BOSTON GAS COMPANY
2001 COMPENSATION ANALYSIS

Utility	Total Salaries and Wages ($000)	Total Benefits ($000)	Total Compensation ($000)	Number of Employees	Compensation/Employee
Bay State Gas	47,015	6,948	53,963	690	78,207
Berkshire Gas	7,391	(479)	6,912	128	54,000
Boston Edison	155,685	12,791	168,476	986	170,868
Colonial Gas	14,767	4,604	19,371	227	85,335
Commonwealth Electric	42,105	12,016	54,121	290	186,624
Essex Gas Company	3,795	788	4,583	53	86,472
Fall River Gas	8,154	2,484	10,638	160	66,488
Fitchburg Gas & Electric	2,023	144	2,167	19	114,053
Mass. Electric	107,289	15,771	123,060	1,837	66,990
N.E. Power	9,866	1,773	11,639	114	102,096
North Attleboro	526	104	630	10	63,000
NSTAR Gas	29,859	12,488	42,347	380	111,439
Providence Gas	30,012	6,983	36,995	477	77,558
Western Mass Electric	30,069	4,552	34,621	408	84,855
			TOTAL UTILITIES		**$96,285**

Utility	Total Salaries and Wages ($000)	Total Benefits ($000)	Total Compensation ($000)	Number of Employees	Compensation/Employee
Boston Gas	89,012	18,122	107,134	1,295	82,729

Sources:

Annual Return to the Department of Telecommunications and Energy
FERC Form No. 1
Annual Report to the Department of Public Utility Control
Annual Report to the Public Utility Commission