Request No. DTE 6-7 (Common):

Refer to the Company's response to DTE 4-22. Please provide the dollar amount of the components of the following expenses; (1) state taxes; (2) federal taxes; and (3) benefits expense.

Response:

The following schedule provides the dollar amount for the following expenses; (1) state taxes; (2) federal taxes; and (3) benefits expense.

(1) State Taxes	
Taxes State Unemployment - NH	10,415
NH BET-Prior	(4,294)
NH Business Profits Tax Current	16,477
NH Business Profits Tax Prior	(54,200)
Provision for Deferred State Tax - FAS87	(8,693)
Provision for Deferred State Tax - SERP	(7,188)
Provision for Deferred State Tax - KESOP	(24,016)
Provision for Deferred State Tax - FAS 106	(3,312)
Provision for Deferred State Tax - Computer Amort.	3,672
Provision for Deferred State Tax - Directors Def. Comp.	(100)
Total State Taxes	(71,239)
(2) Federal Taxes	
Taxes F.I.C.A. NH	645,069
Taxes Federal Unemployment	9,830
Federal Tax Expense - Current	133,222
Federal Tax Expense - Prior	94,746
Provision for Deferred Income Tax - FAS87	(31,805)
Provision for Deferred Income Tax - SERP	(27,032)
Provision for Deferred Income Tax - KESOP	(90,212)
Provision for Deferred Income Tax - FAS 106	(12,429)
Provision for Deferred Income Tax - Computer Amort.	14,383
Provision for Deferred Income Tax - Directors Def. Comp.	(391)
Provision for Deferred Income Tax - Accrued Bonus	(94,746)
Total Federal Taxes	640,635
Total State and Fed Tax (Appears on Exh. FGE-MHC-5(Electric), Pg. 3)	569,396

(3) Benefits Expense	
401-K-Plan	222,688
Education	48,904
FASB106 Benefits	39,869
FASB87 Benefits	125,569
Health Insurance	1,005,534
Life Insurance	73,935
Pension Expense	6,019
SERP	125,000
Other Benefits	24,485
Total Benefits (Appears on Exh. FGE-MHC-5(Electric), Pg. 3)	1,672,003

Person Responsible: Mark H. Collin