D.T.E. 03-121
Attachment NEDGC-4-9 (b)

DPU 92-92

BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)

TABLE A
SCHEDULE NO. 1
PAGE NO. 1

COST OF SERVICE AND REVENUE DEFICIENCY AT 10.82 PERCENT RATE OF RETURN

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	ELECTRIC COST OF SERVICE			
20	OPERATION & MAINTENANCE EXP.		TRANSFER	FROM SCHEDULE 3 LINE 160
30	DEPRECIATION AND AMORTIZATION		TRANSFER	FROM SCHEDULE 5 LINE 150
40	TAXES OTHER THAN INCOME TAXES		TRANSFER	FROM SCHEDULE 5 LINE 250
50	MASSACHUSETTS FRANCHISE TAX		TRANSFER	FROM SCHEDULE 6 LINE 350
60	FEDERAL INCOME TAX ALLOWANCE		TRANSFER	FROM SCHEDULE 6 LINE 340
70	TAX CREDITS		TRANSFER	FROM SCHEDULE 6 LINE 300
80	TOTAL INCOME TAXES	(INTERNAL)	LINES 50+ 60- 70	
90	UNIFORM RETURN AT 10.82%	(INTERNAL)	SCHEDULE 2 LINE 260 TIMES	SCHEDULE 17 LINE 65
91	(RETURN ON EQUITY 13.00%)			
100	TOTAL COST OF SERVICE	(INTERNAL)	LINES 20+ 30+ 40+ 80+ 90	
103	TRANSFER OF PILGRIM			
105	COSTS TO NPAC	ENERGY	ALLOCATION BY RET-KWHCUST	FROM SCHEDULE 17 LINE 16
107	NET COST OF SERVICE	(INTERNAL)	LINES 100-105	
110				
120	REVENUE DEFICIENCY			
130	NET COST OF SERVICE		TRANSFER	FROM SCHEDULE 1 LINE 107
140	LESS OTHER OPERATING REVENUES		TRANSFER	FROM SCHEDULE 10 LINE 320
150	RATE REVENUE REQUIREMENT	(INTERNAL)	LINES 130-140	
160	LESS-FUEL REVENUES		TRANSFER	FROM SCHEDULE 10 LINE 25+ 40
170	BASE REVENUE REQUIREMENT	(INTERNAL)	LINES 150-160	
180	LESS-BASE REVENUES		TRANSFER	FROM SCHEDULE 10 LINE 13+ 35
190	BASE REVENUE SHORTFALL	(INTERNAL)	LINES 170-180	
193	TRANSFER OF FUEL RECOVERY			
197	TO BASE RATES	ENERGY	ALLOCATION BY RET-KWHCUST	FROM SCHEDULE 17 LINE 16
198	TRANSFER OF PAC			
199	TO BASE RATES	ENERGY	ALLOCATION BY RET-KWHCUST	FROM SCHEDULE 17 LINE 16
200	REMAINING REVENUE DEFICIENCY		LINES 190-197-199	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
SUMMARY OF NET ELECTRIC OPERATING INCOME AND RATE BASE

TABLE A
SCHEDULE NO. 2
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	OPERATING REVENUES		TRANSFER	FROM SCHEDULE 10 LINE 330
20	OPERATING EXPENSES			
30	OPERATION & MAINTENANCE EXP.		TRANSFER	FROM SCHEDULE 3 LINE 160
40	DEPRECIATION AND AMORTIZATION		TRANSFER	FROM SCHEDULE 5 LINE 150
50	TAXES OTHER THAN INCOME TAXES		TRANSFER	FROM SCHEDULE 5 LINE 250
60	MASSACHUSETTS FRANCHISE TAX		TRANSFER	FROM SCHEDULE 6 LINE 650
70	FEDERAL INCOME TAX ALLOWANCE		TRANSFER	FROM SCHEDULE 6 LINE 640
80	TAX CREDITS		TRANSFER	FROM SCHEDULE 6 LINE 690
85	INCOME TAXES	(INTERNAL)	LINES 60+ 70- 80	
90	TOTAL OPERATING EXPENSES	(INTERNAL)	LINES 30+ 40+ 50+ 85	
100	NET ELECTRIC OPERATING INCOME	(INTERNAL)	LINES 10- 90	
110	ELECTRIC RATE BASE			
120	PLANT IN SERVICE		TRANSFER	FROM SCHEDULE 7 LINE 150
130	ACCUMULATED DEPRECIATION		TRANSFER	FROM SCHEDULE 8 LINE 130
140	NET ELECTRIC PLANT	(INTERNAL)	LINES 120-130	
150	ADD:			
160	NET NUCLEAR FUEL		TRANSFER	FROM SCHEDULE 9 LINE 110
170	PILGRIM STABILIZING LINE		TRANSFER	FROM SCHEDULE 9 LINE 150
180	MATERIALS AND SUPPLIES		TRANSFER	FROM SCHEDULE 9 LINE 160
190	CASH WORKING CAPITAL		TRANSFER	FROM SCHEDULE 9 LINE 170
210	LESS:			
220	ACCUM. DEF. INCOME TAXES		TRANSFER	FROM SCHEDULE 9 LINE 220
230	UNAMORT. 3% INVEST.TAX CR.		TRANSFER	FROM SCHEDULE 9 LINE 260
237	UNCLAIMED FUNDS		TRANSFER	FROM SCHEDULE 9 LINE 264
240	CUSTOMER ADVANCES FOR CONST		TRANSFER	FROM SCHEDULE 9 LINE 270
260	ELECTRIC RATE BASE	(INTERNAL)	LINES 140+160+170+180+190-220-230-237-240	
261	RATE OF RETURN		SCHEDULE 2 LINE 100 DIVIDED BY SCHEDULE 2 LINE 260	
288	RETURN ADJUSTED - DEFICIENCY			
290	DECICIENCY	(INTERNAL)	ALLOCATION BY PROP REV INC FROM SCHEDULE 17 LINE 260	
300	INCREASE IN NET OPER. INCOME	(INTERNAL)	SCHEDULE 2 LINE 290 DIVIDED BY SCHEDULE 17 LINE 64	
310	PLUS CURRENT NET INCOME		TRANSFER	FROM SCHEDULE 2 LINE 100
320	RETURN AT PROPOSED REVENUE	(INTERNAL)	TOTAL OF LINES 300 TO 310	
330	RATE OF RETURN		SCHEDULE 2 LINE 320 DIVIDED BY SCHEDULE 2 LINE 260	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
SUMMARY OF OPERATION AND MAINTENANCE EXPENSE

TABLE A
SCHEDULE NO. 3
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	OPERATION AND MAINTENANCE EXP.			
20	PRODUCTION EXPENSES			
30	STEAM		TRANSFER	FROM SCHEDULE 11 LINE 125
40	NUCLEAR		TRANSFER	FROM SCHEDULE 11 LINE 225
50	OTHER PRODUCTION		TRANSFER	FROM SCHEDULE 11 LINE 300
60	OTHER POWER SUPPLY		TRANSFER	FROM SCHEDULE 11 LINE 360
70	TOTAL PRODUCTION EXPENSES	(INTERNAL)	TOTAL OF LINES 30 TO 60	
80	TRANSMISSION EXPENSE		TRANSFER	FROM SCHEDULE 11 LINE 510
90	DISTRIBUTION EXPENSE		TRANSFER	FROM SCHEDULE 11 LINE 635
100	CUSTOMER ACCOUNTS EXPENSE		TRANSFER	FROM SCHEDULE 11 LINE 670
110	CUSTOMER SERVICE & INFO EXP.		TRANSFER	FROM SCHEDULE 11 LINE 676
120	SALES EXPENSE		TRANSFER	FROM SCHEDULE 11 LINE 680
130	ADMINISTRATIVE AND GENERAL		TRANSFER	FROM SCHEDULE 11 LINE 830
140	TOTAL O & M EXPENSE PER BOOK	(INTERNAL)	LINES 70+ 80+ 90+100+110+120+130	
150	O & M ADJUSTMENTS		TRANSFER	FROM SCHEDULE 4 LINE 280
160	TOTAL O & M EXPENSE ADJUSTED	(INTERNAL)	LINES 140+150	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
SUMMARY OF ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSE

TABLE A
SCHEDULE NO. 4
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	O & M ADJUSTMENTS			
15	WAGE ADJUSTMENT	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
20	STORM	(INTERNAL)	ALLOCATION BY STORM 1991	FROM SCHEDULE 18 LINE 370
24	CONSERVATION SERVICE PROGRAM	CUSTOMER	ALLOCATION BY RCS/CCS EXP.	FROM SCHEDULE 17 LINE 210
26	BAD DEBT EXPENSE ADJUSTMENT	CUSTOMER	ALLOCATION BY CUS BAD DEBT	FROM SCHEDULE 17 LINE 219
28	PILGRIM REFUELING ADJUSTMENT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
30	FUEL & PUR POWER ADJUSTMENTS			
32	RETAIL PORTION ONLY	ENERGY	ALLOCATION BY RETENERGYCOS	FROM SCHEDULE 17 LINE 18
33	FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
34	PURCH. POWER -- CAPACITY	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
35	PURCH. POWER -- ENERGY	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
36	TRANSMISSION EXP. CAPACITY	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
37	TRANSMISSION EXP. ENERGY	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
39	TOTAL FUEL & PP ADJUSTMENTS	(INTERNAL)	TOTAL OF LINES 32 TO 37	
40	ACCOUNT 924 - PROPERTY INS.			
41	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
42	ALL OTHER	(INTERNAL)	ALLOCATION BY PLT EX.NUCL.	FROM SCHEDULE 18 LINE 387
43	TOTAL ACCOUNT 924	(INTERNAL)	TOTAL OF LINES 41 TO 42	
45	ACCOUNT 925 - CASUALTY INS.			
46	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
47	ALL OTHER	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
48	TOTAL ACCOUNT 925	(INTERNAL)	TOTAL OF LINES 46 TO 47	
49	ACCOUNT 524 - NEIL	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
50	COMMITTEE ON ENERGY AWARENES	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
55	EEI DUES	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
57	EEI MEDIA EXPENSE	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
62	ISSUES MANAGEMENT	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
65	MASS. TAXPAYERS FOUNDATION	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
70	ADVERTISING	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
75	TRAFFIC FINES	(INTERNAL)	ALLOCATION BY LABOR580-588	FROM SCHEDULE 19 LINE 450
85	RETIREES HEALTH & LIFE INS.	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
90	RATE CASE EXPENSE	(INTERNAL)	ALLOCATION BY SCH10 L13+14	FROM SCHEDULE 10 LINE 20
250	INFLATION ALLOWANCE		TRANSFER	FROM SCHEDULE 12 LINE 880
280	TOTAL O&M ADJUSTMENTS	(INTERNAL)	LINES 15+ 20+ 24+ 26+ 28+ 39+ 43+ 48+ 49+ 50 + 55+ 57+ 62+ 65+ 70+ 75+ 85+ 90+250	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
DEPRECIATION, AMORTIZATION AND TAXES OTHER THAN INCOME TAXES

TABLE A
SCHEDULE NO. 5
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	DEPRECIATION EXPENSE			
30	PRODUCTION			
40	STEAM - REGULAR	(INTERNAL)	ALLOCATION BY STEAM X L&W4	FROM SCHEDULE 18 LINE 75
50	WYMAN 4	(INTERNAL)	ALLOCATION BY WYM4 EX.LAND	FROM SCHEDULE 18 LINE 35
60	TOTAL STEAM PRODUCTION	(INTERNAL)	TOTAL OF LINES 40 TO 50	
70	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
75	DECOMMISSIONING	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
80	OTHER PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
90	TOTAL PRODUCTION	(INTERNAL)	LINES 60+ 70+ 75+ 80	
100	TRANSMISSION	(INTERNAL)	ALLOCATION BY TRAN.EX.LAND	FROM SCHEDULE 18 LINE 145
110	DISTRIBUTION	(INTERNAL)	ALLOCATION BY DIST.EX.LAND	FROM SCHEDULE 18 LINE 160
112	GENERAL & INTANGIBLE			
113	INTANGIBLE-NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
115	CONSERVATION & LOAD MGMT.	(INTERNAL)	ALLOCATION BY C&LM A/C303	FROM SCHEDULE 13 LINE 761
117	COMPUTOR SOFTWARE	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
118	COMPUTOR HARDWARE PC	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
119	LEASEHOLD IMPROVEMENTS	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
120	GENERAL-OTHER	(INTERNAL)	ALLOCATION BY GEN.EX.LAND	FROM SCHEDULE 18 LINE 399
124	TOTAL GENERAL	(INTERNAL)	TOTAL OF LINES 113 TO 120	
130	TOTAL DEPRECIATION	(INTERNAL)	LINES 90+100+110+124	
135	PROPERTY GAINS & LOSSES	(INTERNAL)	ALLOCATION BY DIST. PLANT	FROM SCHEDULE 13 LINE 744
140	PILGRIM AMORTIZATION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
145	NUCLEAR INVENTORY	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
150	TOTAL DEPREC. & AMORT. EXP.	(INTERNAL)	LINES 130+135+140+145	
170	TAXES OTHER THAN INCOME TAXES			
180	PAYROLL TAXES	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
190	PROPERTY TAXES			
200	STEAM & OTHER PLANT	(INTERNAL)	ALLOCATION BY PLTXNUW4A303	FROM SCHEDULE 18 LINE 394
210	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
220	WYMAN 4	(INTERNAL)	ALLOCATION BY WYM.4 PLANT	FROM SCHEDULE 18 LINE 45
230	TOTAL PROPERTY TAXES	(INTERNAL)	TOTAL OF LINES 200 TO 220	
238	UNIVERSAL HEALTH CARE	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
240	EXCISE TAX	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
242	FEDERAL ENVIRONMENTAL TAX	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
250	TOTAL TAXES OTHER THAN INC TX	(INTERNAL)	LINES 180+230+238+240+242	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)

TABLE A
SCHEDULE NO. 6
PAGE NO. 1

COMPUTATION OF FEDERAL INCOME AND MASSACHUSETTS FRANCHISE TAXES

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	TAX AT UNIFORM RATE OF RETURN			
20	RATE BASE		TRANSFER	FROM SCHEDULE 2 LINE 260
30	RETURN AT 10.82%	(INTERNAL)	SCHEDULE 6 LINE 20 TIMES	SCHEDULE 17 LINE 65
40	INCOME TAX ADJUSTMENTS			
50	ADD: NON DEDUCTIBLE BOOK EXPS.			
75	DEPR. ON POST 12/87 EQ. AFUDC	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
85	1/2 AMORT. ITC POST-1982	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
140	PILGRIM II AMORTIZATION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
145	AMORT. OF SET. AGREE. DEF.TAX	(INTERNAL)	ALLOCATION BY PLTINSERRET	FROM SCHEDULE 13 LINE 910
150	DEDUCT:			
160	INTEREST CHARGES AT 4.99%	(INTERNAL)	SCHEDULE 2 LINE 260 TIMES	SCHEDULE 17 LINE 66
170	PREFERRED STOCK DIVIDEND	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
172	SOUTH GEORGIA ADJUSTMENT	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
175	ADD'L FY PROPERTY TAX DED.	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
180	TAX CREDITS			
300	AMORT. OF INVEST. TAX CREDIT	(INTERNAL)	ALLOCATION BY PTD&G X.LAND	FROM SCHEDULE 18 LINE 405
310	TOTAL TAX CREDITS	(INTERNAL)	LINES 300	
320	NET	(INTERNAL)	LINES 30+ 75+ 85+140+145-160-170-172-175-310	
330	TAXABLE INCOME	(INTERNAL)	SCHEDULE 6 LINE 320 TIMES	SCHEDULE 17 LINE 64
340	FEDERAL INCOME TAX ALLOWANCE	(INTERNAL)	SCHEDULE 6 LINE 330 TIMES	SCHEDULE 17 LINE 62
350	MASSACHUSETTS FRANCHISE TAX	(INTERNAL)	SCHEDULE 6 LINE 330 TIMES	SCHEDULE 17 LINE 63

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TABLE A
SCHEDULE NO. 6
PAGE NO. 2

COMPUTATION OF FEDERAL INCOME AND MASSACHUSETTS FRANCHISE TAXES

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
400	TAX ON OPERATING REVENUES			
410	OPERATING REVENUES		TRANSFER	FROM SCHEDULE 10 LINE 330
420	OPERATING EXPENSES			
430	OPERATION & MAINTENANCE EXP.		TRANSFER	FROM SCHEDULE 3 LINE 160
440	DEPRECIATION AND AMORTIZATION		TRANSFER	FROM SCHEDULE 5 LINE 150
450	TAXES OTHER THAN INCOME TAXES		TRANSFER	FROM SCHEDULE 5 LINE 250
460	TOTAL EXPENSE BEFORE TAX	(INTERNAL)	TOTAL OF LINES 430 TO 450	
470	OPERATING INCOME BEFORE TAX	(INTERNAL)	LINES 410-460	
480	INCOME TAX ADJUSTMENTS			
490	ADD: NON DEDUCTIBLE BOOK EXPS.			
512	DEPR. ON POST 12/87 EQ. AFUDC		TRANSFER	FROM SCHEDULE 6 LINE 75
515	1/2 AMORT. ITC POST-1982		TRANSFER	FROM SCHEDULE 6 LINE 85
580	PILGRIM II AMORTIZATION		TRANSFER	FROM SCHEDULE 6 LINE 140
585	AMORT. OF SET. AGREE. DEF.TAX		TRANSFER	FROM SCHEDULE 6 LINE 145
590	DEDUCT:			
600	INTEREST CHARGES AT 4.99%		TRANSFER	FROM SCHEDULE 6 LINE 160
610	PREFERRED STOCK DIVIDEND		TRANSFER	FROM SCHEDULE 6 LINE 170
612	SOUTH GEORGIA ADJUSTMENT		TRANSFER	FROM SCHEDULE 6 LINE 172
615	ADD'L FY PROPERTY TAX DED.		TRANSFER	FROM SCHEDULE 6 LINE 175
620	TOTAL TAX ADJUSTMENTS	(INTERNAL)	LINES 512+515+580+585-600-610-612-615	
630	TAXABLE INCOME	(INTERNAL)	LINES 470+620	
640	FEDERAL INCOME TAX ALLOWANCE	(INTERNAL)	SCHEDULE 6 LINE 630 TIMES	SCHEDULE 17 LINE 62
650	MASSACHUSETTS FRANCHISE TAX	(INTERNAL)	SCHEDULE 6 LINE 630 TIMES	SCHEDULE 17 LINE 63
660	TAX CREDITS:			
670	AMORT. OF INVEST. TAX CREDIT		TRANSFER	FROM SCHEDULE 6 LINE 300
690	TOTAL TAX CREDITS	(INTERNAL)	LINES 670	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
SUMMARY OF ELECTRIC PLANT IN SERVICE

TABLE A
SCHEDULE NO. 7
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	ELECTRIC PLANT IN SERVICE			
15	INTANGIBLE PLANT		TRANSFER	FROM SCHEDULE 13 LINE 762
20	PRODUCTION PLANT			
30	STEAM		TRANSFER	FROM SCHEDULE 13 LINE 244
40	NUCLEAR		TRANSFER	FROM SCHEDULE 13 LINE 292
50	OTHER PRODUCTION		TRANSFER	FROM SCHEDULE 13 LINE 344
60	TOTAL PRODUCTION PLANT	(INTERNAL)	TOTAL OF LINES 30 TO 50	
70	TRANSMISSION PLANT		TRANSFER	FROM SCHEDULE 13 LINE 536
80	DISTRIBUTION PLANT		TRANSFER	FROM SCHEDULE 13 LINE 744
90	GENERAL PLANT		TRANSFER	FROM SCHEDULE 13 LINE 796
100	TOTAL PLANT PER BOOKS	(INTERNAL)	LINES 15+ 60+ 70+ 80+ 90	
110	ADJUSTMENTS TO PLANT		TRANSFER	FROM SCHEDULE 13 LINE 855
150	TOTAL ELECTRIC PLANT	(INTERNAL)	LINES 100+110	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
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ACCUMULATED DEPRECIATION

TABLE A
SCHEDULE NO. 8
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	ACCUMULATED DEPRECIATION			
30	PRODUCTION			
40	STEAM - REGULAR	(INTERNAL)	ALLOCATION BY STEAM X L&W4	FROM SCHEDULE 18 LINE 75
50	WYMAN 4	(INTERNAL)	ALLOCATION BY WYM4 EX.LAND	FROM SCHEDULE 18 LINE 35
60	TOTAL STEAM	(INTERNAL)	TOTAL OF LINES 40 TO 50	
70	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
80	OTHER PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
90	TOTAL PRODUCTION	(INTERNAL)	LINES 60+ 70+ 80	
100	TRANSMISSION	(INTERNAL)	ALLOCATION BY TRAN.EX.LAND	FROM SCHEDULE 18 LINE 145
110	DISTRIBUTION	(INTERNAL)	ALLOCATION BY DIST.EX.LAND	FROM SCHEDULE 18 LINE 160
115	GENERAL & INTANGIBLE			
116	INTANGIBLE - NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
117	INTANGIBLE - TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
118	CONSERVATION & LOAD MGMT.	(INTERNAL)	ALLOCATION BY C&LM A/C303	FROM SCHEDULE 13 LINE 761
119	COMPUTOR SOFTWARE	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
120	COMPUTOR HARDWARE PC	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
121	LEASEHOLD IMPROVEMENTS	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
122	GENERAL OTHER	(INTERNAL)	ALLOCATION BY GEN.EX.LAND	FROM SCHEDULE 18 LINE 399
127	TOTAL GENERAL	(INTERNAL)	TOTAL OF LINES 116 TO 122	
130	TOTAL ACCUMULATED DEPRECIATION	(INTERNAL)	LINES 90+100+110+127	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
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TABLE A
SCHEDULE NO. 9
PAGE NO. 1

SUMMARY OF ADDITIONS AND DEDUCTIONS FROM NET PLANT

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	ADDITIONS TO NET PLANT			
20	NUCLEAR FUEL			
30	GROSS PROPERTY			
40	CAPACITY RELATED	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
50	ENERGY RELATED	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
60	TOTAL GROSS PROPERTY	(INTERNAL)	TOTAL OF LINES 40 TO 50	
70	ACCUMULATED AMORTIZATION			
80	CAPACITY RELATED	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
90	ENERGY RELATED	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
100	TOTAL ACCEL. AMORTIZATION	(INTERNAL)	TOTAL OF LINES 80 TO 90	
110	NET NUCLEAR FUEL	(INTERNAL)	LINES 60-100	
150	NET PILGRIM TRANSMISSION LINE	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
160	MATERIALS AND SUPPLIES		TRANSFER	FROM SCHEDULE 14 LINE 180
170	CASH WORKING CAPITAL		TRANSFER	FROM SCHEDULE 14 LINE 420
190	TOTAL ADDITIONS TO NET PLANT	(INTERNAL)	LINES 110+150+160+170	
200				
210	DEDUCTIONS FROM NET PLANT			
220	ACCUM. DEFERRED INCOME TAXES		TRANSFER	FROM SCHEDULE 15 LINE 255
230	UNAMORT. 3% INVEST.TAX CR.			
240	PRODUCTION	(INTERNAL)	ALLOCATION BY STEAM X LAND	FROM SCHEDULE 18 LINE 65
250	TRANSMISSION & DISTRIBUTION	(INTERNAL)	ALLOCATION BY T&D EX. LAND	FROM SCHEDULE 18 LINE 165
260	TOTAL INVESTMENT TAX CREDIT	(INTERNAL)	TOTAL OF LINES 240 TO 250	
264	UNCLAIMED FUNDS	(INTERNAL)	ALLOCATION BY WORK CASH	FROM SCHEDULE 14 LINE 420
266	CUSTOMER ADV.FOR CONSTRUCTION			
267	CABLE TV	(INTERNAL)	ALLOCATION BY ACCOUNT 364	FROM SCHEDULE 13 LINE 633
268	OTHER	(INTERNAL)	ALLOCATION BY CUSTADVCON	FROM SCHEDULE 18 LINE 465
270	TOTAL CUST. ADV. FOR CONSTR.	(INTERNAL)	TOTAL OF LINES 267 TO 268	
290	TOTAL DEDUCT. FROM NET PLANT	(INTERNAL)	LINES 220+260+264+270	

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BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
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($000)
OPERATING REVENUES

TABLE A
SCHEDULE NO. 10
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	OPERATING REVENUES			
12	ELECTRIC REVENUE			
13	RETAIL BASE REVENUE	(INTERNAL)	ALLOCATION BY RETBASE REV.	FROM SCHEDULE 17 LINE 240
14	RETAIL PAC REVENUE	ENERGY	ALLOCATION BY RET-KWHCUST	FROM SCHEDULE 17 LINE 16
15	TOT. RET BASE & PAC REV.	(INTERNAL)	TOTAL OF LINES 13 TO 14	
16	RETAIL NPAC REVENUE	ENERGY	ALLOCATION BY RET-KWHCUST	FROM SCHEDULE 17 LINE 16
20	TOT. RET. BASE & PAC REV.	(INTERNAL)	LINES 15+ 16	
25	RETAIL FUEL REVENUE	ENERGY	ALLOCATION BY RETFUEL REV.	FROM SCHEDULE 17 LINE 245
26	RETAIL FUEL RECOVERY TRSF.	ENERGY	ALLOCATION BY RET-KWHCUST	FROM SCHEDULE 17 LINE 16
27	TOTAL RETAIL FUEL REVENUE	(INTERNAL)	TOTAL OF LINES 25 TO 26	
30	TOTAL RETAIL REVENUE	(INTERNAL)	LINES 20+ 27	
35	RESALE BASE REVENUE	(INTERNAL)	ALLOCATION BY RESALE SALES	FROM SCHEDULE 17 LINE 250
40	RESALE FUEL REVENUE	ENERGY	ALLOCATION BY RESALE FUEL	FROM SCHEDULE 17 LINE 255
45	TOTAL RESALE REVENUES	(INTERNAL)	TOTAL OF LINES 35 TO 40	
50	TOTAL TERRITORIAL REVENUE	(INTERNAL)	LINES 30+ 45	
60	OTHER OPERATING REVENUES			
70	OTHER SALES OF ELECTRICITY			
80	BASE REVENUES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
85	FUEL REVENUES	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
150	TOTAL OTHER SALES	(INTERNAL)	TOTAL OF LINES 80 TO 85	
152	440-442 UNBILLED RET.BASEREV	(INTERNAL)	ALLOCATION BY UNBILLED REV	FROM SCHEDULE 17 LINE 242
155	442-MISC RETAIL BASE REVENUE	(INTERNAL)	ALLOCATION BY PROD&TRANPLT	FROM SCHEDULE 13 LINE 539
160	450-NON-RES. INT. CHGS.	(INTERNAL)	ALLOCATION BY ACCT 450	FROM SCHEDULE 17 LINE 230
170	451-MISC.SERVICE REVENUES	CUSTOMER	ALLOCATION BY RETAIL CUST	FROM SCHEDULE 17 LINE 55
180	454-RENT FROM ELECTRIC PROP.			
190	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
200	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
210	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
212	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
220	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 190 TO 212	
228	CABLE TV	(INTERNAL)	ALLOCATION BY ACCOUNT 364	FROM SCHEDULE 13 LINE 633
230	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
240	FEDERAL ASSIGNMENT	CUSTOMER	ALLOCATION BY F.D.A.	FROM SCHEDULE 17 LINE 175
250	TOTAL ACCOUNT 454	(INTERNAL)	LINES 220+228+230+240	
260	456-OTHER ELECTRIC REVENUES			
262	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
265	POWER SUPPLY-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
290	TRANSMISSION FUEL CLAUSE	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
300	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
305	RCS/CCS REVENUES	CUSTOMER	ALLOCATION BY RCS/CCS REV.	FROM SCHEDULE 17 LINE 209
310	TOTAL ACCOUNT 456	(INTERNAL)	TOTAL OF LINES 262 TO 305	
320	TOTAL OTHER OPERATING REV.	(INTERNAL)	LINES 150+152+155+160+170+250+310	
330	TOTAL OPERATING REVENUES	(INTERNAL)	LINES 50+320	