERVICE	C904RGS	35,472	0	0	35,472	0	0
11	LARGE GENERAL SERVICE	C904LGS	30,704	0	0	0	30,704	0
12	OUTDOOR LIGHTING	C904OL	508	0	0	0	0	508
13	904-UNCOLLECTIBLE ACCT ADJ	EXP904	(342,823)	(301,292)	(4,543)	(19,675)	(17,031)	(282)
14	904-NON-UTILITY ADJ	EXP904	(2,842)	(2,498)	(38)	(163)	(141)	(2)
15	TOTAL ACCOUNT 904		272,395	239,396	3,609	15,633	13,532	224
16	905-MISCEL CUST ACCTS EXP	EXP9024	0	0	0	0	0	0
17	TOTAL CUSTOMER ACCTS EXPENSE		947,200	830,492	41,411	57,156	14,796	3,344
	CUSTOMER SERVICE & INFO EXP							
18	907-SUPERVISION	TLABCS	14,707	8,903	464	2,158	2,964	217
19	907-NON-UTILITY ADJUSTMENT	TLABCS	(11)	(7)	(0)	(2)	(2)	(0)
20	908-CUSTOMER ASSIST EXCL CLM	CUST908	36,939	22,361	1,167	5,421	7,445	546
21	908-NON-UTILITY ADJUSTMENT	CUST908	(26)	(16)	(1)	(4)	(5)	(0)
22	908-CONSERVATION & LOAD MGMT	CUST908	0	0	0	0	0	0
23	909-INFO & INSTRUCT EXP	CUST909	620,828	375,816	19,608	91,107	125,127	9,172
24	909-NON-UTILITY ADJUSTMENT	CUST909	(445)	(269)	(14)	(65)	(90)	(7)
25	TOTAL CUST SERVICE & INFO EXP		671,992	406,788	21,223	98,615	135,439	9,927

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

	OPERATION & MAINT EXP CON'T-12	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ADMINISTRATIVE & GENERAL EXP							
	OPERATION							
1	920-ADMIN & GENRL SALARIES	REVCLAIM	43,327	20,871	1,000	10,680	8,514	2,262
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(31)	(15)	(1)	(8)	(6)	(2)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	61,057	29,411	1,409	15,051	11,999	3,187
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(44)	(21)	(1)	(11)	(9)	(2)
5	923-OUTSIDE SERVICES EMPLOY	REVCLAIM	2,916,382	1,404,837	67,286	718,897	573,118	152,244
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(22,749)	(10,958)	(525)	(5,608)	(4,471)	(1,188)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(7,956)	(3,832)	(184)	(1,961)	(1,563)	(415)
8	924-PROPERTY INSURANCE	PLANT	22,464	10,059	459	6,147	5,021	778
9	924-NON-UTILITY ADJUSTMENT	PLANT	(44)	(20)	(1)	(12)	(10)	(2)
10	925-INJURIES & DAMAGES	REVCLAIM	112,300	54,096	2,591	27,682	22,069	5,862
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	111,138	52,909	2,515	27,898	22,340	5,477
12	926-EMPLOYEE PENSNS & BENE	LABOR	164,002	77,836	4,792	43,686	31,293	6,396
13	926-NON-UTILITY ADJUSTMENT	LABOR	(118)	(56)	(3)	(31)	(23)	(5)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	22,729	10,787	664	6,054	4,337	886
15	PENSION ADJUSTMENT	LABOR	105,778	50,202	3,091	28,177	20,183	4,125
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	69,730	33,094	2,038	18,574	13,305	2,719
	928-REGULATRY COMMISSION EX							
17	FERC	REVCLAIM	0	0	0	0	0	0
18	RETAIL	REVCLAIM	275,329	132,628	6,352	67,869	54,107	14,373
19	AMORTZTN RATE CASE EXP	REVCLAIM	107,393	51,732	2,478	26,473	21,105	5,606
20	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(197)	(95)	(5)	(49)	(39)	(10)
21	TOTAL ACCOUNT 928		382,525	184,264	8,825	94,294	75,173	19,969
22	929-DUPLICATE CHARGES-CR.	REVCLAIM	(10,069)	(4,850)	(232)	(2,482)	(1,979)	(526)
23	930.1-GENERL ADVERTISING EX	REVCLAIM	12,658	6,097	292	3,120	2,488	661
24	930.1-ADVERTSNG PROMOTION ADJ	REVCLAIM	(10,786)	(5,196)	(249)	(2,659)	(2,120)	(563)
25	930.2-MISC GENERAL EXPENSE	REVCLAIM	31,384	15,118	724	7,736	6,167	1,638
26	930.2-NON-UTILITY ADJUSTMENT	REVCLAIM	(32)	(15)	(1)	(8)	(6)	(2)
27	931-RENTS	REVCLAIM	(80,323)	(38,692)	(1,853)	(19,800)	(15,785)	(4,193)
28	TOTAL OPERATION EXPENSE		3,923,322	1,885,926	92,637	975,416	770,034	199,308
	MAINTENANCE							
29	935-MAINT OF GENERAL PLANT	GENPLT	36,680	17,408	1,072	9,771	6,999	1,430
30	935-NON-UTILITY ADJUSTMENT	GENPLT	(26)	(12)	(1)	(7)	(5)	(1)
31	TOTAL ADMIN & GENERAL EXPENSE		3,959,976	1,903,322	93,708	985,180	777,028	200,738
32	WAGE ADJUSTMENT	OMLAB	103,884	51,725	3,952	26,360	17,588	4,260
33	INFLATION ALLOWANCE	OTOMINF	127,221	64,525	3,248	29,426	24,507	5,516
34	GAS/ELECTRIC ALLOCATIONS	GEEXP	53,140	29,052	1,529	11,269	9,150	2,141
35	TOTAL OPERATION & MAINT EXP		7,823,002	4,072,526	218,933	1,797,172	1,412,684	321,687

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

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEPRECIATION & AMORT EXP-13							
	DEPRECIATION & AMORTIZATION EXPENSE							
	AMORTIZATION EXPENSE							
1	COMPUTER SOFTWARE	PLT303	9,895	4,696	289	2,636	1,888	386
2	CIS AMORTIZATION - ELECTRIC	TCSERV	121,116	73,317	3,825	17,774	24,411	1,789
3	FLEXI AMORTIZATION - ELECTRIC	PLANT	17,096	7,656	349	4,678	3,821	592
4	WEB SITE AMORTIZATION	PLANT	13,044	5,841	267	3,569	2,915	452
5	TECH SERVICES DEVELOP AMORT	PLANT	4,872	2,182	100	1,333	1,089	169
6	LERS LOGICA AMORT - ELECT	PLANT	48,240	21,602	986	13,200	10,782	1,671
7	DTE 99-118 PROCEEDING	REVCLAIM	55,275	26,626	1,275	13,625	10,862	2,886
8	TOTAL INTANGIBLE PLT AMORT		269,538	141,920	7,091	56,815	55,768	7,944
	TRANSMISSION PLANT DEPR EXP							
9	351-CLEARING LAND & R.O.W.	PLT351	106	41	1	25	39	1
10	352-STRUCTURES & IMPROVEMENT	PLT352	630	241	7	146	232	4
11	353-STATION EQUIPMENT	PLT353	189,630	72,584	1,957	43,858	69,893	1,338
12	355-POLES & FIXTURES	PLT355	49,918	19,107	515	11,545	18,398	352
13	356-OVERHEAD COND & DEVICES	PLT356	17,245	6,601	178	3,988	6,356	122
14	TOTAL TRANSM PLANT DEPR EXP		257,529	98,574	2,657	59,562	94,919	1,818
	DISTRIBUTION PLANT DEPR EXP							
15	361-STRUCTURES & IMPROV	PLT361	93,943	35,301	1,111	24,912	31,930	689
16	362-STATION EQUIPMENT	PLT362	305,887	114,942	3,618	81,117	103,966	2,244
17	364-POLES, TOWERS & FIXTURES	PLT364	573,398	254,227	9,186	193,109	116,876	0
18	365-OVERHEAD COND & DEVICES	PLT365	661,099	293,110	10,591	222,645	134,752	0
19	366-UNDERGROUND CONDUIT	PLT366	38,700	17,555	634	13,229	7,281	0
20	367-UNDERGROUND COND & DEV	PLT367	196,571	89,168	3,222	67,195	36,985	0
21	368-LINE TRANSFORMERS	PLT368	215,752	100,825	3,112	53,285	57,246	1,285
22	369-SERVICES	PLT369	265,211	242,916	10,549	10,289	1,457	0
23	370-METERS	PLT370	60,029	27,187	5,981	22,749	4,111	0
24	371-INSTALLATIONS ON CUST PREM	PLT371	177,020	0	0	0	0	177,020
25	373-STREET LTGH & SIGNAL SYS	PLT373	138,064	0	0	0	0	138,064
26	TOTAL DISTR PLANT DEPR EXP		2,725,674	1,175,230	48,006	688,531	494,605	319,302

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

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEPRECIATION & AMORT EXP-14							
	GENERAL & COMMON DEPR EXP							
1	390-STRUCTURES & IMPROV	PLT3900	14,904	7,073	436	3,970	2,844	581
2	390.2-IMPROV LEASED SVC CTR	PLT390.2	14,159	6,720	414	3,772	2,702	552
3	391-OFFICE EQUIPMENT	PLT391	29,007	13,767	848	7,727	5,535	1,131
4	393-STORES EQUIPMENT	PLT393	229	109	7	61	44	9
5	394-TOOLS, SHOP & GARAGE EQ	PLT394	5,559	2,638	162	1,481	1,061	217
6	395-LABORATORY EQUIPMENT	PLT395	3,841	1,823	112	1,023	733	150
7	396-POWER OPERATED EQUIP	PLT396	160	76	5	43	31	6
8	397-COMMUNICATION EQUIP	PLT397	53,555	25,417	1,565	14,266	10,219	2,089
9	398-MISCELLANEOUS EQUIP	PLT398	4,727	2,243	138	1,259	902	184
10	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(16,890)	(8,016)	(494)	(4,499)	(3,223)	(659)
11	TOTAL GEN & COMM DEPR EXP		109,251	51,851	3,192	29,102	20,846	4,261
12	TOTAL DEPRECIATION EXP		3,361,992	1,467,575	60,947	834,010	666,137	333,324

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

	STATE & FED TAXES & OTH EXP-15	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	TAXES OTHER THAN INCOME TAXES							
	TAXES OTHER THAN INCOME							
	FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	2,941	1,396	86	783	561	115
2	FICA	LABOR	206,284	97,903	6,028	54,949	39,360	8,045
3	FICA ADJUSTMENT	LABOR	7,668	3,639	224	2,043	1,463	299
4	TOTAL FEDERAL TAXES		216,893	102,938	6,338	57,775	41,385	8,458
	STATE TAXES							
5	MASS UNEMPLOYMENT	LABOR	8,869	4,209	259	2,363	1,692	346
6	MASS HEALTH INSURANCE	LABOR	849	403	25	226	162	33
7	MASS PROPERTY TAX	PLANT	683,167	305,921	13,963	186,934	152,690	23,659
8	MASS PROPERTY TAX ADJUST	PLANT	128,062	57,346	2,617	35,041	28,622	4,435
9	TOTAL STATE TAXES		820,948	367,879	16,864	224,565	183,166	28,474
10	PAYROLL TAXES CAPITALIZED	LABOR	(84,334)	(40,025)	(2,464)	(22,464)	(16,091)	(3,289)
11	PAYROLL TAXES ADJUSTMENT	LABOR	(7,549)	(3,583)	(221)	(2,011)	(1,440)	(294)
12	TOTAL TAXES OTHER THAN INCOME		945,958	427,209	20,517	257,864	207,019	33,349
13	TOTAL INCOME TAX EXPENSE		1,569,531	696,861	30,132	421,736	360,530	60,272
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	11,456	74	936	10,425	21	0
15	TOTAL EXPENSES		13,711,938	6,664,245	331,464	3,321,207	2,646,391	748,632

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

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEVELOPMENT OF INCOME TAXES-16							
	FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES		17,808,326	8,479,906	409,093	4,417,889	3,592,420	909,017
	OPERATING EXPENSES							
2	OPERATION & MAINT EXPENSE		7,823,002	4,072,526	218,933	1,797,172	1,412,684	321,687
3	DEPREC & AMORT EXPENSE		3,361,992	1,467,575	60,947	834,010	666,137	333,324
4	TAXES OTHER THAN INCOME		945,958	427,209	20,517	257,864	207,019	33,349
5	INTEREST ON CUSTOMER DEPOSITS		11,456	74	936	10,425	21	0
6	FAS 109 AMORTIZATION	PLANT	260,913	116,836	5,333	71,393	58,315	9,036
7	OPERATING INC BEFORE FED TAX		5,405,005	2,395,686	102,428	1,447,025	1,248,245	211,621
	LESS:							
6	INTEREST EXPENSE		1,987,356	880,865	37,662	532,054	458,965	77,810
7	NET OPERATING INC BEFORE TXS		3,417,649	1,514,821	64,767	914,971	789,280	133,810
	LESS:							
8	MASS INCOME TAX @ 6.50%		222,147	98,463	4,210	59,473	51,303	8,698
9	FEDERAL TAXABLE BASIS		3,195,502	1,416,357	60,557	855,498	737,977	125,113
10	FEDERAL INCOME TAX @ 34.00%		1,086,471	481,561	20,589	290,869	250,912	42,538
11	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0
12	FAS 109 AMORTIZATION		260,913	116,836	5,333	71,393	58,315	9,036
13	TOTAL INCOME TAX EXPENSE		1,569,531	696,861	30,132	421,736	360,530	60,272
14	NET INCOME AFTER TAX		4,096,387	1,815,661	77,629	1,096,682	946,030	160,385

EFFECTIVE STATE TAX RATE	6.50%
FEDERAL TAX RATE - CURRENT	34.00%
1 - INCREMENTAL TAX RATE	0.6171
INCREMENTAL TAX RATE	0.3829
EFFECTIVE INCREMENTAL FEDERAL RATE	0.3179
FACTOR FOR TAXABLE BASIS	1.6205
INTEREST EXPENSE PERCENTAGE	4.41%
PURCH GAS WORKING CAPITAL %	0.00%
OTHER O&M WORKING CAPITAL %	12.33%

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

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEVELOPMENT OF LABOR ALLOCATOR-17							
	TRANSMISSION LABOR							
	OPERATION LABOR							
1	560-SUPERVISION & ENGINEERING	LABTO	0	0	0	0	0	0
2	561-LOAD DISPATCHING	EXP561	25,730	8,930	268	6,018	10,337	177
3	562-STATION EXPENSES	EXP562	6,215	2,379	64	1,438	2,291	44
4	563-OVERHEAD LINE EXPENSES	EXP563	4,226	1,617	44	977	1,557	30
5	566-MISCELLANEOUS TRANSM EXP	EXP566	0	0	0	0	0	0
6	TOTAL OPERATION LABOR		36,171	12,926	376	8,433	14,185	250
	MAINTENANCE LABOR							
7	568-SUPERVISION & ENGINEER	LABTM	5,061	1,937	52	1,170	1,865	36
8	569-STRUCTURES	EXP569	0	0	0	0	0	0
9	570-STATION EQUIPMENT	EXP570	2,964	1,135	31	686	1,093	21
10	571-OVERHEAD LINES	EXP571	16,811	6,435	173	3,888	6,196	119
11	573-MAINT OF MISC TRANS PLT	EXP573	0	0	0	0	0	0
12	TOTAL MAINTENANCE LABOR		24,836	9,506	256	5,744	9,154	175
13	TOTAL TRANSMISSION LABOR		61,007	22,433	632	14,177	23,339	426

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
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12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	DEVEL OF LABOR ALLOC CON'T-18	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DISTRIBUTION LABOR							
	OPERATION LABOR							
1	580-SUPERVISION & ENGINEERING	LABDO	56,557	22,597	2,785	17,245	10,000	3,929
2	581-LOAD DISPATCHING	EXP581	91,244	31,666	952	21,342	36,657	627
3	582-STATION EXPENSES	EXP582	30,321	11,394	359	8,041	10,306	222
4	583-OVERHEAD LINE EXPENSES	EXP583	59,385	26,329	951	20,000	12,104	0
5	584-UNDERGROUND LINE EXP	EXP584	41,108	18,647	674	14,052	7,734	0
6	585-STREET LIGHT & SIGNAL	EXP585	32,471	0	0	0	0	32,471
7	586-METER EXPENSES	EXP586	207,363	93,914	20,662	78,585	14,201	0
8	587-CUST INSTALLATIONS EXP	EXP587	2,993	2,138	197	560	99	0
9	588-MISC DISTRIBUTION EXP	EXP588	31,554	14,262	652	8,792	6,679	1,169
10	589-RENTS	EXP589	36	16	1	10	8	1
11	TOTAL OPERATION LABOR		553,031	220,964	27,233	168,626	97,788	38,420
	MAINTENANCE LABOR							
12	590-SUPERVISION & ENGINEER	LABDM	11,803	4,966	176	3,722	2,617	323
13	591-STRUCTURES	EXP591	65	24	1	17	22	0
14	592-STATION EQUIPMENT	EXP592	58,179	21,862	688	15,428	19,774	427
15	593-OVERHEAD LINES	EXP593	197,040	87,361	3,157	66,359	40,163	0
16	594-UNDERGROUND LINES	EXP594	46,755	21,209	766	15,983	8,797	0
17	595-LINE TRANSFORMERS	EXP595	0	0	0	0	0	0
18	596-STREET LIGHT & SIGNAL	EXP596	8,064	0	0	0	0	8,064
19	597-METERS	EXP597	0	0	0	0	0	0
20	598-MISC DISTRI PLANT W/H	EXP598	0	0	0	0	0	0
21	TOTAL MAINTENANCE LABOR		321,907	135,422	4,787	101,510	71,373	8,815
22	TOTAL DISTRIBUTION LABOR		874,939	356,386	32,020	270,136	169,162	47,235

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

	DEVEL OF LABOR ALLOC CON'T-19	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	CUSTOMER ACCOUNTS LABOR							
1	901-SUPERVISION	LABCA	1,620	1,424	89	99	3	4
2	902-METER READING EXPENSE	EXP902	140,756	124,248	7,599	8,570	338	0
3	903-CUST RECORDS & COLL EXP	EXP903	75,150	65,570	4,287	4,649	121	523
4	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0	0
5	TOTAL CUSTOMER ACCTS LABOR		217,526	191,243	11,975	13,318	462	527
	CUSTOMER SERVICE & INFO LAB							
6	907-SUPERVISION	LABCS	14,782	8,948	467	2,169	2,979	218
7	908-CUSTOMER ASSISTANCE EXP	EXP908	30,332	18,361	958	4,451	6,113	448
8	909-INFO & INSTRUCT EXP	EXP909	0	0	0	0	0	0
9	TOTAL CUST SERVICE & INFO LAB		45,114	27,310	1,425	6,620	9,093	666

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

	DEVEL OF LABOR ALLOC CON'T-20	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
1	920-ADMIN & GENRL SALARIES	EXP920	15,293	7,367	353	3,770	3,005	798
2	921-OFFICE SUPPLIES & EXP	EXP921	11,634	5,604	268	2,868	2,286	607
3	923-OUTSIDE SERVICES EMPLOY	EXP923	0	0	0	0	0	0
4	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0
5	925-INJURIES & DAMAGES	EXP925	200	96	5	49	39	10
6	926-EMPLOYEE PENSNS & BENE	EXP926	0	0	0	0	0	0
7	928-REGULATRY COMMISSION EX	EXP928	0	0	0	0	0	0
8	930.2-MISC GENERAL EXPENSE	EXP930.2	0	0	0	0	0	0
9	931-RENTS	EXP931	0	0	0	0	0	0
10	TOTAL OPERATION LABOR		27,127	13,067	626	6,687	5,331	1,416
	MAINTENANCE LABOR							
11	935-MAINT OF GENERAL PLANT	EXP935	6,098	2,894	178	1,624	1,164	238
12	TOTAL ADMIN & GENERAL LABOR		33,225	15,961	804	8,311	6,494	1,654
13	TOTAL ELECTRIC O&M LABOR		1,231,810	613,333	46,857	312,563	208,550	50,508
14	CONSTRUCTION LABOR	DISTPLT	1,269,949	574,006	26,247	353,841	268,801	47,055
15	OTHER LABOR	LABOR	168,067	79,765	4,911	44,769	32,068	6,554
16	SUM OF ALLOCATED LABOR EXP		2,669,827	1,267,103	78,015	711,173	509,419	104,117

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

	REVENUE REQUIREMENTS-21	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	PRESENT RATES							
1	RATE BASE		45,064,766	19,974,268	854,007	12,064,714	10,407,367	1,764,410
2	NET OPER INC (PRESENT RATES)		4,096,387	1,815,661	77,629	1,096,682	946,030	160,385
3	RATE OF RETURN (PRES RATES)		9.0900%	9.0900%	9.0900%	9.0900%	9.0900%	9.0900%
4	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
5	SALES REVENUE (PRE RATES)		17,366,056	8,365,326	400,664	4,280,786	3,412,718	906,561
6	ANNUAL BOOKED KWH SALES		455,796,875	157,030,902	4,710,680	105,984,000	184,934,490	3,136,803
7	SALES REV MILLS/KWH (PRE RATES)		38.10	53.27	85.05	40.39	18.45	289.01
	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		4,096,387	1,815,661	77,629	1,096,682	946,030	160,385
10	SALES REVENUE REQ CLAIMED ROR		17,366,056	8,365,326	400,664	4,280,786	3,412,718	906,561
11	REVENUE DEFICIENCY SALES REV		(0)	(0)	(0)	(0)	(0)	(0)
12	PERCENT INCREASE REQUIRED		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	ANNUAL BOOKED KWH SALES		455,796,875	157,030,902	4,710,680	105,984,000	184,934,490	3,136,803
14	SALES REV REQUIRED MILLS/KWH		38.10	53.27	85.05	40.39	18.45	289.01
15	REVENUE DEFICIENCY MILLS/KWH		0.00	0.00	0.00	0.00	0.00	0.00

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

	ALLOCATION FACTOR TABLE-22	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	CAPACITY-PRODUCTION RELATED							
1	DEMAND PROD 50% CP 50% ENER	DEMPROD	100.00%	32.42%	1.25%	28.05%	37.94%	0.34%
2	COINCIDENT PEAK		88,179	26,567	1,287	28,838	31,487	0
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	CAPACITY-TRANSMISSION RELATED							
11	DEMAND TRANSMISSION	DEMTRAN	76,370	29,232	788	17,663	28,148	539
12	DEM TRANS - LOAD DISPATCHING	DTRANLD	55,884	19,394	583	13,071	22,451	384
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	CAPACITY-DISTRIBUTION RELATED							
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17	DEMAND SUBTRANS-SUBSTATIONS	DSUBTSUB	88,180	33,135	1,043	23,384	29,971	647
18	DEMAND PRIMARY	DEMPRI	105,008	39,022	1,410	31,647	32,929	0
19								
20	DEMAND SECONDARY	DEMSEC	67,672	39,022	1,410	27,240	0	0
21	DEM DIST - LOAD DISPATCHING	DDISTLD	55,884	19,394	583	13,071	22,451	384
22								
23	DEMAND PRIMARY	DEMPRIU	105,008	39,022	1,410	31,647	32,929	0
24	DEMAND SECONDARY	DEMSECU	67,672	39,022	1,410	27,240	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
CAPACITY-DISTR RELATED CON'T-23							
TRANSFORMERS DEM SECONDARY	DEMSECTR	88,180	41,208	1,272	21,778	23,397	525
ENERGY RELATED							
ENERGY @ GENERATOR KWH	ENERGY	489,540,187	169,894,307	5,107,389	114,505,653	196,671,487	3,361,351

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

	CUSTOMER RELATED-24	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	D.A. 902-METER READING EXP	CUST902	314,918	277,985	17,002	19,174	757	0
2	D.A. 903-CUST REC & COLL EXP	CUST903	322,777	283,065	17,324	19,760	526	2,102
3	D.A. 908-CUSTOMER ASSIST EXP	CUST908	100.00%	60.53%	3.16%	14.67%	20.15%	1.48%
4	D.A. 909-INFO & INSTRUCT EXP	CUST909	100.00%	60.53%	3.16%	14.67%	20.15%	1.48%
5	D.A. 370-METERS	CUST370	3,193,018	1,446,114	318,157	1,210,073	218,674	0
6	D.A. 371-INSTALL ON CUST PREM	CUST371	1,069,437	0	0	0	0	1,069,437
7	D.A. 373-ST LTGH & SIGNAL SYS	CUST373	1,069,437	0	0	0	0	1,069,437
8	D.A. CUSTOMER DEPOSITS	CUSTDEP	180,107	1,166	14,711	163,905	325	0
9	D.A. 450-LATE PAYMENT CHARGES	CUST450	98,280	0	4,306	52,424	41,549	0
10	D.A. SERVICES ACCT 369	CUST369	4,137,457	3,789,639	164,578	160,514	22,726	0
11	D.A. 451-TRANSFORMER RENTALS	CUST451	29,719	0	0	2,085	27,634	0
12	D.A. 903-BILLING FORMS & POSTAGE	CUST903C	246,351	212,372	16,009	15,612	382	1,976
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17	TOTAL ANNUAL CUSTOMERS		321,166	277,373	16,936	19,140	433	7,284
18	TOTAL ANNUAL MET EXCL TELE MET		314,558	277,985	17,002	19,174	397	0
19	ANNUAL METERS TELEMETERING		36	0	0	0	36	0
20	ANNUAL NO OF ELECT ONLY BILLS		168,827	141,679	14,659	11,364	147	978
21	ANNUAL NO OF COMBINED BILLS		152,852	141,386	2,630	8,296	289	251
22	ANNUAL NO OF EXTERNAL SUPP BILLS		49	0	7	20	18	4
23	ANNUAL BILLS W/STR LIGHT ADDED		3,411	0	0	0	0	3,411
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED-25	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL PLANT IN SERVICE	PLANT	69,280,223	31,023,512	1,415,996	18,957,081	15,484,319	2,399,316
2	SUM OF ALLOCATED LABOR EXP	LABOR	2,669,827	1,267,103	78,015	711,173	509,419	104,117
3	TRANSMISSION & DISTR PLANT	TRDISPLT	63,952,772	28,495,302	1,260,345	17,537,966	14,467,552	2,191,607
4	O&M GAS/ELECTRIC ALLOCATIONS	GEEXP	5,306,773	2,901,206	152,732	1,125,318	913,731	213,786
5	OTHER O&M INFLATION ADJ	OTOMINF	4,789,712	2,429,276	122,275	1,107,843	922,651	207,668
6								
7	ACCT 303-MISC INTANGIBLE PLANT	PLT303	155,450	73,777	4,542	41,408	29,661	6,062
8	TOTAL OPERATION & MAINT EXP	TOTOM	7,823,002	4,072,526	218,933	1,797,172	1,412,684	321,687
9	ACCT 352-STRUCTURES & IMPROV	PLT352	24,145	9,242	249	5,584	8,899	170
10	ACCT 353-STATION EQUIPMENT	PLT353	4,558,417	1,744,817	47,035	1,054,279	1,680,114	32,172
11	ACCT 361-STRUCTURES & IMPROV	PLT361	2,200,070	826,710	26,023	583,425	747,769	16,142
12	ACCT 362-STATION EQUIPMENT	PLT362	9,679,954	3,637,393	114,495	2,566,977	3,290,065	71,024
13	ACCT 364-POLES, TOWERS & FIX	PLT364	9,636,940	4,272,714	154,388	3,245,534	1,964,304	0
14	ACCT 368-LINE TRANSFORMERS	PLT368	8,110,991	3,790,403	117,001	2,003,189	2,152,108	48,291
15	ACCT 370-METERS	PLT370	3,193,018	1,446,114	318,157	1,210,073	218,674	0
16	ACCT 373-ST LTGH & SIGNAL SYS	PLT373	1,069,437	0	0	0	0	1,069,437
17								
18	TOTAL OPERATION & MAINT LABOR	OMLAB	1,231,810	613,333	46,857	312,563	208,550	50,508
19	TOTAL MATERIALS & SUPPLIES	MATSUP	771,667	343,830	15,208	211,617	174,568	26,444
20	ACCT 351-CLEARING LAND & R.O.W.	PLT351	8,036	3,076	83	1,859	2,962	57
21	ACCT 355-POLES & FIXTURES	PLT355	770,347	294,864	7,949	178,167	283,930	5,437
22	ACCT 356-OVERHEAD COND & DEV	PLT356	335,501	128,419	3,462	77,595	123,657	2,368
23	ACCT 390.2-IMPRV LEASED SVC CTR	PLT390.2	408,662	193,952	11,941	108,857	77,975	15,937
24	ACCT 393-STORES EQUIPMENT	PLT393	19,691	9,345	575	5,245	3,757	768
25	ACCT 365-OVERHEAD COND & DEV	PLT365	12,242,566	5,427,967	196,131	4,123,058	2,495,410	0
26	ACCT 366-UNDERGROUND CONDUIT	PLT366	1,093,215	495,904	17,919	373,703	205,690	0
27	ACCT 367-UNDERGRND COND & DEV	PLT367	5,001,803	2,268,916	81,984	1,709,807	941,096	0
28	ACCT 369-SERVICES	PLT369	4,137,457	3,789,639	164,578	160,514	22,726	0
29	ACCT 371-INSTALLS ON CUST PREM	PLT371	939,595	0	0	0	0	939,595
30	ACCT 390-STRUCTURES & IMPROV	PLT3900	310,628	147,424	9,077	82,743	59,270	12,114
31	ACCT 391-OFFICE EQUIPMENT	PLT391	178,395	84,667	5,213	47,520	34,039	6,957
32	ACCT 392-TRANSPORTATION EQUIP	PLT392	1,250,620	593,546	36,544	333,133	238,626	48,771
33	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	193,721	91,940	5,661	51,602	36,963	7,555
34	ACCT 395-LABORATORY EQUIP	PLT395	122,715	58,241	3,586	32,688	23,415	4,786
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-26	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL TRANSMISSION PLANT	TRANPLT	5,934,259	2,271,445	61,231	1,372,487	2,187,214	41,882
2	TOTAL DISTRIBUTION PLANT	DISTPLT	58,018,513	26,223,856	1,199,115	16,165,479	12,280,338	2,149,724
3	TOTAL GENERAL PLANT	GENPLT	5,170,639	2,453,992	151,091	1,377,325	986,589	201,642
4	INTANGIBLE PLANT	INTANPLT	155,450	73,777	4,542	41,408	29,661	6,062
5	ACCT 573-MNT OF MISC TRNS PLT	EXP573	0	0	0	0	0	0
6	ACCT 561-LOAD DISPATCHING	EXP561	37,052	12,859	387	8,667	14,885	254
7	ACCT 562-STATION EXPENSES	EXP562	8,187	3,134	84	1,894	3,018	58
8	ACCT 563-OVERHEAD LINE EXP	EXP563	6,272	2,401	65	1,451	2,312	44
9	ACCT 566-MISC TRANSM EXP	EXP566	0	0	0	0	0	0
10	ACCT 569-STRUCTURES	EXP569	1,057	404	11	244	389	7
11	ACCT 570-STATION EQUIPMENT	EXP570	16,673	6,382	172	3,856	6,145	118
12	ACCT 571-OVERHEAD LINES	EXP571	74,428	28,488	768	17,214	27,432	525
13	TOTAL CUST SERVICE & INFO EXP	TCSERV	671,992	406,788	21,223	98,615	135,439	9,927
14	ACCT 396-POWER OPERATED EQ	PLT396	22,871	10,855	668	6,092	4,364	892
15	ACCT 397-COMMUNICATION EQUIP	PLT397	594,973	282.375	17.386	158,485	113.524	23.202
16	ACCT 398-MISCELLANEOUS EQUIP	PLT398	106,179	50,393	3,103	28,283	20,260	4,141
17	ACCT 589-RENTS	EXP589	1,107	500	23	308	234	41
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-27	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	ACCT 582-STATION EXPENSES	EXP582	46,170	17,349	546	12,244	15,692	339
2	ACCT 583-OVERHEAD LINE EXP	EXP583	79,536	35,264	1,274	26,786	16,212	0
3	ACCT 584-UNDERGROUND LINE EXP	EXP584	66,520	30,175	1,090	22,739	12,516	0
4	ACCT 585-STREET LIGHT & SIGNL	EXP585	63,106	0	0	0	0	63,106
5	ACCT 586-METER EXPENSES	EXP586	259,045	117,321	25,812	98,172	17,741	0
6	ACCT 587-CUST INSTALL EXP	EXP587	3,916	2,797	258	732	129	0
7	ACCT 588-MISC DISTRIBUTION EX	EXP588	52,984	23,948	1,095	14,763	11,215	1,963
8	ACCT 591-STRUCTURES	EXP591	288	108	3	76	98	2
9	ACCT 592-STATION EQUIPMENT	EXP592	89,816	33,750	1,062	23,818	30,527	659
10	ACCT 593-OVERHEAD LINES	EXP593	669,949	297,034	10,733	225,626	136,556	0
11	ACCT 594-UNDERGROUND LINES	EXP594	55,280	25,076	906	18,897	10,401	0
12	ACCT 595-LINE TRANSFORMERS	EXP595	849	397	12	210	225	5
13	ACCT 596-STREET LIGHT & SIGNL	EXP596	17,868	0	0	0	0	17,868
14	ACCT 597-METERS	EXP597	0	0	0	0	0	0
15	ACCT 598-MISC DISTRIB PLT	EXP598	0	0	0	0	0	0
16	ACCT 902-METER READING EXP	EXP902	225,091	198,693	12,152	13,705	541	0
17	ACCT 903-CUST RCDS & COLL EXP	EXP903	447,439	390,403	25,524	27,679	718	3,115
18	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	618,060	543,186	8,190	35,472	30,704	508
19	ACCT 908-CUST ASSISTANCE EXP	EXP908	36,913	22,345	1,166	5,417	7,440	545
20	ACCT 920-ADMIN & GENRL SAL	EXP920	43,296	20,856	999	10,673	8,508	2,260
21	ACCT 921-OFFICE SUPPLIES & EX	EXP921	61,013	29,390	1,408	15,040	11,990	3,185
22	ACCT 925-INJURIES & DAMAGES EXP	EXP925	112,300	54,096	2,591	27,682	22,069	5,862
23	ACCT 926-EMPLOY PENSNS & BENE	EXP926	362,121	171,863	10,582	96,460	69,095	14,122
24	ACCT 930.1-GENERL ADVERT EX	EXP930.1	1,872	902	43	461	368	98
25	ACCT 930.2-MISC GENERAL EXP	EXP930.2	31,352	15,102	723	7,728	6,161	1,637
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0	0
27	ACCT 909-INFO & INSTRUCT EXP	EXP909	620,383	375,547	19,594	91,041	125,037	9,165
28	ACCT 902-904 CUST ACCTS EXP	EXP9024	944,925	828,492	41,285	57,017	14,792	3,339
29	ACCT 935-MAINT OF GENERAL PLANT	EXP935	36,654	17,396	1,071	9,764	6,994	1,429
30	ACCT 581-LOAD DISPATCHING	EXP581	94,122	32,665	982	22,015	37,813	646
31	ACCT 923-OUTSIDE SERV EMPLOY	EXP923	2,885,677	1,390,047	66,577	711,328	567,083	150,641
32	ACCT 924-PROPERTY INSURANCE	EXP924	22,420	10,040	458	6,135	5,011	776
33	ACCT 928-REGUL COMMISSION EX	EXP928	382,525	184,264	8,825	94,294	75,173	19,969
34	ACCT 931-RENTS	EXP931	(80,323)	(38,692)	(1,853)	(19,800)	(15,785)	(4,193)
35	ACCT 924 & 925 PROP & LIABILTY INS	EXP9245	134,720	64,135	3,049	33,817	27,080	6,639
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-28	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	CUST SER & INFO LAB ACCT 908-910	LABCS	30,332	18,361	958	4,451	6,113	448
2	CUST ACCTS LABOR ACCT 902-905	LABCA	215,906	189,819	11,886	13,219	459	523
3	LABOR ACCTS 569-573	LABTM	19,775	7,569	204	4,574	7,289	140
4	LABOR ACCTS 561-566	LABTO	36,171	12,926	376	8,433	14,185	250
5	LABOR ACCTS 582-589	LABDO	496,475	198,367	24,448	151,381	87,788	34,491
6	LABOR ACCTS 591-598	LABDM	310,104	130,457	4,612	97,788	68,756	8,491
7	TRANSMISSION OPERATION LABOR	TLABTO	36,171	12,926	376	8,433	14,185	250
8	TRANSM MAINTENANCE LABOR	TLABTM	24,836	9,506	256	5,744	9,154	175
9	DISTR OPERATION LABOR	TLABDO	553,031	220,964	27,233	168,626	97,788	38,420
10	DISTR MAINTENANCE LABOR	TLABDM	321,907	135,422	4,787	101,510	71,373	8,815
11	CUSTOMER ACCOUNTS LABOR	TLABCA	217,526	191,243	11,975	13,318	462	527
12	CUSTOMER SERVICE & INFO LABOR	TLABCS	45,114	27,310	1,425	6,620	9,093	666
13	ACCT 365 - 367 & 369 LINES & SERV	PLT3659	22,475,041	11,982,426	460,612	6,367,082	3,664,922	0
14	ACCT 352 & 353 - TRANS SUBST	PLT3523	4,582,562	1,754,059	47,284	1,059,864	1,689,013	32,343
15	ACCT 355 & 356-TR OH LNS	PLT3556	1,105,848	423,283	11,410	255,763	407,587	7,805
16	ACCT 361 & 362 - DISTR SUBST	PLT3612	11,880,024	4,464,103	140,518	3,150,402	4,037,834	87,167
17	ACCT 364 & 365-DISTR OH LNS	PLT3645	21,879,506	9,700,681	350,519	7,368,591	4,459,714	0
18	ACCT 366 & 367-DISTR UG LNS	PLT3667	6,095,018	2,764,820	99,903	2,083,510	1,146,786	0
19	ACCT 369 & 370 CUST INSTL	PLT3690	7,330,475	5,235,754	482,735	1,370,587	241,400	0
20	REVENUE CLAIMED ROR LESS PP	REVCLAIM	17,366,056	8,365,326	400,664	4,280,786	3,412,718	906,561
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-29	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	UNCOLLECTIBLE ACCOUNTS							
2								
3	RESIDENTIAL SERVICE	C904R	8,365,326	8,365,326	0	0	0	0
4	SMALL GENERAL SERVICE	C904SGS	400,664	0	400,664	0	0	0
5	REGULAR GENERAL SERVICE	C904RGS	4,280,786	0	0	4,280,786	0	0
6	LARGE GENERAL SERVICE	C904LGS	3,412,718	0	0	0	3,412,718	0
7	OUTDOOR LIGHTING	C904OL	906,561	0	0	0	0	906,561
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	REVENUES FROM SALES							
1	SALES OF ELECTRICITY		17,366,056	8,365,326	400,664	4,280,786	3,412,718	906,561
2	BASE RATE REDUCTION		(984,963)	(479,227)	(20,819)	(270,458)	(185,871)	(28,588)
3	TRANSPORTATION REVENUES		139,255	0	108	7,252	131,033	862
4	DISTRIBUTION SALES REVENUES		13,869,015	6,742,124	296,948	3,837,274	2,577,049	415,620
5	UNBILLED REVENUES		(570)	24,462	554	7,154	(35,542)	2,802
6	IT SALES REVENUES		677,574	294,512	8,678	177,595	180,042	16,747
7	IT TRANSPORTATION REVENUES		9,939	0	3	371	9,529	36
8	TOTAL IT REVENUES		687,513	294,512	8,681	177,966	189,571	16,783
9	TOTAL DISTRIBUTION REVENUES		13,022,737	6,287,359	276,791	3,581,222	2,486,669	390,696
10								
	REVENUE REQUIREMENTS INPUTS							
1	TOTAL ANNUAL CUSTOMERS		318,526	277,373	16,936	19,140	433	4,644
2	ANNUAL BOOKED KWH SALES		455,796,875	157,030,902	4,710,680	105,984,000	184,934,490	3,136,803
3	PROPOSED SALES REVENUES		17,366,056	8,365,326	400,664	4,280,786	3,412,718	906,561
4	MONTHLY BILLING DEMANDS		72,316	0	0	33,363	38,952	0
5	CLAIMED RATE OF RETURN		9.0900%	9.0900%	9.0900%	9.0900%	9.0900%	9.0900%
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	RATIO TABLE-30	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	CAPACITY-PRODUCTION RELATED							
1	DEMAND PROD 50% CP 50% ENER	DEMPROD	1.000000	0.324167	0.012514	0.280472	0.379414	0.003433
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	CAPACITY-TRANSMISSION RELATED							
11	DEMAND TRANSMISSION	DEMTRAN	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
12	DEM TRANS - LOAD DISPATCHING	DTRANLD	1.000000	0.347049	0.010433	0.233905	0.401747	0.006866
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	CAPACITY-DISTRIBUTION RELATED							
16								
17	DEMAND SUBTRANS-SUBSTATIONS	DSUBTSUB	1.000000	0.375765	0.011828	0.265185	0.339884	0.007337
18	DEMAND PRIMARY	DEMPRI	1.000000	0.371610	0.013428	0.301377	0.313586	0.000000
19								
20	DEMAND SECONDARY	DEMSEC	1.000000	0.576634	0.020836	0.402530	0.000000	0.000000
21	DEM DIST - LOAD DISPATCHING	DDISTLD	1.000000	0.347049	0.010433	0.233905	0.401747	0.006866
22								
23	DEMAND PRIMARY	DEMPRIU	1.000000	0.371610	0.013428	0.301377	0.313586	0.000000
24	DEMAND SECONDARY	DEMSECU	1.000000	0.576634	0.020836	0.402530	0.000000	0.000000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
CAPACITY-DISTR RELATED CON'T-31							
TRANSFORMERS DEM SECONDARY	DEMSECTR	1.000000	0.467317	0.014425	0.246972	0.265332	0.005954
ENERGY RELATED							
ENERGY @ GENERATOR KWH	ENERGY	1.000000	0.347049	0.010433	0.233905	0.401747	0.006866

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

	CUSTOMER RELATED-32	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	D.A. 902-METER READING EXP	CUST902	1.000000	0.882722	0.053989	0.060886	0.002404	0.000000
2	D.A. 903-CUST REC & COLL EXP	CUST903	1.000000	0.876968	0.053672	0.061219	0.001630	0.006511
3	D.A. 908-CUSTOMER ASSIST EXP	CUST908	1.000000	0.605346	0.031583	0.146750	0.201548	0.014773
4	D.A. 909-INFO & INSTRUCT EXP	CUST909	1.000000	0.605346	0.031583	0.146750	0.201548	0.014773
5	D.A. 370-METERS	CUST370	1.000000	0.452899	0.099641	0.378975	0.068485	0.000000
6	D.A. 371-INSTALL ON CUST PREM	CUST371	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
7	D.A. 373-ST LTGH & SIGNAL SYS	CUST373	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
8	D.A. CUSTOMER DEPOSITS	CUSTDEP	1.000000	0.006472	0.081680	0.910044	0.001804	0.000000
9	D.A. 450-LATE PAYMENT CHARGES	CUST450	1.000000	0.000000	0.043818	0.533417	0.422765	0.000000
10	D.A. SERVICES ACCT 369	CUST369	1.000000	0.915934	0.039778	0.038795	0.005493	0.000000
11	D.A. 451-TRANSFORMER RENTALS	CUST451	1.000000	0.000000	0.000000	0.070157	0.929843	0.000000
12	D.A. 903-BILLING FORMS & POSTAGE	CUST903C	1.000000	0.862072	0.064985	0.063373	0.001549	0.008022

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

	INTERNALLY DEVELOPED-33	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL PLANT IN SERVICE	PLANT	1.000000	0.447798	0.020439	0.273629	0.223503	0.034632
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
3	TRANSMISSION & DISTR PLANT	TRDISPLT	1.000000	0.445568	0.019707	0.274233	0.226222	0.034269
4	O&M GAS/ELECTRIC ALLOCATIONS	GEEXP	1.000000	0.546699	0.028781	0.212053	0.172182	0.040285
5	OTHER O&M INFLATION ADJ	OTOMINF	1.000000	0.507186	0.025529	0.231296	0.192632	0.043357
6								
7	ACCT 303-MISC INTANGIBLE PLANT	PLT303	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
8	TOTAL OPERATION & MAINT EXP	TOTOM	1.000000	0.520584	0.027986	0.229729	0.180581	0.041121
9	ACCT 352-STRUCTURES & IMPROV	PLT352	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
10	ACCT 353-STATION EQUIPMENT	PLT353	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
11	ACCT 361-STRUCTURES & IMPROV	PLT361	1.000000	0.375765	0.011828	0.265185	0.339884	0.007337
12	ACCT 362-STATION EQUIPMENT	PLT362	1.000000	0.375765	0.011828	0.265185	0.339884	0.007337
13	ACCT 364-POLES, TOWERS & FIX	PLT364	1.000000	0.443368	0.016020	0.336781	0.203831	0.000000
14	ACCT 368-LINE TRANSFORMERS	PLT368	1.000000	0.467317	0.014425	0.246972	0.265332	0.005954
15	ACCT 370-METERS	PLT370	1.000000	0.452899	0.099641	0.378975	0.068485	0.000000
16	ACCT 373-ST LTGH & SIGNAL SYS	PLT373	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
17								
18	TOTAL OPERATION & MAINT LABOR	OMLAB	1.000000	0.497912	0.038039	0.253743	0.169304	0.041003
19	TOTAL MATERIALS & SUPPLIES	MATSUP	1.000000	0.445568	0.019707	0.274233	0.226222	0.034269
20	ACCT 351-CLEARING LAND & R.O.W.	PLT351	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
21	ACCT 355-POLES & FIXTURES	PLT355	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
22	ACCT 356-OVERHEAD COND & DEV	PLT356	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
23	ACCT 390.2-IMPRV LEASED SVC CTR	PLT390.2	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
24	ACCT 393-STORES EQUIPMENT	PLT393	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
25	ACCT 365-OVERHEAD COND & DEV	PLT365	1.000000	0.443368	0.016020	0.336781	0.203831	0.000000
26	ACCT 366-UNDERGROUND CONDUIT	PLT366	1.000000	0.453620	0.016391	0.341838	0.188151	0.000000
27	ACCT 367-UNDERGRND COND & DEV	PLT367	1.000000	0.453620	0.016391	0.341838	0.188151	0.000000
28	ACCT 369-SERVICES	PLT369	1.000000	0.915934	0.039778	0.038795	0.005493	0.000000
29	ACCT 371-INSTALLS ON CUST PREM	PLT371	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
30	ACCT 390-STRUCTURES & IMPROV	PLT3900	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
31	ACCT 391-OFFICE EQUIPMENT	PLT391	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
32	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
33	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
34	ACCT 395-LABORATORY EQUIP	PLT395	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-34	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL TRANSMISSION PLANT	TRANPLT	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
2	TOTAL DISTRIBUTION PLANT	DISTPLT	1.000000	0.451991	0.020668	0.278626	0.211662	0.037052
3	TOTAL GENERAL PLANT	GENPLT	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
4	INTANGIBLE PLANT	INTANPLT	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
5	ACCT 573-MNT OF MISC TRNS PLT	EXP573	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	ACCT 561-LOAD DISPATCHING	EXP561	1.000000	0.347049	0.010433	0.233905	0.401747	0.006866
7	ACCT 562-STATION EXPENSES	EXP562	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
8	ACCT 563-OVERHEAD LINE EXP	EXP563	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
9	ACCT 566-MISC TRANSM EXP	EXP566	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	ACCT 569-STRUCTURES	EXP569	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
11	ACCT 570-STATION EQUIPMENT	EXP570	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
12	ACCT 571-OVERHEAD LINES	EXP571	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
13	TOTAL CUST SERVICE & INFO EXP	TCSERV	1.000000	0.605346	0.031583	0.146750	0.201548	0.014773
14	ACCT 396-POWER OPERATED EQ	PLT396	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
15	ACCT 397-COMMUNICATION EQUIP	PLT397	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
16	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
17	ACCT 589-RENTS	EXP589	1.000000	0.451991	0.020668	0.278626	0.211662	0.037052
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-35	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	ACCT 582-STATION EXPENSES	EXP582	1.000000	0.375765	0.011828	0.265185	0.339884	0.007337
2	ACCT 583-OVERHEAD LINE EXP	EXP583	1.000000	0.443368	0.016020	0.336781	0.203831	0.000000
3	ACCT 584-UNDERGROUND LINE EXP	EXP584	1.000000	0.453620	0.016391	0.341838	0.188151	0.000000
4	ACCT 585-STREET LIGHT & SIGNL	EXP585	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
5	ACCT 586-METER EXPENSES	EXP586	1.000000	0.452899	0.099641	0.378975	0.068485	0.000000
6	ACCT 587-CUST INSTALL EXP	EXP587	1.000000	0.714245	0.065853	0.186971	0.032931	0.000000
7	ACCT 588-MISC DISTRIBUTION EX	EXP588	1.000000	0.451991	0.020668	0.278626	0.211662	0.037052
8	ACCT 591-STRUCTURES	EXP591	1.000000	0.375765	0.011828	0.265185	0.339884	0.007337
9	ACCT 592-STATION EQUIPMENT	EXP592	1.000000	0.375765	0.011828	0.265185	0.339884	0.007337
10	ACCT 593-OVERHEAD LINES	EXP593	1.000000	0.443368	0.016020	0.336781	0.203831	0.000000
11	ACCT 594-UNDERGROUND LINES	EXP594	1.000000	0.453620	0.016391	0.341838	0.188151	0.000000
12	ACCT 595-LINE TRANSFORMERS	EXP595	1.000000	0.467317	0.014425	0.246972	0.265332	0.005954
13	ACCT 596-STREET LIGHT & SIGNL	EXP596	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
14	ACCT 597-METERS	EXP597	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	ACCT 598-MISC DISTRIB PLT	EXP598	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	ACCT 902-METER READING EXP	EXP902	1.000000	0.882722	0.053989	0.060886	0.002404	0.000000
17	ACCT 903-CUST RCDS & COLL EXP	EXP903	1.000000	0.872528	0.057044	0.061861	0.001605	0.006962
18	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.000000	0.878856	0.013251	0.057392	0.049679	0.000822
19	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.000000	0.605346	0.031583	0.146750	0.201548	0.014773
20	ACCT 920-ADMIN & GENRL SAL	EXP920	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
21	ACCT 921-OFFICE SUPPLIES & EX	EXP921	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
22	ACCT 925-INJURIES & DAMAGES EXP	EXP925	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
23	ACCT 926-EMPLOY PENSNS & BENE	EXP926	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
24	ACCT 930.1-GENERL ADVERT EX	EXP930.1	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
25	ACCT 930.2-MISC GENERAL EXP	EXP930.2	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	ACCT 909-INFO & INSTRUCT EXP	EXP909	1.000000	0.605346	0.031583	0.146750	0.201548	0.014773
28	ACCT 902-904 CUST ACCTS EXP	EXP9024	1.000000	0.876781	0.043692	0.060340	0.015654	0.003534
29	ACCT 935-MAINT OF GENERAL PLANT	EXP935	1.000000	0.474601	0.029221	0.266374	0.190806	0.038997
30	ACCT 581-LOAD DISPATCHING	EXP581	1.000000	0.347049	0.010433	0.233905	0.401747	0.006866
31	ACCT 923-OUTSIDE SERV EMPLOY	EXP923	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
32	ACCT 924-PROPERTY INSURANCE	EXP924	1.000000	0.447798	0.020439	0.273629	0.223503	0.034632
33	ACCT 928-REGUL COMMISSION EX	EXP928	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
34	ACCT 931-RENTS	EXP931	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
35	ACCT 924 & 925 PROP & LIABILTY INS	EXP9245	1.000000	0.476063	0.022633	0.251017	0.201008	0.049279
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-36	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	CUST SER & INFO LAB ACCT 908-910	LABCS	1.000000	0.605346	0.031583	0.146750	0.201548	0.014773
2	CUST ACCTS LABOR ACCT 902-905	LABCA	1.000000	0.879174	0.055052	0.061225	0.002126	0.002423
3	LABOR ACCTS 569-573	LABTM	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
4	LABOR ACCTS 561-566	LABTO	1.000000	0.357359	0.010400	0.233147	0.392172	0.006922
5	LABOR ACCTS 582-588	LABDO	1.000000	0.399551	0.049243	0.304913	0.176822	0.069471
6	LABOR ACCTS 591-598	LABDM	1.000000	0.420687	0.014872	0.315338	0.221720	0.027383
7	TRANSMISSION OPERATION LABOR	TLABTO	1.000000	0.357359	0.010400	0.233147	0.392172	0.006922
8	TRANSM MAINTENANCE LABOR	TLABTM	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
9	DISTR OPERATION LABOR	TLABDO	1.000000	0.399551	0.049243	0.304913	0.176822	0.069471
10	DISTR MAINTENANCE LABOR	TLABDM	1.000000	0.420687	0.014872	0.315338	0.221720	0.027383
11	CUSTOMER ACCOUNTS LABOR	TLABCA	1.000000	0.879174	0.055052	0.061225	0.002126	0.002423
12	CUSTOMER SERVICE & INFO LABOR	TLABCS	1.000000	0.605346	0.031583	0.146750	0.201548	0.014773
13	ACCT 365 - 367 & 369 LINES & SERV	PLT3659	1.000000	0.533144	0.020494	0.283296	0.163066	0.000000
14	ACCT 352 & 353 - TRANS SUBST	PLT3523	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
15	ACCT 355 & 356-TR OH LNS	PLT3556	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
16	ACCT 361 & 362 - DISTR SUBST	PLT3612	1.000000	0.375765	0.011828	0.265185	0.339884	0.007337
17	ACCT 364 & 365-DISTR OH LNS	PLT3645	1.000000	0.443368	0.016020	0.336781	0.203831	0.000000
18	ACCT 366 & 367-DISTR UG LNS	PLT3667	1.000000	0.453620	0.016391	0.341838	0.188151	0.000000
19	ACCT 369 & 370 CUST INSTL	PLT3690	1.000000	0.714245	0.065853	0.186971	0.032931	0.000000
20	REVENUE CLAIMED ROR LESS PP	REVCLAIM	1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

	INTERNALLY DEVELOPED CON'T-37	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	UNCOLLECTIBLE ACCOUNTS							
2								
3	RESIDENTIAL SERVICE	C904R	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
4	SMALL GENERAL SERVICE	C904SGS	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
5	REGULAR GENERAL SERVICE	C904RGS	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
6	LARGE GENERAL SERVICE	C904LGS	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
7	OUTDOOR LIGHTING	C904OL	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
	REVENUES FROM SALES							
1	SALES OF ELECTRICITY		1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
2								
3								
4								
5								
6								
7								
8								
9								
10								