Request No. AG-7-11 (Gas)
Please provide a Gas Distribution (base rate revenue requirements—including customer accounts' revenue requirements) accounting cost of service study at the requested rate of return. This should include all schedules (pages 1-1 through 37-2) contained in Schedule JLH-5-1 (Gas). This study should exclude al items related to the CGA and the LDAC.

Response:
See Attachment AG-7-11 (Gas).

Person Responsible: James L. Harrison

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

DELIVERY SERVICE

	SUMMARY OF RESULTS-1	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	RATE BASE				
1	GAS PLANT IN SERVICE		39,178,456	20,069,197	3,623,193
2	LESS: DEPREC & AMORT RES		8,846,852	4,715,797	951,640
3	NET UTILITY PLANT IN SERVICE		30,331,604	15,353,400	2,671,553
	ADD:				
4	WORKING CASH REQUIREMENT		571,840	309,269	60,745
5	MATERIALS & SUPPLIES		373,871	191,690	34,266
	DEDUCT:				
6	CUSTOMER DEPOSITS		63,419	4,267	53
7	DEFERRED TAXES		3,221,065	1,645,668	301,789
8	RATE BASE		27,992,832	14,204,424	2,464,722
	DEVELOPMENT OF RETURN				
9	SALES OF GAS TO ULTIMATE CUST		10,376,611	5,492,722	1,042,362
10	OTHER OPERATING REVENUES		35,946	116	7
11	TOTAL GAS OPERATING REVENUES		10,412,557	5,492,838	1,042,369
	LESS:				
12	PURCHASED GAS COSTS		0	0	0
13	OTHER OPER & MAINT EXPENSE		4,638,257	2,508,516	492,710
14	DEPRECIATION EXPENSE		1,836,572	985,591	199,612
15	OTHER TAXES		578,821	296,071	54,656
16	INCOME TAXES		810,403	411,211	71,344
17	INTEREST ON CUSTOMER DEPOSITS		3,956	266	3
18	TOTAL OPERATING EXPENSE		7,868,008	4,201,656	818,326
19	OPERATING INCOME		2,544,548	1,291,182	224,043
20	RATE OF RETURN		9.09%	9.09%	9.09%
21	RELATIVE RATE OF RETURN		1.000	1.000	1.000

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

DELIVERY SERVICE

SUMMARY OF RESULTS-1

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	RATE BASE							
1	GAS PLANT IN SERVICE		3,923,145	1,118,808	4,311,557	1,481,128	2,241,764	2,409,665
2	LESS: DEPREC & AMORT RES		840,100	243,318	868,007	301,697	447,650	478,641
3	NET UTILITY PLANT IN SERVICE		3,083,044	875,490	3,443,550	1,179,431	1,794,113	1,931,023
	ADD:							
4	WORKING CASH REQUIREMENT		58,672	17,436	53,637	19,501	25,158	27,422
5	MATERIALS & SUPPLIES		36,873	10,491	41,233	14,144	21,727	23,446
	DEDUCT:							
6	CUSTOMER DEPOSITS		17,910	14,267	15,892	11,029	0	0
7	DEFERRED TAXES		329,248	94,658	353,128	122,332	180,452	193,790
8	RATE BASE		2,831,432	794,492	3,169,399	1,079,715	1,660,547	1,788,101
	DEVELOPMENT OF RETURN							
9	SALES OF GAS TO ULTIMATE CUST		1,035,507	300,166	1,045,599	365,926	525,919	568,410
10	OTHER OPERATING REVENUES		10,659	3,702	11,236	5,799	2,161	2,265
11	TOTAL GAS OPERATING REVENUES		1,046,166	303,868	1,056,835	371,725	528,080	570,675
	LESS:							
12	PURCHASED GAS COSTS		0	0	0	0	0	0
13	OTHER OPER & MAINT EXPENSE		475,896	141,429	435,055	158,173	204,056	222,422
14	DEPRECIATION EXPENSE		170,567	49,266	177,781	61,543	92,827	99,383
15	OTHER TAXES		59,235	17,064	63,147	21,915	32,174	34,559
16	INCOME TAXES		81,973	23,000	91,763	31,260	48,079	51,772
17	INTEREST ON CUSTOMER DEPOSITS		1,117	890	991	688	0	0
18	TOTAL OPERATING EXPENSE		788,789	231,649	768,737	273,579	377,136	408,136
19	OPERATING INCOME		257,377	72,219	288,098	98,146	150,944	162,538
20	RATE OF RETURN		9.09%	9.09%	9.09%	9.09%	9.09%	9.09%
21	RELATIVE RATE OF RETURN		1.000	1.000	1.000	1.000	1.000	1.000

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

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE-2

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	GAS PLANT IN SERVICE				
	INTANGIBLE PLANT				
1	301-ORGANIZATION COSTS	PLANT	33,470	17,145	3,095
2	303-MISC INTNGBLE-COMP SFTWRE	LABOR	265,121	134,705	27,405
3	TOTAL INTANGIBLE PLANT		298,591	151,851	30,501
	PRODUCTION PLANT				
4	304-LAND	DEMLPG	6,624	3,393	99
5	305-STRUCTURES	DEMLPG	43,991	22,532	659
6	305.1-IMPROV TO LEASED LNG	DEMLNG	9,660	4,948	145
7	310-LAND & LAND RIGHTS	DEMLPG	68	35	1
8	311-LPG GAS EQUIPMENT	DEMLPG	86,543	44,328	1,296
9	320-OTHER EQUIPMENT	DEMLPG	19,723	10,102	295
10	320.1-OTH EQUIP LEASED LNG	DEMLNG	10,594	5,426	159
11	TOTAL PRODUCTION PLANT		177,202	90,764	2,654

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

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE-2

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	GAS PLANT IN SERVICE							
	INTANGIBLE PLANT							
1	301-ORGANIZATION COSTS	PLANT	3,352	956	3,683	1,265	1,915	2,059
2	303-MISC INTNGBLE-COMP SFTWRE	LABOR	29,812	8,940	27,762	10,106	12,750	13,641
3	TOTAL INTANGIBLE PLANT		33,163	9,896	31,446	11,372	14,665	15,699
	PRODUCTION PLANT							
4	304-LAND	DEMLPG	834	81	1,201	168	547	303
5	305-STRUCTURES	DEMLPG	5,536	536	7,974	1,113	3,631	2,009
6	305.1-IMPROV TO LEASED LNG	DEMLNG	1,216	118	1,751	244	797	441
7	310-LAND & LAND RIGHTS	DEMLPG	9	1	12	2	6	3
8	311-LPG GAS EQUIPMENT	DEMLPG	10,891	1,055	15,688	2,190	7,143	3,953
9	320-OTHER EQUIPMENT	DEMLPG	2,482	240	3,575	499	1,628	901
10	320.1-OTH EQUIP LEASED LNG	DEMLNG	1,333	129	1,920	268	874	484
11	TOTAL PRODUCTION PLANT		22,300	2,161	32,121	4,484	14,625	8,093

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

DELIVERY SERVICE

	DEVELOPMENT OF RATE BASE CON'T-3	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DISTRIBUTION PLANT				
1	365.1-LAND & LAND RIGHTS	DISTR	6,958	3,183	195
2	365.2-RIGHT OF WAY	DISTR	15,636	7,153	437
3	366-STRUCTURES & IMPROVE	DISTR	42,885	19,618	1,199
4	367-MAINS	DISTR	19,247,386	8,804,641	538,114
5	369-MEAS & REG STATION EQ	DISTR	1,087,697	497,563	30,410
6	380-SERVICES	CUST380	10,755,113	7,135,572	2,182,785
7	381-METERS	CUST381	1,941,029	748,610	229,001
8	382-METER INSTALLATION	CUST382	1,899,122	732,448	224,057
9	383-HOUSE REGULATORS	CUST383	45,834	17,677	5,407
10	386-OTHER PROP CUST PREM	CUST386	0	0	0
11	TOTAL DISTRIBUTION PLANT		35,041,660	17,966,464	3,211,605
	GENERAL & COMMON PLANT				
12	389-LAND & LAND RIGHTS	LABOR	440	224	46
13	390-STRUCTURES & IMPROV	LABOR	235,891	119,854	24,384
14	390.1-CAPITALIZED LEASED SVC CTR	LABOR	795,045	403,955	82,183
15	390.2-IMPROV LEASED SVC CTR	LABOR	310,167	157,593	32,062
16	391-OFFICE EQUIPMENT	LABOR	200,453	101,848	20,721
17	392-TRANSPORTATION EQUIP	LABOR	768,837	390,639	79,474
18	393-STORES EQUIPMENT	LABOR	14,954	7,598	1,546
19	394-TOOLS, SHOP & GARAGE EQ	LABOR	202,675	102,977	20,950
20	395-LABORATORY EQUIPMENT	LABOR	71,621	36,390	7,403
21	396-POWER OPERATED EQUIP	LABOR	33,216	16,877	3,434
22	397-COMMUNICATION EQUIP	LABOR	231,058	117,398	23,884
23	398-MISCELLANEOUS EQUIP	LABOR	102,050	51,851	10,549
24	399-OTHER INTANGIBLE PLANT	LABOR	694,594	352,916	71,799
25	TOT GENERAL & COMMON PLT		3,661,002	1,860,119	378,433
26	TOTAL GAS PLANT IN SERVICE		39,178,456	20,069,197	3,623,193

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

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF RATE BASE CON'T-3							
	DISTRIBUTION PLANT							
1	365.1-LAND & LAND RIGHTS	DISTR	659	161	1,075	336	644	707
2	365.2-RIGHT OF WAY	DISTR	1,481	361	2,415	754	1,447	1,588
3	366-STRUCTURES & IMPROVE	DISTR	4,062	990	6,624	2,068	3,969	4,356
4	367-MAINS	DISTR	1,822,944	444,350	2,972,825	928,215	1,781,394	1,954,903
5	369-MEAS & REG STATION EQ	DISTR	103,017	25,111	167,999	52,455	100,669	110,474
6	380-SERVICES	CUST380	675,365	227,062	245,081	117,404	93,082	78,762
7	381-METERS	CUST381	423,817	142,490	234,067	112,128	27,579	23,336
8	382-METER INSTALLATION	CUST382	414,667	139,414	229,013	109,707	26,983	22,832
9	383-HOUSE REGULATORS	CUST383	10,008	3,365	5,527	2,648	651	551
10	386-OTHER PROP CUST PREM	CUST386	0	0	0	0	0	0
11	TOTAL DISTRIBUTION PLANT		3,456,020	983,304	3,864,625	1,325,714	2,036,418	2,197,509
	GENERAL & COMMON PLANT							
12	389-LAND & LAND RIGHTS	LABOR	50	15	46	17	21	23
13	390-STRUCTURES & IMPROV	LABOR	26,525	7,954	24,701	8,992	11,344	12,137
14	390.1-CAPITALIZED LEASED SVC CTR	LABOR	89,399	26,809	83,254	30,307	38,233	40,906
15	390.2-IMPROV LEASED SVC CTR	LABOR	34,877	10,459	32,479	11,824	14,916	15,958
16	391-OFFICE EQUIPMENT	LABOR	22,540	6,759	20,991	7,641	9,640	10,314
17	392-TRANSPORTATION EQUIP	LABOR	86,452	25,925	80,509	29,308	36,973	39,558
18	393-STORES EQUIPMENT	LABOR	1,681	504	1,566	570	719	769
19	394-TOOLS, SHOP & GARAGE EQ	LABOR	22,790	6,834	21,223	7,726	9,747	10,428
20	395-LABORATORY EQUIPMENT	LABOR	8,053	2,415	7,500	2,730	3,444	3,685
21	396-POWER OPERATED EQUIP	LABOR	3,735	1,120	3,478	1,266	1,597	1,709
22	397-COMMUNICATION EQUIP	LABOR	25,981	7,791	24,195	8,808	11,111	11,888
23	398-MISCELLANEOUS EQUIP	LABOR	11,475	3,441	10,686	3,890	4,908	5,251
24	399-OTHER INTANGIBLE PLANT	LABOR	78,104	23,421	72,735	26,478	33,403	35,738
25	TOT GENERAL & COMMON PLT		411,662	123,448	383,364	139,558	176,056	188,363
26	TOTAL GAS PLANT IN SERVICE		3,923,145	1,118,808	4,311,557	1,481,128	2,241,764	2,409,665

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

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF RATE BASE CON'T-4				
	DEPRECIATION & AMORTIZATION RESERVE				
	INTANGIBLE PLANT RESERVE				
1	301-ORGANIZATION COSTS	PLT301	24,264	12,430	2,244
2	303-MISC INTANGIBLE PLT	PLT303	153,005	77,740	15,816
3	TOT INTANGIBLE PLT RESERVE		177,270	90,170	18,060
	PRODUCTION PLANT RESERVE				
4	305-STRUCTURES	PLT305	6,107	3,128	91
5	305.1-IMPROV TO LEASED LNG	PLT305.1	1,749	896	26
6	311-LPG GAS EQUIPMENT	PLT311	25,062	12,837	375
7	320-OTHER EQUIPMENT	PLT320	2,645	1,355	40
8	320.1-OTH EQUIP LEASED LNG	PLT320.1	2,567	1,315	38
9	TOTAL PRODUCTION RESERVE		38,129	19,530	571

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

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE CON'T-4

DEPRECIATION & AMORTIZATION RESERVE

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	INTANGIBLE PLANT RESERVE							
1	301-ORGANIZATION COSTS	PLT301	2,430	693	2,670	917	1,388	1,492
2	303-MISC INTANGIBLE PLT	PLT303	17,205	5,159	16,022	5,833	7,358	7,872
3	TOT INTANGIBLE PLT RESERVE		19,634	5,852	18,692	6,750	8,746	9,365
	PRODUCTION PLANT RESERVE							
4	305-STRUCTURES	PLT305	769	74	1,107	155	504	279
5	305.1-IMPROV TO LEASED LNG	PLT305.1	220	21	317	44	144	80
6	311-LPG GAS EQUIPMENT	PLT311	3,154	306	4,543	634	2,068	1,145
7	320-OTHER EQUIPMENT	PLT320	333	32	479	67	218	121
8	320.1-OTH EQUIP LEASED LNG	PLT320.1	323	31	465	65	212	117
9	TOTAL PRODUCTION RESERVE		4,798	465	6,912	965	3,147	1,742

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

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF RATE BASE CON'T-5				
	DISTRIBUTION PLANT RESERVE				
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	19,675	9,000	550
3	367-MAINS	PLT367	3,865,032	1,768,044	108,058
4	369-MEAS & REG STATION EQ	PLT369	69,680	31,875	1,948
5	380-SERVICES	PLT380	3,294,856	2,186,000	668,702
6	381-METERS	PLT381	403,513	155,626	47,606
7	382-METER INSTALLATION	PLT382	321,414	123,962	37,920
8	383-HOUSE REGULATORS	PLT383	19,351	7,463	2,283
9	386-OTHER PROP CUST PREM	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		7,993,521	4,281,970	867,067
	GENERAL & COMMON PLT RESERVE				
11	391-OFFICE EQUIPMENT	PLT391	36,031	18,307	3,724
12	392-TRANSPORTATION EQUIP	PLT392	371,493	188,752	38,401
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	19,617	9,967	2,028
14	395-LABORATORY EQUIPMENT	PLT395	9,921	5,041	1,026
15	396-POWER OPERATED EQUIP	PLT396	9,531	4,842	985
16	398-MISCELLANEOUS EQUIP	PLT398	8,145	4,138	842
17	ALLOCATION FROM COMMON PLT	GENPLT	183,195	93,079	18,937
18	TOTAL GENERAL PLT RESERVE		637,932	324,127	65,942
19	TOTAL DEPRECIATION RESERVE		8,846,852	4,715,797	951,640

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

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE CON'T-5

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DISTRIBUTION PLANT RESERVE							
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	1,863	454	3,039	949	1,821	1,998
3	367-MAINS	PLT367	366,062	89,229	596,967	186,393	357,718	392,560
4	369-MEAS & REG STATION EQ	PLT369	6,599	1,609	10,762	3,360	6,449	7,077
5	380-SERVICES	PLT380	206,900	69,561	75,081	35,967	28,516	24,129
6	381-METERS	PLT381	88,106	29,622	48,659	23,310	5,733	4,851
7	382-METER INSTALLATION	PLT382	70,180	23,595	38,759	18,567	4,567	3,864
8	383-HOUSE REGULATORS	PLT383	4,225	1,421	2,334	1,118	275	233
9	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		743,935	215,490	775,602	269,664	405,079	434,713
	GENERAL & COMMON PLT RESERVE							
11	391-OFFICE EQUIPMENT	PLT391	4,052	1,215	3,773	1,374	1,733	1,854
12	392-TRANSPORTATION EQUIP	PLT392	41,773	12,527	38,901	14,161	17,865	19,114
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	2,206	661	2,054	748	943	1,009
14	395-LABORATORY EQUIPMENT	PLT395	1,116	335	1,039	378	477	510
15	396-POWER OPERATED EQUIP	PLT396	1,072	321	998	363	458	490
16	398-MISCELLANEOUS EQUIP	PLT398	916	275	853	310	392	419
17	ALLOCATION FROM COMMON PLT	GENPLT	20,599	6,177	19,183	6,983	8,810	9,426
18	TOTAL GENERAL PLT RESERVE		71,732	21,511	66,801	24,318	30,678	32,822
19	TOTAL DEPRECIATION RESERVE		840,100	243,318	868,007	301,697	447,650	478,641

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

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEVELOPMENT OF RATE BASE CON'T-6				
	ADDITIONS TO NET PLANT				
	WORKING CAPITAL REQUIREMENTS				
	CASH WORKING CAPITAL REQ				
1	PURCHASED GAS		0	0	0
2	OTHER O&M		571,840	309,269	60,745
3	TOTAL CASH WORKING CAP		571,840	309,269	60,745
	MATERIALS & SUPPLIES				
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0
5	OTHER	DISTRPLT	373,871	191,690	34,266
6	TOTAL MATERIALS & SUPPLIES		373,871	191,690	34,266
7	TOTAL WORKING CAPITAL		945,711	500,959	95,011
8	TOTAL ADDITIONS TO NET PLT		945,711	500,959	95,011

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

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF RATE BASE CON'T-6							
	ADDITIONS TO NET PLANT							
	WORKING CAPITAL REQUIREMENTS							
	CASH WORKING CAPITAL REQ							
1	PURCHASED GAS		0	0	0	0	0	0
2	OTHER O&M		58,672	17,436	53,637	19,501	25,158	27,422
3	TOTAL CASH WORKING CAP		58,672	17,436	53,637	19,501	25,158	27,422
	MATERIALS & SUPPLIES							
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	36,873	10,491	41,233	14,144	21,727	23,446
6	TOTAL MATERIALS & SUPPLIES		36,873	10,491	41,233	14,144	21,727	23,446
7	TOTAL WORKING CAPITAL		95,546	27,928	94,870	33,645	46,885	50,868
8	TOTAL ADDITIONS TO NET PLT		95,546	27,928	94,870	33,645	46,885	50,868

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

DELIVERY SERVICE

	DEVELOPMENT OF RATE BASE CON'T-7	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEDUCTIONS TO NET PLANT				
1	CUSTOMER DEPOSITS	CUSTDEP	63,419	4,267	53
	ACCUM DEFERRED INCOME TAX				
2	ACCUM DEPREC & AMORT	PLANT	3,509,128	1,797,554	324,521
3	PENSION FAS 87	EXP926	333,448	169,421	34,468
4	PERCENTAGE REPAIR ALLOW	PLANT	137,903	70,641	12,753
5	RETIREMENT LOSS	PLANT	463,105	237,226	42,828
6	OVERHEADS	PLANT	10,434	5,345	965
7	CIAC	PLT36780	(154,248)	(81,951)	(13,989)
8	OTHER	PLANT	513,990	263,292	47,533
9	FAS 109	PLANT	(1,592,694)	(815,859)	(147,291)
10	TOTAL ACCUM DEF INCOME TAX		3,221,065	1,645,668	301,789
11	TOTAL DEDUCTIONS TO NET PLT		3,284,484	1,649,935	301,842
12	TOTAL RATE BASE		27,992,832	14,204,424	2,464,722

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

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DELIVERY SERVICE

	DEVELOPMENT OF RATE BASE CON'T-7	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	17,910	14,267	15,892	11,029	0	0
	ACCUM DEFERRED INCOME TAX							
2	ACCUM DEPREC & AMORT	PLANT	351,387	100,209	386,177	132,661	200,790	215,828
3	PENSION FAS 87	EXP926	37,495	11,244	34,917	12,711	16,035	17,156
4	PERCENTAGE REPAIR ALLOW	PLANT	13,809	3,938	15,176	5,213	7,891	8,482
5	RETIREMENT LOSS	PLANT	46,373	13,225	50,964	17,508	26,499	28,483
6	OVERHEADS	PLANT	1,045	298	1,148	394	597	642
7	CIAC	PLT36780	(12,844)	(3,452)	(16,544)	(5,376)	(9,637)	(10,455)
8	OTHER	PLANT	51,468	14,678	56,564	19,431	29,410	31,613
9	FAS 109	PLANT	(159,485)	(45,482)	(175,275)	(60,211)	(91,133)	(97,958)
10	TOTAL ACCUM DEF INCOME TAX		329,248	94,658	353,128	122,332	180,452	193,790
11	TOTAL DEDUCTIONS TO NET PLT		347,158	108,925	369,020	133,361	180,452	193,790
12	TOTAL RATE BASE		2,831,432	794,492	3,169,399	1,079,715	1,660,547	1,788,101

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

DELIVERY SERVICE

	REVENUES-8	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	GAS OPERATING REVENUES				
1	TOTAL FIRM SALES OF GAS		10,374,302	5,491,539	1,042,327
2	INTERR SALES GAS COST REV	EREMAIN	0	0	0
3	INTERR SALES MARGINS	DREMAIN	0	0	0
4	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0
5	SUPPLIER CREDIT REVENUES	EREMAIN	0	0	0
6	PEAKING DEMAND CHARGES	PRODPLT	2,309	1,182	35
7	TOTAL REVENUE SALES OF GAS		10,376,611	5,492,722	1,042,362
	OTHER OPERATING REVENUES				
	488-MISC SERVICE REVENUE				
8	LATE PAYMENT CHARGES	CUST488	35,692	0	0
9	RENTAL W/H & CONV BURN	PLT386	0	0	0
10	TOTAL ACCOUNT 488		35,692	0	0
	495-OTHER GAS REVENUES				
11	LINE EXTENSION CHARGE	PLT367	254	116	7
12	TOTAL ACCOUNT 495		254	116	7
13	TOTAL OTHER OPERATING REV		35,946	116	7
14	TOTAL GAS OPERATING REVENUE		10,412,557	5,492,838	1,042,369

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

DELIVERY SERVICE

	REVENUES-8	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	GAS OPERATING REVENUES							
1	TOTAL FIRM SALES OF GAS		1,035,217	300,138	1,045,180	365,868	525,728	568,304
2	INTERR SALES GAS COST REV	EREMAIN	0	0	0	0	0	0
3	INTERR SALES MARGINS	DREMAIN	0	0	0	0	0	0
4	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
5	SUPPLIER CREDIT REVENUES	EREMAIN	0	0	0	0	0	0
6	PEAKING DEMAND CHARGES	PRODPLT	291	28	418	58	191	105
7	TOTAL REVENUE SALES OF GAS		1,035,507	300,166	1,045,599	365,926	525,919	568,410
	OTHER OPERATING REVENUES							
	488-MISC SERVICE REVENUE							
8	LATE PAYMENT CHARGES	CUST488	10,635	3,696	11,197	5,787	2,138	2,240
9	RENTAL W/H & CONV BURN	PLT386	0	0	0	0	0	0
10	TOTAL ACCOUNT 488		10,635	3,696	11,197	5,787	2,138	2,240
	495-OTHER GAS REVENUES							
11	LINE EXTENSION CHARGE	PLT367	24	6	39	12	24	26
12	TOTAL ACCOUNT 495		24	6	39	12	24	26
13	TOTAL OTHER OPERATING REV		10,659	3,702	11,236	5,799	2,161	2,265
14	TOTAL GAS OPERATING REVENUE		1,046,166	303,868	1,056,835	371,725	528,080	570,675

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

DELIVERY SERVICE

OPER & MAINT EXPENSE-9

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	OPERATION & MAINTENANCE EXPENSE				
	LIQUEFIED PROPANE GAS PRODUCTION				
	OPERATION EXPENSE				
1	710-SUPERVISION	TLABPO	138	71	2
2	717-PROPANE EXPENSES	DEMLPG	1,198	613	18
3	718-DISPATCHING PRODUCTION	REMGAS	0	0	0
4	723-FUEL LPG GAS PROCESS	EREMAIN	0	0	0
5	728-LIQUID PETROLEUM GAS	EREMAIN	0	0	0
6	735-MISCELLANEOUS	DEMLPG	3,779	1,936	57
7	736-RENTS	DEMLNG	0	0	0
8	TOTAL OPERATION EXPENSE		5,115	2,620	77
	MAINTENANCE				
9	740-SUPERVISION	TLABPM	356	182	5
10	741-MAINTENANCE OF PLANT	DEMLPG	905	463	14
11	742-MAINT OF EQUIPMENT	DEMLPG	7,086	3,629	106
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	75	38	1
13	TOTAL MAINTENANCE EXPENSE		8,421	4,313	126
14	TOTAL MANUF GAS PROD EXP		13,536	6,933	203

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

DELIVERY SERVICE

OPER & MAINT EXPENSE-9

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	OPERATION & MAINTENANCE EXPENSE							
	LIQUEFIED PROPANE GAS PRODUCTION							
	OPERATION EXPENSE							
1	710-SUPERVISION	TLABPO	17	2	25	3	11	6
2	717-PROPANE EXPENSES	DEMLPG	151	15	217	30	99	55
3	718-DISPATCHING PRODUCTION	REMGAS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	EREMAIN	0	0	0	0	0	0
5	728-LIQUID PETROLEUM GAS	EREMAIN	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	476	46	685	96	312	173
7	736-RENTS	DEMLNG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		644	62	927	129	422	234
	MAINTENANCE							
9	740-SUPERVISION	TLABPM	45	4	65	9	29	16
10	741-MAINTENANCE OF PLANT	DEMLPG	114	11	164	23	75	41
11	742-MAINT OF EQUIPMENT	DEMLPG	892	86	1,284	179	585	324
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	9	1	14	2	6	3
13	TOTAL MAINTENANCE EXPENSE		1,060	103	1,526	213	695	385
14	TOTAL MANUF GAS PROD EXP		1,703	165	2,454	343	1,117	618

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

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	OPER & MAINT EXPENSE CON'T-10				
	PURCHASED GAS SUPPLY EXPENSES				
	PURCHASED GAS SUPPLY				
	804 & 808 - GAS DEMAND				
1	TOTAL BASE DEMAND CHARGES	DBASE	0	0	0
2	TOT SUPPLMNTL DEMAND CHRG	DREMAIN	0	0	0
3	TOTAL DEMAND CHARGES		0	0	0
	804 & 808 - GAS COMMOCITY				
4	TOTAL BASE COMMODITY CHRGS	EBASE	0	0	0
5	TOT SUPPLMNTL COMM CHRGS	EREMAIN	0	0	0
6	INTERR SALES GAS COSTS	EREMAIN	0	0	0
7	SUPPLIER CREDIT GAS COSTS	EREMAIN	0	0	0
8	TOTAL COMMODITY CHARGES		0	0	0
9	813-OTHER GAS SUPPLY EXP	GASCOSTS	0	0	0
10	WEATHER ADJUSTMENT	EREMAIN	0	0	0
11	813-OTH GAS SUPP EXP-DEL SERV	DISTR	13,213	6,044	369
12	TOTAL GAS SUPPLY EXPENSE		13,213	6,044	369
13	TOTAL PRODUCTION EXPENSE		26,749	12,977	572

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

DELIVERY SERVICE

OPER & MAINT EXPENSE CON'T-10

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	PURCHASED GAS SUPPLY EXPENSES							
	PURCHASED GAS SUPPLY							
	804 & 808 - GAS DEMAND							
1	TOTAL BASE DEMAND CHARGES	DBASE	0	0	0	0	0	0
2	TOT SUPPLMNTL DEMAND CHRG	DREMAIN	0	0	0	0	0	0
3	TOTAL DEMAND CHARGES		0	0	0	0	0	0
	804 & 808 - GAS COMMOCITY							
4	TOTAL BASE COMMODITY CHRGS	EBASE	0	0	0	0	0	0
5	TOT SUPPLMNTL COMM CHRGS	EREMAIN	0	0	0	0	0	0
6	INTERR SALES GAS COSTS	EREMAIN	0	0	0	0	0	0
7	SUPPLIER CREDIT GAS COSTS	EREMAIN	0	0	0	0	0	0
8	TOTAL COMMODITY CHARGES		0	0	0	0	0	0
9	813-OTHER GAS SUPPLY EXP	GASCOSTS	0	0	0	0	0	0
10	WEATHER ADJUSTMENT	EREMAIN	0	0	0	0	0	0
11	813-OTH GAS SUPP EXP-DEL SERV	DISTR	1,251	305	2,041	637	1,223	1,342
12	TOTAL GAS SUPPLY EXPENSE		1,251	305	2,041	637	1,223	1,342
13	TOTAL PRODUCTION EXPENSE		2,955	470	4,494	980	2,340	1,960

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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
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DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-11	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DISTRIBUTION EXPENSES				
	OPERATION EXPENSE				
1	850-SUPER & ENGINEERING	TLABDO	51,689	23,673	5,283
2	851-SYS CONTROL & LOAD DISTR	DISTR	76,856	35,157	2,149
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0
4	857-MEAS & REG STA EQUIP	PLT369	53,417	24,435	1,493
5	874-MAINS & SERVICE EXPENSE	PLT36780	239,303	127,141	21,702
6	875-GAS SYSTEM T&D TRAINING	DISTR	768	351	21
7	878-METER & HOUSE REG EXP	PLT3813	311,289	120,057	36,726
8	879-CUSTOMER INSTALL EXP	PLT3803	65,622	38,699	11,838
9	880-OTHER EXPENSES	EXP8519	149,335	69,115	14,774
10	881-RENTS	DISTR	1,446	662	40
11	882-METERING SYS GAS TRAINING	PLT381	3,519	1,357	415
12	TOTAL OPERATION EXPENSE		953,244	440,648	94,443
	MAINTENANCE				
13	885-SUPERVISION	TLABDM	52,801	26,985	3,881
14	886-MAINT STRUCT & IMPROVE	PLT366	10,263	4,695	287
15	887-MAINTENANCE OF MAINS	PLT367	256,396	117,287	7,168
16	889-MT OF MEAS & REG STA EQ	PLT369	13,084	5,985	366
17	892-MAINTENANCE OF SERVICES	PLT380	74,685	49,550	15,158
18	893-MAINT METER & HOUSE REG	PLT3813	58,662	22,625	6,921
19	894-MAINT OF OTHER EQUIP	DISTR	43,741	20,009	1,223
20	894-ADJ MNT OF W/H & CONV BURN	DISTR	(25,080)	(11,473)	(701)
21	TOTAL MAINTENANCE EXPENSE		484,552	235,664	34,302
22	TOTAL DISTRIBITION EXPENSES		1,437,796	676,311	128,745

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
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DELIVERY SERVICE

OPER & MAINT EXPENSE CON'T-11

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DISTRIBUTION EXPENSES							
	OPERATION EXPENSE							
1	850-SUPER & ENGINEERING	TLABDO	7,733	2,447	5,951	2,400	2,055	2,146
2	851-SYS CONTROL & LOAD DISTR	DISTR	7,279	1,774	11,871	3,706	7,113	7,806
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0	0	0	0
4	857-MEAS & REG STA EQUIP	PLT369	5,059	1,233	8,250	2,576	4,944	5,425
5	874-MAINS & SERVICE EXPENSE	PLT36780	19,927	5,355	25,666	8,340	14,951	16,221
6	875-GAS SYSTEM T&D TRAINING	DISTR	73	18	119	37	71	78
7	878-METER & HOUSE REG EXP	PLT3813	67,969	22,852	37,538	17,982	4,423	3,742
8	879-CUSTOMER INSTALL EXP	PLT3803	6,830	2,296	3,199	1,532	665	562
9	880-OTHER EXPENSES	EXP8519	21,411	6,700	17,315	6,830	6,428	6,762
10	881-RENTS	DISTR	137	33	223	70	134	147
11	882-METERING SYS GAS TRAINING	PLT381	768	258	424	203	50	42
12	TOTAL OPERATION EXPENSE		137,186	42,967	110,557	43,677	40,834	42,932
	MAINTENANCE							
13	885-SUPERVISION	TLABDM	4,562	1,192	6,346	2,034	3,734	4,068
14	886-MAINT STRUCT & IMPROVE	PLT366	972	237	1,585	495	950	1,042
15	887-MAINTENANCE OF MAINS	PLT367	24,284	5,919	39,601	12,365	23,730	26,041
16	889-MT OF MEAS & REG STA EQ	PLT369	1,239	302	2,021	631	1,211	1,329
17	892-MAINTENANCE OF SERVICES	PLT380	4,690	1,577	1,702	815	646	547
18	893-MAINT METER & HOUSE REG	PLT3813	12,809	4,306	7,074	3,389	833	705
19	894-MAINT OF OTHER EQUIP	DISTR	4,143	1,010	6,756	2,109	4,048	4,443
20	894-ADJ MNT OF W/H & CONV BURN	DISTR	(2,375)	(579)	(3,874)	(1,209)	(2,321)	(2,547)
21	TOTAL MAINTENANCE EXPENSE		50,323	13,964	61,211	20,628	32,832	35,628
22	TOTAL DISTRIBITION EXPENSES		187,509	56,931	171,768	64,305	73,666	78,560

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
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DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-12	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	CUSTOMER ACCOUNT				
1	901-SUPERVISION	TLABCA	1,289	885	269
2	901-SUPERV - NON UTILITY ADJ	TLABCA	(23)	(16)	(5)
3	902-METER READING EXPENSE	CUST902	128,631	88,186	26,895
4	903-CUST RECORDS & COLLECT	CUST903	176,858	122,450	37,120
5	903-BILLING FORMS & POSTAGE	CUST903C	67,787	46,023	13,816
6	903-CUST REC- NON UTILITY ADJ	EXP903	(4,407)	(3,035)	(918)
	904-UNCOLLECTIBLE ACCTS				
7	RESIDENTIAL HEATING	C904RH	241,831	241,831	0
8	RESIDENTIAL NON-HEATING	C904RNH	22,557	0	22,557
9	C&I SMALL - LLF	C904G41	11,972	0	0
10	C&I SMALL - HLF	C904G51	1,950	0	0
11	C&I MEDIUM - LLF	C904G42	215	0	0
12	C&I MEDIUM - HLF	C904G52	644	0	0
13	C&I LARGE - LLF	C904G43	0	0	0
14	C&I LARGE - HLF	C904G53	0	0	0
15	BAD DEBT EXPENSE ADJ	EXP904	(56,767)	(49,174)	(4,587)
16	NON-UTILITY ADJUSTMENT	EXP904	(2,098)	(1,817)	(170)
17	TOTAL ACCOUNT 904		220,304	190,839	17,801
18	TOTAL CUSTOMER ACCTS EXP		590,440	445,332	94,979
	CUSTOMER SERVICES & INFO EXP				
19	907-CUST SERV & INFO SUPRV	TLABSE	9,366	5,349	1,139
20	907-NON-UTILITY ADJUSTMENT	TLABSE	(169)	(97)	(21)
21	908-CUST ASSISTANCE EXP	CUST908	21,520	12,290	2,616
22	908-NON-UTILITY ADJUSTMENT	CUST908	(388)	(222)	(47)
23	909-INFO & INSTRUCT ADVERT	CUST909	348,005	198,740	42,306
24	909-NON-UTILITY ADJUSTMENT	CUST909	(6,270)	(3,581)	(762)
25	TOT CUST SERV & INFO EXP		372,064	212,480	45,230

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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
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DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-12	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA	77	26	14	7	5	5
2	901-SUPERV - NON UTILITY ADJ	TLABCA	(1)	(0)	(0)	(0)	(0)	(0)
3	902-METER READING EXPENSE	CUST902	7,621	2,583	1,408	652	593	695
4	903-CUST RECORDS & COLLECT	CUST903	10,547	3,590	1,943	912	168	128
5	903-BILLING FORMS & POSTAGE	CUST903C	4,623	1,694	1,002	459	95	76
6	903-CUST REC- NON UTILITY ADJ	EXP903	(273)	(95)	(53)	(25)	(5)	(4)
	904-UNCOLLECTIBLE ACCTS							
7	RESIDENTIAL HEATING	C904RH	0	0	0	0	0	0
8	RESIDENTIAL NON-HEATING	C904RNH	0	0	0	0	0	0
9	C&I SMALL - LLF	C904G41	11,972	0	0	0	0	0
10	C&I SMALL - HLF	C904G51	0	1,950	0	0	0	0
11	C&I MEDIUM - LLF	C904G42	0	0	215	0	0	0
12	C&I MEDIUM - HLF	C904G52	0	0	0	644	0	0
13	C&I LARGE - LLF	C904G43	0	0	0	0	0	0
14	C&I LARGE - HLF	C904G53	0	0	0	0	0	0
15	BAD DEBT EXPENSE ADJ	EXP904	(2,434)	(397)	(44)	(131)	0	0
16	NON-UTILITY ADJUSTMENT	EXP904	(90)	(15)	(2)	(5)	0	0
17	TOTAL ACCOUNT 904		9,448	1,539	170	508	0	0
18	TOTAL CUSTOMER ACCTS EXP		32,040	9,336	4,483	2,513	856	900
	CUSTOMER SERVICES & INFO EXP							
19	907-CUST SERV & INFO SUPRV	TLABSE	684	217	750	280	410	537
20	907-NON-UTILITY ADJUSTMENT	TLABSE	(12)	(4)	(14)	(5)	(7)	(10)
21	908-CUST ASSISTANCE EXP	CUST908	1,572	499	1,723	644	942	1,233
22	908-NON-UTILITY ADJUSTMENT	CUST908	(28)	(9)	(31)	(12)	(17)	(22)
23	909-INFO & INSTRUCT ADVERT	CUST909	25,417	8,069	27,871	10,422	15,239	19,941
24	909-NON-UTILITY ADJUSTMENT	CUST909	(458)	(145)	(502)	(188)	(275)	(359)
25	TOT CUST SERV & INFO EXP		27,175	8,626	29,798	11,142	16,293	21,320

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12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-13	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	ADMINISTRATIVE & GENERAL EXPENSE				
1	920-ADMIN & GENERAL SALARY	REVCLAIM	22,468	11,893	2,257
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(405)	(214)	(41)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	36,564	19,355	3,674
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(659)	(349)	(66)
5	923-OUTSIDE SERV EMPLOYED	REVCLAIM	1,426,668	755,193	143,340
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(10,616)	(5,619)	(1,067)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(3,910)	(2,070)	(393)
8	924-PROPERTY INSURANCE	PLANT	11,583	5,933	1,071
9	924-NON-UTILITY ADJUSTMENT	PLANT	(517)	(265)	(48)
10	925-INJURIES & DAMAGES	REVCLAIM	142,038	75,187	14,271
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	(8,430)	(4,452)	(842)
12	926-EMPLOYED PENSION & BENF	LABOR	127,076	64,566	13,136
13	926-NON-UTILITY ADJUSTMENT	LABOR	(2,289)	(1,163)	(237)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	33,319	16,929	3,444
15	PENSION ADJUSTMENT	LABOR	70,600	35,871	7,298
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	21,191	10,767	2,190
17	928-REGULATORY COMM EXPENSE	REVCLAIM	384,266	203,408	38,608
18	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(7,063)	(3,739)	(710)
19	AMORTZTN RATE CASE EXP	REVCLAIM	65,517	34,681	6,583
20	ADJ INVENTORY FINANCING PROC	REVCLAIM	(181,195)	(95,914)	(18,205)
21	GAS SUPPLY LEGAL COSTS	GASCOSTS	0	0	0
22	929-DUPLICATE CHRGS - CR	REVCLAIM	(36,769)	(19,463)	(3,694)
23	930-MISCELLANEOUS GEN EXP	REVCLAIM	45,745	24,214	4,596
24	930-NON-UTILITY ADJUSTMENT	REVCLAIM	(824)	(436)	(83)
25	930-ADVERTISING PROMOTIONS ADJ	REVCLAIM	(3,498)	(1,852)	(351)
26	931-RENTS	REVCLAIM	(41,653)	(22,049)	(4,185)
27	TOTAL OPERATION EXPENSE		2,089,206	1,100,412	210,547
	MAINTENANCE				
28	935-MAINT OF GENERAL PLT	GENPLT	19,543	9,929	2,020
29	935-NON-UTILITY ADJUSTMENT	GENPLT	(352)	(179)	(36)
30	TOTAL ADMIN & GEN EXPENSE		2,108,396	1,110,163	212,531
31	WAGE ADJUSTMENT	OMLAB	89,557	45,271	9,845
32	INFLATION ALLOWANCE	OTHOMINF	62,030	32,990	6,555
33	GAS/ELECTRIC ALLOCATIONS	GEEXP	(49,755)	(27,528)	(5,846)
34	AMORT DEF FARM DIS CREDIT	REVCLAIM	982	520	99
35	TOTAL GAS O & M EXPENSE		4,638,257	2,508,516	492,710

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

DELIVERY SERVICE

OPER & MAINT EXPENSE CON'T-13

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	REVCLAIM	2,242	650	2,264	792	1,139	1,231
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(40)	(12)	(41)	(14)	(21)	(22)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	3,649	1,058	3,684	1,289	1,853	2,003
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(66)	(19)	(66)	(23)	(33)	(36)
5	923-OUTSIDE SERV EMPLOYED	REVCLAIM	142,362	41,275	143,733	50,314	72,298	78,153
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(1,059)	(307)	(1,069)	(374)	(538)	(582)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(390)	(113)	(394)	(138)	(198)	(214)
8	924-PROPERTY INSURANCE	PLANT	1,160	331	1,275	438	663	712
9	924-NON-UTILITY ADJUSTMENT	PLANT	(52)	(15)	(57)	(20)	(30)	(32)
10	925-INJURIES & DAMAGES	REVCLAIM	14,173	4,109	14,310	5,009	7,198	7,781
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	(841)	(244)	(855)	(299)	(431)	(466)
12	926-EMPLOYED PENSION & BENF	LABOR	14,289	4,285	13,307	4,844	6,111	6,538
13	926-NON-UTILITY ADJUSTMENT	LABOR	(257)	(77)	(240)	(87)	(110)	(118)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	3,747	1,123	3,489	1,270	1,602	1,714
15	PENSION ADJUSTMENT	LABOR	7,939	2,381	7,393	2,691	3,395	3,632
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	2,383	715	2,219	808	1,019	1,090
17	928-REGULATORY COMM EXPENSE	REVCLAIM	38,345	11,117	38,714	13,552	19,473	21,050
18	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(705)	(204)	(712)	(249)	(358)	(387)
19	AMORTZTN RATE CASE EXP	REVCLAIM	6,538	1,895	6,601	2,311	3,320	3,589
20	ADJ INVENTORY FINANCING PROC	REVCLAIM	(18,081)	(5,242)	(18,255)	(6,390)	(9,182)	(9,926)
21	GAS SUPPLY LEGAL COSTS	GASCOSTS	0	0	0	0	0	0
22	929-DUPLICATE CHRGS - CR	REVCLAIM	(3,669)	(1,064)	(3,704)	(1,297)	(1,863)	(2,014)
23	930-MISCELLANEOUS GEN EXP	REVCLAIM	4,565	1,323	4,609	1,613	2,318	2,506
24	930-NON-UTILITY ADJUSTMENT	REVCLAIM	(82)	(24)	(83)	(29)	(42)	(45)
25	930-ADVERTISING PROMOTIONS ADJ	REVCLAIM	(349)	(101)	(352)	(123)	(177)	(192)
26	931-RENTS	REVCLAIM	(4,156)	(1,205)	(4,196)	(1,469)	(2,111)	(2,282)
27	TOTAL OPERATION EXPENSE		211,642	61,635	211,570	74,419	105,295	113,685
	MAINTENANCE							
28	935-MAINT OF GENERAL PLT	GENPLT	2,197	659	2,046	745	940	1,005
29	935-NON-UTILITY ADJUSTMENT	GENPLT	(40)	(12)	(37)	(13)	(17)	(18)
30	TOTAL ADMIN & GEN EXPENSE		213,800	62,283	213,580	75,151	106,218	114,672
31	WAGE ADJUSTMENT	OMLAB	10,763	3,303	9,099	3,428	3,804	4,043
32	INFLATION ALLOWANCE	OTHOMINF	6,157	1,824	6,056	2,161	2,983	3,302
33	GAS/ELECTRIC ALLOCATIONS	GEEXP	(4,600)	(1,374)	(4,323)	(1,541)	(2,153)	(2,389)
34	AMORT DEF FARM DIS CREDIT	REVCLAIM	98	28	99	35	50	54
35	TOTAL GAS O & M EXPENSE		475,896	141,429	435,055	158,173	204,056	222,422

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

DELIVERY SERVICE

DEPRECIATION & AMORTIZATION-14

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEPRECIATION & AMORTIZATION EXPENSE				
	AMORTIZATION EXPENSE				
1	ORGANIZATION COSTS	PLT301	837	429	77
2	COMPUTER SOFTWARE	PLT303	23,354	11,866	2,414
3	CIS AMORTIZATION - GAS	PLT399	58,942	29,948	6,093
4	FLEXI AMORTIZATION GAS	PLT399	7,893	4,010	816
5	WEB SITE AMORTIZATION	PLT399	6,022	3,060	622
6	TECH SERVICES DEVELOP AMORT	PLT399	2,367	1,202	245
7	LERS LOGICA AMORT - GAS	PLT399	23,475	11,928	2,427
8	TOTAL AMORTIZATION EXPENSE		122,890	62,443	12,694
	DEPRECIATION EXPENSE				
	PRODUCTION PLANT EXP				
9	305-STRUCTURES	PLT305T	1,518	778	23
10	311-LPG GAS EQUIPMENT	PLT311	2,726	1,396	41
11	320-OTHER EQUIPMENT	PLT320T	1,558	798	23
12	TOTAL PRODUCTION PLANT		5,803	2,972	87

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

DELIVERY SERVICE

DEPRECIATION & AMORTIZATION-14

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEPRECIATION & AMORTIZATION EXPENSE							
	AMORTIZATION EXPENSE							
1	ORGANIZATION COSTS	PLT301	84	24	92	32	48	51
2	COMPUTER SOFTWARE	PLT303	2,626	787	2,446	890	1,123	1,202
3	CIS AMORTIZATION - GAS	PLT399	6,628	1,988	6,172	2,247	2,835	3,033
4	FLEXI AMORTIZATION GAS	PLT399	888	266	827	301	380	406
5	WEB SITE AMORTIZATION	PLT399	677	203	631	230	290	310
6	TECH SERVICES DEVELOP AMORT	PLT399	266	80	248	90	114	122
7	LERS LOGICA AMORT - GAS	PLT399	2,640	792	2,458	895	1,129	1,208
8	TOTAL AMORTIZATION EXPENSE		13,808	4,139	12,873	4,684	5,917	6,331
	DEPRECIATION EXPENSE							
	PRODUCTION PLANT EXP							
9	305-STRUCTURES	PLT305T	191	19	275	38	125	69
10	311-LPG GAS EQUIPMENT	PLT311	343	33	494	69	225	125
11	320-OTHER EQUIPMENT	PLT320T	196	19	282	39	129	71
12	TOTAL PRODUCTION PLANT		730	71	1,052	147	479	265

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

DELIVERY SERVICE

	DEPRECIATION & AMORTIZATION-15	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DISTRIBUTION EXPENSE				
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	1,441	659	40
3	367-MAINS	PLT367	735,250	336,337	20,556
4	369-MEAS & REG STATION EQ	PLT369	81,795	37,417	2,287
5	380-SERVICES	PLT380	704,460	467,380	142,972
6	381-METERS	PLT381	69,489	26,800	8,198
7	382-METER INSTALLATION	PLT382	55,644	21,461	6,565
8	383-HOUSE REGULATORS	PLT383	2,136	824	252
9	386-OTHER PROP CUST PREM	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		1,650,215	890,878	180,871
	GENERAL & COMMON PLANT EXP				
11	390-STRUCTURES & IMPROV	PLT3900	7,254	3,686	750
12	390.2-IMPROV LEASED SVC CTR	PLT390.2	6,891	3,501	712
13	391-OFFICE EQUIPMENT	PLT391	21,774	11,063	2,251
14	393-STORES EQUIPMENT	PLT393	112	57	12
15	394-TOOLS, SHOP & GARAGE EQ	PLT394	5,417	2,752	560
16	395-LABORATORY EQUIPMENT	PLT395	2,127	1,081	220
17	396-POWER OPERATED EQUIP	PLT396	1,528	776	158
18	397-COMMUNICATION EQUIP	PLT397	17,122	8,700	1,770
19	398-MISCELLANEOUS EQUIP	PLT398	3,659	1,859	378
20	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(8,220)	(4,177)	(850)
21	TOTAL GEN & COMMON EXP		57,664	29,298	5,961
22	TOTAL DEPR & AMORT EXPENSE		1,836,572	985,591	199,612

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

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEPRECIATION & AMORTIZATION-15							
	DISTRIBUTION EXPENSE							
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	136	33	223	69	133	146
3	367-MAINS	PLT367	69,636	16,974	113,562	35,458	68,049	74,677
4	369-MEAS & REG STATION EQ	PLT369	7,747	1,888	12,634	3,945	7,570	8,308
5	380-SERVICES	PLT380	44,236	14,873	16,053	7,690	6,097	5,159
6	381-METERS	PLT381	15,173	5,101	8,380	4,014	987	835
7	382-METER INSTALLATION	PLT382	12,150	4,085	6,710	3,214	791	669
8	383-HOUSE REGULATORS	PLT383	466	157	258	123	30	26
9	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		149,545	43,111	157,818	54,514	83,658	89,820
	GENERAL & COMMON PLANT EXP							
11	390-STRUCTURES & IMPROV	PLT3900	816	245	760	277	349	373
12	390.2-IMPROV LEASED SVC CTR	PLT390.2	775	232	722	263	331	355
13	391-OFFICE EQUIPMENT	PLT391	2,448	734	2,280	830	1,047	1,120
14	393-STORES EQUIPMENT	PLT393	13	4	12	4	5	6
15	394-TOOLS, SHOP & GARAGE EQ	PLT394	609	183	567	207	261	279
16	395-LABORATORY EQUIPMENT	PLT395	239	72	223	81	102	109
17	396-POWER OPERATED EQUIP	PLT396	172	52	160	58	73	79
18	397-COMMUNICATION EQUIP	PLT397	1,925	577	1,793	653	823	881
19	398-MISCELLANEOUS EQUIP	PLT398	411	123	383	139	176	188
20	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(924)	(277)	(861)	(313)	(395)	(423)
21	TOTAL GEN & COMMON EXP		6,484	1,944	6,038	2,198	2,773	2,967
22	TOTAL DEPR & AMORT EXPENSE		170,567	49,266	177,781	61,543	92,827	99,383

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

DELIVERY SERVICE

STATE & FED TAXES & OTHER EXP-16

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	TAXES OTHER THAN INCOME				
	FEDERAL TAXES				
1	UNEMPLOYMENT	LABOR	1,963	997	203
2	FICA	LABOR	137,681	69,954	14,232
3	FICA ADJUSTMENT	LABOR	7,054	3,584	729
4	TOTAL FEDERAL TAXES		146,698	74,536	15,164
	STATE TAXES				
5	MASS UNEMPLOYMENT	LABOR	5,920	3,008	612
6	MASS HEALTH INSURANCE	LABOR	566	288	59
7	MASS PROPERTY TAX	PLANT	322,284	165,090	29,805
8	MASS PROPERTY TAX ADJUST	PLANT	152,994	78,371	14,149
9	TOTAL STATE TAXES		481,764	246,757	44,624
10	PAYROLL TAXES CAPITALIZED	LABOR	(56,287)	(28,599)	(5,818)
11	PAYROLL TAXES ADJUSTMENT	LABOR	6,646	3,377	687
12	TOTAL TAXES OTHER THAN INC		578,821	296,071	54,656
13	TOTAL INCOME TAX EXPENSE		810,403	411,211	71,344
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	3,956	266	3
15	TOTAL EXPENSES		7,868,008	4,201,656	818,326

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

DELIVERY SERVICE

STATE & FED TAXES & OTHER EXP-16

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	TAXES OTHER THAN INCOME							
	FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	221	66	206	75	94	101
2	FICA	LABOR	15,482	4,643	14,417	5,248	6,621	7,084
3	FICA ADJUSTMENT	LABOR	793	238	739	269	339	363
4	TOTAL FEDERAL TAXES		16,495	4,947	15,362	5,592	7,055	7,548
	STATE TAXES							
5	MASS UNEMPLOYMENT	LABOR	666	200	620	226	285	305
6	MASS HEALTH INSURANCE	LABOR	64	19	59	22	27	29
7	MASS PROPERTY TAX	PLANT	32,272	9,203	35,467	12,184	18,441	19,822
8	MASS PROPERTY TAX ADJUST	PLANT	15,320	4,369	16,837	5,784	8,754	9,410
9	TOTAL STATE TAXES		48,321	13,791	52,983	18,215	27,507	29,566
10	PAYROLL TAXES CAPITALIZED	LABOR	(6,329)	(1,898)	(5,894)	(2,146)	(2,707)	(2,896)
11	PAYROLL TAXES ADJUSTMENT	LABOR	747	224	696	253	320	342
12	TOTAL TAXES OTHER THAN INC		59,235	17,064	63,147	21,915	32,174	34,559
13	TOTAL INCOME TAX EXPENSE		81,973	23,000	91,763	31,260	48,079	51,772
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	1,117	890	991	688	0	0
15	TOTAL EXPENSES		788,789	231,649	768,737	273,579	377,136	408,136

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

DELIVERY SERVICE

	INCOME TAXES-17	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	FEDERAL & STATE TAX CALCULAT				
1	OPERATING REVENUES		10,412,557	5,492,838	1,042,369
	OPERATING EXPENSES				
2	OPERATION & MAINTENANCE EXP		4,638,257	2,508,516	492,710
3	DEPRECIATION & AMORTIZATION		1,836,572	985,591	199,612
4	TAXES OTHER THAN INCOME		578,821	296,071	54,656
5	INTEREST ON CUSTOMER DEPOSITS		3,956	266	3
6	FAS 109 AMORTIZATION	PLANT	119,418	61,172	11,044
7	OPERATING INC BEFORE FED TAX		3,235,533	1,641,221	284,343
	LESS:				
8	INTEREST EXPENSE		1,234,484	626,415	108,694
9	NET OPERATING INC BEFORE TXS		2,001,049	1,014,806	175,649
	LESS:				
10	MASS INCOME TAX @ 6.50%		130,068	65,962	11,417
11	FEDERAL TAXABLE BASIS		1,870,981	948,844	164,232
12	FEDERAL INCOME TAX @ 34.00%		636,133	322,607	55,839
13	AMORTIZATION OF ITC	PLANT	(75,217)	(38,530)	(6,956)
14	FAS 109 AMORTIZATION		119,418	61,172	11,044
12	TOTAL INCOME TAX EXPENSE		810,403	411,211	71,344
13	NET INCOME AFTER TAX		2,544,548	1,291,182	224,043

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

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

DELIVERY SERVICE

INCOME TAXES-17

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES		1,046,166	303,868	1,056,835	371,725	528,080	570,675
	OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP		475,896	141,429	435,055	158,173	204,056	222,422
3	DEPRECIATION & AMORTIZATION		170,567	49,266	177,781	61,543	92,827	99,383
4	TAXES OTHER THAN INCOME		59,235	17,064	63,147	21,915	32,174	34,559
5	INTEREST ON CUSTOMER DEPOSITS		1,117	890	991	688	0	0
6	FAS 109 AMORTIZATION	PLANT	11,958	3,410	13,142	4,515	6,833	7,345
7	OPERATING INC BEFORE FED TAX		327,393	91,810	366,720	124,892	192,189	206,966
	LESS:							
8	INTEREST EXPENSE		124,866	35,037	139,770	47,615	73,230	78,855
9	NET OPERATING INC BEFORE TXS		202,527	56,772	226,949	77,276	118,959	128,110
	LESS:							
10	MASS INCOME TAX @ 6.50%		13,164	3,690	14,752	5,023	7,732	8,327
11	FEDERAL TAXABLE BASIS		189,362	53,082	212,197	72,253	111,227	119,783
12	FEDERAL INCOME TAX @ 34.00%		64,383	18,048	72,147	24,566	37,817	40,726
13	AMORTIZATION OF ITC	PLANT	(7,532)	(2,148)	(8,278)	(2,844)	(4,304)	(4,626)
14	FAS 109 AMORTIZATION		11,958	3,410	13,142	4,515	6,833	7,345
12	TOTAL INCOME TAX EXPENSE		81,973	23,000	91,763	31,260	48,079	51,772
13	NET INCOME AFTER TAX		257,377	72,219	288,098	98,146	150,944	162,538

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

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

DELIVERY SERVICE

DEVELOPMENT OF LABOR ALLOC-18

DEVELOPMENT OF LABOR ALLOCATOR

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	LPG & LNG GAS PRODUCTION				
	OPERATION				
1	710-SUPERVISION	LABPO	274	141	4
2	717-PROPANE EXPENSES	EXP717	1,482	759	22
3	718-DISPATCHING PRODUCTION	EXP718	0	0	0
4	735-MISCELLANEOUS	EXP735	1,326	679	20
5	TOTAL OPERATION LABOR		3,082	1,579	46
	MAINTENANCE				
6	740-SUPERVISION	LABPM	377	193	6
7	741-MAINTENANCE OF PLANT	EXP741	230	118	3
8	742-MAINTENANCE OF EQUIP	EXP742	5,735	2,937	86
9	TOTAL MAINTENANCE LABOR		6,341	3,248	95
10	TOT MANUFACTURED GAS LABOR		9,423	4,827	141
	GAS SUPPLY LABOR				
11	813-OTHER GAS SUPPLY EXP	EXP813	0	0	0
12	TOTAL GAS SUPPLY LABOR		0	0	0
13	TOTAL PRODUCTION LABOR		9,423	4,827	141

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

DELIVERY SERVICE

DEVELOPMENT OF LABOR ALLOC-18

DEVELOPMENT OF LABOR ALLOCATOR

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	LPG & LNG GAS PRODUCTION							
	OPERATION							
1	710-SUPERVISION	LABPO	35	3	50	7	23	13
2	717-PROPANE EXPENSES	EXP717	186	18	269	37	122	68
3	718-DISPATCHING PRODUCTION	EXP718	0	0	0	0	0	0
4	735-MISCELLANEOUS	EXP735	167	16	240	34	109	61
5	TOTAL OPERATION LABOR		388	38	559	78	254	141
	MAINTENANCE							
6	740-SUPERVISION	LABPM	47	5	68	10	31	17
7	741-MAINTENANCE OF PLANT	EXP741	29	3	42	6	19	10
8	742-MAINTENANCE OF EQUIP	EXP742	722	70	1,040	145	473	262
9	TOTAL MAINTENANCE LABOR		798	77	1,149	160	523	290
10	TOT MANUFACTURED GAS LABOR		1,186	115	1,708	238	778	430
	GAS SUPPLY LABOR							
11	813-OTHER GAS SUPPLY EXP	EXP813	0	0	0	0	0	0
12	TOTAL GAS SUPPLY LABOR		0	0	0	0	0	0
13	TOTAL PRODUCTION LABOR		1,186	115	1,708	238	778	430

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

DELIVERY SERVICE

DEVEL OF LABOR ALLOC CON'T-19

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	TRANSMISSION & DISTRIBUTION LABOR				
	OPERATION				
1	850-SUPER & ENGINEERING	LABDO	34,675	15,881	3,544
2	851-SYSTEM CONTROL & DISP	EXP851	57,638	26,366	1,611
3	857-MEAS & REG STATION EXP	EXP857	42,618	19,495	1,191
4	874-MAINS & SERVICE EXPENSE	EXP874	156,150	82,962	14,161
5	878-METER & HOUSE REG EXP	EXP878	273,725	105,569	32,294
6	879-CUSTOMER INSTALL EXP	EXP879	63,397	37,387	11,437
7	880-OTHER EXPENSE	EXP880	10,127	4,687	1,002
8	881-RENTS	EXP881	0	0	0
9	TOTAL OPERATION LABOR		638,329	292,347	65,240
	MAINTENANCE				
10	885-SUPERVISION	LABDM	33,860	17,305	2,489
11	886-MAINT STRUCT & IMPROVE	EXP886	6,518	2,982	182
12	887-MAINTENANCE OF MAINS	EXP887	131,825	60,303	3,686
13	889-MT OF MEAS & REG STA EQ	EXP889	10,267	4,697	287
14	892-MAINTENANCE OF SERVICES	EXP892	53,547	35,527	10,868
15	893-MAINT METER & HOUSE REG	EXP893	0	0	0
16	894-MAINT OF OTHER EQUIP	EXP894	3,555	1,626	99
17	TOTAL MAINTENANCE LABOR		239,572	122,439	17,611
18	TOTAL DISTRIB & TRANS LABOR		877,901	414,786	82,851
	CUSTOMER ACCOUNTS LABOR				
19	901-SUPERVISION	LABCA	1,228	843	256
20	902-METER READING EXPENSE	EXP902	106,919	73,300	22,356
21	903-CUST RECORDS & COLLECT	EXP903	37,045	25,511	7,713
22	TOTAL CUSTOMER ACCTS LABOR		145,192	99,654	30,325

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

DELIVERY SERVICE

DEVEL OF LABOR ALLOC CON'T-19

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	TRANSMISSION & DISTRIBUTION LABOR							
	OPERATION							
1	850-SUPER & ENGINEERING	LABDO	5,188	1,641	3,992	1,610	1,379	1,439
2	851-SYSTEM CONTROL & DISP	EXP851	5,459	1,331	8,902	2,780	5,335	5,854
3	857-MEAS & REG STATION EXP	EXP857	4,036	984	6,582	2,055	3,944	4,329
4	874-MAINS & SERVICE EXPENSE	EXP874	13,003	3,494	16,748	5,442	9,756	10,584
5	878-METER & HOUSE REG EXP	EXP878	59,767	20,094	33,008	15,812	3,889	3,291
6	879-CUSTOMER INSTALL EXP	EXP879	6,598	2,218	3,090	1,480	642	543
7	880-OTHER EXPENSE	EXP880	1,452	454	1,174	463	436	459
8	881-RENTS	EXP881	0	0	0	0	0	0
9	TOTAL OPERATION LABOR		95,503	30,217	73,498	29,643	25,381	26,499
	MAINTENANCE							
10	885-SUPERVISION	LABDM	2,926	764	4,069	1,304	2,394	2,608
11	886-MAINT STRUCT & IMPROVE	EXP886	617	150	1,007	314	603	662
12	887-MAINTENANCE OF MAINS	EXP887	12,485	3,043	20,361	6,357	12,201	13,389
13	889-MT OF MEAS & REG STA EQ	EXP889	972	237	1,586	495	950	1,043
14	892-MAINTENANCE OF SERVICES	EXP892	3,362	1,130	1,220	585	463	392
15	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0	0
16	894-MAINT OF OTHER EQUIP	EXP894	337	82	549	171	329	361
17	TOTAL MAINTENANCE LABOR		20,700	5,408	28,792	9,227	16,941	18,456
18	TOTAL DISTRIB & TRANS LABOR		116,203	35,625	102,290	38,870	42,322	44,955
	CUSTOMER ACCOUNTS LABOR							
19	901-SUPERVISION	LABCA	74	25	14	6	5	5
20	902-METER READING EXPENSE	EXP902	6,334	2,147	1,170	542	493	577
21	903-CUST RECORDS & COLLECT	EXP903	2,297	800	446	208	40	31
22	TOTAL CUSTOMER ACCTS LABOR		8,705	2,972	1,630	756	537	613

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

DELIVERY SERVICE

DEVEL OF LABOR ALLOC CON'T-20

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	CUSTOMER SERVICES & INFO EXP				
1	907-CUST SERV & INFO SUPRV	LABSE	11,206	6,400	1,362
2	908-CUST ASSISTANCE EXP	EXP908	22,431	12,810	2,727
3	TOT CUST SERV & INFO EXP		33,637	19,209	4,089
	ADMINISTRATIVE & GENERAL LABOR				
	OPERATION LABOR				
4	920-ADMIN & GENERAL SALARY	EXP920	10,725	5,677	1,078
5	921-OFFICE SUPPLIES & EXP	EXP921	8,159	4,319	820
6	925-INJURIES & DAMAGES	EXP925	150	79	15
7	926-EMPLOYED PENSION & BENF	EXP926	0	0	0
8	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
9	TOTAL OPERATION EXPENSE		19,034	10,076	1,912
	MAINTENANCE				
10	935-MAINT OF GENERAL PLT	EXP935	4,070	2,068	421
11	TOTAL ADMIN & GEN LABOR		23,104	12,144	2,333
12	TOTAL GAS O & M LABOR		1,089,257	550,619	119,740
13	CONSTRUCTION LABOR	DISTRPLT	609,718	312,613	55,881
14	OTHER LABOR	LABOR	114,136	57,991	11,798
15	SUM OF ALLOCATED LABOR EXP		1,813,111	921,224	187,419

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

DELIVERY SERVICE

DEVEL OF LABOR ALLOC CON'T-20

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	CUSTOMER SERVICES & INFO EXP							
1	907-CUST SERV & INFO SUPRV	LABSE	818	260	897	336	491	642
2	908-CUST ASSISTANCE EXP	EXP908	1,638	520	1,796	672	982	1,285
3	TOT CUST SERV & INFO EXP		2,457	780	2,694	1,007	1,473	1,927
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
4	920-ADMIN & GENERAL SALARY	EXP920	1,070	310	1,081	378	543	588
5	921-OFFICE SUPPLIES & EXP	EXP921	814	236	822	288	413	447
6	925-INJURIES & DAMAGES	EXP925	15	4	15	5	8	8
7	926-EMPLOYED PENSION & BENF	EXP926	0	0	0	0	0	0
8	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
9	TOTAL OPERATION EXPENSE		1,899	551	1,918	671	965	1,043
	MAINTENANCE							
10	935-MAINT OF GENERAL PLT	EXP935	458	137	426	155	196	209
11	TOTAL ADMIN & GEN LABOR		2,357	688	2,344	826	1,160	1,252
12	TOTAL GAS O & M LABOR		130,907	40,180	110,666	41,698	46,270	49,178
13	CONSTRUCTION LABOR	DISTRPLT	60,134	17,109	67,244	23,067	35,433	38,236
14	OTHER LABOR	LABOR	12,834	3,849	11,952	4,351	5,489	5,872
15	SUM OF ALLOCATED LABOR EXP		203,875	61,137	189,861	69,116	87,192	93,287

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

DELIVERY SERVICE

	REVENUE REQUIREMENTS-21	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	PRESENT RATES				
1	RATE BASE		27,992,832	14,204,424	2,464,722
2	NET OPER INC (PRESENT RATES)		2,544,548	1,291,182	224,043
3	RATE OF RETURN (PRES RATES)		9.09%	9.09%	9.09%
4	RELATIVE RATE OF RETURN		1.000	1.000	1.000
5	SALES REVENUE (PRE RATES)		10,374,302	5,491,539	1,042,327
6	ANNUAL BOOKED CCF SALES		23,267,400	10,480,157	743,422
7	SALE REV $/CCF (PRE RATES)		$0.4459	$0.5240	$1.4021
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		9.09%	9.09%	9.09%
9	RETURN REQ FOR CLAIMED ROR		2,544,548	1,291,182	224,043
10	SALES REVENUE REQ CLAIMED ROR		10,374,302	5,491,539	1,042,327
11	REVENUE DEFICIENCY SALES REV		(0)	(0)	0
12	PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%
13	ANNUAL BOOKED CCF SALES		23,267,400	10,480,157	743,422
14	SALES REV REQUIRED $/CCF		$0.4459	$0.5240	$1.4021
15	REVENUE DEFICIENCY $/CCF		$0.0000	$0.0000	$0.0000

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

DELIVERY SERVICE

REVENUE REQUIREMENTS-21

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	PRESENT RATES							
1	RATE BASE		2,831,432	794,492	3,169,399	1,079,715	1,660,547	1,788,101
2	NET OPER INC (PRESENT RATES)		257,377	72,219	288,098	98,146	150,944	162,538
3	RATE OF RETURN (PRES RATES)		9.09%	9.09%	9.09%	9.09%	9.09%	9.09%
4	RELATIVE RATE OF RETURN		1.000	1.000	1.000	1.000	1.000	1.000
5	SALES REVENUE (PRE RATES)		1,035,217	300,138	1,045,180	365,868	525,728	568,304
6	ANNUAL BOOKED CCF SALES		2,023,405	607,771	3,473,851	1,273,138	2,015,551	2,650,105
7	SALE REV $/CCF (PRE RATES)		$0.5116	$0.4938	$0.3009	$0.2874	$0.2608	$0.2144
	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		257,377	72,219	288,098	98,146	150,944	162,538
10	SALES REVENUE REQ CLAIMED ROR		1,035,217	300,138	1,045,180	365,868	525,728	568,304
11	REVENUE DEFICIENCY SALES REV		(0)	0	(0)	(0)	(0)	0
12	PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	ANNUAL BOOKED CCF SALES		2,023,405	607,771	3,473,851	1,273,138	2,015,551	2,650,105
14	SALES REV REQUIRED $/CCF		$0.5116	$0.4938	$0.3009	$0.2874	$0.2608	$0.2144
15	REVENUE DEFICIENCY $/CCF		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

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

DELIVERY SERVICE

ALLOCATION FACTOR TABLE-22

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEMAND RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		178,309	91,331	2,671
3	LPG PROD ALLOC-PROD		178,309	91,331	2,671
4	LNG PROD ALLOC-PROD		178,309	91,331	2,671
5	LPG & LNG PROD ALLOC-DISTR		178,309	91,331	2,671
6	LPG PRODUCTION DEMAND	DEMLPG			
7	LNG PRODUCTION DEMAND	DEMLNG			
8	BASE CAPACITY COSTS	DBASE	290,524	144,854	25,423
9	REMAINING CAPACITY COSTS	DREMAIN	2,058,195	1,054,221	30,833
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	45.7446%	2.7958%
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

ALLOCATION FACTOR TABLE-22

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEMAND RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		22,439	2,174	32,322	4,512	14,716	8,144
3	LPG PROD ALLOC-PROD		22,439	2,174	32,322	4,512	14,716	8,144
4	LNG PROD ALLOC-PROD		22,439	2,174	32,322	4,512	14,716	8,144
5	LPG & LNG PROD ALLOC-DISTR		22,439	2,174	32,322	4,512	14,716	8,144
6	LPG PRODUCTION DEMAND	DEMLPG						
7	LNG PRODUCTION DEMAND	DEMLNG						
8	BASE CAPACITY COSTS	DBASE	11,462	22,187	26,334	46,695	7,090	6,479
9	REMAINING CAPACITY COSTS	DREMAIN	259,008	25,094	373,088	52,087	169,863	94,001
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	9.4711%	2.3086%	15.4453%	4.8226%	9.2552%	10.1567%
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-23

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	COMMODITY RELATED				
1	ANNUAL FIRM CCF SALES SENDOUT		20,112,494	10,480,157	743,422
2	ANNUAL FIRM CCF THROUGHPUT		23,267,400	10,480,157	743,422
3	BASE COMMODITY	EBASE	2,141,785	1,067,502	187,769
4	REMAINING COMMODITY	EREMAIN	8,925,632	4,715,585	182,987
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-23

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

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 380-SERVICES	CUST380	10,755,113	7,135,572	2,182,785
2	ACCT 381-METERS	CUST381	1,941,029	748,610	229,001
3	ACCT 382-METER INSTALLATION	CUST382	1,899,122	732,448	224,057
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0	0	0
5	ACCT 383-HOUSE REGULATORS	CUST383	45,834	17,677	5,407
6	CUSTOMER DEPOSITS	CUSTDEP	59,594	4,010	50
7	488-LATE PAYMENT CHARGES	CUST488	35,741	0	0
8	ACCT 902-METER READ EXP	CUST902	178,163	122,143	37,252
9	ACCT 903-CUST RECORDS & COLL	CUST903	180,951	125,284	37,979
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	104,636	71,041	21,327
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%	57.1085%	12.1566%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%	57.1085%	12.1566%
13					
14					
15					
16					
17					
18	ANNUAL NO SALES CUSTOMERS		175,636	121,751	37,169
19	ANNUAL NO OF TRANS CUSTOMERS		369	0	0
20	ANNUAL NUMBER GAS ONLY BILLS		28,320	16,797	4,674
21	ANNUAL NO OF COMBINED BILLS		152,631	108,487	33,305
22	ANNUAL NO METER EXCL FT43 & FT53		176,513	122,143	37,252
23	ANNUAL NO METERS FT43 & FT53		165	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

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

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-25

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	RESID NON HTG RATE R-1 & R-2	C904RNH	1,507,951	0	1,042,327
2	RESID HEATING RATE R-3 & R-4	C904RH	13,338,128	5,491,539	0
3	LOW LF SMALL RATE G41 & T41	C904G41	2,601,979	0	0
4	LOW LF MEDIUM RATE G42 & T42	C904G42	3,488,954	0	0
5	LOW LF LARGE RATE G43 & T43	C904G43	1,451,959	0	0
6	HIGH LF SMALL RATE G51 & T51	C904G51	654,889	0	0
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	1,070,439	0	0
8	HIGH LF LARGE RATE G53 & T53	C904G53	1,076,465	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-25

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	RESID NON HTG RATE R-1 & R-2	C904RNH	0	0	0	0	0	0
2	RESID HEATING RATE R-3 & R-4	C904RH	0	0	0	0	0	0
3	LOW LF SMALL RATE G41 & T41	C904G41	1,035,217	0	0	0	0	0
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0	0	1,045,180	0	0	0
5	LOW LF LARGE RATE G43 & T43	C904G43	0	0	0	0	525,728	0
6	HIGH LF SMALL RATE G51 & T51	C904G51	0	300,138	0	0	0	0
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0	0	0	365,868	0	0
8	HIGH LF LARGE RATE G53 & T53	C904G53	0	0	0	0	0	568,304
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	INTERNALLY DEVELOPED-26	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL GAS PLANT IN SERVICE	PLANT	42,592,645	20,069,197	3,623,193
2	SUM OF ALLOCATED LABOR EXP	LABOR	2,059,377	921,224	187,419
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	758,459	22,532	659
4	ACCT 311-LP GAS EQUIP	PLT311	1,492,129	44,328	1,296
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	925,003	27,480	804
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	522,701	15,528	454
7	ACCT 320-OTHER EQUIPMENT	PLT320	340,050	10,102	295
8	ACCT 366-STRUCTURES & IMPROV	PLT366	42,885	19,618	1,199
9	ACCT 367-MAINS	PLT367	19,247,386	8,804,641	538,114
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	352,295	157,593	32,062
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	1,087,697	497,563	30,410
12	ACCT 380-SERVICES	PLT380	10,755,113	7,135,572	2,182,785
13	ACCT 381-METERS	PLT381	1,941,029	748,610	229,001
14	ACCT 382-METER INSTALLATION	PLT382	1,899,122	732,448	224,057
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0
16	ACCT 383-HOUSE REGULATORS	PLT383	45,834	17,677	5,407
17	ACCT 396-POWER OPERATED EQUIP	PLT396	37,728	16,877	3,434
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	267,931	119,854	24,384
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	227,680	101,848	20,721
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	873,265	390,639	79,474
21	ACCT 393-STORES EQUIPMENT	PLT393	16,985	7,598	1,546
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	230,203	102,977	20,950
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	81,349	36,390	7,403
24	ACCT 397-COMMUNICATION EQUIP	PLT397	262,442	117,398	23,884
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	115,911	51,851	10,549
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	30,002,499	15,940,213	2,720,899
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	35,041,660	17,966,464	3,211,605
28	TOTAL GAS COSTS	GASCOSTS	13,976,601	0	0
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	3,885,985	1,498,735	458,466
30	ACCT 851-879 DIST OPER EXP	EXP8519	775,980	345,841	73,930
31	TOTAL PRODUCTION PLANT	PRODPLT	3,055,209	90,764	2,654
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	788,937	352,916	71,799
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	11,214,163	5,491,539	1,042,327
34	TOTAL GENERAL PLANT	GENPLT	4,158,258	1,860,119	378,433
35	TOTAL GAS O & M LABOR	OMLAB	1,320,020	550,619	119,740
36	INFLATION RESIDUAL O&M	OTHOMINF	2,757,805	1,270,104	252,366
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	166,544	4,948	145
38	REMAINING GAS COSTS	REMGAS	10,862,535	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

INTERNALLY DEVELOPED-26

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL GAS PLANT IN SERVICE	PLANT	3,923,145	1,118,808	4,311,557	1,481,128	2,241,764	2,409,665
2	SUM OF ALLOCATED LABOR EXP	LABOR	203,875	61,137	189,861	69,116	87,192	93,287
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	5,536	536	7,974	1,113	3,631	2,009
4	ACCT 311-LP GAS EQUIP	PLT311	10,891	1,055	15,688	2,190	7,143	3,953
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	6,752	654	9,725	1,358	4,428	2,450
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	3,815	370	5,495	767	2,502	1,385
7	ACCT 320-OTHER EQUIPMENT	PLT320	2,482	240	3,575	499	1,628	901
8	ACCT 366-STRUCTURES & IMPROV	PLT366	4,062	990	6,624	2,068	3,969	4,356
9	ACCT 367-MAINS	PLT367	1,822,944	444,350	2,972,825	928,215	1,781,394	1,954,903
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	34,877	10,459	32,479	11,824	14,916	15,958
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	103,017	25,111	167,999	52,455	100,669	110,474
12	ACCT 380-SERVICES	PLT380	675,365	227,062	245,081	117,404	93,082	78,762
13	ACCT 381-METERS	PLT381	423,817	142,490	234,067	112,128	27,579	23,336
14	ACCT 382-METER INSTALLATION	PLT382	414,667	139,414	229,013	109,707	26,983	22,832
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
16	ACCT 383-HOUSE REGULATORS	PLT383	10,008	3,365	5,527	2,648	651	551
17	ACCT 396-POWER OPERATED EQUIP	PLT396	3,735	1,120	3,478	1,266	1,597	1,709
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	26,525	7,954	24,701	8,992	11,344	12,137
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	22,540	6,759	20,991	7,641	9,640	10,314
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	86,452	25,925	80,509	29,308	36,973	39,558
21	ACCT 393-STORES EQUIPMENT	PLT393	1,681	504	1,566	570	719	769
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	22,790	6,834	21,223	7,726	9,747	10,428
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	8,053	2,415	7,500	2,730	3,444	3,685
24	ACCT 397-COMMUNICATION EQUIP	PLT397	25,981	7,791	24,195	8,808	11,111	11,888
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	11,475	3,441	10,686	3,890	4,908	5,251
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	2,498,309	671,412	3,217,906	1,045,619	1,874,476	2,033,665
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	3,456,020	983,304	3,864,625	1,325,714	2,036,418	2,197,509
28	TOTAL GAS COSTS	GASCOSTS	0	0	0	0	0	0
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	848,492	285,269	468,607	224,483	55,213	46,719
30	ACCT 851-879 DIST OPER EXP	EXP8519	107,137	33,528	86,643	34,174	32,167	33,835
31	TOTAL PRODUCTION PLANT	PRODPLT	22,300	2,161	32,121	4,484	14,625	8,093
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	78,104	23,421	72,735	26,478	33,403	35,738
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1,035,217	300,138	1,045,180	365,868	525,728	568,304
34	TOTAL GENERAL PLANT	GENPLT	411,662	123,448	383,364	139,558	176,056	188,363
35	TOTAL GAS O & M LABOR	OMLAB	130,907	40,180	110,666	41,698	46,270	49,178
36	INFLATION RESIDUAL O&M	OTHOMINF	237,053	70,218	233,170	83,205	114,860	127,119
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	1,216	118	1,751	244	797	441
38	REMAINING GAS COSTS	REMGAS	0	0	0	0	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-27	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 717-PROPANE EXPENSES	EXP717	20,650	613	18
2	ACCT 718-DISPATCHING PROD	EXP718	61,661	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	65,158	1,936	57
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	15,596	463	14
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	122,166	3,629	106
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	177,139	0	0
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	105,581	35,157	2,149
8	ACCT 857-MEAS & REG STATION EXP	EXP857	53,417	24,435	1,493
9	ACCT 874-MAINS & SERVICE EXP	EXP874	239,303	127,141	21,702
10	ACCT 878-METER & HOUSE REG EXP	EXP878	311,289	120,057	36,726
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	65,622	38,699	11,838
12	ACCT 880-OTHER EXPENSE	EXP880	155,076	69,115	14,774
13	ACCT 881-RENTS	EXP881	1,446	662	40
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	256,396	117,287	7,168
15	ACCT 889-MT OF M & R STA EQ	EXP889	13,084	5,985	366
16	ACCT 892-MAINTENANCE OF SERV	EXP892	74,685	49,550	15,158
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	58,662	22,625	6,921
18	ACCT 902-METER READING EXP	EXP902	128,631	88,186	26,895
19	ACCT 903-CUST RECORDS & COLL	EXP903	244,645	168,473	50,936
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	21,132	12,068	2,569
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	656,952	241,831	22,557
22	ACCT 920-ADMIN & GEN SALARY	EXP920	23,849	11,679	2,217
23	ACCT 930-MISC GEN EXP	EXP930	44,776	21,927	4,162
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	21,797	9,751	1,984
25	GAS PROD LABOR ACCTS 717-735	LABPO	96,176	1,438	42
26	GAS PROD LABOR ACCTS 741-742	LABPM	102,829	3,055	89
27	DIST LABOR OPER ACCT 851 - 881	LABDO	625,586	276,467	61,697
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	205,712	105,134	15,122
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	143,964	98,811	30,069
30	CUST SERV & INFO LABOR ACCT 908	LABSE	22,431	12,810	2,727
31	TOTAL GAS PROD OPER LABOR	TLABPO	105,574	1,579	46
32	TOTAL GAS PROD MAINT LABOR	TLABPM	109,328	3,248	95
33	TOTAL DISTR OPER LABOR	TLABDO	661,520	292,347	65,240
34	TOTAL DISTR MAINT LABOR	TLABDM	239,572	122,439	17,611
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-27

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 717-PROPANE EXPENSES	EXP717	151	15	217	30	99	55
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	476	46	685	96	312	173
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	114	11	164	23	75	41
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	892	86	1,284	179	585	324
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0	0	0	0	0	0
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	7,279	1,774	11,871	3,706	7,113	7,806
8	ACCT 857-MEAS & REG STATION EXP	EXP857	5,059	1,233	8,250	2,576	4,944	5,425
9	ACCT 874-MAINS & SERVICE EXP	EXP874	19,927	5,355	25,666	8,340	14,951	16,221
10	ACCT 878-METER & HOUSE REG EXP	EXP878	67,969	22,852	37,538	17,982	4,423	3,742
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	6,830	2,296	3,199	1,532	665	562
12	ACCT 880-OTHER EXPENSE	EXP880	21,411	6,700	17,315	6,830	6,428	6,762
13	ACCT 881-RENTS	EXP881	137	33	223	70	134	147
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	24,284	5,919	39,601	12,365	23,730	26,041
15	ACCT 889-MT OF M & R STA EQ	EXP889	1,239	302	2,021	631	1,211	1,329
16	ACCT 892-MAINTENANCE OF SERV	EXP892	4,690	1,577	1,702	815	646	547
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	12,809	4,306	7,074	3,389	833	705
18	ACCT 902-METER READING EXP	EXP902	7,621	2,583	1,408	652	593	695
19	ACCT 903-CUST RECORDS & COLL	EXP903	15,170	5,284	2,945	1,371	263	204
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	1,543	490	1,692	633	925	1,211
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	11,972	1,950	215	644	0	0
22	ACCT 920-ADMIN & GEN SALARY	EXP920	2,202	638	2,223	778	1,118	1,209
23	ACCT 930-MISC GEN EXP	EXP930	4,133	1,198	4,173	1,461	2,099	2,269
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	2,158	647	2,010	732	923	987
25	GAS PROD LABOR ACCTS 717-735	LABPO	353	34	509	71	232	128
26	GAS PROD LABOR ACCTS 741-742	LABPM	751	73	1,081	151	492	272
27	DIST LABOR OPER ACCT 851 - 881	LABDO	90,315	28,576	69,505	28,033	24,002	25,060
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	17,774	4,643	24,723	7,923	14,547	15,847
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	8,631	2,947	1,616	749	533	608
30	CUST SERV & INFO LABOR ACCT 908	LABSE	1,638	520	1,796	672	982	1,285
31	TOTAL GAS PROD OPER LABOR	TLABPO	388	38	559	78	254	141
32	TOTAL GAS PROD MAINT LABOR	TLABPM	798	77	1,149	160	523	290
33	TOTAL DISTR OPER LABOR	TLABDO	95,503	30,217	73,498	29,643	25,381	26,499
34	TOTAL DISTR MAINT LABOR	TLABDM	20,700	5,408	28,792	9,227	16,941	18,456
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-28	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL CUST ACCTS LABOR	TLABCA	145,192	99,654	30,325
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	33,637	19,209	4,089
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	10,263	4,695	287
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	18,661	8,536	522
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	38,812	19,006	3,607
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	283,838	126,970	25,831
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	14,641,098	8,634,307	2,641,251
8	ACCT 925-INJURIES & DAMAGES	EXP925	153,537	75,187	14,271
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	165,567	80,855	15,294
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	3,044,512	1,577,135	334,940
11	ACCT 301-ORGANIZATION COSTS	PLT301	36,387	17,145	3,095
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	301,131	134,705	27,405
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	182,650	5,426	159
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	15,636	7,153	437
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-28	ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL CUST ACCTS LABOR	TLABCA	8,705	2,972	1,630	756	537	613
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	2,457	780	2,694	1,007	1,473	1,927
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	972	237	1,585	495	950	1,042
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1,767	431	2,882	900	1,727	1,895
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	3,583	1,039	3,617	1,266	1,820	1,967
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	28,100	8,426	26,168	9,526	12,017	12,857
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1,523,857	512,331	713,688	341,887	148,295	125,481
8	ACCT 925-INJURIES & DAMAGES	EXP925	14,173	4,109	14,310	5,009	7,198	7,781
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	15,282	4,425	15,528	5,428	7,831	8,461
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	263,567	78,706	247,691	88,297	123,366	136,892
11	ACCT 301-ORGANIZATION COSTS	PLT301	3,352	956	3,683	1,265	1,915	2,059
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	29,812	8,940	27,762	10,106	12,750	13,641
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	1,333	129	1,920	268	874	484
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	1,481	361	2,415	754	1,447	1,588

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

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-29

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		25,190,764	13,338,128	1,507,951
2	WEATHER ADJ NET REVENUES		47,490	8,024	2,660
3	CGA REVENUES		16,622,271	8,686,310	596,030
4	BASE REVENUES PRESENT RATES		6,120,304	3,340,197	413,287
5	FIRM TRANSPORT REVENUES		794,762	0	0
6	UNBILLED REVENUES BASE		39,415	4,107	14,415
7	WEATHER ADJ GAS COSTS		(2,554)	(12,475)	8,428
8	ACCRUED CGA REVENUES		(1,821,843)	(951,141)	(65,724)
9	ADJ CGA REV WORKING CAP & IFC		(22,439)	(11,726)	(805)
10	TOTAL CGA REVENUES		14,775,435	7,710,968	537,929
11	TOTAL BASE REVENUES		7,001,971	3,352,328	430,362
	REVENUE REQUIREMENT INPUTS				
1	CLAIMED RATE OF RETURN		9.090%	9.090%	9.090%
2	ANNUAL BOOKED CCF SALES		23,267,400	10,480,157	743,422
3	PROPOSED SALES REVENUES		10,374,302	5,491,539	1,042,327
4	TOTAL ANNUAL CUSTOMERS		176,005	121,751	37,169
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-29

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		2,601,979	654,889	3,488,954	1,070,439	1,451,959	1,076,465
2	WEATHER ADJ NET REVENUES		(2,797)	3,303	12,100	873	20,327	3,001
3	CGA REVENUES		1,699,485	480,665	2,677,012	991,299	913,443	578,027
4	BASE REVENUES PRESENT RATES		651,340	201,352	828,972	322,805	239,727	122,624
5	FIRM TRANSPORT REVENUES		2,145	0	53,739	15,399	218,640	504,839
6	UNBILLED REVENUES BASE		9,557	(2,740)	17,829	(9,796)	11,135	(5,092)
7	WEATHER ADJ GAS COSTS		(20,377)	13,044	9,062	(1,259)	8,144	(7,121)
8	ACCRUED CGA REVENUES		(187,905)	(52,550)	(289,900)	(109,880)	(96,215)	(68,528)
9	ADJ CGA REV WORKING CAP & IFC		(2,294)	(649)	(3,614)	(1,338)	(1,233)	(780)
10	TOTAL CGA REVENUES		1,488,909	440,510	2,392,560	878,822	824,139	501,598
11	TOTAL BASE REVENUES		660,245	201,915	912,640	329,281	489,829	625,372
	REVENUE REQUIREMENT INPUTS							
1	CLAIMED RATE OF RETURN		9.090%	9.090%	9.090%	9.090%	9.090%	9.090%
2	ANNUAL BOOKED CCF SALES		2,023,405	607,771	3,473,851	1,273,138	2,015,551	2,650,105
3	PROPOSED SALES REVENUES		1,035,217	300,138	1,045,180	365,868	525,728	568,304
4	TOTAL ANNUAL CUSTOMERS		10,404	3,564	1,914	911	168	124
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	RATIO TABLE-30	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	CAPACITY RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		1.00000	0.51221	0.01498
3	LPG PROD ALLOC-PROD		0.00000	0.00000	0.00000
4	LNG PROD ALLOC-PROD		0.00000	0.00000	0.00000
5	LPG & LNG PROD ALLOC-DISTR		1.00000	0.51221	0.01498
6	LPG PRODUCTION DEMAND	DEMLPG	0.05800	0.02971	0.00087
7	LNG PRODUCTION DEMAND	DEMLNG	0.05800	0.02971	0.00087
8	BASE CAPACITY COSTS	DBASE	0.00000	0.00000	0.00000
9	REMAINING CAPACITY COSTS	DREMAIN	0.00000	0.00000	0.00000
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.45745	0.02796
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

RATIO TABLE-30

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	CAPACITY RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
3	LPG PROD ALLOC-PROD		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LNG PROD ALLOC-PROD		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	LPG & LNG PROD ALLOC-DISTR		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
6	LPG PRODUCTION DEMAND	DEMLPG	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
7	LNG PRODUCTION DEMAND	DEMLNG	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
8	BASE CAPACITY COSTS	DBASE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	REMAINING CAPACITY COSTS	DREMAIN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

RATIO TABLE CONT-31

COMMODITY RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ANNUAL FIRM MCF SENDOUT		0.00000	0.00000	0.00000
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	0.45042	0.03195
3	BASE COMMODITY	EBASE	0.00000	0.00000	0.00000
4	REMAINING COMMODITY	EREMAIN	0.00000	0.00000	0.00000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

RATIO TABLE CONT-31

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ANNUAL FIRM MCF SENDOUT		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ANNUAL FIRM CCF THROUGHPUT		0.08696	0.02612	0.14930	0.05472	0.08663	0.11390
3	BASE COMMODITY	EBASE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	REMAINING COMMODITY	EREMAIN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

RATIO TABLE CONT-32

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 380-SERVICES	CUST380	1.00000	0.66346	0.20295
2	ACCT 381-METERS	CUST381	1.00000	0.38568	0.11798
3	ACCT 382-METER INSTALLATION	CUST382	1.00000	0.38568	0.11798
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000
5	ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.38568	0.11798
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.06729	0.00084
7	488-LATE PAYMENT CHARGES	CUST488	1.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.68557	0.20909
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.69236	0.20989
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	1.00000	0.67893	0.20382
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.57108	0.12157
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.57108	0.12157
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

RATIO TABLE CONT-32

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 380-SERVICES	CUST380	0.06279	0.02111	0.02279	0.01092	0.00865	0.00732
2	ACCT 381-METERS	CUST381	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
3	ACCT 382-METER INSTALLATION	CUST382	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 383-HOUSE REGULATORS	CUST383	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
6	CUSTOMER DEPOSITS	CUSTDEP	0.28240	0.22497	0.25059	0.17391	0.00000	0.00000
7	488-LATE PAYMENT CHARGES	CUST488	0.29797	0.10354	0.31371	0.16213	0.05990	0.06275
8	ACCT 902-METER READ EXP	CUST902	0.05924	0.02008	0.01095	0.00507	0.00461	0.00540
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.05963	0.02030	0.01099	0.00516	0.00095	0.00072
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	0.06819	0.02499	0.01478	0.00677	0.00140	0.00112
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

RATIO TABLE CONT-33

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	RESID NON HTG RATE R-1	C904RNH	0.69122	0.00000	0.69122
2	RESID HEATING RATE R-3	C904RH	0.41172	0.41172	0.00000
3	LOW LF SMALL RATE G41 & T41	C904G41	0.39786	0.00000	0.00000
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0.29957	0.00000	0.00000
5	LOW LF LARGE RATE G43 & T43	C904G43	0.36208	0.00000	0.00000
6	HIGH LF SMALL RATE G51 & T51	C904G51	0.45830	0.00000	0.00000
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0.34179	0.00000	0.00000
8	HIGH LF LARGE RATE G53 & T53	C904G53	0.52794	0.00000	0.00000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

RATIO TABLE CONT-33

INTERNALLY DEVELOPED

UNCOLLECTIBLE ACCOUNTS

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	RESID NON HTG RATE R-1	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-3	C904RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G41 & T41	C904G41	0.39786	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0.00000	0.00000	0.29957	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G43 & T43	C904G43	0.00000	0.00000	0.00000	0.00000	0.36208	0.00000
6	HIGH LF SMALL RATE G51 & T51	C904G51	0.00000	0.45830	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.34179	0.00000	0.00000
8	HIGH LF LARGE RATE G53 & T53	C904G53	0.00000	0.00000	0.00000	0.00000	0.00000	0.52794

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

DELIVERY SERVICE

	INTERNALLY DEVELOPED-34	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.91984	0.47119	0.08507
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.88042	0.44733	0.09101
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.05800	0.02971	0.00087
4	ACCT 311-LP GAS EQUIP	PLT311	0.05800	0.02971	0.00087
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	0.05800	0.02971	0.00087
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	0.05800	0.02971	0.00087
7	ACCT 320-OTHER EQUIPMENT	PLT320	0.05800	0.02971	0.00087
8	ACCT 366-STRUCTURES & IMPROV	PLT366	1.00000	0.45745	0.02796
9	ACCT 367-MAINS	PLT367	1.00000	0.45745	0.02796
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	0.88042	0.44733	0.09101
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	1.00000	0.45745	0.02796
12	ACCT 380-SERVICES	PLT380	1.00000	0.66346	0.20295
13	ACCT 381-METERS	PLT381	1.00000	0.38568	0.11798
14	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.38568	0.11798
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000
16	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.38568	0.11798
17	ACCT 396-POWER OPERATED EQUIP	PLT396	0.88042	0.44733	0.09101
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	0.88042	0.44733	0.09101
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.88042	0.44733	0.09101
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.88042	0.44733	0.09101
21	ACCT 393-STORES EQUIPMENT	PLT393	0.88042	0.44733	0.09101
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.88042	0.44733	0.09101
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.88042	0.44733	0.09101
24	ACCT 397-COMMUNICATION EQUIP	PLT397	0.88042	0.44733	0.09101
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.88042	0.44733	0.09101
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	1.00000	0.53130	0.09069
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.51272	0.09165
28	TOTAL GAS COSTS	GASCOSTS	0.00000	0.00000	0.00000
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.38568	0.11798
30	ACCT 851-879 DIST OPER EXP	EXP8519	0.96298	0.44568	0.09527
31	TOTAL PRODUCTION PLANT	PRODPLT	0.05800	0.02971	0.00087
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	0.88042	0.44733	0.09101
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.92511	0.48970	0.09295
34	TOTAL GENERAL PLANT	GENPLT	0.88042	0.44733	0.09101
35	TOTAL GAS O & M LABOR	OMLAB	0.82518	0.41713	0.09071
36	INFLATION RESIDUAL O&M	OTHOMINF	0.86594	0.46055	0.09151
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	0.05800	0.02971	0.00087
38	REMAINING GAS COSTS	REMGAS	0.00000	0.00000	0.00000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

INTERNALLY DEVELOPED-34

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.09211	0.02627	0.10123	0.03477	0.05263	0.05657
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
4	ACCT 311-LP GAS EQUIP	PLT311	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
7	ACCT 320-OTHER EQUIPMENT	PLT320	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
8	ACCT 366-STRUCTURES & IMPROV	PLT366	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
9	ACCT 367-MAINS	PLT367	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
12	ACCT 380-SERVICES	PLT380	0.06279	0.02111	0.02279	0.01092	0.00865	0.00732
13	ACCT 381-METERS	PLT381	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
14	ACCT 382-METER INSTALLATION	PLT382	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 383-HOUSE REGULATORS	PLT383	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
17	ACCT 396-POWER OPERATED EQUIP	PLT396	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
21	ACCT 393-STORES EQUIPMENT	PLT393	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
24	ACCT 397-COMMUNICATION EQUIP	PLT397	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	0.08327	0.02238	0.10725	0.03485	0.06248	0.06778
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.09863	0.02806	0.11029	0.03783	0.05811	0.06271
28	TOTAL GAS COSTS	GASCOSTS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
30	ACCT 851-879 DIST OPER EXP	EXP8519	0.13807	0.04321	0.11166	0.04404	0.04145	0.04360
31	TOTAL PRODUCTION PLANT	PRODPLT	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.09231	0.02676	0.09320	0.03263	0.04688	0.05068
34	TOTAL GENERAL PLANT	GENPLT	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
35	TOTAL GAS O & M LABOR	OMLAB	0.09917	0.03044	0.08384	0.03159	0.03505	0.03726
36	INFLATION RESIDUAL O&M	OTHOMINF	0.08596	0.02546	0.08455	0.03017	0.04165	0.04609
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
38	REMAINING GAS COSTS	REMGAS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-35	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	ACCT 717-PROPANE EXPENSES	EXP717	0.05800	0.02971	0.00087
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.05800	0.02971	0.00087
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.05800	0.02971	0.00087
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.05800	0.02971	0.00087
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.00000	0.00000	0.00000
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.72793	0.33299	0.02035
8	ACCT 857-MEAS & REG STATION EXP	EXP857	1.00000	0.45745	0.02796
9	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.53130	0.09069
10	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.38568	0.11798
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.58973	0.18040
12	ACCT 880-OTHER EXPENSE	EXP880	0.96298	0.44568	0.09527
13	ACCT 881-RENTS	EXP881	1.00000	0.45745	0.02796
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.45745	0.02796
15	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.45745	0.02796
16	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.66346	0.20295
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.38568	0.11798
18	ACCT 902-METER READING EXP	EXP902	1.00000	0.68557	0.20909
19	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.68864	0.20820
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.57108	0.12157
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.42495	0.36811	0.03434
22	ACCT 920-ADMIN & GEN SALARY	EXP920	0.92511	0.48970	0.09295
23	ACCT 930-MISC GEN EXP	EXP930	0.92511	0.48970	0.09295
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.88042	0.44733	0.09101
25	GAS PROD LABOR ACCTS 717-735	LABPO	0.02919	0.01495	0.00044
26	GAS PROD LABOR ACCTS 741-742	LABPM	0.05800	0.02971	0.00087
27	DIST LABOR OPER ACCT 851 - 881	LABDO	0.96494	0.44193	0.09862
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.51107	0.07351
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.68636	0.20886
30	CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.57108	0.12157
31	TOTAL GAS PROD OPER LABOR	TLABPO	0.02919	0.01495	0.00044
32	TOTAL GAS PROD MAINT LABOR	TLABPM	0.05800	0.02971	0.00087
33	TOTAL DISTR OPER LABOR	TLABDO	0.96494	0.44193	0.09862
34	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.51107	0.07351
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-35

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 717-PROPANE EXPENSES	EXP717	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.06894	0.01681	0.11243	0.03510	0.06737	0.07393
8	ACCT 857-MEAS & REG STATION EXP	EXP857	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0.08327	0.02238	0.10725	0.03485	0.06248	0.06778
10	ACCT 878-METER & HOUSE REG EXP	EXP878	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.10408	0.03499	0.04875	0.02335	0.01013	0.00857
12	ACCT 880-OTHER EXPENSE	EXP880	0.13807	0.04321	0.11166	0.04404	0.04145	0.04360
13	ACCT 881-RENTS	EXP881	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
15	ACCT 889-MT OF M & R STA EQ	EXP889	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
16	ACCT 892-MAINTENANCE OF SERV	EXP892	0.06279	0.02111	0.02279	0.01092	0.00865	0.00732
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.21835	0.07341	0.12059	0.05777	0.01421	0.01202
18	ACCT 902-METER READING EXP	EXP902	0.05924	0.02008	0.01095	0.00507	0.00461	0.00540
19	ACCT 903-CUST RECORDS & COLL	EXP903	0.06201	0.02160	0.01204	0.00560	0.00108	0.00083
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.01822	0.00297	0.00033	0.00098	0.00000	0.00000
22	ACCT 920-ADMIN & GEN SALARY	EXP920	0.09231	0.02676	0.09320	0.03263	0.04688	0.05068
23	ACCT 930-MISC GEN EXP	EXP930	0.09231	0.02676	0.09320	0.03263	0.04688	0.05068
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
25	GAS PROD LABOR ACCTS 717-735	LABPO	0.00367	0.00036	0.00529	0.00074	0.00241	0.00133
26	GAS PROD LABOR ACCTS 741-742	LABPM	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
27	DIST LABOR OPER ACCT 851 - 881	LABDO	0.14437	0.04568	0.11110	0.04481	0.03837	0.04006
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.08640	0.02257	0.12018	0.03851	0.07071	0.07704
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.05995	0.02047	0.01123	0.00521	0.00370	0.00422
30	CUST SERV & INFO LABOR ACCT 908	LABSE	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
31	TOTAL GAS PROD OPER LABOR	TLABPO	0.00367	0.00036	0.00529	0.00074	0.00241	0.00133
32	TOTAL GAS PROD MAINT LABOR	TLABPM	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
33	TOTAL DISTR OPER LABOR	TLABDO	0.14437	0.04568	0.11110	0.04481	0.03837	0.04006
34	TOTAL DISTR MAINT LABOR	TLABDM	0.08640	0.02257	0.12018	0.03851	0.07071	0.07704
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-36	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
1	TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.68636	0.20886
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.57108	0.12157
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000	0.45745	0.02796
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.45745	0.02796
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.92511	0.48970	0.09295
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.88042	0.44733	0.09101
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.58973	0.18040
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.92511	0.48970	0.09295
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.92472	0.48835	0.09237
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	0.93631	0.51803	0.11001
11	ACCT 301-ORGANIZATION COSTS	PLT301	0.91984	0.47119	0.08507
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.88042	0.44733	0.09101
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	0.05800	0.02971	0.00087
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	1.00000	0.45745	0.02796
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-36

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	TOTAL CUST ACCTS LABOR	TLABCA	0.05995	0.02047	0.01123	0.00521	0.00370	0.00422
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.07304	0.02319	0.08009	0.02995	0.04379	0.05730
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.09231	0.02676	0.09320	0.03263	0.04688	0.05068
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.10408	0.03499	0.04875	0.02335	0.01013	0.00857
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.09231	0.02676	0.09320	0.03263	0.04688	0.05068
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.09230	0.02673	0.09378	0.03278	0.04730	0.05111
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	0.08657	0.02585	0.08136	0.02900	0.04052	0.04496
11	ACCT 301-ORGANIZATION COSTS	PLT301	0.09211	0.02627	0.10123	0.03477	0.05263	0.05657
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.09900	0.02969	0.09219	0.03356	0.04234	0.04530
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	0.00730	0.00071	0.01051	0.00147	0.00479	0.00265
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	0.09471	0.02309	0.15445	0.04823	0.09255	0.10157

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

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-37

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		1.00000	0.52948	0.05986
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-37

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