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

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

Person Responsible: James L. Harrison

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

CAPACITY TRANSMISSION COMPONENT

	SUMMARY OF RESULTS-1	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	RATE BASE							
1	ELECTRIC PLANT IN SERVICE		6,068,245	2,320,791	62,619	1,403,609	2,238,409	42,817
2	LESS: DEPREC & AMORT RES		2,419,516	925,699	24,966	559,619	892,158	17,074
3	NET UTILITY PLANT IN SERVICE		3,648,729	1,395,091	37,653	843,990	1,346,252	25,743
	ADD:							
4	WORKING CASH REQUIREMENT		58,401	23,161	595	13,118	21,132	394
5	MATERIALS & SUPPLIES		71,604	27,408	739	16,561	26,391	505
	DEDUCT:							
6	DEFERRED TAXES		633,205	241,844	6,535	146,485	233,874	4,466
7	CUSTOMER DEPOSITS		0	0	0	0	0	0
8	TOTAL RATE BASE		3,145,529	1,203,816	32,452	727,184	1,159,901	22,177
	DEVELOPMENT OF RETURN							
9	SALES OF ELECTRICITY		1,218,705	472,903	12,513	278,670	446,167	8,451
10	OTHER OPERATING REVENUES		995	381	10	230	367	7
11	TOTAL ELECTRIC OPERATING REV		1,219,699	473,283	12,524	278,900	446,534	8,458
	LESS:							
12	OTHER OPER & MAINTENANCE EXP		473,695	187,864	4,827	106,403	171,404	3,197
13	DEPRECIATION EXPENSE		271,436	103,872	2,801	62,771	100,077	1,915
14	OTHER TAXES		74,445	28,423	768	17,223	27,505	525
15	INCOME TAXES		114,195	43,697	1,178	26,402	42,112	805
16	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
17	TOTAL OPERATING EXPENSE		933,771	363,856	9,574	212,799	341,099	6,442
18	OPERATING INCOME		285,929	109,427	2,950	66,101	105,435	2,016
19	RATE OF RETURN		9.0900%	9.0900%	9.0900%	9.0900%	9.0900%	9.0900%
20	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00

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

CAPACITY TRANSMISSION COMPONENT

	DEVELOPMENT OF RATE BASE-2	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ELECTRIC PLANT IN SERVICE							
	INTANGIBLE PLANT							
1	303-MISC INTNGBLE COMP SFTWRE	LABOR	3,911	1,440	41	908	1,494	27
2	TOTAL INTANGIBLE PLANT		3,911	1,440	41	908	1,494	27
	PRODUCTION PLANT							
3	310-LAND & LAND RIGHTS	DEMPROD	0	0	0	0	0	0
4	TOTAL STEAM PRODUCTION		0	0	0	0	0	0
	TRANSMISSION PLANT							
5	350-LAND & LAND RIGHTS	DEMTRAN	237,813	91,027	2,454	55,002	87,652	1,678
6	351-CLEARING LAND & R.O.W.	DEMTRAN	8,036	3,076	83	1,859	2,962	57
7	352-STRUCTURES & IMPROVEMENT	DEMTRAN	24,145	9,242	249	5,584	8,899	170
8	353-STATION EQUIPMENT	DEMTRAN	4,558,417	1,744,817	47,035	1,054,279	1,680,114	32,172
9	355-POLES & FIXTURES	DEMTRAN	770,347	294,864	7,949	178,167	283,930	5,437
10	356-OVERHEAD COND & DEVICES	DEMTRAN	335,501	128,419	3,462	77,595	123,657	2,368
11	TOTAL TRANSMISSION PLANT		5,934,259	2,271,445	61,231	1,372,487	2,187,214	41,882
	DISTRIBUTION PLANT							
12	360-LAND & LAND RIGHTS	DSUBTSUB	0	0	0	0	0	0
13	361-STRUCTURES & IMPROV	DSUBTSUB	0	0	0	0	0	0
14	362-STATION EQUIPMENT	DSUBTSUB	0	0	0	0	0	0

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

CAPACITY TRANSMISSION COMPONENT

	DEVELOP OF RATE BASE CON'T-3	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DISTRIBUTION PLANT CON'T							
	364-POLES, TOWERS & FIXTURES							
1	PRIMARY	DEMPRI	0	0	0	0	0	0
2	SECONDARY	DEMSEC	0	0	0	0	0	0
3	TOTAL ACCT 364		0	0	0	0	0	0
	365-OVERHEAD COND & DEVICES							
4	PRIMARY	DEMPRI	0	0	0	0	0	0
5	SECONDARY	DEMSEC	0	0	0	0	0	0
6	TOTAL ACCT 365		0	0	0	0	0	0
	366-UNDERGROUND CONDUIT							
7	PRIMARY	DEMPRIU	0	0	0	0	0	0
8	SECONDARY	DEMSECU	0	0	0	0	0	0
9	TOTAL ACCT 366		0	0	0	0	0	0
	367-UNDERGROUND COND & DEV							
10	PRIMARY	DEMPRIU	0	0	0	0	0	0
11	SECONDARY	DEMSECU	0	0	0	0	0	0
12	TOTAL ACCT 367		0	0	0	0	0	0
13	368-LINE TRANSFORMERS	DEMSECTR	0	0	0	0	0	0
14	369-SERVICES	CUST369	0	0	0	0	0	0
15	370-METERS	CUST370	0	0	0	0	0	0
16	371-INSTALLATIONS ON CUST PREM	CUST371	0	0	0	0	0	0
17	373-STREET LTGH & SIGNAL SYS	CUST373	0	0	0	0	0	0
18	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0

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CAPACITY TRANSMISSION COMPONENT

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

	DEVELOP OF RATE BASE CON'T-4	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	GENERAL & COMMON PLANT							
1	389-LAND & LAND RIGHTS	LABOR	15	5	0	3	6	0
2	390-STRUCTURES & IMPROV	LABOR	7,814	2,878	81	1,815	2,986	55
3	390.1-CAPITALIZED LEASE SVC CTR	LABOR	26,338	9,700	273	6,118	10,063	184
4	390.2-IMPROV LEASED SVC CTR	LABOR	10,281	3,786	107	2,388	3,928	72
5	391-OFFICE EQUIPMENT	LABOR	4,488	1,653	47	1,042	1,715	31
6	392-TRANSPORTATION EQUIP	LABOR	31,461	11,587	326	7,308	12,021	219
7	393-STORES EQUIPMENT	LABOR	495	182	5	115	189	3
8	394-TOOLS, SHOP & GARAGE EQ	LABOR	4,873	1,795	51	1,132	1,862	34
9	395-LABORATORY EQUIPMENT	LABOR	3,087	1,137	32	717	1,180	22
10	396-POWER OPERATED EQUIP	LABOR	575	212	6	134	220	4
11	397-COMMUNICATION EQUIP	LABOR	14,968	5,512	155	3,477	5,719	104
12	398-MISCELLANEOUS EQUIP	LABOR	2,671	984	28	620	1,021	19
13	399-OTHER INTANGIBLE PLANT	LABOR	23,010	8,474	238	5,345	8,792	161
14	TOT GENERAL & COMMON PLT		130,076	47,906	1,348	30,214	49,701	907
15	TOTAL ELECTRIC PLANT IN SERVICE		6,068,245	2,320,791	62,619	1,403,609	2,238,409	42,817

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

CAPACITY TRANSMISSION COMPONENT

DEVELOP OF RATE BASE CON'T-5

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEPRECIATION & AMORTIZATION RESERVE							
	INTANGIBLE PLANT							
1	303-MISC INTANGIBLE PLANT	PLT303	3,496	1,288	36	812	1,336	24
2	TOTAL INTANGIBLE PLANT		3,496	1,288	36	812	1,336	24
	TRANSMISSION PLANT RESERVE							
2	351-CLEARING LAND & R.O.W.	PLT351	4,228	1,618	44	978	1,558	30
3	352-STRUCTURES & IMPROVEMENT	PLT352	20,493	7,844	211	4,740	7,553	145
4	353-STATION EQUIPMENT	PLT353	1,677,794	642,206	17,312	388,043	618,391	11,841
5	355-POLES & FIXTURES	PLT355	512,230	196,065	5,285	118,470	188,795	3,615
6	356-OVERHEAD COND & DEVICES	PLT356	176,165	67,430	1,818	40,744	64,930	1,243
7	TOTAL TRANSM PLANT RESERVE		2,390,910	915,164	24,670	552,974	881,227	16,874
	DISTRIBUTION PLANT RESERVE							
8	361-STRUCTURES & IMPROV	PLT361	0	0	0	0	0	0
9	362-STATION EQUIPMENT	PLT362	0	0	0	0	0	0
10	364-POLES, TOWERS & FIXTURES	PLT364	0	0	0	0	0	0
11	365-OVERHEAD COND & DEVICES	PLT365	0	0	0	0	0	0
12	366-UNDERGROUND CONDUIT	PLT366	0	0	0	0	0	0
13	367-UNDERGROUND COND & DEV	PLT367	0	0	0	0	0	0
14	368-LINE TRANSFORMERS	PLT368	0	0	0	0	0	0
15	369-SERVICES	PLT369	0	0	0	0	0	0
16	370-METERS	PLT370	0	0	0	0	0	0
17	371-INSTALLATIONS ON CUST PREM	PLT371	0	0	0	0	0	0
18	373-STREET LTGH & SIGNAL SYS	PLT373	0	0	0	0	0	0
19	TOTAL DISTR PLANT RESERVE		0	0	0	0	0	0

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

CAPACITY TRANSMISSION COMPONENT

	DEVELOP OF RATE BASE CON'T-6	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	GENERAL & COMMON PLANT RES							
1	390-STRUCTURES & IMPROV	PLT390.2	5	2	0	1	2	0
2	391-OFFICE EQUIPMENT	PLT391	87	32	1	20	33	1
3	392-TRANSPORTATION EQUIP	PLT392	12,238	4,507	127	2,843	4,676	85
4	394-TOOLS, SHOP & GARAGE EQ	PLT394	1,585	584	16	368	606	11
5	395-LABORATORY EQUIPMENT	PLT395	1,016	374	11	236	388	7
6	396-POWER OPERATED EQUIP	PLT396	497	183	5	115	190	3
7	397-COMMUNICATION EQUIP	PLT397	387	143	4	90	148	3
8	398-MISCELLANEOUS EQUIP	PLT398	571	210	6	133	218	4
9	ALLOCATION FROM COMMON PLT	GENPLT	8,724	3,213	90	2,026	3,333	61
10	TOTAL GEN & COMM PLANT RES		25,110	9,248	260	5,832	9,594	175
11	TOTAL RESERVE FOR DEPRECIATION		2,419,516	925,699	24,966	559,619	892,158	17,074
12	NET PLANT IN SERVICE		3,648,729	1,395,091	37,653	843,990	1,346,252	25,743
	ADDITIONS TO NET PLANT:							
	MATERIALS & SUPPLIES							
13	TRANSM & DISTR RELATED	TRDISPLT	71,604	27,408	739	16,561	26,391	505
14	TOT MATERIALS & SUPPLIES		71,604	27,408	739	16,561	26,391	505
	CASH WORKING CAPITAL							
15	PURCHASED POWER	ENERGY	0	0	0	0	0	0
16	OTHER O&M		58,401	23,161	595	13,118	21,132	394
17	TOT CASH WORKING CAP		58,401	23,161	595	13,118	21,132	394
18	TOTAL ADDITIONS		130,005	50,569	1,334	29,679	47,523	900

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

CAPACITY TRANSMISSION COMPONENT

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DEVELOP OF RATE BASE CON'T-7							
	DEDUCTIONS TO NET PLANT							
	ACC DEFERRED INCOME TAXES							
1	ACCUM DEPREC & AMORT	PLANT	802,413	306,881	8,280	185,601	295,988	5,662
2	PENSION FAS 87	EXP926	22,880	8,426	237	5,314	8,742	160
3	PERCENTAGE REPAIR ALLOW	PLANT	44,505	17,021	459	10,294	16,417	314
4	RETIREMENT LOSS	PLANT	94,421	36,111	974	21,840	34,829	666
5	OVERHEADS	PLANT	6,204	2,373	64	1,435	2,289	44
6	CIAC	PLT3659	0	0	0	0	0	0
7	OTHER	PLANT	(4,456)	(1,704)	(46)	(1,031)	(1,644)	(31)
8	FAS 109	PLANT	(332,762)	(127,264)	(3,434)	(76,969)	(122,747)	(2,348)
9	TOTAL ACCUM DEF INCOME TAX		633,205	241,844	6,535	146,485	233,874	4,466
10	CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
11	TOTAL DEDUCTIONS		633,205	241,844	6,535	146,485	233,874	4,466
12	TOTAL RATE BASE		3,145,529	1,203,816	32,452	727,184	1,159,901	22,177

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

CAPACITY TRANSMISSION COMPONENT

	OPERATING REVENUES-8	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ELECTRIC OPERATING REVENUES							
1	TOTAL REV FIRM SALE OF ELECT		1,136,551	441,457	11,666	259,670	415,887	7,871
2	SPECIAL CONTRACT KES	TRDISPLT	4,164	1,594	43	963	1,535	29
3	IT SPECIAL CONTRACT KES	DEMTRAN	3,981	1,524	41	921	1,467	28
4	ACCRUED REV INTERNAL TRANS	DEMTRAN	74,009	28,328	764	17,117	27,278	522
5	TOTAL SALE OF ELECTRICITY		1,218,705	472,903	12,513	278,670	446,167	8,451
	OTHER OPERATING REVENUES							
6	450-LATE PAYMENT CHARGES	CUST450	0	0	0	0	0	0
	451-MISC SERVICE REVENUE							
7	TRANSFORMER RENTAL	CUST451	0	0	0	0	0	0
8	ENHANCED METER REVENUE	PLT370	0	0	0	0	0	0
9	TOTAL ACCOUNT 451		0	0	0	0	0	0
10	454-RENT FOR ELECTRIC PROP	PLT364	0	0	0	0	0	0
	456-OTHER ELECTRIC REVENUES							
11	EB - MBTA	TRDISPLT	995	381	10	230	367	7
12	TOTAL ACCOUNT 456		995	381	10	230	367	7
13	TOTAL OTHER OPERATING REVENUE		995	381	10	230	367	7
14	TOTAL OPERATING REVENUES		1,219,699	473,283	12,524	278,900	446,534	8,458

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

CAPACITY TRANSMISSION COMPONENT

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

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

CAPACITY TRANSMISSION COMPONENT

	OPERATION & MAINT EXP CON'T-10	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DISTRIBUTION EXPENSES							
	OPERATION							
1	580-SUPERVISION & ENGINEER	TLABDO	0	0	0	0	0	0
2	581-LOAD DISPATCHING	DDISTLD	0	0	0	0	0	0
3	582-STATION EXPENSES	PLT3612	0	0	0	0	0	0
4	583-OVERHEAD LINE EXPENSES	PLT3645	0	0	0	0	0	0
5	584-UNDERGROUND LINE EXP	PLT3667	0	0	0	0	0	0
6	585-STREET LIGHT & SIGNAL	PLT373	0	0	0	0	0	0
7	586-METER EXPENSES	PLT370	0	0	0	0	0	0
8	587-CUST INSTALLATIONS EXP	PLT3690	0	0	0	0	0	0
9	588-MISC DISTRIBUTION EXP	DISTPLT	0	0	0	0	0	0
10	589-RENTS	DISTPLT	0	0	0	0	0	0
11	TOTAL OPERATION EXPENSE		0	0	0	0	0	0
	MAINTENANCE							
12	590-SUPERVISION & ENGINEER	TLABDM	0	0	0	0	0	0
13	591-STRUCTURES	PLT361	0	0	0	0	0	0
14	592-STATION EQUIPMENT	PLT362	0	0	0	0	0	0
15	593-OVERHEAD LINES	PLT3645	0	0	0	0	0	0
16	594-UNDERGROUND LINES	PLT3667	0	0	0	0	0	0
17	595-LINE TRANSFORMERS	PLT368	0	0	0	0	0	0
18	596-STREET LIGHT & SIGNAL	PLT373	0	0	0	0	0	0
19	597-METERS	PLT370	0	0	0	0	0	0
20	598-MISC DISTRIBUTION PLANT	DISTPLT	0	0	0	0	0	0
21	598-ADJ MNT OF WATER HEATERS	DISTPLT	0	0	0	0	0	0
22	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
23	TOTAL DISTRIBUTION EXPENSES		0	0	0	0	0	0

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

CAPACITY TRANSMISSION COMPONENT

	OPERATION & MAINT EXP CON'T-11	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	CUSTOMER ACCOUNTS EXPENSES							
1	901-SUPERVISION	TLABCA	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 & COLL EXP	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	CUST903	0	0	0	0	0	0
7	904-UNCOLLECTIBLE ACCOUNTS							
8	RESIDENTIAL SERVICE	C904R	28,665	28,665	0	0	0	0
9	SMALL GENERAL SERVICE	C904SGS	238	0	238	0	0	0
10	REGULAR GENERAL SERVICE	C904RGS	2,152	0	0	2,152	0	0
11	LARGE GENERAL SERVICE	C904LGS	3,742	0	0	0	3,742	0
12	OUTDOOR LIGHTING	C904OL	4	0	0	0	0	4
13	904-UNCOLLECTIBLE ACCT ADJ	EXP904	(19,304)	(15,900)	(132)	(1,193)	(2,075)	(2)
14	904-NON-UTILITY ADJ	EXP904	(160)	(132)	(1)	(10)	(17)	(0)
15	TOTAL ACCOUNT 904		15,338	12,633	105	948	1,649	2
16	905-MISCEL CUST ACCTS EXP	EXP9024	0	0	0	0	0	0
17	TOTAL CUSTOMER ACCTS EXPENSE		15,338	12,633	105	948	1,649	2
	CUSTOMER SERVICE & INFO EXP							
18	907-SUPERVISION	TLABCS	0	0	0	0	0	0
19	907-NON-UTILITY ADJUSTMENT	TLABCS	0	0	0	0	0	0
20	908-CUSTOMER ASSIST EXCL CLM	CUST908	0	0	0	0	0	0
21	908-NON-UTILITY ADJUSTMENT	CUST908	0	0	0	0	0	0
22	908-CONSERVATION & LOAD MGMT	CUST908	0	0	0	0	0	0
23	909-INFO & INSTRUCT EXP	CUST909	0	0	0	0	0	0
24	909-NON-UTILITY ADJUSTMENT	CUST909	0	0	0	0	0	0
25	TOTAL CUST SERVICE & INFO EXP		0	0	0	0	0	0

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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
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CAPACITY TRANSMISSION COMPONENT

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	OPERATION & MAINT EXP CON'T-12							
	ADMINISTRATIVE & GENERAL EXP							
	OPERATION							
1	920-ADMIN & GENRL SALARIES	REVCLAIM	2,836	1,101	29	648	1,038	20
2	920-NON-UTILITY ADJUSTMENT	REVCLAIM	(2)	(1)	(0)	(0)	(1)	(0)
3	921-OFFICE SUPPLIES & EXP	REVCLAIM	3,996	1,552	41	913	1,462	28
4	921-NON-UTILITY ADJUSTMENT	REVCLAIM	(3)	(1)	(0)	(1)	(1)	(0)
5	923-OUTSIDE SERVICES EMPLOY	REVCLAIM	190,868	74,136	1,959	43,608	69,842	1,322
6	923-UNALLOWABLE EXPENSES	REVCLAIM	(1,489)	(578)	(15)	(340)	(545)	(10)
7	923-NON-UTILITY ADJUSTMENT	REVCLAIM	(521)	(202)	(5)	(119)	(191)	(4)
8	924-PROPERTY INSURANCE	PLANT	1,968	753	20	455	726	14
9	924-NON-UTILITY ADJUSTMENT	PLANT	(4)	(1)	(0)	(1)	(1)	(0)
10	925-INJURIES & DAMAGES	REVCLAIM	7,350	2,855	75	1,679	2,689	51
11	PROPERTY & LIABILITY INSUR ADJ	EXP9245	7,683	2,975	79	1,760	2,816	53
12	926-EMPLOYEE PENSNS & BENE	LABOR	4,126	1,519	43	958	1,576	29
13	926-NON-UTILITY ADJUSTMENT	LABOR	(3)	(1)	(0)	(1)	(1)	(0)
14	MEDICAL & DENTAL ADJUSTMENT	LABOR	572	211	6	133	218	4
15	PENSION ADJUSTMENT	LABOR	2,661	980	28	618	1,017	19
16	POSTEMPLOYMENT BENEFITS ADJ	LABOR	1,754	646	18	407	670	12
	928-REGULATRY COMMISSION EX							
17	FERC	REVCLAIM	0	0	0	0	0	0
18	RETAIL	REVCLAIM	18,019	6,999	185	4,117	6,594	125
19	AMORTZTN RATE CASE EXP	REVCLAIM	7,029	2,730	72	1,606	2,572	49
20	928-NON-UTILITY ADJUSTMENT	REVCLAIM	(13)	(5)	(0)	(3)	(5)	(0)
21	TOTAL ACCOUNT 928		25,035	9,724	257	5,720	9,161	173
22	929-DUPLICATE CHARGES-CR.	REVCLAIM	(659)	(256)	(7)	(151)	(241)	(5)
23	930.1-GENERL ADVERTISING EX	REVCLAIM	828	322	9	189	303	6
24	930.1-ADVERTSNG PROMOTION ADJ	REVCLAIM	(706)	(274)	(7)	(161)	(258)	(5)
25	930.2-MISC GENERAL EXPENSE	REVCLAIM	2,054	798	21	469	752	14
26	930.2-NON-UTILITY ADJUSTMENT	REVCLAIM	(2)	(1)	(0)	(0)	(1)	(0)
27	931-RENTS	REVCLAIM	(5,257)	(2,042)	(54)	(1,201)	(1,924)	(36)
28	TOTAL OPERATION EXPENSE		243,085	94,214	2,496	55,583	89,108	1,684
	MAINTENANCE							
29	935-MAINT OF GENERAL PLANT	GENPLT	923	340	10	214	353	6
30	935-NON-UTILITY ADJUSTMENT	GENPLT	(1)	(0)	(0)	(0)	(0)	(0)
31	TOTAL ADMIN & GENERAL EXPENSE		244,007	94,553	2,506	55,797	89,460	1,691
32	WAGE ADJUSTMENT	OMLAB	5,308	1,955	55	1,233	2,028	37
33	INFLATION ALLOWANCE	OTOMINF	8,678	3,341	89	1,993	3,193	61
34	GAS/ELECTRIC ALLOCATIONS	GEEXP	2,443	947	25	559	896	17
35	TOTAL OPERATION & MAINT EXP		473,695	187,864	4,827	106,403	171,404	3,197

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CAPACITY TRANSMISSION COMPONENT

DEPRECIATION & AMORT EXP-13

DEPRECIATION & AMORTIZATION EXPENSE

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	AMORTIZATION EXPENSE							
1	COMPUTER SOFTWARE	PLT303	249	92	3	58	95	2
2	CIS AMORTIZATION - ELECTRIC	TCSERV	0	0	0	0	0	0
3	FLEXI AMORTIZATION - ELECTRIC	PLANT	1,497	573	15	346	552	11
4	WEB SITE AMORTIZATION	PLANT	1,143	437	12	264	421	8
5	TECH SERVICES DEVELOP AMORT	PLANT	427	163	4	99	157	3
6	LERS LOGICA AMORT - ELECT	PLANT	4,225	1,616	44	977	1,559	30
7	DTE 99-118 PROCEEDING	REVCLAIM	3,618	1,405	37	827	1,324	25
8	TOTAL INTANGIBLE PLT AMORT		11,159	4,286	115	2,571	4,109	78
	TRANSMISSION PLANT DEPR EXP							
9	351-CLEARING LAND & R.O.W.	PLT351	106	41	1	25	39	1
10	352-STRUCTURES & IMPROVEMENT	PLT352	630	241	7	146	232	4
11	353-STATION EQUIPMENT	PLT353	189,630	72,584	1,957	43,858	69,893	1,338
12	355-POLES & FIXTURES	PLT355	49,918	19,107	515	11,545	18,398	352
13	356-OVERHEAD COND & DEVICES	PLT356	17,245	6,601	178	3,988	6,356	122
14	TOTAL TRANSM PLANT DEPR EXP		257,529	98,574	2,657	59,562	94,919	1,818
	DISTRIBUTION PLANT DEPR EXP							
15	361-STRUCTURES & IMPROV	PLT361	0	0	0	0	0	0
16	362-STATION EQUIPMENT	PLT362	0	0	0	0	0	0
17	364-POLES, TOWERS & FIXTURES	PLT364	0	0	0	0	0	0
18	365-OVERHEAD COND & DEVICES	PLT365	0	0	0	0	0	0
19	366-UNDERGROUND CONDUIT	PLT366	0	0	0	0	0	0
20	367-UNDERGROUND COND & DEV	PLT367	0	0	0	0	0	0
21	368-LINE TRANSFORMERS	PLT368	0	0	0	0	0	0
22	369-SERVICES	PLT369	0	0	0	0	0	0
23	370-METERS	PLT370	0	0	0	0	0	0
24	371-INSTALLATIONS ON CUST PREM	PLT371	0	0	0	0	0	0
25	373-STREET LTGH & SIGNAL SYS	PLT373	0	0	0	0	0	0
26	TOTAL DISTR PLANT DEPR EXP		0	0	0	0	0	0

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CAPACITY TRANSMISSION COMPONENT

	DEPRECIATION & AMORT EXP-14	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	GENERAL & COMMON DEPR EXP							
1	390-STRUCTURES & IMPROV	PLT3900	375	138	4	87	143	3
2	390.2-IMPROV LEASED SVC CTR	PLT390.2	356	131	4	83	136	2
3	391-OFFICE EQUIPMENT	PLT391	730	269	8	169	279	5
4	393-STORES EQUIPMENT	PLT393	6	2	0	1	2	0
5	394-TOOLS, SHOP & GARAGE EQ	PLT394	140	52	1	32	53	1
6	395-LABORATORY EQUIPMENT	PLT395	97	36	1	22	37	1
7	396-POWER OPERATED EQUIP	PLT396	4	1	0	1	2	0
8	397-COMMUNICATION EQUIP	PLT397	1,347	496	14	313	515	9
9	398-MISCELLANEOUS EQUIP	PLT398	119	44	1	28	45	1
10	LESS DEP CAPITLZD TO BLDG O/H	GENPLT	(425)	(156)	(4)	(99)	(162)	(3)
11	TOTAL GEN & COMM DEPR EXP		2,748	1,012	28	638	1,050	19
12	TOTAL DEPRECIATION EXP		271,436	103,872	2,801	62,771	100,077	1,915

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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
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CAPACITY TRANSMISSION COMPONENT

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	STATE & FED TAXES & OTH EXP-15							
	TAXES OTHER THAN INCOME TAXES							
	TAXES OTHER THAN INCOME							
	FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	74	27	1	17	28	1
2	FICA	LABOR	5,189	1,911	54	1,205	1,983	36
3	FICA ADJUSTMENT	LABOR	193	71	2	45	74	1
4	TOTAL FEDERAL TAXES		5,456	2,009	57	1,267	2,085	38
	STATE TAXES							
5	MASS UNEMPLOYMENT	LABOR	223	82	2	52	85	2
6	MASS HEALTH INSURANCE	LABOR	21	8	0	5	8	0
7	MASS PROPERTY TAX	PLANT	59,839	22,885	617	13,841	22,073	422
8	MASS PROPERTY TAX ADJUST	PLANT	11,217	4,290	116	2,595	4,138	79
9	TOTAL STATE TAXES		71,300	27,265	736	16,492	26,304	503
10	PAYROLL TAXES CAPITALIZED	LABOR	(2,122)	(781)	(22)	(493)	(811)	(15)
11	PAYROLL TAXES ADJUSTMENT	LABOR	(190)	(70)	(2)	(44)	(73)	(1)
12	TOTAL TAXES OTHER THAN INCOME		74,445	28,423	768	17,223	27,505	525
13	TOTAL INCOME TAX EXPENSE		114,195	43,697	1,178	26,402	42,112	805
14	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
15	TOTAL EXPENSES		933,771	363,856	9,574	212,799	341,099	6,442

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COST OF SERVICE STUDY
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ELECTRIC DISTRIBUTION

CAPACITY TRANSMISSION COMPONENT

DEVELOPMENT OF INCOME TAXES-16

FEDERAL & STATE TAX CALCULAT

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	OPERATING REVENUES		1,219,699	473,283	12,524	278,900	446,534	8,458
	OPERATING EXPENSES							
2	OPERATION & MAINT EXPENSE		473,695	187,864	4,827	106,403	171,404	3,197
3	DEPREC & AMORT EXPENSE		271,436	103,872	2,801	62,771	100,077	1,915
4	TAXES OTHER THAN INCOME		74,445	28,423	768	17,223	27,505	525
5	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
6	FAS 109 AMORTIZATION	PLANT	22,853	8,740	236	5,286	8,430	161
7	OPERATING INC BEFORE FED TAX		377,270	144,384	3,892	87,217	139,117	2,660
	LESS:							
6	INTEREST EXPENSE		138,718	53,088	1,431	32,069	51,152	978
7	NET OPERATING INC BEFORE TXS		238,553	91,296	2,461	55,149	87,965	1,682
	LESS:							
8	MASS INCOME TAX @ 6.50%		15,506	5,934	160	3,585	5,718	109
9	FEDERAL TAXABLE BASIS		223,047	85,362	2,301	51,564	82,248	1,573
10	FEDERAL INCOME TAX @ 34.00%		75,836	29,023	782	17,532	27,964	535
11	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0
12	FAS 109 AMORTIZATION		22,853	8,740	236	5,286	8,430	161
13	TOTAL INCOME TAX EXPENSE		114,195	43,697	1,178	26,402	42,112	805
14	NET INCOME AFTER TAX		285,929	109,427	2,950	66,101	105,435	2,016

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

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CAPACITY TRANSMISSION COMPONENT

DEVELOPMENT OF LABOR ALLOCATOR-17

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

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CAPACITY TRANSMISSION COMPONENT

	DEVEL OF LABOR ALLOC CON'T-18	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	DISTRIBUTION LABOR							
	OPERATION LABOR							
1	580-SUPERVISION & ENGINEERING	LABDO	0	0	0	0	0	0
2	581-LOAD DISPATCHING	EXP581	0	0	0	0	0	0
3	582-STATION EXPENSES	EXP582	0	0	0	0	0	0
4	583-OVERHEAD LINE EXPENSES	EXP583	0	0	0	0	0	0
5	584-UNDERGROUND LINE EXP	EXP584	0	0	0	0	0	0
6	585-STREET LIGHT & SIGNAL	EXP585	0	0	0	0	0	0
7	586-METER EXPENSES	EXP586	0	0	0	0	0	0
8	587-CUST INSTALLATIONS EXP	EXP587	0	0	0	0	0	0
9	588-MISC DISTRIBUTION EXP	EXP588	0	0	0	0	0	0
10	589-RENTS	EXP589	0	0	0	0	0	0
11	TOTAL OPERATION LABOR		0	0	0	0	0	0
	MAINTENANCE LABOR							
12	590-SUPERVISION & ENGINEER	LABDM	0	0	0	0	0	0
13	591-STRUCTURES	EXP591	0	0	0	0	0	0
14	592-STATION EQUIPMENT	EXP592	0	0	0	0	0	0
15	593-OVERHEAD LINES	EXP593	0	0	0	0	0	0
16	594-UNDERGROUND LINES	EXP594	0	0	0	0	0	0
17	595-LINE TRANSFORMERS	EXP595	0	0	0	0	0	0
18	596-STREET LIGHT & SIGNAL	EXP596	0	0	0	0	0	0
19	597-METERS	EXP597	0	0	0	0	0	0
20	598-MISC DISTRI PLANT W/H	EXP598	0	0	0	0	0	0
21	TOTAL MAINTENANCE LABOR		0	0	0	0	0	0
22	TOTAL DISTRIBUTION LABOR		0	0	0	0	0	0

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COST OF SERVICE STUDY
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ELECTRIC DISTRIBUTION

CAPACITY TRANSMISSION COMPONENT

	DEVEL OF LABOR ALLOC CON'T-19	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	CUSTOMER ACCOUNTS LABOR							
1	901-SUPERVISION	LABCA	0	0	0	0	0	0
2	902-METER READING EXPENSE	EXP902	0	0	0	0	0	0
3	903-CUST RECORDS & COLL EXP	EXP903	0	0	0	0	0	0
4	905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0	0
5	TOTAL CUSTOMER ACCTS LABOR		0	0	0	0	0	0
	CUSTOMER SERVICE & INFO LAB							
6	907-SUPERVISION	LABCS	0	0	0	0	0	0
7	908-CUSTOMER ASSISTANCE EXP	EXP908	0	0	0	0	0	0
8	909-INFO & INSTRUCT EXP	EXP909	0	0	0	0	0	0
9	TOTAL CUST SERVICE & INFO LAB		0	0	0	0	0	0

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CAPACITY TRANSMISSION COMPONENT

	DEVEL OF LABOR ALLOC CON'T-20	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
1	920-ADMIN & GENRL SALARIES	EXP920	1,001	389	10	229	366	7
2	921-OFFICE SUPPLIES & EXP	EXP921	761	296	8	174	279	5
3	923-OUTSIDE SERVICES EMPLOY	EXP923	0	0	0	0	0	0
4	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0
5	925-INJURIES & DAMAGES	EXP925	13	5	0	3	5	0
6	926-EMPLOYEE PENSNS & BENE	EXP926	0	0	0	0	0	0
7	928-REGULATRY COMMISSION EX	EXP928	0	0	0	0	0	0
8	930.2-MISC GENERAL EXPENSE	EXP930.2	0	0	0	0	0	0
9	931-RENTS	EXP931	0	0	0	0	0	0
10	TOTAL OPERATION LABOR		1,775	690	18	406	650	12
	MAINTENANCE LABOR							
11	935-MAINT OF GENERAL PLANT	EXP935	153	56	2	36	59	1
12	TOTAL ADMIN & GENERAL LABOR		1,929	746	20	441	708	13
13	TOTAL ELECTRIC O&M LABOR		62,936	23,179	652	14,619	24,047	439
14	CONSTRUCTION LABOR	DISTPLT	0	0	0	0	0	0
15	OTHER LABOR	LABOR	4,228	1,557	44	982	1,615	29
16	SUM OF ALLOCATED LABOR EXP		67,164	24,736	696	15,601	25,663	469

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

CAPACITY TRANSMISSION COMPONENT

	REVENUE REQUIREMENTS-21	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	PRESENT RATES							
1	RATE BASE		3,145,529	1,203,816	32,452	727,184	1,159,901	22,177
2	NET OPER INC (PRESENT RATES)		285,929	109,427	2,950	66,101	105,435	2,016
3	RATE OF RETURN (PRES RATES)		9.0900%	9.0900%	9.0900%	9.0900%	9.0900%	9.0900%
4	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
5	SALES REVENUE (PRE RATES)		1,136,551	441,457	11,666	259,670	415,887	7,871
6	ANNUAL BOOKED KWH SALES		455,796,875	157,030,902	4,710,680	105,984,000	184,934,490	3,136,803
7	SALES REV MILLS/KWH (PRE RATES)		2.49	2.81	2.48	2.45	2.25	2.51
	CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN		9.09%	9.09%	9.09%	9.09%	9.09%	9.09%
9	RETURN REQ FOR CLAIMED ROR		285,929	109,427	2,950	66,101	105,435	2,016
10	SALES REVENUE REQ CLAIMED ROR		1,136,551	441,457	11,666	259,670	415,887	7,871
11	REVENUE DEFICIENCY SALES REV		0	0	0	0	0	0
12	PERCENT INCREASE REQUIRED		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	ANNUAL BOOKED KWH SALES		455,796,875	157,030,902	4,710,680	105,984,000	184,934,490	3,136,803
14	SALES REV REQUIRED MILLS/KWH		2.49	2.81	2.48	2.45	2.25	2.51
15	REVENUE DEFICIENCY MILLS/KWH		0.00	0.00	0.00	0.00	0.00	0.00

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

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	ALLOCATION FACTOR TABLE-22							
	CAPACITY-PRODUCTION RELATED							
1	DEMAND PROD 50% CP 50% ENER	DEMPROD	100.00%	32.42%	1.25%	28.05%	37.94%	0.34%
2	COINCIDENT PEAK		88,179	26,567	1,287	28,838	31,487	0
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	CAPACITY-TRANSMISSION RELATED							
11	DEMAND TRANSMISSION	DEMTRAN	76,370	29,232	788	17,663	28,148	539
12	DEM TRANS - LOAD DISPATCHING	DTRANLD	55,884	19,394	583	13,071	22,451	384
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	CAPACITY-DISTRIBUTION RELATED							
16								
17	DEMAND SUBTRANS-SUBSTATIONS	DSUBTSUB	88,180	33,135	1,043	23,384	29,971	647
18	DEMAND PRIMARY	DEMPRI	105,008	39,022	1,410	31,647	32,929	0
19								
20	DEMAND SECONDARY	DEMSEC	67,672	39,022	1,410	27,240	0	0
21	DEM DIST - LOAD DISPATCHING	DDISTLD	55,884	19,394	583	13,071	22,451	384
22								
23	DEMAND PRIMARY	DEMPRIU	105,008	39,022	1,410	31,647	32,929	0
24	DEMAND SECONDARY	DEMSECU	67,672	39,022	1,410	27,240	0	0
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
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CAPACITY TRANSMISSION COMPONENT

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

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

	INTERNALLY DEVELOPED-25	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL PLANT IN SERVICE	PLANT	69,280,223	2,320,791	62,619	1,403,609	2,238,409	42,817
2	SUM OF ALLOCATED LABOR EXP	LABOR	2,669,827	24,736	696	15,601	25,663	469
3	TRANSMISSION & DISTR PLANT	TRDISPLT	63,952,772	2,271,445	61,231	1,372,487	2,187,214	41,882
4	O&M GAS/ELECTRIC ALLOCATIONS	GEEXP	5,306,773	94,553	2,506	55,797	89,460	1,691
5	OTHER O&M INFLATION ADJ	OTOMINF	4,789,712	125,790	3,362	75,044	120,231	2,278
6								
7	ACCT 303-MISC INTANGIBLE PLANT	PLT303	155,450	1,440	41	908	1,494	27
8	TOTAL OPERATION & MAINT EXP	TOTOM	7,823,002	187,864	4,827	106,403	171,404	3,197
9	ACCT 352-STRUCTURES & IMPROV	PLT352	24,145	9,242	249	5,584	8,899	170
10	ACCT 353-STATION EQUIPMENT	PLT353	4,558,417	1,744,817	47,035	1,054,279	1,680,114	32,172
11	ACCT 361-STRUCTURES & IMPROV	PLT361	2,200,070	0	0	0	0	0
12	ACCT 362-STATION EQUIPMENT	PLT362	9,679,954	0	0	0	0	0
13	ACCT 364-POLES, TOWERS & FIX	PLT364	9,636,940	0	0	0	0	0
14	ACCT 368-LINE TRANSFORMERS	PLT368	8,110,991	0	0	0	0	0
15	ACCT 370-METERS	PLT370	3,193,018	0	0	0	0	0
16	ACCT 373-ST LTGH & SIGNAL SYS	PLT373	1,069,437	0	0	0	0	0
17								
18	TOTAL OPERATION & MAINT LABOR	OMLAB	1,231,810	23,179	652	14,619	24,047	439
19	TOTAL MATERIALS & SUPPLIES	MATSUP	771,667	27,408	739	16,561	26,391	505
20	ACCT 351-CLEARING LAND & R.O.W.	PLT351	8,036	3,076	83	1,859	2,962	57
21	ACCT 355-POLES & FIXTURES	PLT355	770,347	294,864	7,949	178,167	283,930	5,437
22	ACCT 356-OVERHEAD COND & DEV	PLT356	335,501	128,419	3,462	77,595	123,657	2,368
23	ACCT 390.2-IMPRV LEASED SVC CTR	PLT390.2	408,662	3,786	107	2,388	3,928	72
24	ACCT 393-STORES EQUIPMENT	PLT393	19,691	182	5	115	189	3
25	ACCT 365-OVERHEAD COND & DEV	PLT365	12,242,566	0	0	0	0	0
26	ACCT 366-UNDERGROUND CONDUIT	PLT366	1,093,215	0	0	0	0	0
27	ACCT 367-UNDERGRND COND & DEV	PLT367	5,001,803	0	0	0	0	0
28	ACCT 369-SERVICES	PLT369	4,137,457	0	0	0	0	0
29	ACCT 371-INSTALLS ON CUST PREM	PLT371	939,595	0	0	0	0	0
30	ACCT 390-STRUCTURES & IMPROV	PLT3900	310,628	2,878	81	1,815	2,986	55
31	ACCT 391-OFFICE EQUIPMENT	PLT391	178,395	1,653	47	1,042	1,715	31
32	ACCT 392-TRANSPORTATION EQUIP	PLT392	1,250,620	11,587	326	7,308	12,021	219
33	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	193,721	1,795	51	1,132	1,862	34
34	ACCT 395-LABORATORY EQUIP	PLT395	122,715	1,137	32	717	1,180	22
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COST OF SERVICE STUDY
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CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED CON'T-26	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL TRANSMISSION PLANT	TRANPLT	5,934,259	2,271,445	61,231	1,372,487	2,187,214	41,882
2	TOTAL DISTRIBUTION PLANT	DISTPLT	58,018,513	0	0	0	0	0
3	TOTAL GENERAL PLANT	GENPLT	5,170,639	47,906	1,348	30,214	49,701	907
4	INTANGIBLE PLANT	INTANPLT	155,450	1,440	41	908	1,494	27
5	ACCT 573-MNT OF MISC TRNS PLT	EXP573	0	0	0	0	0	0
6	ACCT 561-LOAD DISPATCHING	EXP561	37,052	12,859	387	8,667	14,885	254
7	ACCT 562-STATION EXPENSES	EXP562	8,187	3,134	84	1,894	3,018	58
8	ACCT 563-OVERHEAD LINE EXP	EXP563	6,272	2,401	65	1,451	2,312	44
9	ACCT 566-MISC TRANSM EXP	EXP566	0	0	0	0	0	0
10	ACCT 569-STRUCTURES	EXP569	1,057	404	11	244	389	7
11	ACCT 570-STATION EQUIPMENT	EXP570	16,673	6,382	172	3,856	6,145	118
12	ACCT 571-OVERHEAD LINES	EXP571	74,428	28,488	768	17,214	27,432	525
13	TOTAL CUST SERVICE & INFO EXP	TCSERV	671,992	0	0	0	0	0
14	ACCT 396-POWER OPERATED EQ	PLT396	22,871	212	6	134	220	4
15	ACCT 397-COMMUNICATION EQUIP	PLT397	594,973	5,512	155	3,477	5,719	104
16	ACCT 398-MISCELLANEOUS EQUIP	PLT398	106,179	984	28	620	1,021	19
17	ACCT 589-RENTS	EXP589	1,107	0	0	0	0	0
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COST OF SERVICE STUDY
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ELECTRIC DISTRIBUTION

CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED CON'T-27	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	ACCT 582-STATION EXPENSES	EXP582	46,170	0	0	0	0	0
2	ACCT 583-OVERHEAD LINE EXP	EXP583	79,536	0	0	0	0	0
3	ACCT 584-UNDERGROUND LINE EXP	EXP584	66,520	0	0	0	0	0
4	ACCT 585-STREET LIGHT & SIGNL	EXP585	63,106	0	0	0	0	0
5	ACCT 586-METER EXPENSES	EXP586	259,045	0	0	0	0	0
6	ACCT 587-CUST INSTALL EXP	EXP587	3,916	0	0	0	0	0
7	ACCT 588-MISC DISTRIBUTION EX	EXP588	52,984	0	0	0	0	0
8	ACCT 591-STRUCTURES	EXP591	288	0	0	0	0	0
9	ACCT 592-STATION EQUIPMENT	EXP592	89,816	0	0	0	0	0
10	ACCT 593-OVERHEAD LINES	EXP593	669,949	0	0	0	0	0
11	ACCT 594-UNDERGROUND LINES	EXP594	55,280	0	0	0	0	0
12	ACCT 595-LINE TRANSFORMERS	EXP595	849	0	0	0	0	0
13	ACCT 596-STREET LIGHT & SIGNL	EXP596	17,868	0	0	0	0	0
14	ACCT 597-METERS	EXP597	0	0	0	0	0	0
15	ACCT 598-MISC DISTRIB PLT	EXP598	0	0	0	0	0	0
16	ACCT 902-METER READING EXP	EXP902	225,091	0	0	0	0	0
17	ACCT 903-CUST RCDS & COLL EXP	EXP903	447,439	0	0	0	0	0
18	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	618,060	28,665	238	2,152	3,742	4
19	ACCT 908-CUST ASSISTANCE EXP	EXP908	36,913	0	0	0	0	0
20	ACCT 920-ADMIN & GENRL SAL	EXP920	43,296	1,101	29	647	1,037	20
21	ACCT 921-OFFICE SUPPLIES & EX	EXP921	61,013	1,551	41	912	1,461	28
22	ACCT 925-INJURIES & DAMAGES EXP	EXP925	112,300	2,855	75	1,679	2,689	51
23	ACCT 926-EMPLOY PENSNS & BENE	EXP926	362,121	3,355	94	2,116	3,481	64
24	ACCT 930.1-GENERL ADVERT EX	EXP930.1	1,872	48	1	28	45	1
25	ACCT 930.2-MISC GENERAL EXP	EXP930.2	31,352	797	21	469	751	14
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	0	0	0	0	0	0
27	ACCT 909-INFO & INSTRUCT EXP	EXP909	620,383	0	0	0	0	0
28	ACCT 902-904 CUST ACCTS EXP	EXP9024	944,925	12,633	105	948	1,649	2
29	ACCT 935-MAINT OF GENERAL PLANT	EXP935	36,654	340	10	214	352	6
30	ACCT 581-LOAD DISPATCHING	EXP581	94,122	0	0	0	0	0
31	ACCT 923-OUTSIDE SERV EMPLOY	EXP923	2,885,677	73,356	1,938	43,149	69,107	1,308
32	ACCT 924-PROPERTY INSURANCE	EXP924	22,420	751	20	454	724	14
33	ACCT 928-REGUL COMMISSION EX	EXP928	382,525	9,724	257	5,720	9,161	173
34	ACCT 931-RENTS	EXP931	(80,323)	(2,042)	(54)	(1,201)	(1,924)	(36)
35	ACCT 924 & 925 PROP & LIABILTY INS	EXP9245	134,720	3,606	96	2,133	3,414	65
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CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED CON'T-28	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	CUST SER & INFO LAB ACCT 908-910	LABCS	30,332	0	0	0	0	0
2	CUST ACCTS LABOR ACCT 902-905	LABCA	215,906	0	0	0	0	0
3	LABOR ACCTS 569-573	LABTM	19,775	7,569	204	4,574	7,289	140
4	LABOR ACCTS 561-566	LABTO	36,171	12,926	376	8,433	14,185	250
5	LABOR ACCTS 582-589	LABDO	496,475	0	0	0	0	0
6	LABOR ACCTS 591-598	LABDM	310,104	0	0	0	0	0
7	TRANSMISSION OPERATION LABOR	TLABTO	36,171	12,926	376	8,433	14,185	250
8	TRANSM MAINTENANCE LABOR	TLABTM	24,836	9,506	256	5,744	9,154	175
9	DISTR OPERATION LABOR	TLABDO	553,031	0	0	0	0	0
10	DISTR MAINTENANCE LABOR	TLABDM	321,907	0	0	0	0	0
11	CUSTOMER ACCOUNTS LABOR	TLABCA	217,526	0	0	0	0	0
12	CUSTOMER SERVICE & INFO LABOR	TLABCS	45,114	0	0	0	0	0
13	ACCT 365 - 367 & 369 LINES & SERV	PLT3659	22,475,041	0	0	0	0	0
14	ACCT 352 & 353 - TRANS SUBST	PLT3523	4,582,562	1,754,059	47,284	1,059,864	1,689,013	32,343
15	ACCT 355 & 356-TR OH LNS	PLT3556	1,105,848	423,283	11,410	255,763	407,587	7,805
16	ACCT 361 & 362 - DISTR SUBST	PLT3612	11,880,024	0	0	0	0	0
17	ACCT 364 & 365-DISTR OH LNS	PLT3645	21,879,506	0	0	0	0	0
18	ACCT 366 & 367-DISTR UG LNS	PLT3667	6,095,018	0	0	0	0	0
19	ACCT 369 & 370 CUST INSTL	PLT3690	7,330,475	0	0	0	0	0
20	REVENUE CLAIMED ROR LESS PP	REVCLAIM	17,366,056	441,457	11,666	259,670	415,887	7,871
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COST OF SERVICE STUDY
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CAPACITY TRANSMISSION COMPONENT

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	INTERNALLY DEVELOPED CON'T-29							
1	UNCOLLECTIBLE ACCOUNTS							
3	RESIDENTIAL SERVICE	C904R	8,365,326	441,457	0	0	0	0
4	SMALL GENERAL SERVICE	C904SGS	400,664	0	11,666	0	0	0
5	REGULAR GENERAL SERVICE	C904RGS	4,280,786	0	0	259,670	0	0
6	LARGE GENERAL SERVICE	C904LGS	3,412,718	0	0	0	415,887	0
7	OUTDOOR LIGHTING	C904OL	906,561	0	0	0	0	7,871
	REVENUES FROM SALES							
1	SALES OF ELECTRICITY		17,366,056	8,365,326	400,664	4,280,786	3,412,718	906,561
2	BASE RATE REDUCTION		(984,963)	(479,227)	(20,819)	(270,458)	(185,871)	(28,588)
3	TRANSPORTATION REVENUES		139,255	0	108	7,252	131,033	862
4	DISTRIBUTION SALES REVENUES		13,869,015	6,742,124	296,948	3,837,274	2,577,049	415,620
5	UNBILLED REVENUES		(570)	24,462	554	7,154	(35,542)	2,802
6	IT SALES REVENUES		677,574	294,512	8,678	177,595	180,042	16,747
7	IT TRANSPORTATION REVENUES		9,939	0	3	371	9,529	36
8	TOTAL IT REVENUES		687,513	294,512	8,681	177,966	189,571	16,783
9	TOTAL DISTRIBUTION REVENUES		13,022,737	6,287,359	276,791	3,581,222	2,486,669	390,696
	REVENUE REQUIREMENTS INPUTS							
1	TOTAL ANNUAL CUSTOMERS		318,526	277,373	16,936	19,140	433	4,644
2	ANNUAL BOOKED KWH SALES		455,796,875	157,030,902	4,710,680	105,984,000	184,934,490	3,136,803
3	PROPOSED SALES REVENUES		1,136,551	441,457	11,666	259,670	415,887	7,871
4	MONTHLY BILLING DEMANDS		72,316	0	0	33,363	38,952	0
5	CLAIMED RATE OF RETURN		9.0900%	9.0900%	9.0900%	9.0900%	9.0900%	9.0900%

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

CAPACITY TRANSMISSION COMPONENT

	RATIO TABLE-30	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
	CAPACITY-PRODUCTION RELATED							
1	DEMAND PROD 50% CP 50% ENER	DEMPROD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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	CAPACITY-TRANSMISSION RELATED							
11	DEMAND TRANSMISSION	DEMTRAN	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
12	DEM TRANS - LOAD DISPATCHING	DTRANLD	1.000000	0.347049	0.010433	0.233905	0.401747	0.006866
13								
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	CAPACITY-DISTRIBUTION RELATED							
16								
17	DEMAND SUBTRANS-SUBSTATIONS	DSUBTSUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	DEMAND PRIMARY	DEMPRI	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19								
20	DEMAND SECONDARY	DEMSEC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	DEM DIST - LOAD DISPATCHING	DDISTLD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22								
23	DEMAND PRIMARY	DEMPRIU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	DEMAND SECONDARY	DEMSECU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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CAPACITY TRANSMISSION COMPONENT

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
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	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
CAPACITY-DISTR RELATED CON'T-31							
TRANSFORMERS DEM SECONDARY	DEMSECTR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ENERGY RELATED							
ENERGY @ GENERATOR KWH	ENERGY	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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

CAPACITY TRANSMISSION COMPONENT

	CUSTOMER RELATED-32	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	D.A. 902-METER READING EXP	CUST902	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	D.A. 903-CUST REC & COLL EXP	CUST903	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	D.A. 908-CUSTOMER ASSIST EXP	CUST908	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	D.A. 909-INFO & INSTRUCT EXP	CUST909	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	D.A. 370-METERS	CUST370	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	D.A. 371-INSTALL ON CUST PREM	CUST371	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	D.A. 373-ST LTGH & SIGNAL SYS	CUST373	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	D.A. CUSTOMER DEPOSITS	CUSTDEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	D.A. 450-LATE PAYMENT CHARGES	CUST450	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	D.A. SERVICES ACCT 369	CUST369	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	D.A. 451-TRANSFORMER RENTALS	CUST451	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	D.A. 903-BILLING FORMS & POSTAGE	CUST903C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED-33	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL PLANT IN SERVICE	PLANT	0.087590	0.033499	0.000904	0.020260	0.032309	0.000618
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
3	TRANSMISSION & DISTR PLANT	TRDISPLT	0.092791	0.035518	0.000957	0.021461	0.034200	0.000655
4	O&M GAS/ELECTRIC ALLOCATIONS	GEEXP	0.045980	0.017817	0.000472	0.010514	0.016858	0.000319
5	OTHER O&M INFLATION ADJ	OTOMINF	0.068210	0.026263	0.000702	0.015668	0.025102	0.000476
6								
7	ACCT 303-MISC INTANGIBLE PLANT	PLT303	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
8	TOTAL OPERATION & MAINT EXP	TOTOM	0.060552	0.024014	0.000617	0.013601	0.021910	0.000409
9	ACCT 352-STRUCTURES & IMPROV	PLT352	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
10	ACCT 353-STATION EQUIPMENT	PLT353	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
11	ACCT 361-STRUCTURES & IMPROV	PLT361	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	ACCT 362-STATION EQUIPMENT	PLT362	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	ACCT 364-POLES, TOWERS & FIX	PLT364	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	ACCT 368-LINE TRANSFORMERS	PLT368	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	ACCT 370-METERS	PLT370	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	ACCT 373-ST LTGH & SIGNAL SYS	PLT373	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17								
18	TOTAL OPERATION & MAINT LABOR	OMLAB	0.051092	0.018817	0.000530	0.011868	0.019522	0.000356
19	TOTAL MATERIALS & SUPPLIES	MATSUP	0.092791	0.035518	0.000957	0.021461	0.034200	0.000655
20	ACCT 351-CLEARING LAND & R.O.W.	PLT351	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
21	ACCT 355-POLES & FIXTURES	PLT355	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
22	ACCT 356-OVERHEAD COND & DEV	PLT356	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
23	ACCT 390.2-IMPRV LEASED SVC CTR	PLT390.2	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
24	ACCT 393-STORES EQUIPMENT	PLT393	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
25	ACCT 365-OVERHEAD COND & DEV	PLT365	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26	ACCT 366-UNDERGROUND CONDUIT	PLT366	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	ACCT 367-UNDERGRND COND & DEV	PLT367	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28	ACCT 369-SERVICES	PLT369	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29	ACCT 371-INSTALLS ON CUST PREM	PLT371	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30	ACCT 390-STRUCTURES & IMPROV	PLT3900	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
31	ACCT 391-OFFICE EQUIPMENT	PLT391	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
32	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
33	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
34	ACCT 395-LABORATORY EQUIP	PLT395	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
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CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED CON'T-34	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	TOTAL TRANSMISSION PLANT	TRANPLT	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
2	TOTAL DISTRIBUTION PLANT	DISTPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	TOTAL GENERAL PLANT	GENPLT	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
4	INTANGIBLE PLANT	INTANPLT	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
5	ACCT 573-MNT OF MISC TRNS PLT	EXP573	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	ACCT 561-LOAD DISPATCHING	EXP561	1.000000	0.347049	0.010433	0.233905	0.401747	0.006866
7	ACCT 562-STATION EXPENSES	EXP562	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
8	ACCT 563-OVERHEAD LINE EXP	EXP563	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
9	ACCT 566-MISC TRANSM EXP	EXP566	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	ACCT 569-STRUCTURES	EXP569	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
11	ACCT 570-STATION EQUIPMENT	EXP570	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
12	ACCT 571-OVERHEAD LINES	EXP571	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
13	TOTAL CUST SERVICE & INFO EXP	TCSERV	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	ACCT 396-POWER OPERATED EQ	PLT396	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
15	ACCT 397-COMMUNICATION EQUIP	PLT397	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
16	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
17	ACCT 589-RENTS	EXP589	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
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CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED CON'T-35	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	ACCT 582-STATION EXPENSES	EXP582	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	ACCT 583-OVERHEAD LINE EXP	EXP583	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	ACCT 584-UNDERGROUND LINE EXP	EXP584	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	ACCT 585-STREET LIGHT & SIGNL	EXP585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	ACCT 586-METER EXPENSES	EXP586	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	ACCT 587-CUST INSTALL EXP	EXP587	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	ACCT 588-MISC DISTRIBUTION EX	EXP588	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	ACCT 591-STRUCTURES	EXP591	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	ACCT 592-STATION EQUIPMENT	EXP592	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	ACCT 593-OVERHEAD LINES	EXP593	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	ACCT 594-UNDERGROUND LINES	EXP594	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	ACCT 595-LINE TRANSFORMERS	EXP595	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	ACCT 596-STREET LIGHT & SIGNL	EXP596	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	ACCT 597-METERS	EXP597	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	ACCT 598-MISC DISTRIB PLT	EXP598	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	ACCT 902-METER READING EXP	EXP902	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	ACCT 903-CUST RCDS & COLL EXP	EXP903	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.056308	0.046379	0.000386	0.003481	0.006054	0.000007
19	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	ACCT 920-ADMIN & GENRL SAL	EXP920	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
21	ACCT 921-OFFICE SUPPLIES & EX	EXP921	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
22	ACCT 925-INJURIES & DAMAGES EXP	EXP925	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
23	ACCT 926-EMPLOY PENSNS & BENE	EXP926	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
24	ACCT 930.1-GENERL ADVERT EX	EXP930.1	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
25	ACCT 930.2-MISC GENERAL EXP	EXP930.2	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
26	ACCT 905-MISC CUST ACCTS EXP	EXP905	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	ACCT 909-INFO & INSTRUCT EXP	EXP909	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28	ACCT 902-904 CUST ACCTS EXP	EXP9024	0.016232	0.013370	0.000111	0.001004	0.001745	0.000002
29	ACCT 935-MAINT OF GENERAL PLANT	EXP935	0.025157	0.009265	0.000261	0.005843	0.009612	0.000175
30	ACCT 581-LOAD DISPATCHING	EXP581	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	ACCT 923-OUTSIDE SERV EMPLOY	EXP923	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
32	ACCT 924-PROPERTY INSURANCE	EXP924	0.087590	0.033499	0.000904	0.020260	0.032309	0.000618
33	ACCT 928-REGUL COMMISSION EX	EXP928	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
34	ACCT 931-RENTS	EXP931	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
35	ACCT 924 & 925 PROP & LIABILTY INS	EXP9245	0.069132	0.026765	0.000710	0.015836	0.025340	0.000481
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CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED CON'T-36	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	CUST SER & INFO LAB ACCT 908-910	LABCS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	CUST ACCTS LABOR ACCT 902-905	LABCA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	LABOR ACCTS 569-573	LABTM	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
4	LABOR ACCTS 561-566	LABTO	1.000000	0.357359	0.010400	0.233147	0.392172	0.006922
5	LABOR ACCTS 582-588	LABDO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	LABOR ACCTS 591-598	LABDM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	TRANSMISSION OPERATION LABOR	TLABTO	1.000000	0.357359	0.010400	0.233147	0.392172	0.006922
8	TRANSM MAINTENANCE LABOR	TLABTM	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
9	DISTR OPERATION LABOR	TLABDO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	DISTR MAINTENANCE LABOR	TLABDM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	CUSTOMER ACCOUNTS LABOR	TLABCA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	CUSTOMER SERVICE & INFO LABOR	TLABCS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	ACCT 365 - 367 & 369 LINES & SERV	PLT3659	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	ACCT 352 & 353 - TRANS SUBST	PLT3523	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
15	ACCT 355 & 356-TR OH LNS	PLT3556	1.000000	0.382768	0.010318	0.231282	0.368574	0.007058
16	ACCT 361 & 362 - DISTR SUBST	PLT3612	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	ACCT 364 & 365-DISTR OH LNS	PLT3645	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	ACCT 366 & 367-DISTR UG LNS	PLT3667	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	ACCT 369 & 370 CUST INSTL	PLT3690	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20	REVENUE CLAIMED ROR LESS PP	REVCLAIM	0.065447	0.025421	0.000672	0.014953	0.023948	0.000453
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FITCHBURG GAS & ELECTRIC LIGHT COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2001
ELECTRIC DISTRIBUTION

CAPACITY TRANSMISSION COMPONENT

	INTERNALLY DEVELOPED CON'T-37	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL SERVICE R-1, R-2 & R-4 (2)	SMALL GENERAL SERV G-1 (3)	REGULAR GENERAL SERV G-2, G-4 & G-5 (4)	LARGE GENERAL SERV G-3 (5)	OUTDOOR LIGHTING RATE S (6)
1	UNCOLLECTIBLE ACCOUNTS							
2								
3	RESIDENTIAL SERVICE	C904R	0.052772	0.052772	0.000000	0.000000	0.000000	0.000000
4	SMALL GENERAL SERVICE	C904SGS	0.029116	0.000000	0.029116	0.000000	0.000000	0.000000
5	REGULAR GENERAL SERVICE	C904RGS	0.060659	0.000000	0.000000	0.060659	0.000000	0.000000
6	LARGE GENERAL SERVICE	C904LGS	0.121864	0.000000	0.000000	0.000000	0.121864	0.000000
7	OUTDOOR LIGHTING	C904OL	0.008683	0.000000	0.000000	0.000000	0.000000	0.008683
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
	REVENUES FROM SALES							
1	SALES OF ELECTRICITY		1.000000	0.481706	0.023072	0.246503	0.196517	0.052203
2								
3								
4								
5								
6								
7								
8								
9								
10								