Request No. AG-5-12 (Electric)
Please provide an Electric Distribution (base rate revenue requirements—including customer accounts' revenue requirements, excluding all transmission) accounting cost of service study at the requested rate of return. This should include all schedules contained in Schedule JLH-2-1 (Electric).

Response:
See Attachment AG-5-12 (Electric).

Person Responsible: James L. Harrison

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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		63,211,978	28,702,721	1,353,376	17,553,472	13,245,909	2,356,499
2	LESS: DEPREC & AMORT RES		17,462,544	8,175,157	420,014	4,936,684	3,512,431	418,257
3	NET UTILITY PLANT IN SERVICE		45,749,434	20,527,564	933,363	12,616,788	9,733,478	1,938,241
	ADD:							
4	WORKING CASH REQUIREMENT		2,523,329	1,040,196	43,269	586,733	802,760	50,371
5	MATERIALS & SUPPLIES		700,063	316,422	14,469	195,056	148,177	25,939
	DEDUCT:							
6	DEFERRED TAXES		6,873,863	3,112,567	154,866	1,897,488	1,436,625	272,317
7	CUSTOMER DEPOSITS		179,726	1,163	14,680	163,559	324	0
8	TOTAL RATE BASE		41,919,236	18,770,452	821,555	11,337,530	9,247,467	1,742,233
	DEVELOPMENT OF RETURN							
9	SALES OF ELECTRICITY		16,270,215	7,942,270	389,840	4,032,459	3,005,448	900,198
10	OTHER OPERATING REVENUES		318,411	64,353	6,730	106,530	140,439	360
11	TOTAL ELECTRIC OPERATING REV		16,588,626	8,006,623	396,570	4,138,989	3,145,887	900,559
	LESS:							
12	OTHER OPER & MAINTENANCE EXP		7,349,307	3,884,662	214,106	1,690,769	1,241,280	318,490
13	DEPRECIATION EXPENSE		3,090,556	1,363,703	58,146	771,239	566,060	331,409
14	OTHER TAXES		871,513	398,785	19,749	240,641	179,514	32,824
15	INCOME TAXES		1,455,336	653,164	28,954	395,333	318,418	59,467
16	INTEREST ON CUSTOMER DEPOSITS		11,456	74	936	10,425	21	0
17	TOTAL OPERATING EXPENSE		12,778,168	6,300,388	321,890	3,108,408	2,305,292	742,190
18	OPERATING INCOME		3,810,459	1,706,234	74,679	1,030,581	840,595	158,369
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

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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	151,539	72,337	4,502	40,500	28,167	6,035
2	TOTAL INTANGIBLE PLANT		151,539	72,337	4,502	40,500	28,167	6,035
	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	0	0	0	0	0	0
6	351-CLEARING LAND & R.O.W.	DEMTRAN	0	0	0	0	0	0
7	352-STRUCTURES & IMPROVEMENT	DEMTRAN	0	0	0	0	0	0
8	353-STATION EQUIPMENT	DEMTRAN	0	0	0	0	0	0
9	355-POLES & FIXTURES	DEMTRAN	0	0	0	0	0	0
10	356-OVERHEAD COND & DEVICES	DEMTRAN	0	0	0	0	0	0
11	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0
	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

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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	565	270	17	151	105	23
2	390-STRUCTURES & IMPROV	LABOR	302,814	144,547	8,996	80,928	56,284	12,059
3	390.1-CAPITALIZED LEASE SVC CTR	LABOR	1,020,603	487,180	30,320	272,760	189,699	40,644
4	390.2-IMPROV LEASED SVC CTR	LABOR	398,381	190,165	11,835	106,469	74,047	15,865
5	391-OFFICE EQUIPMENT	LABOR	173,907	83,014	5,166	46,477	32,324	6,926
6	392-TRANSPORTATION EQUIP	LABOR	1,219,159	581,959	36,218	325,825	226,605	48,552
7	393-STORES EQUIPMENT	LABOR	19,196	9,163	570	5,130	3,568	764
8	394-TOOLS, SHOP & GARAGE EQ	LABOR	188,848	90,145	5,610	50,470	35,101	7,521
9	395-LABORATORY EQUIPMENT	LABOR	119,628	57,104	3,554	31,971	22,235	4,764
10	396-POWER OPERATED EQUIP	LABOR	22,296	10,643	662	5,959	4,144	888
11	397-COMMUNICATION EQUIP	LABOR	580,005	276,863	17,231	155,009	107,805	23,098
12	398-MISCELLANEOUS EQUIP	LABOR	103,508	49,409	3,075	27,663	19,239	4,122
13	399-OTHER INTANGIBLE PLANT	LABOR	891,653	425,626	26,489	238,298	165,731	35,509
14	TOT GENERAL & COMMON PLT		5,040,563	2,406,087	149,743	1,347,111	936,888	200,735
15	TOTAL ELECTRIC PLANT IN SERVICE		63,211,978	28,702,721	1,353,376	17,553,472	13,245,909	2,356,499

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

DEVELOP OF RATE BASE CON'T-5

		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 & AMORTIZATION RESERVE							
	INTANGIBLE PLANT							
1	303-MISC INTANGIBLE PLANT	PLT303	135,481	64,671	4,025	36,208	25,182	5,395
2	TOTAL INTANGIBLE PLANT		135,481	64,671	4,025	36,208	25,182	5,395
	TRANSMISSION PLANT RESERVE							
2	351-CLEARING LAND & R.O.W.	PLT351	0	0	0	0	0	0
3	352-STRUCTURES & IMPROVEMENT	PLT352	0	0	0	0	0	0
4	353-STATION EQUIPMENT	PLT353	0	0	0	0	0	0
5	355-POLES & FIXTURES	PLT355	0	0	0	0	0	0
6	356-OVERHEAD COND & DEVICES	PLT356	0	0	0	0	0	0
7	TOTAL TRANSM PLANT RESERVE		0	0	0	0	0	0
	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

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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	195	93	6	52	36	8
2	391-OFFICE EQUIPMENT	PLT391	3,391	1,618	101	906	630	135
3	392-TRANSPORTATION EQUIP	PLT392	474,220	226,367	14,088	126,737	88,143	18,885
4	394-TOOLS, SHOP & GARAGE EQ	PLT394	61,422	29,319	1,825	16,415	11,416	2,446
5	395-LABORATORY EQUIPMENT	PLT395	39,364	18,790	1,169	10,520	7,317	1,568
6	396-POWER OPERATED EQUIP	PLT396	19,266	9,196	572	5,149	3,581	767
7	397-COMMUNICATION EQUIP	PLT397	15,004	7,162	446	4,010	2,789	598
8	398-MISCELLANEOUS EQUIP	PLT398	22,114	10,556	657	5,910	4,110	881
9	ALLOCATION FROM COMMON PLT	GENPLT	338,063	161,373	10,043	90,349	62,836	13,463
10	TOTAL GEN & COMM PLANT RES		973,039	464,475	28,907	260,049	180,858	38,750
11	TOTAL RESERVE FOR DEPRECIATION		17,462,544	8,175,157	420,014	4,936,684	3,512,431	418,257
12	NET PLANT IN SERVICE		45,749,434	20,527,564	933,363	12,616,788	9,733,478	1,938,241
	ADDITIONS TO NET PLANT:							
	MATERIALS & SUPPLIES							
13	TRANSM & DISTR RELATED	TRDISPLT	700,063	316,422	14,469	195,056	148,177	25,939
14	TOT MATERIALS & SUPPLIES		700,063	316,422	14,469	195,056	148,177	25,939
	CASH WORKING CAPITAL							
15	PURCHASED POWER	ENERGY	1,617,250	561,265	16,873	378,282	649,726	11,105
16	OTHER O&M		906,079	478,931	26,397	208,451	153,034	39,266
17	TOT CASH WORKING CAP		2,523,329	1,040,196	43,269	586,733	802,760	50,371
18	TOTAL ADDITIONS		3,223,392	1,356,618	57,738	781,789	950,937	76,310

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

DISTRIBUTION COMPONENT

	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	8,358,607	3,795,401	178,959	2,321,120	1,751,525	311,603
2	PENSION FAS 87	EXP926	886,609	423,218	26,339	236,950	164,794	35,308
3	PERCENTAGE REPAIR ALLOW	PLANT	463,607	210,510	9,926	128,740	97,148	17,283
4	RETIREMENT LOSS	PLANT	983,570	446,611	21,058	273,130	206,105	36,667
5	OVERHEADS	PLANT	64,630	29,346	1,384	17,947	13,543	2,409
6	CIAC	PLT3659	(370,407)	(197,480)	(7,591)	(104,935)	(60,401)	0
7	OTHER	PLANT	(46,418)	(21,077)	(994)	(12,890)	(9,727)	(1,730)
8	FAS 109	PLANT	(3,466,335)	(1,573,962)	(74,215)	(962,574)	(726,362)	(129,223)
9	TOTAL ACCUM DEF INCOME TAX		6,873,863	3,112,567	154,866	1,897,488	1,436,625	272,317
10	CUSTOMER DEPOSITS	CUSTDEP	179,726	1,163	14,680	163,559	324	0
11	TOTAL DEDUCTIONS		7,053,589	3,113,730	169,546	2,061,047	1,436,949	272,317
12	TOTAL RATE BASE		41,919,236	18,770,452	821,555	11,337,530	9,247,467	1,742,233

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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		16,229,505	7,923,869	388,998	4,021,116	2,996,831	898,690
2	SPECIAL CONTRACT KES	TRDISPLT	40,710	18,401	841	11,343	8,617	1,508
3	IT SPECIAL CONTRACT KES	DEMTRAN	0	0	0	0	0	0
4	ACCRUED REV INTERNAL TRANS	DEMTRAN	0	0	0	0	0	0
5	TOTAL SALE OF ELECTRICITY		16,270,215	7,942,270	389,840	4,032,459	3,005,448	900,198
	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	9,723	4,395	201	2,709	2,058	360
12	TOTAL ACCOUNT 456		9,723	4,395	201	2,709	2,058	360
13	TOTAL OTHER OPERATING REVENUE		318,411	64,353	6,730	106,530	140,439	360
14	TOTAL OPERATING REVENUES		16,588,626	8,006,623	396,570	4,138,989	3,145,887	900,559

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

DISTRIBUTION COMPONENT

	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	0	0	0	0	0	0
5	562-STATION EXPENSES	PLT3523	0	0	0	0	0	0
6	563-OVERHEAD LINE EXPENSES	PLT3556	0	0	0	0	0	0
7	565-TRANS OF ELECT BY OTHERS	TRANPLT	0	0	0	0	0	0
8	566-MISCELLANEOUS TRNSM EXP	TRANPLT	0	0	0	0	0	0
9	567-RENTS	TRANPLT	0	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		0	0	0	0	0	0
	MAINTENANCE							
11	568-SUPERVISION & ENGINEER	TLABTM	0	0	0	0	0	0
12	569-STRUCTURES	PLT352	0	0	0	0	0	0
13	570-STATION EQUIPMENT	PLT353	0	0	0	0	0	0
14	571-OVERHEAD LINES	PLT3556	0	0	0	0	0	0
15	573-MAINT OF MISC TRANS PLT	TRANPLT	0	0	0	0	0	0
16	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
17	TOTAL TRANSMISSION EXPENSES		0	0	0	0	0	0

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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

DISTRIBUTION COMPONENT

	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	514,520	514,520	0	0	0	0
9	SMALL GENERAL SERVICE	C904SGS	7,951	0	7,951	0	0	0
10	REGULAR GENERAL SERVICE	C904RGS	33,320	0	0	33,320	0	0
11	LARGE GENERAL SERVICE	C904LGS	26,963	0	0	0	26,963	0
12	OUTDOOR LIGHTING	C904OL	504	0	0	0	0	504
13	904-UNCOLLECTIBLE ACCT ADJ	EXP904	(323,519)	(285,392)	(4,410)	(18,482)	(14,955)	(279)
14	904-NON-UTILITY ADJ	EXP904	(2,682)	(2,366)	(37)	(153)	(124)	(2)
15	TOTAL ACCOUNT 904		257,057	226,762	3,504	14,685	11,883	222
16	905-MISCEL CUST ACCTS EXP	EXP9024	0	0	0	0	0	0
17	TOTAL CUSTOMER ACCTS EXPENSE		931,862	817,858	41,306	56,208	13,147	3,343
	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

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

DISTRIBUTION COMPONENT

	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	40,491	19,769	971	10,032	7,477	2,242
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(29)	(14)	(1)	(7)	(5)	(2)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	57,061	27,859	1,368	14,138	10,537	3,160
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(41)	(20)	(1)	(10)	(8)	(2)
5	923-OUTSIDE SERVICES EMPLOY	REVCLAIM	2,725,514	1,330,701	65,327	675,289	503,275	150,922
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(21,260)	(10,380)	(510)	(5,268)	(3,926)	(1,177)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(7,435)	(3,630)	(178)	(1,842)	(1,373)	(412)
8	924-PROPERTY INSURANCE	PLANT	20,496	9,307	439	5,692	4,295	764
9	924-NON-UTILITY ADJUSTMENT	PLANT	(40)	(18)	(1)	(11)	(8)	(1)
10	925-INJURIES & DAMAGES	REVCLAIM	104,950	51,241	2,516	26,003	19,379	5,812
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	103,455	49,934	2,436	26,138	19,523	5,423
12	926-EMPLOYEE PENSNS & BENE	LABOR	159,876	76,316	4,750	42,728	29,716	6,367
13	926-NON-UTILITY ADJUSTMENT	LABOR	(115)	(55)	(3)	(31)	(21)	(5)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	22,157	10,577	658	5,922	4,118	882
15	PENSION ADJUSTMENT	LABOR	103,117	49,222	3,063	27,558	19,166	4,107
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	67,976	32,448	2,019	18,167	12,635	2,707
	928-REGULATRY COMMISSION EX							
17	FERC	REVCLAIM	0	0	0	0	0	0
18	RETAIL	REVCLAIM	257,310	125,628	6,167	63,753	47,513	14,248
19	AMORTZTN RATE CASE EXP	REVCLAIM	100,364	49,002	2,406	24,867	18,533	5,558
20	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(184)	(90)	(4)	(46)	(34)	(10)
21	TOTAL ACCOUNT 928		357,490	174,540	8,569	88,574	66,012	19,796
22	929-DUPLICATE CHARGES-CR.	REVCLAIM	(9,410)	(4,594)	(226)	(2,332)	(1,738)	(521)
23	930.1-GENERL ADVERTISING EX	REVCLAIM	11,830	5,776	284	2,931	2,184	655
24	930.1-ADVERTSNG PROMOTION ADJ	REVCLAIM	(10,080)	(4,921)	(242)	(2,498)	(1,861)	(558)
25	930.2-MISC GENERAL EXPENSE	REVCLAIM	29,330	14,320	703	7,267	5,416	1,624
26	930.2-NON-UTILITY ADJUSTMENT	REVCLAIM	(30)	(15)	(1)	(7)	(6)	(2)
27	931-RENTS	REVCLAIM	(75,066)	(36,650)	(1,799)	(18,599)	(13,861)	(4,157)
28	TOTAL OPERATION EXPENSE		3,680,237	1,791,712	90,140	919,834	680,927	197,624
	MAINTENANCE							
29	935-MAINT OF GENERAL PLANT	GENPLT	35,757	17,069	1,062	9,556	6,646	1,424
30	935-NON-UTILITY ADJUSTMENT	GENPLT	(25)	(12)	(1)	(7)	(5)	(1)
31	TOTAL ADMIN & GENERAL EXPENSE		3,715,969	1,808,769	91,202	929,383	687,568	199,047
32	WAGE ADJUSTMENT	OMLAB	98,576	49,770	3,897	25,127	15,560	4,223
33	INFLATION ALLOWANCE	OTOMINF	118,543	61,184	3,158	27,432	21,313	5,455
34	GAS/ELECTRIC ALLOCATIONS	GEEXP	50,697	28,105	1,504	10,710	8,254	2,124
35	TOTAL OPERATION & MAINT EXP		7,349,307	3,884,662	214,106	1,690,769	1,241,280	318,490

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

DISTRIBUTION COMPONENT

DEPRECIATION & AMORT EXP-13

		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 & AMORTIZATION EXPENSE							
	AMORTIZATION EXPENSE							
1	COMPUTER SOFTWARE	PLT303	9,646	4,605	287	2,578	1,793	384
2	CIS AMORTIZATION - ELECTRIC	TCSERV	121,116	73,317	3,825	17,774	24,411	1,789
3	FLEXI AMORTIZATION - ELECTRIC	PLANT	15,599	7,083	334	4,332	3,269	582
4	WEB SITE AMORTIZATION	PLANT	11,901	5,404	255	3,305	2,494	444
5	TECH SERVICES DEVELOP AMORT	PLANT	4,445	2,018	95	1,234	931	166
6	LERS LOGICA AMORT - ELECT	PLANT	44,015	19,986	942	12,223	9,223	1,641
7	DTE 99-118 PROCEEDING	REVCLAIM	51,657	25,221	1,238	12,799	9,539	2,860
8	TOTAL INTANGIBLE PLT AMORT		258,380	137,634	6,976	54,244	51,660	7,866
	TRANSMISSION PLANT DEPR EXP							
9	351-CLEARING LAND & R.O.W.	PLT351	0	0	0	0	0	0
10	352-STRUCTURES & IMPROVEMENT	PLT352	0	0	0	0	0	0
11	353-STATION EQUIPMENT	PLT353	0	0	0	0	0	0
12	355-POLES & FIXTURES	PLT355	0	0	0	0	0	0
13	356-OVERHEAD COND & DEVICES	PLT356	0	0	0	0	0	0
14	TOTAL TRANSM PLANT DEPR EXP		0	0	0	0	0	0
	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

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	DEPRECIATION & AMORT EXP-14	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 DEPR EXP							
1	390-STRUCTURES & IMPROV	PLT3900	14,529	6,935	432	3,883	2,701	579
2	390.2-IMPROV LEASED SVC CTR	PLT390.2	13,803	6,589	410	3,689	2,566	550
3	391-OFFICE EQUIPMENT	PLT391	28,277	13,498	840	7,557	5,256	1,126
4	393-STORES EQUIPMENT	PLT393	223	107	7	60	41	9
5	394-TOOLS, SHOP & GARAGE EQ	PLT394	5,419	2,587	161	1,448	1,007	216
6	395-LABORATORY EQUIPMENT	PLT395	3,744	1,787	111	1,001	696	149
7	396-POWER OPERATED EQUIP	PLT396	156	74	5	42	29	6
8	397-COMMUNICATION EQUIP	PLT397	52,208	24,921	1,551	13,953	9,704	2,079
9	398-MISCELLANEOUS EQUIP	PLT398	4,608	2,200	137	1,232	857	184
10	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(16,465)	(7,860)	(489)	(4,400)	(3,060)	(656)
11	TOTAL GEN & COMM DEPR EXP		106,503	50,838	3,164	28,463	19,796	4,241
12	TOTAL DEPRECIATION EXP		3,090,556	1,363,703	58,146	771,239	566,060	331,409

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

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	2,867	1,368	85	766	533	114
2	FICA	LABOR	201,095	95,992	5,974	53,743	37,377	8,008
3	FICA ADJUSTMENT	LABOR	7,475	3,568	222	1,998	1,389	298
4	TOTAL FEDERAL TAXES		211,437	100,928	6,281	56,507	39,300	8,420
	STATE TAXES							
5	MASS UNEMPLOYMENT	LABOR	8,646	4,127	257	2,311	1,607	344
6	MASS HEALTH INSURANCE	LABOR	827	395	25	221	154	33
7	MASS PROPERTY TAX	PLANT	623,329	283,036	13,346	173,094	130,617	23,237
8	MASS PROPERTY TAX ADJUST	PLANT	116,845	53,056	2,502	32,447	24,485	4,356
9	TOTAL STATE TAXES		749,648	340,614	16,129	208,072	156,862	27,970
10	PAYROLL TAXES CAPITALIZED	LABOR	(82,212)	(39,244)	(2,442)	(21,972)	(15,281)	(3,274)
11	PAYROLL TAXES ADJUSTMENT	LABOR	(7,359)	(3,513)	(219)	(1,967)	(1,368)	(293)
12	TOTAL TAXES OTHER THAN INCOME		871,513	398,785	19,749	240,641	179,514	32,824
13	TOTAL INCOME TAX EXPENSE		1,455,336	653,164	28,954	395,333	318,418	59,467
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	11,456	74	936	10,425	21	0
15	TOTAL EXPENSES		12,778,168	6,300,388	321,890	3,108,408	2,305,292	742,190

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

DEVELOPMENT OF INCOME TAXES-16

FEDERAL & STATE TAX CALCULAT

		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	OPERATING REVENUES		16,588,626	8,006,623	396,570	4,138,989	3,145,887	900,559
	OPERATING EXPENSES							
2	OPERATION & MAINT EXPENSE		7,349,307	3,884,662	214,106	1,690,769	1,241,280	318,490
3	DEPREC & AMORT EXPENSE		3,090,556	1,363,703	58,146	771,239	566,060	331,409
4	TAXES OTHER THAN INCOME		871,513	398,785	19,749	240,641	179,514	32,824
5	INTEREST ON CUSTOMER DEPOSITS		11,456	74	936	10,425	21	0
6	FAS 109 AMORTIZATION	PLANT	238,060	108,096	5,097	66,107	49,885	8,875
7	OPERATING INC BEFORE FED TAX		5,027,735	2,251,302	98,536	1,359,807	1,109,128	208,961
	LESS:							
6	INTEREST EXPENSE		1,848,638	827,777	36,231	499,985	407,813	76,832
7	NET OPERATING INC BEFORE TXS		3,179,096	1,423,525	62,306	859,822	701,315	132,129
	LESS:							
8	MASS INCOME TAX @ 6.50%		206,641	92,529	4,050	55,888	45,585	8,588
9	FEDERAL TAXABLE BASIS		2,972,455	1,330,996	58,256	803,934	655,729	123,540
10	FEDERAL INCOME TAX @ 34.00%		1,010,635	452,539	19,807	273,338	222,948	42,004
11	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0
12	FAS 109 AMORTIZATION		238,060	108,096	5,097	66,107	49,885	8,875
13	TOTAL INCOME TAX EXPENSE		1,455,336	653,164	28,954	395,333	318,418	59,467
14	NET INCOME AFTER TAX		3,810,459	1,706,234	74,679	1,030,581	840,595	158,369

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%

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

DEVELOPMENT OF LABOR ALLOCATOR-17

		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)
	TRANSMISSION LABOR							
	OPERATION LABOR							
1	560-SUPERVISION & ENGINEERING	LABTO	0	0	0	0	0	0
2	561-LOAD DISPATCHING	EXP561	0	0	0	0	0	0
3	562-STATION EXPENSES	EXP562	0	0	0	0	0	0
4	563-OVERHEAD LINE EXPENSES	EXP563	0	0	0	0	0	0
5	566-MISCELLANEOUS TRANSM EXP	EXP566	0	0	0	0	0	0
6	TOTAL OPERATION LABOR		0	0	0	0	0	0
	MAINTENANCE LABOR							
7	568-SUPERVISION & ENGINEER	LABTM	0	0	0	0	0	0
8	569-STRUCTURES	EXP569	0	0	0	0	0	0
9	570-STATION EQUIPMENT	EXP570	0	0	0	0	0	0
10	571-OVERHEAD LINES	EXP571	0	0	0	0	0	0
11	573-MAINT OF MISC TRANS PLT	EXP573	0	0	0	0	0	0
12	TOTAL MAINTENANCE LABOR		0	0	0	0	0	0
13	TOTAL TRANSMISSION LABOR		0	0	0	0	0	0

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

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

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

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

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

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	14,292	6,978	343	3,541	2,639	791
2	921-OFFICE SUPPLIES & EXP	EXP921	10,873	5,309	261	2,694	2,008	602
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	187	91	4	46	34	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		25,352	12,378	608	6,281	4,681	1,404
	MAINTENANCE LABOR							
11	935-MAINT OF GENERAL PLANT	EXP935	5,945	2,838	177	1,589	1,105	237
12	TOTAL ADMIN & GENERAL LABOR		31,296	15,215	784	7,870	5,786	1,641
13	TOTAL ELECTRIC O&M LABOR		1,168,875	590,154	46,204	297,944	184,503	50,069
14	CONSTRUCTION LABOR	DISTPLT	1,269,949	574,006	26,247	353,841	268,801	47,055
15	OTHER LABOR	LABOR	163,839	78,208	4,867	43,787	30,453	6,525
16	SUM OF ALLOCATED LABOR EXP		2,602,663	1,242,368	77,319	695,572	483,756	103,648

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

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		41,919,236	18,770,452	821,555	11,337,530	9,247,467	1,742,233
2	NET OPER INC (PRESENT RATES)		3,810,459	1,706,234	74,679	1,030,581	840,595	158,369
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)		16,229,505	7,923,869	388,998	4,021,116	2,996,831	898,690
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)		35.61	50.46	82.58	37.94	16.20	286.50
	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		3,810,459	1,706,234	74,679	1,030,581	840,595	158,369
10	SALES REVENUE REQ CLAIMED ROR		16,229,505	7,923,869	388,998	4,021,116	2,996,831	898,690
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		35.61	50.46	82.58	37.94	16.20	286.50
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

DISTRIBUTION COMPONENT

	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
3								
4								
5								
6								
7								
8								
9								
10								
	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
13								
14								
15								
	CAPACITY-DISTRIBUTION RELATED							
16								
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
25								
26								
27								
28								
29								

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

DISTRIBUTION COMPONENT

	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

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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
13								
14								
15								
16								
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
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

25

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

DISTRIBUTION COMPONENT

	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	28,702,721	1,353,376	17,553,472	13,245,909	2,356,499
2	SUM OF ALLOCATED LABOR EXP	LABOR	2,669,827	1,242,368	77,319	695,572	483,756	103,648
3	TRANSMISSION & DISTR PLANT	TRDISPLT	63,952,772	26,223,856	1,199,115	16,165,479	12,280,338	2,149,724
4	O&M GAS/ELECTRIC ALLOCATIONS	GEEXP	5,306,773	2,806,653	150,227	1,069,521	824,271	212,095
5	OTHER O&M INFLATION ADJ	OTOMINF	4,789,712	2,303,486	118,913	1,032,799	802,420	205,389
6								
7	ACCT 303-MISC INTANGIBLE PLANT	PLT303	155,450	72,337	4,502	40,500	28,167	6,035
8	TOTAL OPERATION & MAINT EXP	TOTOM	7,823,002	3,884,662	214,106	1,690,769	1,241,280	318,490
9	ACCT 352-STRUCTURES & IMPROV	PLT352	24,145	0	0	0	0	0
10	ACCT 353-STATION EQUIPMENT	PLT353	4,558,417	0	0	0	0	0
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	590,154	46,204	297,944	184,503	50,069
19	TOTAL MATERIALS & SUPPLIES	MATSUP	771,667	316,422	14,469	195,056	148,177	25,939
20	ACCT 351-CLEARING LAND & R.O.W.	PLT351	8,036	0	0	0	0	0
21	ACCT 355-POLES & FIXTURES	PLT355	770,347	0	0	0	0	0
22	ACCT 356-OVERHEAD COND & DEV	PLT356	335,501	0	0	0	0	0
23	ACCT 390.2-IMPRV LEASED SVC CTR	PLT390.2	408,662	190,165	11,835	106,469	74,047	15,865
24	ACCT 393-STORES EQUIPMENT	PLT393	19,691	9,163	570	5,130	3,568	764
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	144,547	8,996	80,928	56,284	12,059
31	ACCT 391-OFFICE EQUIPMENT	PLT391	178,395	83,014	5,166	46,477	32,324	6,926
32	ACCT 392-TRANSPORTATION EQUIP	PLT392	1,250,620	581,959	36,218	325,825	226,605	48,552
33	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	193,721	90,145	5,610	50,470	35,101	7,521
34	ACCT 395-LABORATORY EQUIP	PLT395	122,715	57,104	3,554	31,971	22,235	4,764
35								
36								
37								
38								
39								
40								

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

DISTRIBUTION COMPONENT

	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	0	0	0	0	0
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	2,406,087	149,743	1,347,111	936,888	200,735
4	INTANGIBLE PLANT	INTANPLT	155,450	72,337	4,502	40,500	28,167	6,035
5	ACCT 573-MNT OF MISC TRNS PLT	EXP573	0	0	0	0	0	0
6	ACCT 561-LOAD DISPATCHING	EXP561	37,052	0	0	0	0	0
7	ACCT 562-STATION EXPENSES	EXP562	8,187	0	0	0	0	0
8	ACCT 563-OVERHEAD LINE EXP	EXP563	6,272	0	0	0	0	0
9	ACCT 566-MISC TRANSM EXP	EXP566	0	0	0	0	0	0
10	ACCT 569-STRUCTURES	EXP569	1,057	0	0	0	0	0
11	ACCT 570-STATION EQUIPMENT	EXP570	16,673	0	0	0	0	0
12	ACCT 571-OVERHEAD LINES	EXP571	74,428	0	0	0	0	0
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	10,643	662	5,959	4,144	888
15	ACCT 397-COMMUNICATION EQUIP	PLT397	594,973	276,863	17,231	155,009	107,805	23,098
16	ACCT 398-MISCELLANEOUS EQUIP	PLT398	106,179	49,409	3,075	27,663	19,239	4,122
17	ACCT 589-RENTS	EXP589	1,107	500	23	308	234	41
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								

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

DISTRIBUTION COMPONENT

	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	514,520	7,951	33,320	26,963	504
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	19,755	970	10,025	7,472	2,241
21	ACCT 921-OFFICE SUPPLIES & EX	EXP921	61,013	27,839	1,367	14,128	10,529	3,157
22	ACCT 925-INJURIES & DAMAGES EXP	EXP925	112,300	51,241	2,516	26,003	19,379	5,812
23	ACCT 926-EMPLOY PENSNS & BENE	EXP926	362,121	168,508	10,487	94,344	65,614	14,058
24	ACCT 930.1-GENERL ADVERT EX	EXP930.1	1,872	854	42	433	323	97
25	ACCT 930.2-MISC GENERAL EXP	EXP930.2	31,352	14,305	702	7,260	5,410	1,622
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	815,858	41,180	56,069	13,143	3,337
29	ACCT 935-MAINT OF GENERAL PLANT	EXP935	36,654	17,056	1,062	9,549	6,641	1,423
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	1,316,691	64,639	668,180	497,976	149,333
32	ACCT 924-PROPERTY INSURANCE	EXP924	22,420	9,289	438	5,681	4,287	763
33	ACCT 928-REGUL COMMISSION EX	EXP928	382,525	174,540	8,569	88,574	66,012	19,796
34	ACCT 931-RENTS	EXP931	(80,323)	(36,650)	(1,799)	(18,599)	(13,861)	(4,157)
35	ACCT 924 & 925 PROP & LIABILTY INS	EXP9245	134,720	60,529	2,953	31,684	23,666	6,574
36								
37								
38								
39								
40								

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

DISTRIBUTION COMPONENT

	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	0	0	0	0	0
4	LABOR ACCTS 561-566	LABTO	36,171	0	0	0	0	0
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	0	0	0	0	0
8	TRANSM MAINTENANCE LABOR	TLABTM	24,836	0	0	0	0	0
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	0	0	0	0	0
15	ACCT 355 & 356-TR OH LNS	PLT3556	1 105 848	0	0	0	0	0
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	7,923,869	388,998	4,021,116	2,996,831	898,690
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								

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

DISTRIBUTION COMPONENT

		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)
	INTERNALLY DEVELOPED CON'T-29							
1	UNCOLLECTIBLE ACCOUNTS							
2								
3	RESIDENTIAL SERVICE	C904R	8,365,326	7,923,869	0	0	0	0
4	SMALL GENERAL SERVICE	C904SGS	400,664	0	388,998	0	0	0
5	REGULAR GENERAL SERVICE	C904RGS	4,280,786	0	0	4,021,116	0	0
6	LARGE GENERAL SERVICE	C904LGS	3,412,718	0	0	0	2,996,831	0
7	OUTDOOR LIGHTING	C904OL	906,561	0	0	0	0	898,690
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
	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		16,229,505	7,923,869	388,998	4,021,116	2,996,831	898,690
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%
6								
7								
8								
9								
10								

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

DISTRIBUTION COMPONENT

	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
2								
3								
4								
5								
6								
7								
8								
9								
10								
	CAPACITY-TRANSMISSION RELATED							
11	DEMAND TRANSMISSION	DEMTRAN	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	DEM TRANS - LOAD DISPATCHING	DTRANLD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13								
14								
15								
	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
25								
26								
27								
28								
29								

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

DISTRIBUTION COMPONENT

	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

DISTRIBUTION COMPONENT

	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

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

DISTRIBUTION COMPONENT

	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	0.912410	0.414299	0.019535	0.253369	0.191193	0.034014
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
3	TRANSMISSION & DISTR PLANT	TRDISPLT	0.907209	0.410050	0.018750	0.252772	0.192022	0.033614
4	O&M GAS/ELECTRIC ALLOCATIONS	GEEXP	0.954020	0.528881	0.028308	0.201539	0.155324	0.039967
5	OTHER O&M INFLATION ADJ	OTOMINF	0.931790	0.480924	0.024827	0.215629	0.167530	0.042881
6								
7	ACCT 303-MISC INTANGIBLE PLANT	PLT303	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
8	TOTAL OPERATION & MAINT EXP	TOTOM	0.939448	0.496569	0.027369	0.216128	0.158671	0.040712
9	ACCT 352-STRUCTURES & IMPROV	PLT352	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	ACCT 353-STATION EQUIPMENT	PLT353	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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	0.948908	0.479095	0.037509	0.241875	0.149782	0.040646
19	TOTAL MATERIALS & SUPPLIES	MATSUP	0.907209	0.410050	0.018750	0.252772	0.192022	0.033614
20	ACCT 351-CLEARING LAND & R.O.W.	PLT351	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	ACCT 355-POLES & FIXTURES	PLT355	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	ACCT 356-OVERHEAD COND & DEV	PLT356	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	ACCT 390.2-IMPRV LEASED SVC CTR	PLT390.2	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
24	ACCT 393-STORES EQUIPMENT	PLT393	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
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	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
31	ACCT 391-OFFICE EQUIPMENT	PLT391	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
32	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
33	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
34	ACCT 395-LABORATORY EQUIP	PLT395	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
35								
36								
37								
38								
39								
40								

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

DISTRIBUTION COMPONENT

	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	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	TOTAL DISTRIBUTION PLANT	DISTPLT	1.000000	0.451991	0.020668	0.278626	0.211662	0.037052
3	TOTAL GENERAL PLANT	GENPLT	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
4	INTANGIBLE PLANT	INTANPLT	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
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	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	ACCT 562-STATION EXPENSES	EXP562	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	ACCT 563-OVERHEAD LINE EXP	EXP563	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	ACCT 566-MISC TRANSM EXP	EXP566	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	ACCT 569-STRUCTURES	EXP569	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	ACCT 570-STATION EQUIPMENT	EXP570	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	ACCT 571-OVERHEAD LINES	EXP571	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
15	ACCT 397-COMMUNICATION EQUIP	PLT397	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
16	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
17	ACCT 589-RENTS	EXP589	1.000000	0.451991	0.020668	0.278626	0.211662	0.037052
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								

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

DISTRIBUTION COMPONENT

	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	0.943692	0.832477	0.012865	0.053911	0.043625	0.000815
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	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
21	ACCT 921-OFFICE SUPPLIES & EX	EXP921	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
22	ACCT 925-INJURIES & DAMAGES EXP	EXP925	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
23	ACCT 926-EMPLOY PENSNS & BENE	EXP926	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
24	ACCT 930.1-GENERL ADVERT EX	EXP930.1	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
25	ACCT 930.2-MISC GENERAL EXP	EXP930.2	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
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	0.983768	0.863411	0.043581	0.059337	0.013909	0.003532
29	ACCT 935-MAINT OF GENERAL PLANT	EXP935	0.974843	0.465336	0.028960	0.260531	0.181194	0.038822
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	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
32	ACCT 924-PROPERTY INSURANCE	EXP924	0.912410	0.414299	0.019535	0.253369	0.191193	0.034014
33	ACCT 928-REGUL COMMISSION EX	EXP928	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
34	ACCT 931-RENTS	EXP931	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
35	ACCT 924 & 925 PROP & LIABILTY INS	EXP9245	0.930868	0.449298	0.021923	0.235181	0.175668	0.048798
36								
37								
38								
39								
40								

36

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

DISTRIBUTION COMPONENT

	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	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	LABOR ACCTS 561-566	LABTO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	TRANSM MAINTENANCE LABOR	TLABTM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	ACCT 355 & 356-TR OH LNS	PLT3556	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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	0.934553	0.456285	0.022400	0.231550	0.172568	0.051750
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								

AG-5-12

22-Jul-02 21:57

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

DISTRIBUTION COMPONENT

	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	0.947228	0.947228	0.000000	0.000000	0.000000	0.000000
4	SMALL GENERAL SERVICE	C904SGS	0.970884	0.000000	0.970884	0.000000	0.000000	0.000000
5	REGULAR GENERAL SERVICE	C904RGS	0.939341	0.000000	0.000000	0.939341	0.000000	0.000000
6	LARGE GENERAL SERVICE	C904LGS	0.878136	0.000000	0.000000	0.000000	0.878136	0.000000
7	OUTDOOR LIGHTING	C904OL	0.991317	0.000000	0.000000	0.000000	0.000000	0.991317
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								