Request No. AG-7-12 (Gas)
Please provide a "CGA" accounting cost of service study using 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 all items related to the proposed base rates and the LDAC.

Response:
See Attachment AG-7-12 (Gas).

Person Responsible: James L. Harrison

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

TOTAL PRODUCTION

	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		3,414,189	1,751,408	52,628
2	LESS: DEPREC & AMORT RES		728,816	373,837	11,217
3	NET UTILITY PLANT IN SERVICE		2,685,373	1,377,571	41,411
	ADD:				
4	WORKING CASH REQUIREMENT		125,093	82,321	2,967
5	MATERIALS & SUPPLIES		0	0	0
	DEDUCT:				
6	CUSTOMER DEPOSITS		0	0	0
7	DEFERRED TAXES		310,372	159,404	4,891
8	RATE BASE		2,500,093	1,300,489	39,487
	DEVELOPMENT OF RETURN				
9	SALES OF GAS TO ULTIMATE CUST		15,465,096	8,187,854	478,435
10	OTHER OPERATING REVENUES		0	0	0
11	TOTAL GAS OPERATING REVENUES		15,465,096	8,187,854	478,435
	LESS:				
12	PURCHASED GAS COSTS		13,976,601	7,274,815	446,903
13	OTHER OPER & MAINT EXPENSE		1,014,644	667,717	24,064
14	DEPRECIATION EXPENSE		118,727	60,934	1,846
15	OTHER TAXES		55,482	28,520	888
16	INCOME TAXES		72,384	37,654	1,143
17	INTEREST ON CUSTOMER DEPOSITS		0	0	0
18	TOTAL OPERATING EXPENSE		15,237,838	8,069,639	474,845
19	OPERATING INCOME		227,258	118,214	3,589
20	RATE OF RETURN		9.09%	9.09%	9.09%
21	RELATIVE RATE OF RETURN		1.000	1.000	1.000

AG-7-12

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

TOTAL PRODUCTION

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		428,016	42,395	618,598	87,490	279,368	154,286
2	LESS: DEPREC & AMORT RES		91,386	9,041	132,054	18,663	59,664	32,954
3	NET UTILITY PLANT IN SERVICE		336,630	33,354	486,545	68,826	219,704	121,332
	ADD:							
4	WORKING CASH REQUIREMENT		11,607	1,683	14,152	3,016	6,017	3,330
5	MATERIALS & SUPPLIES		0	0	0	0	0	0
	DEDUCT:							
6	CUSTOMER DEPOSITS		0	0	0	0	0	0
7	DEFERRED TAXES		38,792	3,909	56,214	8,032	25,224	13,907
8	RATE BASE		309,444	31,128	444,483	63,811	200,497	110,755
	DEVELOPMENT OF RETURN							
9	SALES OF GAS TO ULTIMATE CUST		1,645,671	363,216	2,565,160	720,005	972,633	532,123
10	OTHER OPERATING REVENUES		0	0	0	0	0	0
11	TOTAL GAS OPERATING REVENUES		1,645,671	363,216	2,565,160	720,005	972,633	532,123
	LESS:							
12	PURCHASED GAS COSTS		1,492,654	343,649	2,365,542	683,392	885,626	484,020
13	OTHER OPER & MAINT EXPENSE		94,144	13,648	114,792	24,465	48,802	27,011
14	DEPRECIATION EXPENSE		14,866	1,483	21,508	3,054	9,688	5,347
15	OTHER TAXES		6,919	706	10,046	1,446	4,486	2,470
16	INCOME TAXES		8,959	901	12,868	1,847	5,805	3,206
17	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
18	TOTAL OPERATING EXPENSE		1,617,542	360,386	2,524,756	714,205	954,408	522,055
19	OPERATING INCOME		28,128	2,829	40,404	5,800	18,225	10,068
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

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

TOTAL PRODUCTION

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	2,917	1,496	45
2	303-MISC INTNGBLE-COMP SFTWRE	LABOR	36,010	18,623	640
3	TOTAL INTANGIBLE PLANT		38,927	20,119	685
	PRODUCTION PLANT				
4	304-LAND	DEMLPG	107,577	55,102	1,611
5	305-STRUCTURES	DEMLPG	714,468	365,955	10,702
6	305.1-IMPROV TO LEASED LNG	DEMLNG	156,884	80,357	2,350
7	310-LAND & LAND RIGHTS	DEMLPG	1,107	567	17
8	311-LPG GAS EQUIPMENT	DEMLPG	1,405,586	719,950	21,055
9	320-OTHER EQUIPMENT	DEMLPG	320,327	164,074	4,798
10	320.1-OTH EQUIP LEASED LNG	DEMLNG	172,057	88,128	2,577
11	TOTAL PRODUCTION PLANT		2,878,006	1,474,133	43,111

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

TOTAL PRODUCTION

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	366	36	528	75	239	132
2	303-MISC INTNGBLE-COMP SFTWRE	LABOR	4,421	491	6,508	985	2,809	1,533
3	TOTAL INTANGIBLE PLANT		4,787	527	7,036	1,060	3,048	1,665
	PRODUCTION PLANT							
4	304-LAND	DEMLPG	13,538	1,312	19,501	2,722	8,878	4,913
5	305-STRUCTURES	DEMLPG	89,911	8,711	129,511	18,079	58,966	32,632
6	305.1-IMPROV TO LEASED LNG	DEMLNG	19,743	1,913	28,438	3,970	12,948	7,165
7	310-LAND & LAND RIGHTS	DEMLPG	139	13	201	28	91	51
8	311-LPG GAS EQUIPMENT	DEMLPG	176,884	17,137	254,790	35,567	116,004	64,198
9	320-OTHER EQUIPMENT	DEMLPG	40,311	3,906	58,066	8,106	26,437	14,630
10	320.1-OTH EQUIP LEASED LNG	DEMLNG	21,652	2,098	31,189	4,354	14,200	7,858
11	TOTAL PRODUCTION PLANT		362,178	35,090	521,695	72,826	237,524	131,449

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

TOTAL PRODUCTION

	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	0	0	0
2	365.2-RIGHT OF WAY	DISTR	0	0	0
3	366-STRUCTURES & IMPROVE	DISTR	0	0	0
4	367-MAINS	DISTR	0	0	0
5	369-MEAS & REG STATION EQ	DISTR	0	0	0
6	380-SERVICES	CUST380	0	0	0
7	381-METERS	CUST381	0	0	0
8	382-METER INSTALLATION	CUST382	0	0	0
9	383-HOUSE REGULATORS	CUST383	0	0	0
10	386-OTHER PROP CUST PREM	CUST386	0	0	0
11	TOTAL DISTRIBUTION PLANT		0	0	0
	GENERAL & COMMON PLANT				
12	389-LAND & LAND RIGHTS	LABOR	60	31	1
13	390-STRUCTURES & IMPROV	LABOR	32,040	16,569	569
14	390.1-CAPITALIZED LEASED SVC CTR	LABOR	107,987	55,846	1,918
15	390.2-IMPROV LEASED SVC CTR	LABOR	42,128	21,787	748
16	391-OFFICE EQUIPMENT	LABOR	27,227	14,080	484
17	392-TRANSPORTATION EQUIP	LABOR	104,427	54,005	1,855
18	393-STORES EQUIPMENT	LABOR	2,031	1,050	36
19	394-TOOLS, SHOP & GARAGE EQ	LABOR	27,528	14,236	489
20	395-LABORATORY EQUIPMENT	LABOR	9,728	5,031	173
21	396-POWER OPERATED EQUIP	LABOR	4,512	2,333	80
22	397-COMMUNICATION EQUIP	LABOR	31,383	16,230	557
23	398-MISCELLANEOUS EQUIP	LABOR	13,861	7,168	246
24	399-OTHER INTANGIBLE PLANT	LABOR	94,343	48,790	1,676
25	TOT GENERAL & COMMON PLT		497,255	257,156	8,832
26	TOTAL GAS PLANT IN SERVICE		3,414,189	1,751,408	52,628

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

TOTAL PRODUCTION

		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	0	0	0	0	0	0
2	365.2-RIGHT OF WAY	DISTR	0	0	0	0	0	0
3	366-STRUCTURES & IMPROVE	DISTR	0	0	0	0	0	0
4	367-MAINS	DISTR	0	0	0	0	0	0
5	369-MEAS & REG STATION EQ	DISTR	0	0	0	0	0	0
6	380-SERVICES	CUST380	0	0	0	0	0	0
7	381-METERS	CUST381	0	0	0	0	0	0
8	382-METER INSTALLATION	CUST382	0	0	0	0	0	0
9	383-HOUSE REGULATORS	CUST383	0	0	0	0	0	0
10	386-OTHER PROP CUST PREM	CUST386	0	0	0	0	0	0
11	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
	GENERAL & COMMON PLANT							
12	389-LAND & LAND RIGHTS	LABOR	7	1	11	2	5	3
13	390-STRUCTURES & IMPROV	LABOR	3,934	437	5,790	877	2,500	1,364
14	390.1-CAPITALIZED LEASED SVC CTR	LABOR	13,258	1,472	19,516	2,954	8,425	4,598
15	390.2-IMPROV LEASED SVC CTR	LABOR	5,172	574	7,614	1,153	3,287	1,794
16	391-OFFICE EQUIPMENT	LABOR	3,343	371	4,921	745	2,124	1,159
17	392-TRANSPORTATION EQUIP	LABOR	12,821	1,424	18,873	2,857	8,147	4,446
18	393-STORES EQUIPMENT	LABOR	249	28	367	56	158	86
19	394-TOOLS, SHOP & GARAGE EQ	LABOR	3,380	375	4,975	753	2,148	1,172
20	395-LABORATORY EQUIPMENT	LABOR	1,194	133	1,758	266	759	414
21	396-POWER OPERATED EQUIP	LABOR	554	62	815	123	352	192
22	397-COMMUNICATION EQUIP	LABOR	3,853	428	5,672	859	2,448	1,336
23	398-MISCELLANEOUS EQUIP	LABOR	1,702	189	2,505	379	1,081	590
24	399-OTHER INTANGIBLE PLANT	LABOR	11,583	1,286	17,050	2,581	7,361	4,017
25	TOT GENERAL & COMMON PLT		61,051	6,778	89,867	13,604	38,795	21,173
26	TOTAL GAS PLANT IN SERVICE		428,016	42,395	618,598	87,490	279,368	154,286

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

TOTAL PRODUCTION

DEVELOPMENT OF RATE BASE CON'T-4

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEPRECIATION & AMORTIZATION RESERVE				
	INTANGIBLE PLANT RESERVE				
1	301-ORGANIZATION COSTS	PLT301	2,115	1,085	33
2	303-MISC INTANGIBLE PLT	PLT303	20,782	10,747	369
3	TOT INTANGIBLE PLT RESERVE		22,896	11,832	402
	PRODUCTION PLANT RESERVE				
4	305-STRUCTURES	PLT305	99,192	50,807	1,486
5	305.1-IMPROV TO LEASED LNG	PLT305.1	28,398	14,546	425
6	311-LPG GAS EQUIPMENT	PLT311	407,041	208,489	6,097
7	320-OTHER EQUIPMENT	PLT320	42,954	22,001	643
8	320.1-OTH EQUIP LEASED LNG	PLT320.1	41,687	21,352	624
9	TOTAL PRODUCTION RESERVE		619,273	317,195	9,276

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

TOTAL PRODUCTION

DEVELOPMENT OF RATE BASE CON'T-4

		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 RESERVE							
	INTANGIBLE PLANT RESERVE							
1	301-ORGANIZATION COSTS	PLT301	265	26	383	54	173	96
2	303-MISC INTANGIBLE PLT	PLT303	2,552	283	3,756	569	1,621	885
3	TOT INTANGIBLE PLT RESERVE		2,817	310	4,139	623	1,794	980
	PRODUCTION PLANT RESERVE							
4	305-STRUCTURES	PLT305	12,483	1,209	17,980	2,510	8,186	4,530
5	305.1-IMPROV TO LEASED LNG	PLT305.1	3,574	346	5,148	719	2,344	1,297
6	311-LPG GAS EQUIPMENT	PLT311	51,223	4,963	73,784	10,300	33,593	18,591
7	320-OTHER EQUIPMENT	PLT320	5,406	524	7,786	1,087	3,545	1,962
8	320.1-OTH EQUIP LEASED LNG	PLT320.1	5,246	508	7,557	1,055	3,440	1,904
9	TOTAL PRODUCTION RESERVE		77,931	7,550	112,255	15,670	51,109	28,284

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

TOTAL PRODUCTION

		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	0	0	0
3	367-MAINS	PLT367	0	0	0
4	369-MEAS & REG STATION EQ	PLT369	0	0	0
5	380-SERVICES	PLT380	0	0	0
6	381-METERS	PLT381	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0
9	386-OTHER PROP CUST PREM	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0
	GENERAL & COMMON PLT RESERVE				
11	391-OFFICE EQUIPMENT	PLT391	4,894	2,531	87
12	392-TRANSPORTATION EQUIP	PLT392	50,458	26,094	896
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	2,664	1,378	47
14	395-LABORATORY EQUIPMENT	PLT395	1,348	697	24
15	396-POWER OPERATED EQUIP	PLT396	1,294	669	23
16	398-MISCELLANEOUS EQUIP	PLT398	1,106	572	20
17	ALLOCATION FROM COMMON PLT	GENPLT	24,882	12,868	442
18	TOTAL GENERAL PLT RESERVE		86,647	44,810	1,539
19	TOTAL DEPRECIATION RESERVE		728,816	373,837	11,217

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

TOTAL PRODUCTION

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	0	0	0	0	0	0
3	367-MAINS	PLT367	0	0	0	0	0	0
4	369-MEAS & REG STATION EQ	PLT369	0	0	0	0	0	0
5	380-SERVICES	PLT380	0	0	0	0	0	0
6	381-METERS	PLT381	0	0	0	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
9	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
	GENERAL & COMMON PLT RESERVE							
11	391-OFFICE EQUIPMENT	PLT391	601	67	884	134	382	208
12	392-TRANSPORTATION EQUIP	PLT392	6,195	688	9,119	1,380	3,937	2,148
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	327	36	482	73	208	113
14	395-LABORATORY EQUIPMENT	PLT395	165	18	244	37	105	57
15	396-POWER OPERATED EQUIP	PLT396	159	18	234	35	101	55
16	398-MISCELLANEOUS EQUIP	PLT398	136	15	200	30	86	47
17	ALLOCATION FROM COMMON PLT	GENPLT	3,055	339	4,497	681	1,941	1,059
18	TOTAL GENERAL PLT RESERVE		10,638	1,181	15,659	2,370	6,760	3,689
19	TOTAL DEPRECIATION RESERVE		91,386	9,041	132,054	18,663	59,664	32,954

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

TOTAL PRODUCTION

		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		125,093	82,321	2,967
3	TOTAL CASH WORKING CAP		125,093	82,321	2,967
	MATERIALS & SUPPLIES				
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0
5	OTHER	DISTRPLT	0	0	0
6	TOTAL MATERIALS & SUPPLIES		0	0	0
7	TOTAL WORKING CAPITAL		125,093	82,321	2,967
8	TOTAL ADDITIONS TO NET PLT		125,093	82,321	2,967

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

TOTAL PRODUCTION

		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		11,607	1,683	14,152	3,016	6,017	3,330
3	TOTAL CASH WORKING CAP		11,607	1,683	14,152	3,016	6,017	3,330
	MATERIALS & SUPPLIES							
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	0	0	0	0	0	0
6	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0
7	TOTAL WORKING CAPITAL		11,607	1,683	14,152	3,016	6,017	3,330
8	TOTAL ADDITIONS TO NET PLT		11,607	1,683	14,152	3,016	6,017	3,330

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

TOTAL PRODUCTION

	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	0	0	0
	ACCUM DEFERRED INCOME TAX				
2	ACCUM DEPREC & AMORT	PLANT	305,801	156,870	4,714
3	PENSION FAS 87	EXP926	45,290	23,422	804
4	PERCENTAGE REPAIR ALLOW	PLANT	12,018	6,165	185
5	RETIREMENT LOSS	PLANT	40,357	20,702	622
6	OVERHEADS	PLANT	909	466	14
7	CIAC	PLT36780	0	0	0
8	OTHER	PLANT	44,791	22,977	690
9	FAS 109	PLANT	(138,795)	(71,199)	(2,139)
10	TOTAL ACCUM DEF INCOME TAX		310,372	159,404	4,891
11	TOTAL DEDUCTIONS TO NET PLT		310,372	159,404	4,891
12	TOTAL RATE BASE		2,500,093	1,300,489	39,487

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

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF RATE BASE CON'T-7							
	DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
	ACCUM DEFERRED INCOME TAX							
2	ACCUM DEPREC & AMORT	PLANT	38,336	3,797	55,406	7,836	25,022	13,819
3	PENSION FAS 87	EXP926	5,561	617	8,185	1,239	3,533	1,928
4	PERCENTAGE REPAIR ALLOW	PLANT	1,507	149	2,177	308	983	543
5	RETIREMENT LOSS	PLANT	5,059	501	7,312	1,034	3,302	1,824
6	OVERHEADS	PLANT	114	11	165	23	74	41
7	CIAC	PLT36780	0	0	0	0	0	0
8	OTHER	PLANT	5,615	556	8,116	1,148	3,665	2,024
9	FAS 109	PLANT	(17,400)	(1,723)	(25,147)	(3,557)	(11,357)	(6,272)
10	TOTAL ACCUM DEF INCOME TAX		38,792	3,909	56,214	8,032	25,224	13,907
11	TOTAL DEDUCTIONS TO NET PLT		38,792	3,909	56,214	8,032	25,224	13,907
12	TOTAL RATE BASE		309,444	31,128	444,483	63,811	200,497	110,755

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

TOTAL PRODUCTION

	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		14,816,462	7,846,588	465,624
2	INTERR SALES GAS COST REV	EREMAIN	433,717	229,141	8,892
3	INTERR SALES MARGINS	DREMAIN	50,675	25,956	759
4	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0
5	SUPPLIER CREDIT REVENUES	EREMAIN	126,748	66,963	2,598
6	PEAKING DEMAND CHARGES	PRODPLT	37,494	19,205	562
7	TOTAL REVENUE SALES OF GAS		15,465,096	8,187,854	478,435
	OTHER OPERATING REVENUES				
	488-MISC SERVICE REVENUE				
8	LATE PAYMENT CHARGES	CUST488	0	0	0
9	RENTAL W/H & CONV BURN	PLT386	0	0	0
10	TOTAL ACCOUNT 488		0	0	0
	495-OTHER GAS REVENUES				
11	LINE EXTENSION CHARGE	PLT367	0	0	0
12	TOTAL ACCOUNT 495		0	0	0
13	TOTAL OTHER OPERATING REV		0	0	0
14	TOTAL GAS OPERATING REVENUE		15,465,096	8,187,854	478,435

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

TOTAL PRODUCTION

	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		1,566,762	354,750	2,443,774	704,571	926,231	508,161
2	INTERR SALES GAS COST REV	EREMAIN	52,477	5,719	81,567	10,217	30,277	15,427
3	INTERR SALES MARGINS	DREMAIN	6,377	618	9,186	1,282	4,182	2,314
4	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
5	SUPPLIER CREDIT REVENUES	EREMAIN	15,336	1,671	23,837	2,986	8,848	4,508
6	PEAKING DEMAND CHARGES	PRODPLT	4,718	457	6,797	949	3,094	1,713
7	TOTAL REVENUE SALES OF GAS		1,645,671	363,216	2,565,160	720,005	972,633	532,123
	OTHER OPERATING REVENUES							
	488-MISC SERVICE REVENUE							
8	LATE PAYMENT CHARGES	CUST488	0	0	0	0	0	0
9	RENTAL W/H & CONV BURN	PLT386	0	0	0	0	0	0
10	TOTAL ACCOUNT 488		0	0	0	0	0	0
	495-OTHER GAS REVENUES							
11	LINE EXTENSION CHARGE	PLT367	0	0	0	0	0	0
12	TOTAL ACCOUNT 495		0	0	0	0	0	0
13	TOTAL OTHER OPERATING REV		0	0	0	0	0	0
14	TOTAL GAS OPERATING REVENUE		1,645,671	363,216	2,565,160	720,005	972,633	532,123

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

TOTAL PRODUCTION

OPER & MAINT EXPENSE-9

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	OPERATION & MAINTENANCE EXPENSE				
	LIQUEFIED PROPANE GAS PRODUCTION				
	OPERATION EXPENSE				
1	710-SUPERVISION	TLABPO	4,592	2,383	79
2	717-PROPANE EXPENSES	DEMLPG	19,452	9,963	291
3	718-DISPATCHING PRODUCTION	REMGAS	61,661	32,390	1,200
4	723-FUEL LPG GAS PROCESS	EREMAIN	0	0	0
5	728-LIQUID PETROLEUM GAS	EREMAIN	0	0	0
6	735-MISCELLANEOUS	DEMLPG	61,379	31,439	919
7	736-RENTS	DEMLNG	0	0	0
8	TOTAL OPERATION EXPENSE		147,084	76,175	2,490
	MAINTENANCE				
9	740-SUPERVISION	TLABPM	5,782	2,962	87
10	741-MAINTENANCE OF PLANT	DEMLPG	14,691	7,525	220
11	742-MAINT OF EQUIPMENT	DEMLPG	115,080	58,945	1,724
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	1,213	621	18
13	TOTAL MAINTENANCE EXPENSE		136,766	70,052	2,049
14	TOTAL MANUF GAS PROD EXP		283,850	146,227	4,539

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

TOTAL PRODUCTION

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	569	58	845	113	355	190
2	717-PROPANE EXPENSES	DEMLPG	2,448	237	3,526	492	1,605	888
3	718-DISPATCHING PRODUCTION	REMGAS	7,517	802	11,517	1,473	4,452	2,310
4	723-FUEL LPG GAS PROCESS	EREMAIN	0	0	0	0	0	0
5	728-LIQUID PETROLEUM GAS	EREMAIN	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	7,724	748	11,126	1,553	5,066	2,803
7	736-RENTS	DEMLNG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		18,257	1,845	27,015	3,631	11,478	6,193
	MAINTENANCE							
9	740-SUPERVISION	TLABPM	728	70	1,048	146	477	264
10	741-MAINTENANCE OF PLANT	DEMLPG	1,849	179	2,663	372	1,212	671
11	742-MAINT OF EQUIPMENT	DEMLPG	14,482	1,403	20,861	2,912	9,498	5,256
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	153	15	220	31	100	55
13	TOTAL MAINTENANCE EXPENSE		17,211	1,667	24,791	3,461	11,287	6,247
14	TOTAL MANUF GAS PROD EXP		35,469	3,512	51,806	7,092	22,765	12,439

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

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-10	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	PURCHASED GAS SUPPLY EXPENSES				
	PURCHASED GAS SUPPLY				
	804 & 808 - GAS DEMAND				
1	TOTAL BASE DEMAND CHARGES	DBASE	305,966	152,553	26,774
2	TOT SUPPLMNTL DEMAND CHRG	DREMAIN	2,042,752	1,046,311	30,602
3	TOTAL DEMAND CHARGES		2,348,718	1,198,864	57,376
	804 & 808 - GAS COMMOCITY				
4	TOTAL BASE COMMODITY CHRGS	EBASE	2,250,188	1,121,532	197,273
5	TOT SUPPLMNTL COMM CHRGS	EREMAIN	8,819,783	4,659,663	180,817
6	INTERR SALES GAS COSTS	EREMAIN	433,717	229,141	8,892
7	SUPPLIER CREDIT GAS COSTS	EREMAIN	126,748	66,963	2,598
8	TOTAL COMMODITY CHARGES		11,630,436	6,077,299	389,580
9	813-OTHER GAS SUPPLY EXP	GASCOSTS	177,139	92,201	5,664
10	WEATHER ADJUSTMENT	EREMAIN	(2,553)	(1,349)	(52)
11	813-OTH GAS SUPP EXP-DEL SERV	DISTR	0	0	0
12	TOTAL GAS SUPPLY EXPENSE		14,153,740	7,367,015	452,567
13	TOTAL PRODUCTION EXPENSE		14,437,589	7,513,243	457,106

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

TOTAL PRODUCTION

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	12,071	23,366	27,734	49,177	7,467	6,823
2	TOT SUPPLMNTL DEMAND CHRG	DREMAIN	257,065	24,906	370,289	51,696	168,588	93,296
3	TOTAL DEMAND CHARGES		269,136	48,272	398,022	100,873	176,055	100,119
	804 & 808 - GAS COMMOCITY							
4	TOTAL BASE COMMODITY CHRGS	EBASE	88,877	171,723	203,903	361,612	54,927	50,342
5	TOT SUPPLMNTL COMM CHRGS	EREMAIN	1,067,138	116,297	1,658,693	207,765	615,697	313,714
6	INTERR SALES GAS COSTS	EREMAIN	52,477	5,719	81,567	10,217	30,277	15,427
7	SUPPLIER CREDIT GAS COSTS	EREMAIN	15,336	1,671	23,837	2,986	8,848	4,508
8	TOTAL COMMODITY CHARGES		1,223,827	295,410	1,967,999	582,579	709,749	383,992
9	813-OTHER GAS SUPPLY EXP	GASCOSTS	18,918	4,355	29,981	8,661	11,224	6,134
10	WEATHER ADJUSTMENT	EREMAIN	(309)	(34)	(480)	(60)	(178)	(91)
11	813-OTH GAS SUPP EXP-DEL SERV	DISTR	0	0	0	0	0	0
12	TOTAL GAS SUPPLY EXPENSE		1,511,572	348,004	2,395,522	692,053	896,851	490,154
13	TOTAL PRODUCTION EXPENSE		1,547,041	351,516	2,447,329	699,145	919,616	502,594

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

TOTAL PRODUCTION

	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	1,878	977	60
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	28,725	14,951	918
4	857-MEAS & REG STA EQUIP	PLT369	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT36780	0	0	0
6	875-GAS SYSTEM T&D TRAINING	DISTR	0	0	0
7	878-METER & HOUSE REG EXP	PLT3813	0	0	0
8	879-CUSTOMER INSTALL EXP	PLT3803	0	0	0
9	880-OTHER EXPENSES	EXP8519	5,741	2,988	184
10	881-RENTS	DISTR	0	0	0
11	882-METERING SYS GAS TRAINING	PLT381	0	0	0
12	TOTAL OPERATION EXPENSE		36,343	18,917	1,162
	MAINTENANCE				
13	885-SUPERVISION	TLABDM	0	0	0
14	886-MAINT STRUCT & IMPROVE	PLT366	0	0	0
15	887-MAINTENANCE OF MAINS	PLT367	0	0	0
16	889-MT OF MEAS & REG STA EQ	PLT369	0	0	0
17	892-MAINTENANCE OF SERVICES	PLT380	0	0	0
18	893-MAINT METER & HOUSE REG	PLT3813	0	0	0
19	894-MAINT OF OTHER EQUIP	DISTR	0	0	0
20	894-ADJ MNT OF W/H & CONV BURN	DISTR	0	0	0
21	TOTAL MAINTENANCE EXPENSE		0	0	0
22	TOTAL DISTRIBITION EXPENSES		36,343	18,917	1,162

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

TOTAL PRODUCTION

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	201	46	318	92	119	65
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	3,068	706	4,862	1,405	1,820	995
4	857-MEAS & REG STA EQUIP	PLT369	0	0	0	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT36780	0	0	0	0	0	0
6	875-GAS SYSTEM T&D TRAINING	DISTR	0	0	0	0	0	0
7	878-METER & HOUSE REG EXP	PLT3813	0	0	0	0	0	0
8	879-CUSTOMER INSTALL EXP	PLT3803	0	0	0	0	0	0
9	880-OTHER EXPENSES	EXP8519	613	141	972	281	364	199
10	881-RENTS	DISTR	0	0	0	0	0	0
11	882-METERING SYS GAS TRAINING	PLT381	0	0	0	0	0	0
12	TOTAL OPERATION EXPENSE		3,881	894	6,151	1,777	2,303	1,259
	MAINTENANCE							
13	885-SUPERVISION	TLABDM	0	0	0	0	0	0
14	886-MAINT STRUCT & IMPROVE	PLT366	0	0	0	0	0	0
15	887-MAINTENANCE OF MAINS	PLT367	0	0	0	0	0	0
16	889-MT OF MEAS & REG STA EQ	PLT369	0	0	0	0	0	0
17	892-MAINTENANCE OF SERVICES	PLT380	0	0	0	0	0	0
18	893-MAINT METER & HOUSE REG	PLT3813	0	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP	DISTR	0	0	0	0	0	0
20	894-ADJ MNT OF W/H & CONV BURN	DISTR	0	0	0	0	0	0
21	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
22	TOTAL DISTRIBITION EXPENSES		3,881	894	6,151	1,777	2,303	1,259

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

TOTAL PRODUCTION

	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	0	0	0
2	901-SUPERV - NON UTILITY ADJ	TLABCA	0	0	0
3	902-METER READING EXPENSE	CUST902	0	0	0
4	903-CUST RECORDS & COLLECT	CUST903	0	0	0
5	903-BILLING FORMS & POSTAGE	CUST903C	0	0	0
6	903-CUST REC- NON UTILITY ADJ	EXP903	0	0	0
	904-UNCOLLECTIBLE ACCTS				
7	RESIDENTIAL HEATING	C904RH	345,540	345,540	0
8	RESIDENTIAL NON-HEATING	C904RNH	10,077	0	10,077
9	C&I SMALL - LLF	C904G41	18,119	0	0
10	C&I SMALL - HLF	C904G51	2,305	0	0
11	C&I MEDIUM - LLF	C904G42	503	0	0
12	C&I MEDIUM - HLF	C904G52	1,239	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	(76,819)	(70,263)	(2,049)
16	NON-UTILITY ADJUSTMENT	EXP904	(2,839)	(2,597)	(76)
17	TOTAL ACCOUNT 904		298,125	272,681	7,952
18	TOTAL CUSTOMER ACCTS EXP		298,125	272,681	7,952
	CUSTOMER SERVICES & INFO EXP				
19	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0
20	907-NON-UTILITY ADJUSTMENT	TLABSE	0	0	0
21	908-CUST ASSISTANCE EXP	CUST908	0	0	0
22	908-NON-UTILITY ADJUSTMENT	CUST908	0	0	0
23	909-INFO & INSTRUCT ADVERT	CUST909	0	0	0
24	909-NON-UTILITY ADJUSTMENT	CUST909	0	0	0
25	TOT CUST SERV & INFO EXP		0	0	0

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

TOTAL PRODUCTION

	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	0	0	0	0	0	0
2	901-SUPERV - NON UTILITY ADJ	TLABCA	0	0	0	0	0	0
3	902-METER READING EXPENSE	CUST902	0	0	0	0	0	0
4	903-CUST RECORDS & COLLECT	CUST903	0	0	0	0	0	0
5	903-BILLING FORMS & POSTAGE	CUST903C	0	0	0	0	0	0
6	903-CUST REC- NON UTILITY ADJ	EXP903	0	0	0	0	0	0
	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	18,119	0	0	0	0	0
10	C&I SMALL - HLF	C904G51	0	2,305	0	0	0	0
11	C&I MEDIUM - LLF	C904G42	0	0	503	0	0	0
12	C&I MEDIUM - HLF	C904G52	0	0	0	1,239	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	(3,684)	(469)	(102)	(252)	0	0
16	NON-UTILITY ADJUSTMENT	EXP904	(136)	(17)	(4)	(9)	0	0
17	TOTAL ACCOUNT 904		14,299	1,819	397	978	0	0
18	TOTAL CUSTOMER ACCTS EXP		14,299	1,819	397	978	0	0
	CUSTOMER SERVICES & INFO EXP							
19	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0
20	907-NON-UTILITY ADJUSTMENT	TLABSE	0	0	0	0	0	0
21	908-CUST ASSISTANCE EXP	CUST908	0	0	0	0	0	0
22	908-NON-UTILITY ADJUSTMENT	CUST908	0	0	0	0	0	0
23	909-INFO & INSTRUCT ADVERT	CUST909	0	0	0	0	0	0
24	909-NON-UTILITY ADJUSTMENT	CUST909	0	0	0	0	0	0
25	TOT CUST SERV & INFO EXP		0	0	0	0	0	0

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

TOTAL PRODUCTION

	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	1,819	1,238	41
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(33)	(22)	(1)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	2,960	2,015	66
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(53)	(36)	(1)
5	923-OUTSIDE SERV EMPLOYED	REVCLAIM	115,497	78,630	2,574
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(859)	(585)	(19)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(317)	(216)	(7)
8	924-PROPERTY INSURANCE	PLANT	1,009	518	16
9	924-NON-UTILITY ADJUSTMENT	PLANT	(45)	(23)	(1)
10	925-INJURIES & DAMAGES	REVCLAIM	11,499	7,828	256
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	(686)	(458)	(15)
12	926-EMPLOYED PENSION & BENF	LABOR	17,260	8,926	307
13	926-NON-UTILITY ADJUSTMENT	LABOR	(311)	(161)	(6)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	4,525	2,340	80
15	PENSION ADJUSTMENT	LABOR	9,589	4,959	170
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	2,878	1,488	51
17	928-REGULATORY COMM EXPENSE	REVCLAIM	31,109	21,179	693
18	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(572)	(389)	(13)
19	AMORTZTN RATE CASE EXP	REVCLAIM	5,304	3,611	118
20	ADJ INVENTORY FINANCING PROC	REVCLAIM	(14,669)	(9,986)	(327)
21	GAS SUPPLY LEGAL COSTS	GASCOSTS	8,400	4,372	269
22	929-DUPLICATE CHRGS - CR	REVCLAIM	(2,977)	(2,026)	(66)
23	930-MISCELLANEOUS GEN EXP	REVCLAIM	3,703	2,521	83
24	930-NON-UTILITY ADJUSTMENT	REVCLAIM	(67)	(45)	(1)
25	930-ADVERTISING PROMOTIONS ADJ	REVCLAIM	(283)	(193)	(6)
26	931-RENTS	REVCLAIM	(3,372)	(2,296)	(75)
27	TOTAL OPERATION EXPENSE		191,310	123,189	4,186
	MAINTENANCE				
28	935-MAINT OF GENERAL PLT	GENPLT	2,654	1,373	47
29	935-NON-UTILITY ADJUSTMENT	GENPLT	(48)	(25)	(1)
30	TOTAL ADMIN & GEN EXPENSE		193,916	124,537	4,232
31	WAGE ADJUSTMENT	OMLAB	18,973	9,812	337
32	INFLATION ALLOWANCE	OTHOMINF	9,603	5,463	250
33	GAS/ELECTRIC ALLOCATIONS	GEEXP	(3,385)	(2,174)	(74)
34	AMORT DEF FARM DIS CREDIT	REVCLAIM	79	54	2
35	TOTAL GAS O & M EXPENSE		14,991,245	7,942,532	470,967

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

TOTAL PRODUCTION

	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	160	24	169	46	88	52
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(3)	(0)	(3)	(1)	(2)	(1)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	261	39	276	75	143	85
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(5)	(1)	(5)	(1)	(3)	(2)
5	923-OUTSIDE SERV EMPLOYED	REVCLAIM	10,191	1,527	10,758	2,913	5,584	3,320
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(76)	(11)	(80)	(22)	(42)	(25)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(28)	(4)	(29)	(8)	(15)	(9)
8	924-PROPERTY INSURANCE	PLANT	127	13	183	26	83	46
9	924-NON-UTILITY ADJUSTMENT	PLANT	(6)	(1)	(8)	(1)	(4)	(2)
10	925-INJURIES & DAMAGES	REVCLAIM	1,015	152	1,071	290	556	331
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	(63)	(9)	(69)	(17)	(35)	(21)
12	926-EMPLOYED PENSION & BENF	LABOR	2,119	235	3,119	472	1,347	735
13	926-NON-UTILITY ADJUSTMENT	LABOR	(38)	(4)	(56)	(9)	(24)	(13)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	556	62	818	124	353	193
15	PENSION ADJUSTMENT	LABOR	1,177	131	1,733	262	748	408
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	353	39	520	79	225	123
17	928-REGULATORY COMM EXPENSE	REVCLAIM	2,745	411	2,898	784	1,504	894
18	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(50)	(8)	(53)	(14)	(28)	(16)
19	AMORTZTN RATE CASE EXP	REVCLAIM	468	70	494	134	256	152
20	ADJ INVENTORY FINANCING PROC	REVCLAIM	(1,294)	(194)	(1,366)	(370)	(709)	(422)
21	GAS SUPPLY LEGAL COSTS	GASCOSTS	897	207	1,422	411	532	291
22	929-DUPLICATE CHRGS - CR	REVCLAIM	(263)	(39)	(277)	(75)	(144)	(86)
23	930-MISCELLANEOUS GEN EXP	REVCLAIM	327	49	345	93	179	106
24	930-NON-UTILITY ADJUSTMENT	REVCLAIM	(6)	(1)	(6)	(2)	(3)	(2)
25	930-ADVERTISING PROMOTIONS ADJ	REVCLAIM	(25)	(4)	(26)	(7)	(14)	(8)
26	931-RENTS	REVCLAIM	(298)	(45)	(314)	(85)	(163)	(97)
27	TOTAL OPERATION EXPENSE		18,243	2,638	21,512	5,096	10,413	6,033
	MAINTENANCE							
28	935-MAINT OF GENERAL PLT	GENPLT	326	36	480	73	207	113
29	935-NON-UTILITY ADJUSTMENT	GENPLT	(6)	(1)	(9)	(1)	(4)	(2)
30	TOTAL ADMIN & GEN EXPENSE		18,563	2,673	21,983	5,168	10,616	6,144
31	WAGE ADJUSTMENT	OMLAB	2,329	259	3,429	519	1,480	808
32	INFLATION ALLOWANCE	OTHOMINF	1,002	181	1,421	358	595	332
33	GAS/ELECTRIC ALLOCATIONS	GEEXP	(324)	(47)	(384)	(90)	(185)	(107)
34	AMORT DEF FARM DIS CREDIT	REVCLAIM	7	1	7	2	4	2
35	TOTAL GAS O & M EXPENSE		1,586,798	357,296	2,480,334	707,857	934,429	511,031

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

TOTAL PRODUCTION

DEPRECIATION & AMORTIZATION-14

DEPRECIATION & AMORTIZATION EXPENSE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	AMORTIZATION EXPENSE				
1	ORGANIZATION COSTS	PLT301	73	37	1
2	COMPUTER SOFTWARE	PLT303	3,172	1,640	56
3	CIS AMORTIZATION - GAS	PLT399	8,006	4,140	142
4	FLEXI AMORTIZATION GAS	PLT399	1,072	554	19
5	WEB SITE AMORTIZATION	PLT399	818	423	15
6	TECH SERVICES DEVELOP AMORT	PLT399	321	166	6
7	LERS LOGICA AMORT - GAS	PLT399	3,189	1,649	57
8	TOTAL AMORTIZATION EXPENSE		16,651	8,611	296
	DEPRECIATION EXPENSE				
	PRODUCTION PLANT EXP				
9	305-STRUCTURES	PLT305T	24,660	12,631	369
10	311-LPG GAS EQUIPMENT	PLT311	44,276	22,678	663
11	320-OTHER EQUIPMENT	PLT320T	25,309	12,963	379
12	TOTAL PRODUCTION PLANT		94,244	48,273	1,412

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

TOTAL PRODUCTION

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	9	1	13	2	6	3
2	COMPUTER SOFTWARE	PLT303	389	43	573	87	247	135
3	CIS AMORTIZATION - GAS	PLT399	983	109	1,447	219	625	341
4	FLEXI AMORTIZATION GAS	PLT399	132	15	194	29	84	46
5	WEB SITE AMORTIZATION	PLT399	100	11	148	22	64	35
6	TECH SERVICES DEVELOP AMORT	PLT399	39	4	58	9	25	14
7	LERS LOGICA AMORT - GAS	PLT399	391	43	576	87	249	136
8	TOTAL AMORTIZATION EXPENSE		2,045	227	3,009	455	1,299	709
	DEPRECIATION EXPENSE							
	PRODUCTION PLANT EXP							
9	305-STRUCTURES	PLT305T	3,103	301	4,470	624	2,035	1,126
10	311-LPG GAS EQUIPMENT	PLT311	5,572	540	8,026	1,120	3,654	2,022
11	320-OTHER EQUIPMENT	PLT320T	3,185	309	4,588	640	2,089	1,156
12	TOTAL PRODUCTION PLANT		11,860	1,149	17,084	2,385	7,778	4,304

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

TOTAL PRODUCTION

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	DEPRECIATION & AMORTIZATION-15				
	DISTRIBUTION EXPENSE				
1	365.2-RIGHT OF WAY	PLT365.2	0	0	0
2	366-STRUCTURES & IMPROVE	PLT366	0	0	0
3	367-MAINS	PLT367	0	0	0
4	369-MEAS & REG STATION EQ	PLT369	0	0	0
5	380-SERVICES	PLT380	0	0	0
6	381-METERS	PLT381	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0
9	386-OTHER PROP CUST PREM	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0
	GENERAL & COMMON PLANT EXP				
11	390-STRUCTURES & IMPROV	PLT3900	985	510	17
12	390.2-IMPROV LEASED SVC CTR	PLT390.2	936	484	17
13	391-OFFICE EQUIPMENT	PLT391	2,958	1,529	53
14	393-STORES EQUIPMENT	PLT393	15	8	0
15	394-TOOLS, SHOP & GARAGE EQ	PLT394	736	381	13
16	395-LABORATORY EQUIPMENT	PLT395	289	149	5
17	396-POWER OPERATED EQUIP	PLT396	207	107	4
18	397-COMMUNICATION EQUIP	PLT397	2,326	1,203	41
19	398-MISCELLANEOUS EQUIP	PLT398	497	257	9
20	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(1,117)	(577)	(20)
21	TOTAL GEN & COMMON EXP		7,832	4,050	139
22	TOTAL DEPR & AMORT EXPENSE		118,727	60,934	1,846

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

TOTAL PRODUCTION

		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	0	0	0	0	0	0
3	367-MAINS	PLT367	0	0	0	0	0	0
4	369-MEAS & REG STATION EQ	PLT369	0	0	0	0	0	0
5	380-SERVICES	PLT380	0	0	0	0	0	0
6	381-METERS	PLT381	0	0	0	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
9	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
	GENERAL & COMMON PLANT EXP							
11	390-STRUCTURES & IMPROV	PLT3900	121	13	178	27	77	42
12	390.2-IMPROV LEASED SVC CTR	PLT390.2	115	13	169	26	73	40
13	391-OFFICE EQUIPMENT	PLT391	363	40	534	81	231	126
14	393-STORES EQUIPMENT	PLT393	2	0	3	0	1	1
15	394-TOOLS, SHOP & GARAGE EQ	PLT394	90	10	133	20	57	31
16	395-LABORATORY EQUIPMENT	PLT395	35	4	52	8	23	12
17	396-POWER OPERATED EQUIP	PLT396	25	3	37	6	16	9
18	397-COMMUNICATION EQUIP	PLT397	286	32	420	64	181	99
19	398-MISCELLANEOUS EQUIP	PLT398	61	7	90	14	39	21
20	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(137)	(15)	(202)	(31)	(87)	(48)
21	TOTAL GEN & COMMON EXP		962	107	1,415	214	611	333
22	TOTAL DEPR & AMORT EXPENSE		14,866	1,483	21,508	3,054	9,688	5,347

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

TOTAL PRODUCTION

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	267	138	5
2	FICA	LABOR	18,701	9,671	332
3	FICA ADJUSTMENT	LABOR	958	495	17
4	TOTAL FEDERAL TAXES		19,925	10,304	354
	STATE TAXES				
5	MASS UNEMPLOYMENT	LABOR	804	416	14
6	MASS HEALTH INSURANCE	LABOR	77	40	1
7	MASS PROPERTY TAX	PLANT	28,085	14,407	433
8	MASS PROPERTY TAX ADJUST	PLANT	13,333	6,839	206
9	TOTAL STATE TAXES		42,299	21,702	654
10	PAYROLL TAXES CAPITALIZED	LABOR	(7,645)	(3,954)	(136)
11	PAYROLL TAXES ADJUSTMENT	LABOR	903	467	16
12	TOTAL TAXES OTHER THAN INC		55,482	28,520	888
13	TOTAL INCOME TAX EXPENSE		72,384	37,654	1,143
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0
15	TOTAL EXPENSES		15,237,838	8,069,639	474,845

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

TOTAL PRODUCTION

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	33	4	48	7	21	11
2	FICA	LABOR	2,296	255	3,380	512	1,459	796
3	FICA ADJUSTMENT	LABOR	118	13	173	26	75	41
4	TOTAL FEDERAL TAXES		2,446	272	3,601	545	1,555	848
	STATE TAXES							
5	MASS UNEMPLOYMENT	LABOR	99	11	145	22	63	34
6	MASS HEALTH INSURANCE	LABOR	9	1	14	2	6	3
7	MASS PROPERTY TAX	PLANT	3,521	349	5,089	720	2,298	1,269
8	MASS PROPERTY TAX ADJUST	PLANT	1,671	166	2,416	342	1,091	602
9	TOTAL STATE TAXES		5,300	526	7,663	1,085	3,458	1,909
10	PAYROLL TAXES CAPITALIZED	LABOR	(939)	(104)	(1,382)	(209)	(596)	(326)
11	PAYROLL TAXES ADJUSTMENT	LABOR	111	12	163	25	70	38
12	TOTAL TAXES OTHER THAN INC		6,919	706	10,046	1,446	4,486	2,470
13	TOTAL INCOME TAX EXPENSE		8,959	901	12,868	1,847	5,805	3,206
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
15	TOTAL EXPENSES		1,617,542	360,386	2,524,756	714,205	954,408	522,055

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

TOTAL PRODUCTION

	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		15,465,096	8,187,854	478,435
	OPERATING EXPENSES				
2	OPERATION & MAINTENANCE EXP		14,991,245	7,942,532	470,967
3	DEPRECIATION & AMORTIZATION		118,727	60,934	1,846
4	TAXES OTHER THAN INCOME		55,482	28,520	888
5	INTEREST ON CUSTOMER DEPOSITS		0	0	0
6	FAS 109 AMORTIZATION	PLANT	10,407	5,338	160
7	OPERATING INC BEFORE FED TAX		289,236	150,530	4,572
	LESS:				
8	INTEREST EXPENSE		110,254	57,352	1,741
9	NET OPERATING INC BEFORE TXS		178,982	93,178	2,831
	LESS:				
10	MASS INCOME TAX @ 6.50%		11,634	6,057	184
11	FEDERAL TAXABLE BASIS		167,348	87,122	2,647
12	FEDERAL INCOME TAX @ 34.00%		56,898	29,621	900
13	AMORTIZATION OF ITC	PLANT	(6,555)	(3,362)	(101)
14	FAS 109 AMORTIZATION		10,407	5,338	160
12	TOTAL INCOME TAX EXPENSE		72,384	37,654	1,143
13	NET INCOME AFTER TAX		227,258	118,214	3,589

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%

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

TOTAL PRODUCTION

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		1,645,671	363,216	2,565,160	720,005	972,633	532,123
	OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP		1,586,798	357,296	2,480,334	707,857	934,429	511,031
3	DEPRECIATION & AMORTIZATION		14,866	1,483	21,508	3,054	9,688	5,347
4	TAXES OTHER THAN INCOME		6,919	706	10,046	1,446	4,486	2,470
5	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
6	FAS 109 AMORTIZATION	PLANT	1,305	129	1,886	267	852	470
7	OPERATING INC BEFORE FED TAX		35,783	3,602	51,386	7,381	23,178	12,804
	LESS:							
8	INTEREST EXPENSE		13,646	1,373	19,602	2,814	8,842	4,884
9	NET OPERATING INC BEFORE TXS		22,136	2,229	31,784	4,567	14,336	7,920
	LESS:							
10	MASS INCOME TAX @ 6.50%		1,439	145	2,066	297	932	515
11	FEDERAL TAXABLE BASIS		20,697	2,084	29,718	4,270	13,404	7,405
12	FEDERAL INCOME TAX @ 34.00%		7,037	709	10,104	1,452	4,557	2,518
13	AMORTIZATION OF ITC	PLANT	(822)	(81)	(1,188)	(168)	(536)	(296)
14	FAS 109 AMORTIZATION		1,305	129	1,886	267	852	470
12	TOTAL INCOME TAX EXPENSE		8,959	901	12,868	1,847	5,805	3,206
13	NET INCOME AFTER TAX		28,128	2,829	40,404	5,800	18,225	10,068

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

TOTAL PRODUCTION

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	9,123	4,734	158
2	717-PROPANE EXPENSES	EXP717	24,066	12,327	361
3	718-DISPATCHING PRODUCTION	EXP718	47,768	25,092	930
4	735-MISCELLANEOUS	EXP735	21,533	11,030	323
5	TOTAL OPERATION LABOR		102,492	53,183	1,770
	MAINTENANCE				
6	740-SUPERVISION	LABPM	6,121	3,135	92
7	741-MAINTENANCE OF PLANT	EXP741	3,728	1,909	56
8	742-MAINTENANCE OF EQUIP	EXP742	93,138	47,706	1,395
9	TOTAL MAINTENANCE LABOR		102,987	52,750	1,543
10	TOT MANUFACTURED GAS LABOR		205,478	105,933	3,313
	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		205,478	105,933	3,313

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

TOTAL PRODUCTION

DEVELOPMENT OF LABOR ALLOC-18

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	DEVELOPMENT OF LABOR ALLOCATOR							
	LPG & LNG GAS PRODUCTION							
	OPERATION							
1	710-SUPERVISION	LABPO	1,130	115	1,680	224	705	378
2	717-PROPANE EXPENSES	EXP717	3,029	293	4,362	609	1,986	1,099
3	718-DISPATCHING PRODUCTION	EXP718	5,823	621	8,923	1,141	3,449	1,790
4	735-MISCELLANEOUS	EXP735	2,710	263	3,903	545	1,777	984
5	TOTAL OPERATION LABOR		12,691	1,292	18,868	2,519	7,917	4,251
	MAINTENANCE							
6	740-SUPERVISION	LABPM	770	75	1,110	155	505	280
7	741-MAINTENANCE OF PLANT	EXP741	469	45	676	94	308	170
8	742-MAINTENANCE OF EQUIP	EXP742	11,721	1,136	16,883	2,357	7,687	4,254
9	TOTAL MAINTENANCE LABOR		12,960	1,256	18,668	2,606	8,500	4,704
10	TOT MANUFACTURED GAS LABOR		25 652	2 548	37 536	5 125	16,417	8,955
	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		25,652	2,548	37,536	5,125	16,417	8,955

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

TOTAL PRODUCTION

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	1,260	656	40
2	851-SYSTEM CONTROL & DISP	EXP851	21,542	11,213	689
3	857-MEAS & REG STATION EXP	EXP857	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	0	0	0
5	878-METER & HOUSE REG EXP	EXP878	0	0	0
6	879-CUSTOMER INSTALL EXP	EXP879	0	0	0
7	880-OTHER EXPENSE	EXP880	389	203	12
8	881-RENTS	EXP881	0	0	0
9	TOTAL OPERATION LABOR		23,191	12,071	742
	MAINTENANCE				
10	885-SUPERVISION	LABDM	0	0	0
11	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0
12	887-MAINTENANCE OF MAINS	EXP887	0	0	0
13	889-MT OF MEAS & REG STA EQ	EXP889	0	0	0
14	892-MAINTENANCE OF SERVICES	EXP892	0	0	0
15	893-MAINT METER & HOUSE REG	EXP893	0	0	0
16	894-MAINT OF OTHER EQUIP	EXP894	0	0	0
17	TOTAL MAINTENANCE LABOR		0	0	0
18	TOTAL DISTRIB & TRANS LABOR		23,191	12,071	742
	CUSTOMER ACCOUNTS LABOR				
19	901-SUPERVISION	LABCA	0	0	0
20	902-METER READING EXPENSE	EXP902	0	0	0
21	903-CUST RECORDS & COLLECT	EXP903	0	0	0
22	TOTAL CUSTOMER ACCTS LABOR		0	0	0

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

TOTAL PRODUCTION

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	135	31	213	62	80	44
2	851-SYSTEM CONTROL & DISP	EXP851	2,301	530	3,646	1,053	1,365	746
3	857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	0	0	0	0	0	0
5	878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0	0
6	879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0	0
7	880-OTHER EXPENSE	EXP880	42	10	66	19	25	13
8	881-RENTS	EXP881	0	0	0	0	0	0
9	TOTAL OPERATION LABOR		2,477	570	3,925	1,134	1,470	803
	MAINTENANCE							
10	885-SUPERVISION	LABDM	0	0	0	0	0	0
11	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0	0	0	0
12	887-MAINTENANCE OF MAINS	EXP887	0	0	0	0	0	0
13	889-MT OF MEAS & REG STA EQ	EXP889	0	0	0	0	0	0
14	892-MAINTENANCE OF SERVICES	EXP892	0	0	0	0	0	0
15	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0	0
16	894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0	0
17	TOTAL MAINTENANCE LABOR		0	0	0	0	0	0
18	TOTAL DISTRIB & TRANS LABOR		2,477	570	3,925	1,134	1,470	803
	CUSTOMER ACCOUNTS LABOR							
19	901-SUPERVISION	LABCA	0	0	0	0	0	0
20	902-METER READING EXPENSE	EXP902	0	0	0	0	0	0
21	903-CUST RECORDS & COLLECT	EXP903	0	0	0	0	0	0
22	TOTAL CUSTOMER ACCTS LABOR		0	0	0	0	0	0

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

TOTAL PRODUCTION

	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	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	0	0	0
3	TOT CUST SERV & INFO EXP		0	0	0
	ADMINISTRATIVE & GENERAL LABOR				
	OPERATION LABOR				
4	920-ADMIN & GENERAL SALARY	EXP920	868	591	19
5	921-OFFICE SUPPLIES & EXP	EXP921	661	450	15
6	925-INJURIES & DAMAGES	EXP925	12	8	0
7	926-EMPLOYED PENSION & BENF	EXP926	0	0	0
8	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
9	TOTAL OPERATION EXPENSE		1,541	1,049	34
	MAINTENANCE				
10	935-MAINT OF GENERAL PLT	EXP935	553	286	10
11	TOTAL ADMIN & GEN LABOR		2,094	1,335	44
12	TOTAL GAS O & M LABOR		230,763	119,339	4,099
13	CONSTRUCTION LABOR	DISTRPLT	0	0	0
14	OTHER LABOR	LABOR	15,503	8,017	275
15	SUM OF ALLOCATED LABOR EXP		246,266	127,356	4,374

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

TOTAL PRODUCTION

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	0	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	0	0	0	0	0	0
3	TOT CUST SERV & INFO EXP		0	0	0	0	0	0
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
4	920-ADMIN & GENERAL SALARY	EXP920	77	11	81	22	42	25
5	921-OFFICE SUPPLIES & EXP	EXP921	58	9	62	17	32	19
6	925-INJURIES & DAMAGES	EXP925	1	0	1	0	1	0
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		136	20	144	39	75	44
	MAINTENANCE							
10	935-MAINT OF GENERAL PLT	EXP935	68	8	100	15	43	24
11	TOTAL ADMIN & GEN LABOR		204	28	243	54	118	68
12	TOTAL GAS O & M LABOR		28,332	3,146	41,705	6,313	18,004	9,826
13	CONSTRUCTION LABOR	DISTRPLT	0	0	0	0	0	0
14	OTHER LABOR	LABOR	1,903	211	2,802	424	1,209	660
15	SUM OF ALLOCATED LABOR EXP		30,236	3,357	44,507	6,737	19,213	10,486

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

TOTAL PRODUCTION

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		2,500,093	1,300,489	39,487
2	NET OPER INC (PRESENT RATES)		227,258	118,214	3,589
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)		14,816,462	7,846,588	465,624
6	ANNUAL BOOKED CCF SALES		23,267,400	10,480,157	743,422
7	SALE REV $/CCF (PRE RATES)		$0.6368	$0.7487	$0.6263
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		9.09%	9.09%	9.09%
9	RETURN REQ FOR CLAIMED ROR		227,258	118,214	3,589
10	SALES REVENUE REQ CLAIMED ROR		14,816,462	7,846,588	465,624
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		$0.6368	$0.7487	$0.6263
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

TOTAL PRODUCTION

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		309,444	31,128	444,483	63,811	200,497	110,755
2	NET OPER INC (PRESENT RATES)		28,128	2,829	40,404	5,800	18,225	10,068
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)		1,566,762	354,750	2,443,774	704,571	926,231	508,161
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)		$0.7743	$0.5837	$0.7035	$0.5534	$0.4595	$0.1918
	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		28,128	2,829	40,404	5,800	18,225	10,068
10	SALES REVENUE REQ CLAIMED ROR		1,566,762	354,750	2,443,774	704,571	926,231	508,161
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		$0.7743	$0.5837	$0.7035	$0.5534	$0.4595	$0.1918
15	REVENUE DEFICIENCY $/CCF		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

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

TOTAL PRODUCTION

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

TOTAL PRODUCTION

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

TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-23

COMMODITY RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
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

TOTAL PRODUCTION

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

TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-24

CUSTOMER RELATED

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

TOTAL PRODUCTION

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

TOTAL PRODUCTION

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	465,624
2	RESID HEATING RATE R-3 & R-4	C904RH	13,338,128	7,846,588	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

TOTAL PRODUCTION

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	1,566,762	0	0	0	0	0
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0	0	2,443,774	0	0	0
5	LOW LF LARGE RATE G43 & T43	C904G43	0	0	0	0	926,231	0
6	HIGH LF SMALL RATE G51 & T51	C904G51	0	354,750	0	0	0	0
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0	0	0	704,571	0	0
8	HIGH LF LARGE RATE G53 & T53	C904G53	0	0	0	0	0	508,161
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

	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	1,751,408	52,628
2	SUM OF ALLOCATED LABOR EXP	LABOR	2,059,377	127,356	4,374
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	758,459	365,955	10,702
4	ACCT 311-LP GAS EQUIP	PLT311	1,492,129	719,950	21,055
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	925,003	446,312	13,053
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	522,701	252,202	7,376
7	ACCT 320-OTHER EQUIPMENT	PLT320	340,050	164,074	4,798
8	ACCT 366-STRUCTURES & IMPROV	PLT366	42,885	0	0
9	ACCT 367-MAINS	PLT367	19,247,386	0	0
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	352,295	21,787	748
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	1,087,697	0	0
12	ACCT 380-SERVICES	PLT380	10,755,113	0	0
13	ACCT 381-METERS	PLT381	1,941,029	0	0
14	ACCT 382-METER INSTALLATION	PLT382	1,899,122	0	0
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0
16	ACCT 383-HOUSE REGULATORS	PLT383	45,834	0	0
17	ACCT 396-POWER OPERATED EQUIP	PLT396	37,728	2,333	80
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	267,931	16,569	569
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	227,680	14,080	484
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	873,265	54,005	1,855
21	ACCT 393-STORES EQUIPMENT	PLT393	16,985	1,050	36
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	230,203	14,236	489
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	81,349	5,031	173
24	ACCT 397-COMMUNICATION EQUIP	PLT397	262,442	16,230	557
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	115,911	7,168	246
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	30,002,499	0	0
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	35,041,660	0	0
28	TOTAL GAS COSTS	GASCOSTS	13,976,601	7,274,815	446,903
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	3,885,985	0	0
30	ACCT 851-879 DIST OPER EXP	EXP8519	775,980	14,951	918
31	TOTAL PRODUCTION PLANT	PRODPLT	3,055,209	1,474,133	43,111
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	788,937	48,790	1,676
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	11,214,163	571,774	18,720
34	TOTAL GENERAL PLANT	GENPLT	4,158,258	257,156	8,832
35	TOTAL GAS O & M LABOR	OMLAB	1,320,020	119,339	4,099
36	INFLATION RESIDUAL O&M	OTHOMINF	2,757,805	210,334	9,624
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	166,544	80,357	2,350
38	REMAINING GAS COSTS	REMGAS	10,862,535	5,705,974	211,419
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

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	428,016	42,395	618,598	87,490	279,368	154,286
2	SUM OF ALLOCATED LABOR EXP	LABOR	30,236	3,357	44,507	6,737	19,213	10,486
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	89,911	8,711	129,511	18,079	58,966	32,632
4	ACCT 311-LP GAS EQUIP	PLT311	176,884	17,137	254,790	35,567	116,004	64,198
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	109,654	10,624	157,950	22,049	71,914	39,798
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	61,963	6,003	89,254	12,459	40,637	22,489
7	ACCT 320-OTHER EQUIPMENT	PLT320	40,311	3,906	58,066	8,106	26,437	14,630
8	ACCT 366-STRUCTURES & IMPROV	PLT366	0	0	0	0	0	0
9	ACCT 367-MAINS	PLT367	0	0	0	0	0	0
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	5,172	574	7,614	1,153	3,287	1,794
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	0	0	0	0	0	0
12	ACCT 380-SERVICES	PLT380	0	0	0	0	0	0
13	ACCT 381-METERS	PLT381	0	0	0	0	0	0
14	ACCT 382-METER INSTALLATION	PLT382	0	0	0	0	0	0
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
16	ACCT 383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
17	ACCT 396-POWER OPERATED EQUIP	PLT396	554	62	815	123	352	192
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	3,934	437	5,790	877	2,500	1,364
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	3,343	371	4,921	745	2,124	1,159
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	12,821	1,424	18,873	2,857	8,147	4,446
21	ACCT 393-STORES EQUIPMENT	PLT393	249	28	367	56	158	86
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	3,380	375	4,975	753	2,148	1,172
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	1,194	133	1,758	266	759	414
24	ACCT 397-COMMUNICATION EQUIP	PLT397	3,853	428	5,672	859	2,448	1,336
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1,702	189	2,505	379	1,081	590
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	0	0	0	0	0	0
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	0	0	0	0	0	0
28	TOTAL GAS COSTS	GASCOSTS	1,492,654	343,649	2,365,542	683,392	885,626	484,020
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0	0	0	0	0	0
30	ACCT 851-879 DIST OPER EXP	EXP8519	3,068	706	4,862	1,405	1,820	995
31	TOTAL PRODUCTION PLANT	PRODPLT	362,178	35,090	521,695	72,826	237,524	131,449
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	11,583	1,286	17,050	2,581	7,361	4,017
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	74,108	11,102	78,232	21,179	40,605	24,141
34	TOTAL GENERAL PLANT	GENPLT	61,051	6,778	89,867	13,604	38,795	21,173
35	TOTAL GAS O & M LABOR	OMLAB	28,332	3,146	41,705	6,313	18,004	9,826
36	INFLATION RESIDUAL O&M	OTHOMINF	38,591	6,974	54,712	13,790	22,893	12,793
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	19,743	1,913	28,438	3,970	12,948	7,165
38	REMAINING GAS COSTS	REMGAS	1,324,203	141,203	2,028,981	259,461	784,285	407,010
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

	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	9,963	291
2	ACCT 718-DISPATCHING PROD	EXP718	61,661	32,390	1,200
3	ACCT 735-MISCELLANEOUS	EXP735	65,158	31,439	919
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	15,596	7,525	220
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	122,166	58,945	1,724
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	177,139	92,201	5,664
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	105,581	14,951	918
8	ACCT 857-MEAS & REG STATION EXP	EXP857	53,417	0	0
9	ACCT 874-MAINS & SERVICE EXP	EXP874	239,303	0	0
10	ACCT 878-METER & HOUSE REG EXP	EXP878	311,289	0	0
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	65,622	0	0
12	ACCT 880-OTHER EXPENSE	EXP880	155,076	2,988	184
13	ACCT 881-RENTS	EXP881	1,446	0	0
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	256,396	0	0
15	ACCT 889-MT OF M & R STA EQ	EXP889	13.084	0	0
16	ACCT 892-MAINTENANCE OF SERV	EXP892	74,685	0	0
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	58,662	0	0
18	ACCT 902-METER READING EXP	EXP902	128,631	0	0
19	ACCT 903-CUST RECORDS & COLL	EXP903	244,645	0	0
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	21,132	0	0
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	656,952	345,540	10,077
22	ACCT 920-ADMIN & GEN SALARY	EXP920	23,849	1,216	40
23	ACCT 930-MISC GEN EXP	EXP930	44,776	2,283	75
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	21,797	1,348	46
25	GAS PROD LABOR ACCTS 717-735	LABPO	96,176	48,449	1,613
26	GAS PROD LABOR ACCTS 741-742	LABPM	102,829	49,615	1,451
27	DIST LABOR OPER ACCT 851 - 881	LABDO	625,586	11,415	701
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	205,712	0	0
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	143,964	0	0
30	CUST SERV & INFO LABOR ACCT 908	LABSE	22,431	0	0
31	TOTAL GAS PROD OPER LABOR	TLABPO	105,574	53,183	1,770
32	TOTAL GAS PROD MAINT LABOR	TLABPM	109,328	52,750	1,543
33	TOTAL DISTR OPER LABOR	TLABDO	661,520	12,071	742
34	TOTAL DISTR MAINT LABOR	TLABDM	239,572	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-27

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ACCT 717-PROPANE EXPENSES	EXP717	2,448	237	3,526	492	1,605	888
2	ACCT 718-DISPATCHING PROD	EXP718	7,517	802	11,517	1,473	4,452	2,310
3	ACCT 735-MISCELLANEOUS	EXP735	7,724	748	11,126	1,553	5,066	2,803
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	1,849	179	2,663	372	1,212	671
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	14,482	1,403	20,861	2,912	9,498	5,256
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	18,918	4,355	29,981	8,661	11,224	6,134
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	3,068	706	4,862	1,405	1,820	995
8	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0	0	0	0	0	0
10	ACCT 878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0	0
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0	0
12	ACCT 880-OTHER EXPENSE	EXP880	613	141	972	281	364	199
13	ACCT 881-RENTS	EXP881	0	0	0	0	0	0
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0	0	0	0	0	0
15	ACCT 889-MT OF M & R STA EQ	EXP889	0	0	0	0	0	0
16	ACCT 892-MAINTENANCE OF SERV	EXP892	0	0	0	0	0	0
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	0	0	0	0	0	0
18	ACCT 902-METER READING EXP	EXP902	0	0	0	0	0	0
19	ACCT 903-CUST RECORDS & COLL	EXP903	0	0	0	0	0	0
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	0	0	0	0	0	0
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	18,119	2,305	503	1,239	0	0
22	ACCT 920-ADMIN & GEN SALARY	EXP920	158	24	166	45	86	51
23	ACCT 930-MISC GEN EXP	EXP930	296	44	312	85	162	96
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	320	36	471	71	203	111
25	GAS PROD LABOR ACCTS 717-735	LABPO	11,562	1,177	17,188	2,295	7,212	3,873
26	GAS PROD LABOR ACCTS 741-742	LABPM	12,190	1,181	17,559	2,451	7,994	4,424
27	DIST LABOR OPER ACCT 851 - 881	LABDO	2,342	539	3,712	1,072	1,390	760
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	0	0	0	0	0	0
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0	0	0	0	0	0
30	CUST SERV & INFO LABOR ACCT 908	LABSE	0	0	0	0	0	0
31	TOTAL GAS PROD OPER LABOR	TLABPO	12,691	1,292	18,868	2,519	7,917	4,251
32	TOTAL GAS PROD MAINT LABOR	TLABPM	12,960	1,256	18,668	2,606	8,500	4,704
33	TOTAL DISTR OPER LABOR	TLABDO	2,477	570	3,925	1,134	1,470	803
34	TOTAL DISTR MAINT LABOR	TLABDM	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

TOTAL PRODUCTION

	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	0	0
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	33,637	0	0
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	10,263	0	0
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	18,661	0	0
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	38,812	1,979	65
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	283,838	17,553	603
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	14,641,098	0	0
8	ACCT 925-INJURIES & DAMAGES	EXP925	153,537	7,828	256
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	165,567	8,323	271
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	3,044,512	124,537	4,232
11	ACCT 301-ORGANIZATION COSTS	PLT301	36,387	1,496	45
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	301,131	18,623	640
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	182,650	88,128	2,577
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	15,636	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

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	0	0	0	0	0	0
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0	0	0	0	0	0
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0	0	0	0	0	0
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0	0
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	256	38	271	73	141	84
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	4,167	463	6,134	929	2,648	1,445
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0	0	0	0	0	0
8	ACCT 925-INJURIES & DAMAGES	EXP925	1,015	152	1,071	290	556	331
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	1,136	164	1,246	315	635	374
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	18,563	2,673	21,983	5,168	10,616	6,144
11	ACCT 301-ORGANIZATION COSTS	PLT301	366	36	528	75	239	132
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	4,421	491	6,508	985	2,809	1,533
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	21,652	2,098	31,189	4,354	14,200	7,858
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	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

TOTAL PRODUCTION

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		14,816,462	7,846,588	465,624
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

TOTAL PRODUCTION

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		1,566,762	354,750	2,443,774	704,571	926,231	508,161
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

TOTAL PRODUCTION

RATIO TABLE-30

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-3 & R-4	RESIDENTIAL NON-HEATING RATE R-1 & R-2
	CAPACITY RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		1.00000	0.51221	0.01498
3	LPG PROD ALLOC-PROD		1.00000	0.51221	0.01498
4	LNG PROD ALLOC-PROD		1.00000	0.51221	0.01498
5	LPG & LNG PROD ALLOC-DISTR		0.00000	0.00000	0.00000
6	LPG PRODUCTION DEMAND	DEMLPG	0.94200	0.48250	0.01411
7	LNG PRODUCTION DEMAND	DEMLNG	0.94200	0.48250	0.01411
8	BASE CAPACITY COSTS	DBASE	1.00000	0.49860	0.08751
9	REMAINING CAPACITY COSTS	DREMAIN	1.00000	0.51221	0.01498
10					
11					
12					
13					
14					
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18					
	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	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

TOTAL PRODUCTION

RATIO TABLE-30

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
	CAPACITY RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
3	LPG PROD ALLOC-PROD		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
4	LNG PROD ALLOC-PROD		0.12584	0.01219	0.18127	0.02530	0.08253	0.04567
5	LPG & LNG PROD ALLOC-DISTR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	LPG PRODUCTION DEMAND	DEMLPG	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
7	LNG PRODUCTION DEMAND	DEMLNG	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
8	BASE CAPACITY COSTS	DBASE	0.03945	0.07637	0.09064	0.16073	0.02440	0.02230
9	REMAINING CAPACITY COSTS	DREMAIN	0.12584	0.01219	0.18127	0.02531	0.08253	0.04567
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	0.00000	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

TOTAL PRODUCTION

RATIO TABLE CONT-31

COMMODITY RELATED

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

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

TOTAL PRODUCTION

RATIO TABLE CONT-31

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-41	LOW WINTER SMALL G-51	HIGH WINTER MEDIUM G-42	LOW WINTER MEDIUM G-52	HIGH WINTER LARGE G-43	LOW WINTER LARGE G-53
1	ANNUAL FIRM MCF SENDOUT		0.10016	0.03022	0.16173	0.06051	0.05699	0.03234
2	ANNUAL FIRM CCF THROUGHPUT		0.08696	0.02612	0.14930	0.05472	0.08663	0.11390
3	BASE COMMODITY	EBASE	0.03950	0.07631	0.09062	0.16070	0.02441	0.02237
4	REMAINING COMMODITY	EREMAIN	0.12099	0.01319	0.18807	0.02356	0.06981	0.03557
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

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	0.00000	0.00000	0.00000
2	ACCT 381-METERS	CUST381	0.00000	0.00000	0.00000
3	ACCT 382-METER INSTALLATION	CUST382	0.00000	0.00000	0.00000
4	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000
5	ACCT 383-HOUSE REGULATORS	CUST383	0.00000	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000	0.00000
7	488-LATE PAYMENT CHARGES	CUST488	0.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	0.00000	0.00000	0.00000
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.00000	0.00000	0.00000
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.00000	0.00000	0.00000
12	ACCT 909-INFO & INSTR ADVERT	CUST909	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

TOTAL PRODUCTION

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	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 381-METERS	CUST381	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 382-METER INSTALLATION	CUST382	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	488-LATE PAYMENT CHARGES	CUST488	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 903-REC & COLL COMBINED BILL	CUST903C	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 909-INFO & INSTR ADVERT	CUST909	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

TOTAL PRODUCTION

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	0.30878	0.00000	0.30878
2	RESID HEATING RATE R-3	C904RH	0.58828	0.58828	0.00000
3	LOW LF SMALL RATE G41 & T41	C904G41	0.60214	0.00000	0.00000
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0.70043	0.00000	0.00000
5	LOW LF LARGE RATE G43 & T43	C904G43	0.63792	0.00000	0.00000
6	HIGH LF SMALL RATE G51 & T51	C904G51	0.54170	0.00000	0.00000
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0.65821	0.00000	0.00000
8	HIGH LF LARGE RATE G53 & T53	C904G53	0.47206	0.00000	0.00000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

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	0.60214	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G42 & T42	C904G42	0.00000	0.00000	0.70043	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G43 & T43	C904G43	0.00000	0.00000	0.00000	0.00000	0.63792	0.00000
6	HIGH LF SMALL RATE G51 & T51	C904G51	0.00000	0.54170	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.65821	0.00000	0.00000
8	HIGH LF LARGE RATE G53 & T53	C904G53	0.00000	0.00000	0.00000	0.00000	0.00000	0.47206

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

TOTAL PRODUCTION

	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	0.08016	0.04112	0.00124
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.11958	0.06184	0.00212
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.94200	0.48250	0.01411
4	ACCT 311-LP GAS EQUIP	PLT311	0.94200	0.48250	0.01411
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	0.94200	0.48250	0.01411
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	0.94200	0.48250	0.01411
7	ACCT 320-OTHER EQUIPMENT	PLT320	0.94200	0.48250	0.01411
8	ACCT 366-STRUCTURES & IMPROV	PLT366	0.00000	0.00000	0.00000
9	ACCT 367-MAINS	PLT367	0.00000	0.00000	0.00000
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	0.11958	0.06184	0.00212
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	0.00000	0.00000	0.00000
12	ACCT 380-SERVICES	PLT380	0.00000	0.00000	0.00000
13	ACCT 381-METERS	PLT381	0.00000	0.00000	0.00000
14	ACCT 382-METER INSTALLATION	PLT382	0.00000	0.00000	0.00000
15	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000
16	ACCT 383-HOUSE REGULATORS	PLT383	0.00000	0.00000	0.00000
17	ACCT 396-POWER OPERATED EQUIP	PLT396	0.11958	0.06184	0.00212
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	0.11958	0.06184	0.00212
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.11958	0.06184	0.00212
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.11958	0.06184	0.00212
21	ACCT 393-STORES EQUIPMENT	PLT393	0.11958	0.06184	0.00212
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.11958	0.06184	0.00212
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.11958	0.06184	0.00212
24	ACCT 397-COMMUNICATION EQUIP	PLT397	0.11958	0.06184	0.00212
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.11958	0.06184	0.00212
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	0.00000	0.00000	0.00000
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.00000	0.00000	0.00000
28	TOTAL GAS COSTS	GASCOSTS	1.00000	0.52050	0.03198
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.00000	0.00000	0.00000
30	ACCT 851-879 DIST OPER EXP	EXP8519	0.03702	0.01927	0.00118
31	TOTAL PRODUCTION PLANT	PRODPLT	0.94200	0.48250	0.01411
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	0.11958	0.06184	0.00212
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.07489	0.05099	0.00167
34	TOTAL GENERAL PLANT	GENPLT	0.11958	0.06184	0.00212
35	TOTAL GAS O & M LABOR	OMLAB	0.17482	0.09041	0.00311
36	INFLATION RESIDUAL O&M	OTHOMINF	0.13406	0.07627	0.00349
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	0.94200	0.48250	0.01411
38	REMAINING GAS COSTS	REMGAS	1.00000	0.52529	0.01946
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

	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	0.01005	0.00100	0.01452	0.00205	0.00656	0.00362
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
4	ACCT 311-LP GAS EQUIP	PLT311	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
5	ACCT 305-STRUCT & IMPROVE TOTAL	PLT305T	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
6	ACCT 320-OTHER EQUIPMENT TOTAL	PLT320T	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
7	ACCT 320-OTHER EQUIPMENT	PLT320	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
8	ACCT 366-STRUCTURES & IMPROV	PLT366	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 367-MAINS	PLT367	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 390.2-IMPROV LEASED SVC CTR	PLT390.2	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
11	ACCT 369-MEAS & REGUL STA EQUIP	PLT369	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 380-SERVICES	PLT380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	ACCT 381-METERS	PLT381	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	ACCT 382-METER INSTALLATION	PLT382	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	ACCT 396-POWER OPERATED EQUIP	PLT396	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
18	ACCT 390-STRUCTURES & IMPROV	PLT3900	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
19	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
20	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
21	ACCT 393-STORES EQUIPMENT	PLT393	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
22	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
23	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
24	ACCT 397-COMMUNICATION EQUIP	PLT397	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
25	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
26	ACCT 367 MAINS & 380 SERVICES	PLT36780	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	TOTAL GAS COSTS	GASCOSTS	0.10680	0.02459	0.16925	0.04890	0.06336	0.03463
29	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	ACCT 851-879 DIST OPER EXP	EXP8519	0.00395	0.00091	0.00627	0.00181	0.00235	0.00128
31	TOTAL PRODUCTION PLANT	PRODPLT	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
32	ACCT 399-OTHER INTANGIBLE PLANT	PLT399	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
33	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.00661	0.00099	0.00698	0.00189	0.00362	0.00215
34	TOTAL GENERAL PLANT	GENPLT	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
35	TOTAL GAS O & M LABOR	OMLAB	0.02146	0.00238	0.03159	0.00478	0.01364	0.00744
36	INFLATION RESIDUAL O&M	OTHOMINF	0.01399	0.00253	0.01984	0.00500	0.00830	0.00464
37	ACCT 305.1-IMPROV TO LEASED LNG	PLT305.1	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
38	REMAINING GAS COSTS	REMGAS	0.12191	0.01300	0.18679	0.02389	0.07220	0.03747
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001

TOTAL PRODUCTION

	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	0.94200	0.48250	0.01411
2	ACCT 718-DISPATCHING PROD	EXP718	1.00000	0.52529	0.01946
3	ACCT 735-MISCELLANEOUS	EXP735	0.94200	0.48250	0.01411
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.94200	0.48250	0.01411
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.94200	0.48250	0.01411
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	1.00000	0.52050	0.03198
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.27207	0.14161	0.00870
8	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0.00000	0.00000	0.00000
10	ACCT 878-METER & HOUSE REG EXP	EXP878	0.00000	0.00000	0.00000
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.00000	0.00000	0.00000
12	ACCT 880-OTHER EXPENSE	EXP880	0.03702	0.01927	0.00118
13	ACCT 881-RENTS	EXP881	0.00000	0.00000	0.00000
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.00000	0.00000	0.00000
15	ACCT 889-MT OF M & R STA EQ	EXP889	0.00000	0.00000	0.00000
16	ACCT 892-MAINTENANCE OF SERV	EXP892	0.00000	0.00000	0.00000
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.00000	0.00000	0.00000
18	ACCT 902-METER READING EXP	EXP902	0.00000	0.00000	0.00000
19	ACCT 903-CUST RECORDS & COLL	EXP903	0.00000	0.00000	0.00000
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.00000	0.00000	0.00000
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.57505	0.52597	0.01534
22	ACCT 920-ADMIN & GEN SALARY	EXP920	0.07489	0.05099	0.00167
23	ACCT 930-MISC GEN EXP	EXP930	0.07489	0.05099	0.00167
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.11958	0.06184	0.00212
25	GAS PROD LABOR ACCTS 717-735	LABPO	0.97081	0.50375	0.01677
26	GAS PROD LABOR ACCTS 741-742	LABPM	0.94200	0.48250	0.01411
27	DIST LABOR OPER ACCT 851 - 881	LABDO	0.03506	0.01825	0.00112
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.00000	0.00000	0.00000
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.00000	0.00000	0.00000
30	CUST SERV & INFO LABOR ACCT 908	LABSE	0.00000	0.00000	0.00000
31	TOTAL GAS PROD OPER LABOR	TLABPO	0.97081	0.50375	0.01677
32	TOTAL GAS PROD MAINT LABOR	TLABPM	0.94200	0.48250	0.01411
33	TOTAL DISTR OPER LABOR	TLABDO	0.03506	0.01825	0.00112
34	TOTAL DISTR MAINT LABOR	TLABDM	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

TOTAL PRODUCTION

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	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
2	ACCT 718-DISPATCHING PROD	EXP718	0.12191	0.01300	0.18679	0.02389	0.07220	0.03747
3	ACCT 735-MISCELLANEOUS	EXP735	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
6	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.10680	0.02459	0.16925	0.04890	0.06336	0.03463
7	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.02906	0.00669	0.04605	0.01330	0.01724	0.00942
8	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 874-MAINS & SERVICE EXP	EXP874	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 878-METER & HOUSE REG EXP	EXP878	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 880-OTHER EXPENSE	EXP880	0.00395	0.00091	0.00627	0.00181	0.00235	0.00128
13	ACCT 881-RENTS	EXP881	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	ACCT 889-MT OF M & R STA EQ	EXP889	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 892-MAINTENANCE OF SERV	EXP892	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 902-METER READING EXP	EXP902	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	ACCT 903-CUST RECORDS & COLL	EXP903	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.02758	0.00351	0.00077	0.00189	0.00000	0.00000
22	ACCT 920-ADMIN & GEN SALARY	EXP920	0.00661	0.00099	0.00698	0.00189	0.00362	0.00215
23	ACCT 930-MISC GEN EXP	EXP930	0.00661	0.00099	0.00698	0.00189	0.00362	0.00215
24	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
25	GAS PROD LABOR ACCTS 717-735	LABPO	0.12021	0.01224	0.17872	0.02386	0.07499	0.04027
26	GAS PROD LABOR ACCTS 741-742	LABPM	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
27	DIST LABOR OPER ACCT 851 - 881	LABDO	0.00374	0.00086	0.00593	0.00171	0.00222	0.00121
28	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	CUST SERV & INFO LABOR ACCT 908	LABSE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	TOTAL GAS PROD OPER LABOR	TLABPO	0.12021	0.01224	0.17872	0.02386	0.07499	0.04027
32	TOTAL GAS PROD MAINT LABOR	TLABPM	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
33	TOTAL DISTR OPER LABOR	TLABDO	0.00374	0.00086	0.00593	0.00171	0.00222	0.00121
34	TOTAL DISTR MAINT LABOR	TLABDM	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

TOTAL PRODUCTION

	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	0.00000	0.00000	0.00000
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.00000	0.00000	0.00000
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000	0.00000
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00000	0.00000	0.00000
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.07489	0.05099	0.00167
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.11958	0.06184	0.00212
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000	0.00000
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.07489	0.05099	0.00167
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.07528	0.05027	0.00164
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	0.06369	0.04091	0.00139
11	ACCT 301-ORGANIZATION COSTS	PLT301	0.08016	0.04112	0.00124
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.11958	0.06184	0.00212
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	0.94200	0.48250	0.01411
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	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

TOTAL PRODUCTION

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	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.00661	0.00099	0.00698	0.00189	0.00362	0.00215
6	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
7	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 925-INJURIES & DAMAGES	EXP925	0.00661	0.00099	0.00698	0.00189	0.00362	0.00215
9	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.00686	0.00099	0.00752	0.00190	0.00383	0.00226
10	GAS/ELECTRIC ALLOC EXPENSES	GEEXP	0.00610	0.00088	0.00722	0.00170	0.00349	0.00202
11	ACCT 301-ORGANIZATION COSTS	PLT301	0.01005	0.00100	0.01452	0.00205	0.00656	0.00362
12	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.01468	0.00163	0.02161	0.00327	0.00933	0.00509
13	ACCT 320.1-OTH EQUIP LEASED LNG	PLT320.1	0.11854	0.01149	0.17076	0.02384	0.07774	0.04302
14	ACCT 365.2-RIGHT OF WAY	PLT365.2	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

TOTAL PRODUCTION

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

TOTAL PRODUCTION

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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4								
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8								
9								
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