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

DPU 92-92

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

TABLE A
SCHEDULE NO. 11
PAGE NO. 1

DETAIL OF ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE PER BOOK

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
17	OPERATION AND MAINTENANCE			
18	PRODUCTION EXPENSE			
19	STEAM POWER GENERATION			
20	OPERATION			
25	500-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR500-506	FROM SCHEDULE 19 LINE 65
30	501-FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
50	-FUEL DEFERRED	ENERGY	ALLOCATION BY RETENERGYCOS	FROM SCHEDULE 17 LINE 18
52	TOTAL ACCOUNT 501	(INTERNAL)	TOTAL OF LINES 30 TO 50	
55	502-STEAM EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 312&314	FROM SCHEDULE 18 LINE 129
70	505-ELECTRIC EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 314&315	FROM SCHEDULE 18 LINE 125
75	506-MISC. STEAM EXPENSE	(INTERNAL)	ALLOCATION BY STEAM PLANT	FROM SCHEDULE 13 LINE 244
80	507-RENTS	(INTERNAL)	ALLOCATION BY STEAM PLANT	FROM SCHEDULE 13 LINE 244
85	TOTAL STEAM OPERATIONS	(INTERNAL)	LINES 25+ 52+ 55+ 70+ 75+ 80	
90	MAINTENANCE			
95	510-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR510-514	FROM SCHEDULE 19 LINE 100
100	511-MAINT. OF STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 311	FROM SCHEDULE 13 LINE 96
105	512-MAINT. OF BOILER PLT.	(INTERNAL)	ALLOCATION BY ACCT 312&314	FROM SCHEDULE 18 LINE 129
110	513-MAINT. OF ELEC. PLT.	(INTERNAL)	ALLOCATION BY ACCT 314&315	FROM SCHEDULE 18 LINE 125
115	514-MAINT. MISC. ST.PLT.	(INTERNAL)	ALLOCATION BY ACCOUNT 316	FROM SCHEDULE 13 LINE 240
120	TOTAL STEAM MAINTENANCE	(INTERNAL)	TOTAL OF LINES 95 TO 115	
125	TOTAL STEAM POWER EXPENSES	(INTERNAL)	LINES 85+120	
130	NUCLEAR POWER GENERATION			
135	OPERATION			
140	517-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR517-524	FROM SCHEDULE 19 LINE 155
145	518-FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
150	519-COOLANTS AND WATER	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
155	520-STEAM EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
170	523-ELECTRIC EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
175	524-MISC. NUCLEAR POWER EX	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
176	525-RENTS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
185	TOTAL NUCLEAR OPERATIONS	(INTERNAL)	TOTAL OF LINES 140 TO 176	
190	MAINTENANCE			
195	528-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR528-532	FROM SCHEDULE 19 LINE 190
200	529-MAINT. OF STRUCTURES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
205	530-MAINT. OF REACTOR PLT.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
210	531-MAINT. OF ELEC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
215	532-MAINT. OF MISC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
220	TOTAL NUCLEAR MAINTENANCE	(INTERNAL)	TOTAL OF LINES 195 TO 215	
225	TOTAL NUCLEAR POWER EXP.	(INTERNAL)	LINES 185+220	

DPU 92-92

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

TABLE A
SCHEDULE NO. 11
PAGE NO. 2

DETAIL OF ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE PER BOOK

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
231	OTHER POWER GENERATION			
235	OPERATIONS			
240	546-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR546-549	FROM SCHEDULE 19 LINE 230
245	547-FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
250	548-GENERATION EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
255	549-MISC. OTHER POWER EXP.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
265	TOTAL OTHER POWER OPER.	(INTERNAL)	TOTAL OF LINES 240 TO 255	
270	MAINTENANCE			
275	551-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR551-554	FROM SCHEDULE 19 LINE 260
280	552-MAINT. OF STRUCTURES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
285	553-MAINT. OF GEN.& ELEC.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
290	554-MAINT. OF MISC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
295	TOTAL OTHER POWER MAINT.	(INTERNAL)	TOTAL OF LINES 275 TO 290	
300	TOTAL OTHER POWER EXPENSES	(INTERNAL)	LINES 265+295	
305	OTHER POWER SUPPLY EXPENSE			
310	555-PURCH.POWER--ENERGY	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
312	--CAPACITY	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
315	TOTAL PURCHASE POWER	(INTERNAL)	TOTAL OF LINES 310 TO 312	
340	556-SYS CONT & DISP-PROD.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
360	TOTAL OTHER POWER SUPPLY EXP	(INTERNAL)	LINES 315+340	
365	TOTAL PRODUCTION EXPENSE	(INTERNAL)	LINES 125+225+300+360	
370	TRANSMISSION EXPENSE			
375	OPERATION			
380	560-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR560-564	FROM SCHEDULE 19 LINE 340
405	562-STATION EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 352&353	FROM SCHEDULE 18 LINE 175
410	563-OVERHEAD LINES	(INTERNAL)	ALLOCATION BY POLES-TRANS.	FROM SCHEDULE 18 LINE 255
415	564-UNDERGROUND LINES	(INTERNAL)	ALLOCATION BY UG MATL-TRAN	FROM SCHEDULE 18 LINE 305
420	565-TRANS BY OTHERS			
421	ENERGY RELATED	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
422	OTHER	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
423	TOTAL ACCOUNT 565	(INTERNAL)	TOTAL OF LINES 421 TO 422	
441	567-RENTS			
442	ENERGY RELATED	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
444	OTHER	(INTERNAL)	ALLOCATION BY TRANS. PLANT	FROM SCHEDULE 13 LINE 536
445	TOTAL ACCOUNT 567	(INTERNAL)	TOTAL OF LINES 442 TO 444	
465	TOTAL OPERATIONS	(INTERNAL)	LINES 380+405+410+415+423+445	
470	MAINTENANCE			
480	569-MAINT OF STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 352	FROM SCHEDULE 13 LINE 408
485	570-MAINT OF STATION EQUIP	(INTERNAL)	ALLOCATION BY ACCOUNT 353	FROM SCHEDULE 13 LINE 436
490	571-MAINT OF OVERHEAD LINE	(INTERNAL)	ALLOCATION BY POLES-TRANS.	FROM SCHEDULE 18 LINE 255
495	572-MAINT OF UNDERGND LINE	(INTERNAL)	ALLOCATION BY UG MATL-TRAN	FROM SCHEDULE 18 LINE 305
505	TOTAL MAINTENANCE	(INTERNAL)	TOTAL OF LINES 480 TO 495	
510	TOTAL TRANSMISSION EXPENSE	(INTERNAL)	LINES 465+505	

DPU 92-92

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

TABLE A
SCHEDULE NO. 11
PAGE NO. 3

DETAIL OF ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE PER BOOK

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
515	DISTRIBUTION EXPENSE			
520	OPERATION			
525	580-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR580-588	FROM SCHEDULE 19 LINE 450
530	581-LOAD DISPATCHING	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
535	582-STATION EXPENSE	(INTERNAL)	ALLOCATION BY ACCT 361&362	FROM SCHEDULE 18 LINE 185
540	583-OVERHEAD LINE EXPENSE	(INTERNAL)	ALLOCATION BY POLES-ADJ.	FROM SCHEDULE 18 LINE 380
545	584-UNDERGROUND LINE EXP	(INTERNAL)	ALLOCATION BY UG MATL-DIST	FROM SCHEDULE 18 LINE 320
550	585-ST. LIGHTING & SIGNAL	CUSTOMER	ALLOCATION BY ST. LIGHTNG	FROM SCHEDULE 17 LINE 211
555	586-METER EXPENSE	(INTERNAL)	ALLOCATION BY ACCOUNT 370	FROM SCHEDULE 13 LINE 736
560	587-CUST.INSTALL.EXPENSE	CUSTOMER	ALLOCATION BY CUST INSTALL	FROM SCHEDULE 17 LINE 222
565	588-MISCELLANEOUS	(INTERNAL)	ALLOCATION BY DIST. PLANT	FROM SCHEDULE 13 LINE 744
570	589-RENTS	(INTERNAL)	ALLOCATION BY DIST. PLANT	FROM SCHEDULE 13 LINE 744
575	TOTAL OPERATIONS	(INTERNAL)	TOTAL OF LINES 525 TO 570	
580	MAINTENANCE			
585	590-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR590-597	FROM SCHEDULE 19 LINE 505
590	591-STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 361	FROM SCHEDULE 13 LINE 596
595	592-STATION EQUIPMENT	(INTERNAL)	ALLOCATION BY ACCOUNT 362	FROM SCHEDULE 13 LINE 624
600	593-OVERHEAD LINES	(INTERNAL)	ALLOCATION BY POLES-ADJ.	FROM SCHEDULE 18 LINE 380
605	594-UNDERGROUND LINES	(INTERNAL)	ALLOCATION BY UG MATL-DIST	FROM SCHEDULE 18 LINE 320
610	595-LINE TRANSFORMERS	(INTERNAL)	ALLOCATION BY ACCOUNT 368	FROM SCHEDULE 13 LINE 698
615	596-ST. LIGHTING & SIGNAL	CUSTOMER	ALLOCATION BY ST. LIGHTNG	FROM SCHEDULE 17 LINE 211
620	597-METERS	(INTERNAL)	ALLOCATION BY ACCOUNT 370	FROM SCHEDULE 13 LINE 736
630	TOTAL MAINTENANCE	(INTERNAL)	TOTAL OF LINES 585 TO 620	
635	TOTAL DISTRIBUTION EXPENSE	(INTERNAL)	LINES 575+630	
640	CUSTOMER ACCTS EXP(901-905)			
645	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
650	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
655	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
657	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
660	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 645 TO 657	
663	FEDERAL ASSIGNMENT	CUSTOMER	ALLOCATION BY FEDERAL-CUST	FROM SCHEDULE 17 LINE 175
665	RETAIL	CUSTOMER	ALLOCATION BY RETAIL	FROM SCHEDULE 17 LINE 310
670	TOTAL CUSTOMER ACCTS EXP	(INTERNAL)	LINES 660+663+665	
671	CUST SERV&INFO EXP(907-910)			
672	C & LM EXP.	PROD. DEMAND	ALLOCATION BY PSP-RET.	FROM SCHEDULE 17 LINE 22
673	C & LM EXP.	ENERGY	ALLOCATION BY RETENERGYCOS	FROM SCHEDULE 17 LINE 18
674	TOTAL C & LM EXP.	(INTERNAL)	TOTAL OF LINES 672 TO 673	
675	CUST SERV & INFO (907-910)	CUSTOMER	ALLOCATION BY CUST.SERV.	FROM SCHEDULE 17 LINE 320
676	TOTAL CUST SERV & INFO EXP.	(INTERNAL)	LINES 674+675	
677	SALES EXPENSE (911-916)			
678	RCS/CCS EXPENSES	CUSTOMER	ALLOCATION BY RCS/CCS EXP.	FROM SCHEDULE 17 LINE 210
679	SALES EXPENSE (911-916)	CUSTOMER	ALLOCATION BY SALES EXP.	FROM SCHEDULE 17 LINE 330
680	TOTAL SALES EXPENSE	(INTERNAL)	TOTAL OF LINES 678 TO 679	

DPU 92-92

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

TABLE A
SCHEDULE NO. 11
PAGE NO. 4

DETAIL OF ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE PER BOOK

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
685	ADMINISTRATIVE & GENERAL EXP			
690	924-PROPERTY INSURANCE			
695	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
700	ALL OTHER	(INTERNAL)	ALLOCATION BY PLT EX.NUCL.	FROM SCHEDULE 18 LINE 387
705	TOTAL ACCOUNT 924	(INTERNAL)	TOTAL OF LINES 695 TO 700	
710	925-CASUALTY INSURANCE			
715	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
720	ALL OTHER	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
725	TOTAL ACCOUNT 925	(INTERNAL)	TOTAL OF LINES 715 TO 720	
735	928-REGULATORY COMMISSION			
740	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
742	-PROD - RET.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
745	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
755	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 740 TO 745	
757	RETAIL ENERGY RELATED	(INTERNAL)	ALLOCATION BY RET.REV.REQ.	FROM SCHEDULE 17 LINE 238
758	RETAIL	(INTERNAL)	ALLOCATION BY RET.REV.REQ.	FROM SCHEDULE 17 LINE 238
762	FEDERAL	CUSTOMER	ALLOCATION BY FEDERAL-CUST	FROM SCHEDULE 17 LINE 175
765	TOTAL ACCOUNT 928	(INTERNAL)	TOTAL OF LINES 755 TO 762	
810	WHOLESALE LIT. EXPENSE	CUSTOMER	ALLOCATION BY WHOL LIT EXP	FROM SCHEDULE 17 LINE 174
820	926 - EMPLOY. PENS. & BEN.	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
822	RESEARCH & DEVELOPMENT	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
823	935-MAINT. OF GENERAL PLT.	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
825	ALL OTHER A&G EXP	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
830	TOTAL ADMIN. & GENERAL EXP.	(INTERNAL)	LINES 705+725+765+810+820+822+823+825	
832	TOTAL O+M EXPENSE PER BOOK	(INTERNAL)	LINES 365+510+635+670+676+680+830	

DPU 92-92

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

TABLE A
SCHEDULE NO. 12
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
7	O&M INFLATION ALLOWANCE			
10	PRODUCTION EXPENSE			
15	STEAM POWER GENERATION			
20	OPERATION			
25	500-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR500-506	FROM SCHEDULE 19 LINE 65
30	501-FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
55	502-STEAM EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 312&314	FROM SCHEDULE 18 LINE 129
70	505-ELECTRIC EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 314&315	FROM SCHEDULE 18 LINE 125
75	506-MISC. STEAM EXPENSE	(INTERNAL)	ALLOCATION BY STEAM PLANT	FROM SCHEDULE 13 LINE 244
80	507-RENTS	(INTERNAL)	ALLOCATION BY STEAM PLANT	FROM SCHEDULE 13 LINE 244
85	TOTAL STEAM OPERATIONS	(INTERNAL)	TOTAL OF LINES 25 TO 80	
90	MAINTENANCE			
95	510-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR510-514	FROM SCHEDULE 19 LINE 100
100	511-MAINT. OF STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 311	FROM SCHEDULE 13 LINE 96
105	512-MAINT. OF BOILER PLT.	(INTERNAL)	ALLOCATION BY ACCT 312&314	FROM SCHEDULE 18 LINE 129
110	513-MAINT. OF ELEC. PLT.	(INTERNAL)	ALLOCATION BY ACCT 314&315	FROM SCHEDULE 18 LINE 125
115	514-MAINT. MISC. ST.PLT.	(INTERNAL)	ALLOCATION BY ACCOUNT 316	FROM SCHEDULE 13 LINE 240
120	TOTAL STEAM MAINTENANCE	(INTERNAL)	TOTAL OF LINES 95 TO 115	
125	TOTAL STEAM POWER EXPENSES	(INTERNAL)	LINES 85+120	
130	NUCLEAR POWER GENERATION			
135	OPERATION			
150	519-COOLANTS AND WATER	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
155	520-STEAM EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
170	523-ELECTRIC EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
175	524-MISC. NUCLEAR POWER EX	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
185	TOTAL NUCLEAR OPERATIONS	(INTERNAL)	TOTAL OF LINES 150 TO 175	
190	MAINTENANCE			
195	528-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR528-532	FROM SCHEDULE 19 LINE 190
200	529-MAINT. OF STRUCTURES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
205	530-MAINT. OF REACTOR PLT.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
210	531-MAINT. OF ELEC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
215	532-MAINT. OF MISC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
220	TOTAL NUCLEAR MAINTENANCE	(INTERNAL)	TOTAL OF LINES 195 TO 215	
225	TOTAL NUCLEAR POWER EXP.	(INTERNAL)	LINES 185+220	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
231	OTHER POWER GENERATION			
235	OPERATIONS			
255	549-MISC. OTHER POWER EXP.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
265	TOTAL OTHER POWER OPER.	(INTERNAL)	LINES 255	
270	MAINTENANCE			
280	552-MAINT. OF STRUCTURES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
285	553-MAINT. OF GEN.& ELEC.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
287	554-MAINT. OF MISC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
295	TOTAL OTHER POWER MAINT.	(INTERNAL)	TOTAL OF LINES 280 TO 287	
300	TOTAL OTHER POWER EXPENSES	(INTERNAL)	LINES 265+295	
305	OTHER POWER SUPPLY EXPENSE			
340	556-SYS CONT & DISP-PROD.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
360	TOTAL OTHER POWER SUPPLY EXP	(INTERNAL)	LINES 340	
365	TOTAL PRODUCTION EXPENSE	(INTERNAL)	LINES 125+225+300+360	
370	TRANSMISSION EXPENSE			
375	OPERATION			
380	560-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR560-564	FROM SCHEDULE 19 LINE 340
405	562-STATION EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 352&353	FROM SCHEDULE 18 LINE 175
410	563-OVERHEAD LINES	(INTERNAL)	ALLOCATION BY POLES-TRANS.	FROM SCHEDULE 18 LINE 255
415	564-UNDERGROUND LINES	(INTERNAL)	ALLOCATION BY UG MATL-TRAN	FROM SCHEDULE 18 LINE 305
465	TOTAL OPERATIONS	(INTERNAL)	TOTAL OF LINES 380 TO 415	
470	MAINTENANCE			
480	569-MAINT OF STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 352	FROM SCHEDULE 13 LINE 408
485	570-MAINT OF STATION EQUIP	(INTERNAL)	ALLOCATION BY ACCOUNT 353	FROM SCHEDULE 13 LINE 436
490	571-MAINT OF OVERHEAD LINE	(INTERNAL)	ALLOCATION BY POLES-TRANS.	FROM SCHEDULE 18 LINE 255
495	572-MAINT OF UNDERGND LINE	(INTERNAL)	ALLOCATION BY UG MATL-TRAN	FROM SCHEDULE 18 LINE 305
505	TOTAL MAINTENANCE	(INTERNAL)	TOTAL OF LINES 480 TO 495	
510	TOTAL TRANSMISSION EXPENSE	(INTERNAL)	LINES 465+505	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
515	DISTRIBUTION EXPENSE			
520	OPERATION			
525	580-SUPERV & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR580-588	FROM SCHEDULE 19 LINE 450
527	581-LOAD DISPATCHING	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
535	582-STATION EXPENSE	(INTERNAL)	ALLOCATION BY ACCT 361&362	FROM SCHEDULE 18 LINE 185
540	583-OVERHEAD LINE EXPENSE	(INTERNAL)	ALLOCATION BY POLES-ADJ.	FROM SCHEDULE 18 LINE 380
545	584-UNDERGROUND LINE EXP	(INTERNAL)	ALLOCATION BY UG MATL-DIST	FROM SCHEDULE 18 LINE 320
550	585-ST. LIGHTING & SIGNAL	CUSTOMER	ALLOCATION BY ST. LIGHTNG	FROM SCHEDULE 17 LINE 211
555	586-METER EXPENSE	(INTERNAL)	ALLOCATION BY ACCOUNT 370	FROM SCHEDULE 13 LINE 736
560	587-CUST.INSTALL.EXPENSE	CUSTOMER	ALLOCATION BY CUST INSTALL	FROM SCHEDULE 17 LINE 222
565	588-MISCELLANEOUS	(INTERNAL)	ALLOCATION BY DIST. PLANT	FROM SCHEDULE 13 LINE 744
570	589-RENTS	(INTERNAL)	ALLOCATION BY DIST. PLANT	FROM SCHEDULE 13 LINE 744
575	TOTAL OPERATIONS	(INTERNAL)	TOTAL OF LINES 525 TO 570	
580	MAINTENANCE			
590	591-STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 361	FROM SCHEDULE 13 LINE 596
595	592-STATION EQUIPMENT	(INTERNAL)	ALLOCATION BY ACCOUNT 362	FROM SCHEDULE 13 LINE 624
600	593-OVERHEAD LINES	(INTERNAL)	ALLOCATION BY POLES-ADJ.	FROM SCHEDULE 18 LINE 380
605	594-UNDERGROUND LINES	(INTERNAL)	ALLOCATION BY UG MATL-DIST	FROM SCHEDULE 18 LINE 320
610	595-LINE TRANSFORMERS	(INTERNAL)	ALLOCATION BY ACCOUNT 368	FROM SCHEDULE 13 LINE 698
615	596-ST. LIGHTING & SIGNAL	CUSTOMER	ALLOCATION BY ST. LIGHTNG	FROM SCHEDULE 17 LINE 211
620	597-METERS	(INTERNAL)	ALLOCATION BY ACCOUNT 370	FROM SCHEDULE 13 LINE 736
630	TOTAL MAINTENANCE	(INTERNAL)	TOTAL OF LINES 590 TO 620	
635	TOTAL DISTRIBUTION EXPENSE	(INTERNAL)	LINES 575+630	
640	CUSTOMER ACCTS EXP(901-905)	(INTERNAL)	ALLOCATION BY C.ACCT.EXP.	FROM SCHEDULE 11 LINE 670
678	CUST SERV&INFO EXP(907-910)	(INTERNAL)	ALLOCATION BY CUST. SERV.	FROM SCHEDULE 11 LINE 676
680	SALES EXPENSE (911-916)	(INTERNAL)	ALLOCATION BY SALES EXP.	FROM SCHEDULE 11 LINE 680
685	ADMINISTRATIVE & GENERAL EXP			
730	926-EMPLOY. PENSIONS & BEN	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
735	928-REGULATORY COMMISSION	(INTERNAL)	ALLOCATION BY L755 - L762	FROM SCHEDULE 11 LINE 765
820	935-MAINT. GENERAL PLANT	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
825	ALL OTHER A&G EXP	(INTERNAL)	ALLOCATION BY RATE REV.REQ	FROM SCHEDULE 17 LINE 239
830	TOTAL ADMIN. & GENERAL EXP.	(INTERNAL)	TOTAL OF LINES 730 TO 825	
880	TOTAL INFLATION ALLOWANCE	(INTERNAL)	LINES 365+510+635+640+678+680+830	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
4	ELECTRIC PLANT IN SERVICE			
20	PRODUCTION PLANT			
24	STEAM PRODUCTION PLANT			
28	310-LAND & LAND RIGHTS			
32	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
36	WYMAN 4 - PROD	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
40	TOTAL POWER SUPPLY-PROD.	(INTERNAL)	TOTAL OF LINES 32 TO 36	
44	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
48	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
50	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
52	TOTAL POWER SUPPLY	(INTERNAL)	LINES 40+ 44+ 48+ 50	
54	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
60	TOTAL ACCOUNT 310	(INTERNAL)	LINES 52+ 54	
64	311-STRUCTURES&IMPROVEMENTS			
68	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
72	WYMAN 4 - PROD	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
76	TOTAL POWER SUPPLY-PROD.	(INTERNAL)	TOTAL OF LINES 68 TO 72	
80	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
84	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
86	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
88	TOTAL POWER SUPPLY	(INTERNAL)	LINES 76+ 80+ 84+ 86	
90	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
96	TOTAL ACCOUNT 311	(INTERNAL)	LINES 88+ 90	
100	312 BOILER PLANT EQUIPMENT			
104	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
108	WYMAN 4 - PROD	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
132	TOTAL ACCOUNT 312	(INTERNAL)	TOTAL OF LINES 104 TO 108	
136	314 TURBOGENERATOR UNITS			
140	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
144	WYMAN 4 - PROD	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
168	TOTAL ACCOUNT 314	(INTERNAL)	TOTAL OF LINES 140 TO 144	
172	315-ACCESSORY ELEC. EQUIP.			
176	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
180	WYMAN 4 - PROD	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
184	TOTAL POWER SUPPLY-PROD.	(INTERNAL)	TOTAL OF LINES 176 TO 180	
188	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
192	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
194	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
196	TOTAL POWER SUPPLY	(INTERNAL)	LINES 184+188+192+194	
198	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
204	TOTAL ACCOUNT 315	(INTERNAL)	LINES 196+198	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
208	316-MISCELLANEOUS			
212	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
216	WYMAN 4 - PROD	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
220	TOTAL POWER SUPPLY-PROD.	(INTERNAL)	TOTAL OF LINES 212 TO 216	
234	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
240	TOTAL ACCOUNT 316	(INTERNAL)	LINES 220+234	
244	TOTAL STEAM PRODUCTION	(INTERNAL)	LINES 60+ 96+132+168+204+240	
248	NUCLEAR PRODUCTION PLANT			
252	320-LAND & LAND RIGHTS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
272	321-STRUCTURES&IMPROVEMENTS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
276	322-REACTOR PLANT EQUIPMENT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
280	323-TURBOGENERATOR UNITS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
284	324-ACCESSORY ELEC. EQUIP.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
288	325-MISC.POWER PLANT EQUIP.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
292	TOTAL NUCLEAR PROD. PLANT	(INTERNAL)	TOTAL OF LINES 252 TO 288	
296	OTHER PRODUCTION PLANT			
300	340-LAND AND LAND RIGHTS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
320	341-STRUCTURES&IMPROVEMENTS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
324	342-FUEL HOLD.,PROD.& ACC.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
328	343-PRIME MOVERS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
332	344-GENERATORS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
336	345-ACCESSORY ELEC. EQUIP.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
340	346-MISC.POWER PLANT EQUIP.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
344	TOTAL OTHER PROD. PLANT	(INTERNAL)	TOTAL OF LINES 300 TO 340	
348	TOTAL PRODUCTION PLANT	(INTERNAL)	LINES 244+292+344	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
352	TRANSMISSION PLANT			
356	350-LAND & LAND RIGHTS			
360	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
364	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
368	-DISTRIBUTION	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
372	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 360 TO 368	
374	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
376	FEDERAL ASSIGNMENT	TRANS.DEMAND	ALLOCATION BY FEDERAL-TRAN	FROM SCHEDULE 17 LINE 50
380	TOTAL ACCOUNT 350	(INTERNAL)	LINES 372+374+376	
384	352-STRUCTURES&IMPROVEMENTS			
388	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
392	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
396	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
398	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
400	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 388 TO 398	
402	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
404	FEDERAL ASSIGNMENT	TRANS.DEMAND	ALLOCATION BY FEDERAL-TRAN	FROM SCHEDULE 17 LINE 50
408	TOTAL ACCOUNT 352	(INTERNAL)	LINES 400+402+404	
412	353-STATION EQUIPMENT			
416	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
420	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
424	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
426	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
428	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 416 TO 426	
430	RETAIL	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
432	FEDERAL ASSIGNMENT	TRANS.DEMAND	ALLOCATION BY FEDERAL-TRAN	FROM SCHEDULE 17 LINE 50
436	TOTAL ACCOUNT 353	(INTERNAL)	LINES 428+430+432	
440	354-TOWERS AND FIXTURES	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
456	355-POLES AND FIXTURES	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
472	356-OVERHEAD COND.& DEV.	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
488	357-UNDERGROUND CONDUIT	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
504	358-UNDERGROUND CONDUCTORS	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
520	359-ROADS AND TRAILS	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
536	TOTAL TRANSMISSION PLANT	(INTERNAL)	LINES 380+408+436+440+456+472+488+504+520	
539	TOTAL PROD. & TRANS. PLANT	(INTERNAL)	LINES 348+536	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
540	DISTRIBUTION PLANT			
544	360-LAND & LAND RIGHTS			
552	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
556	-DISTRIBUTION	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
560	TOTAL POWER SUPPLY	(INTERNAL)	LINES 552+556	
564	FEDERAL ASSIGNMENT	DISTR.DEMAND	ALLOCATION BY FEDERAL-DIST	FROM SCHEDULE 17 LINE 51
565	115-13.8KV STEP DOWN	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
566	ALL OTHER STEP DOWN	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
568	TOTAL ACCOUNT 360	(INTERNAL)	LINES 560+564+565+566	
572	361-STRUCTURES&IMPROVEMENTS			
576	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
580	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
584	-DISTRIBUTION	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
588	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 576 TO 584	
592	FEDERAL ASSIGNMENT	DISTR.DEMAND	ALLOCATION BY FEDERAL-DIST	FROM SCHEDULE 17 LINE 51
593	115-13.8KV STEP DOWN	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
594	ALL OTHER STEP DOWN	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
596	TOTAL ACCOUNT 361	(INTERNAL)	LINES 588+592+593+594	
600	362-STATION EQUIPMENT			
604	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
608	-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
612	-PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
614	-NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
616	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 604 TO 614	
620	FEDERAL ASSIGNMENT	DISTR.DEMAND	ALLOCATION BY FEDERAL-DIST	FROM SCHEDULE 17 LINE 51
621	115-13.8KV STEP DOWN	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
622	ALL OTHER STEP DOWN	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
624	TOTAL ACCOUNT 362	(INTERNAL)	LINES 616+620+621+622	
627	364-POLES,TOWERS & FIXTURES			
629	DIRECT ASSIGNMENT	CUSTOMER	ALLOCATION BY ACC. 364	FROM SCHEDULE 17 LINE 170
630	HIGH TENSION CAP COMP	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
631	PRIMARY CAPACITY COMP	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
632	SECONDARY CAPACITY COMP	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
633	TOTAL ACCOUNT 364	(INTERNAL)	TOTAL OF LINES 629 TO 632	
634	365-OVERHEAD COND. N DEV.			
636	DIRECT ASSIGNMENT	CUSTOMER	ALLOCATION BY ACC. 365	FROM SCHEDULE 17 LINE 171
637	HIGH TENSION CAP COMP	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
638	PRIMARY CAPACITY COMP	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
639	SECONDARY CAPACITY COMP	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
642	TOTAL ACCOUNT 365	(INTERNAL)	TOTAL OF LINES 636 TO 639	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
646	366-UNDERGROUND CONDUIT			
648	PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
649	NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
650	FEDERAL ASSIGNMENT	DISTR.DEMAND	ALLOCATION BY FEDERAL-DIST	FROM SCHEDULE 17 LINE 51
651	URD FEEDERS	DISTR.DEMAND	ALLOCATION BY R-DISTRESPOD	FROM SCHEDULE 17 LINE 45
660	ALL OTHER-HIGH TENSION	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
661	ALL OTHER-PRIMARY	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
662	ALL OTHER-SECONDARY	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
663	TOTAL ACCOUNT 366	(INTERNAL)	TOTAL OF LINES 648 TO 662	
664	367-UNDERGROUND CONDUCTORS			
676	PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
678	NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
680	FEDERAL ASSIGNMENT	DISTR.DEMAND	ALLOCATION BY FEDERAL-DIST	FROM SCHEDULE 17 LINE 51
682	URD FEEDERS	DISTR.DEMAND	ALLOCATION BY R-DISTRESPOD	FROM SCHEDULE 17 LINE 45
688	ALL OTHER-HIGH TENSION	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
689	ALL OTHER-PRIMARY	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
690	ALL OTHER-SECONDARY	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
691	TOTAL ACCOUNT 367	(INTERNAL)	TOTAL OF LINES 676 TO 690	
692	368-LINE TRANSFORMERS			
694	HIGH TENSION CAPACITY	DISTR.DEMAND	ALLOCATION BY R-DIST POD	FROM SCHEDULE 17 LINE 40
695	PRIMARY CAPACITY	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
696	SECONDARY CAPACITY	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
698	TOTAL ACCOUNT 368	(INTERNAL)	TOTAL OF LINES 694 TO 696	
699	369-SERVICES			
700	OVER HEAD CUSTOMER	CUSTOMER	ALLOCATION BY CUST SEC X L	FROM SCHEDULE 17 LINE 52
701	OVERHEAD	DISTR.DEMAND	ALLOCATION BY R-SEC POD XL	FROM SCHEDULE 17 LINE 53
702	TOTAL OVERHEAD	(INTERNAL)	TOTAL OF LINES 700 TO 701	
703	UNDERGROUND CUSTOMER	CUSTOMER	ALLOCATION BY CUST SEC X L	FROM SCHEDULE 17 LINE 52
704	UNDERGROUND	DISTR.DEMAND	ALLOCATION BY R-SEC POD XL	FROM SCHEDULE 17 LINE 53
705	TOTAL UNDERGROUND	(INTERNAL)	TOTAL OF LINES 703 TO 704	
708	TOTAL ACCOUNT 369	(INTERNAL)	LINES 702+705	
712	370-METERS			
725	POWER SUPPLY-PRODUCTION	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
727	POWER SUPPLY-TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
729	PSD LESS NEPCO	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
730	NEPCO PORTION	DISTR.DEMAND	ALLOCATION BY PSD X MBTA	FROM SCHEDULE 17 LINE 34
731	TOTAL POWER SUPPLY	(INTERNAL)	TOTAL OF LINES 725 TO 730	
732	FEDERAL ASSIGNMENT	CUSTOMER	ALLOCATION BY FEDERAL-CUST	FROM SCHEDULE 17 LINE 175
734	RETAIL	CUSTOMER	ALLOCATION BY RETAIL	FROM SCHEDULE 17 LINE 212
736	TOTAL ACCOUNT 370	(INTERNAL)	LINES 731+732+734	
740	373-STREET LIGHTING	CUSTOMER	ALLOCATION BY ST. LIGHTNG	FROM SCHEDULE 17 LINE 211
744	TOTAL DISTRIBUTION PLANT	(INTERNAL)	LINES 568+596+624+633+642+663+691+698+708+736 +740	
748	TOTAL PROD.,TRANS.& DIST.PLANT	(INTERNAL)	LINES 348+536+744	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
755	INTANGIBLE PLANT (ACCT. 303)			
756	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
757	TRANSMISSION	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
758	GENERAL	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
759	C & LM	PROD. DEMAND	ALLOCATION BY PSP-RET.	FROM SCHEDULE 17 LINE 22
760	C & LM	ENERGY	ALLOCATION BY RETENERGYCOS	FROM SCHEDULE 17 LINE 18
761	TOTAL C & LM	(INTERNAL)	TOTAL OF LINES 759 TO 760	
762	TOTAL INTANGIBLE	(INTERNAL)	LINES 756+757+758+761	
763	GENERAL PLANT			
764	389-LAND & LAND RIGHTS	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
765	390-STRUCTURES&IMPROVEMENTS	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
768	391-OFFICE FURNITURE&EQUIP.	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
772	392-TRANSPORTATION EQUIP.	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
776	393-STORES EQUIPMENT	(INTERNAL)	ALLOCATION BY PTD LABOR	FROM SCHEDULE 19 LINE 514
780	394-TOOLS SHOP GARAGE EQUIP	(INTERNAL)	ALLOCATION BY PTD LABOR	FROM SCHEDULE 19 LINE 514
784	395-LABORATORY EQUIPMENT	(INTERNAL)	ALLOCATION BY PTD LABOR	FROM SCHEDULE 19 LINE 514
785	397-COMMUNICATION EQUIP.	(INTERNAL)	ALLOCATION BY PTD LABOR	FROM SCHEDULE 19 LINE 514
792	398-MISC. EQUIPMENT	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
793	399-OTHER TANGIBLE PROPERTY	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
796	TOTAL GENERAL PLANT	(INTERNAL)	TOTAL OF LINES 764 TO 793	
830	TOTAL PLANT PER BOOKS	(INTERNAL)	LINES 748+762+796	
835	ADJUSTMENTS TO PLANT			
837	TRANSMISSION - WYMAN 4	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
839	PRODUCTION - WYMAN 4	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
843	PILGRIM UNIT CONTRACTS	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
847	EEI DUES CAPITALIZED	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
848	PROPERTY SOLD - DISTRIBUTION	(INTERNAL)	ALLOCATION BY DIST. PLANT	FROM SCHEDULE 13 LINE 744
850	REGULATORY ASSET - DIST.	(INTERNAL)	ALLOCATION BY DIST.EX.LAND	FROM SCHEDULE 18 LINE 160
855	TOTAL ADJUSTMENTS	(INTERNAL)	TOTAL OF LINES 837 TO 850	
900	TOTAL ELECTRIC PLT IN SERVICE	(INTERNAL)	LINES 830+855	
910	TOTAL ELEC. PLT IN SER-RETAIL	(INTERNAL)	TOTAL	

DPU 92-92

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

TABLE A
SCHEDULE NO. 14
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	WORKING CAPITAL			
20	MATERIALS AND SUPPLIES			
30	FUEL INVENTORY			
40	FUEL STOCK	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
60	TOTAL FUEL INVENTORY	(INTERNAL)	LINES 40	
70	PLANT MATERIALS & SUPPLIES			
80	CONSTRUCTION	(INTERNAL)	ALLOCATION BY PTD&G X.LAND	FROM SCHEDULE 18 LINE 405
90	PRODUCTION PLANT	(INTERNAL)	ALLOCATION BY PROD.EX.LAND	FROM SCHEDULE 18 LINE 105
100	TRANSMISSION PLANT	(INTERNAL)	ALLOCATION BY TRAN.EX.LAND	FROM SCHEDULE 18 LINE 145
110	DISTRIBUTION PLANT	(INTERNAL)	ALLOCATION BY DIST.EX.LAND	FROM SCHEDULE 18 LINE 160
120	OTHER	(INTERNAL)	ALLOCATION BY PTD&G X.LAND	FROM SCHEDULE 18 LINE 405
150	TOTAL PLANT MAT& SUPPLIES	(INTERNAL)	TOTAL OF LINES 80 TO 120	
180	TOTAL MATERIALS & SUPPLIES	(INTERNAL)	LINES 60+150	
190	DEVELOPMENT OF WORKING CASH			
200	FUEL AND PURCHASED POWER			
218	501.02,04,14&15 BOIL.FUEL&ST		TRANSFER	FROM SCHEDULE 16 LINE 255
220	WYMAN 4		TRANSFER	FROM SCHEDULE 16 LINE 260
230	JET FUEL		TRANSFER	FROM SCHEDULE 16 LINE 280
290	PURCHASED POWER - ENERGY		TRANSFER	FROM SCHEDULE 16 LINE 300
295	PURCHASED POWER - CAPACITY		TRANSFER	FROM SCHEDULE 16 LINE 302
302	TRANSMISSION EXPENSE		TRANSFER	FROM SCHEDULE 16 LINE 307
304	DEMAND SIDE MANAGEMENT		TRANSFER	FROM SCHEDULE 16 LINE 308
306	501.09 DEFERRED RECOVERY		TRANSFER	FROM SCHEDULE 16 LINE 311
310	TOTAL FUEL & PURCH POWER	(INTERNAL)	TOTAL OF LINES 218 TO 306	
320	30-DAYS OF FUEL&PUR POWER	(INTERNAL)	SCHEDULE 14 LINE 310 TIMES	SCHEDULE 17 LINE 67
330	O&M EXPENSE COMPONENT			
340	TOTAL O+M EXPENSE		TRANSFER	FROM SCHEDULE 3 LINE 160
360	LESS: FUEL & PURCH POWER		TRANSFER	FROM SCHEDULE 16 LINE 320
380	PILGRIM OUTAGE AMORT.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
400	NET O&M EXPENSE	(INTERNAL)	LINES 340-360-380	
410	45-DAYS NET O+M EXPENSE	(INTERNAL)	SCHEDULE 14 LINE 400 TIMES	SCHEDULE 17 LINE 69
420	TOTAL WORKING CASH	(INTERNAL)	LINES 320+410	

DPU 92-92

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

TABLE A
SCHEDULE NO. 15
PAGE NO. 1

DETAIL OF ALLOCATION OF ACCUMULATED DEFERRED INCOME TAXES

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	DEFERRED TAX RESERVES			
12	281-ACCELERATED AMORTIZATION			
14	DEFENSE FACILITIES	TRANS.DEMAND	ALLOCATION BY PS-TRAN.	FROM SCHEDULE 17 LINE 31
16	MYSTIC WASTE-WATER	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
18	TOTAL ACCOUNT 281	(INTERNAL)	TOTAL OF LINES 14 TO 16	
55	282-LIBERALIZED DEPRECIATION	(INTERNAL)	ALLOCATION BY PTD&G X.LAND	FROM SCHEDULE 18 LINE 405
59	283-OTHER PER BOOKS			
61	PILGRIM II WRITEOFF	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
62	"WASH LEASE" ASSETS			
63	NUCLEAR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
64	OTHER	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
65	ADDL 1984 NRC INSPEC. COST	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
66	CAPITALIZED PROPERTY TAXES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
68	NEIL EXCISE TAX ADJUSTMENT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
70	REFUELING COST	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
71	PENSION & PAYROLL TXS CAP.	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
72	CAPITALIZED SICK/ACCIDENT	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
73	CURRENTLY DED. C & LM EXP.	(INTERNAL)	ALLOCATION BY C & LM EXP.	FROM SCHEDULE 11 LINE 674
75	AFUDC DEBT	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
76	MUNICIPAL PROPERTY TAX DED	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
77	COST OF REMOVAL	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
78	CALL PREMIUM ON BOND	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
79	OTHER	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
80	STORM COSTS 1991	(INTERNAL)	ALLOCATION BY STORM 1991	FROM SCHEDULE 18 LINE 370
85	NON-ACCURAL EXP. DEDUCTION	CUSTOMER	ALLOCATION BY CUS BAD DEBT	FROM SCHEDULE 17 LINE 219
87	CITY OF BOSTON PROP. TAX	(INTERNAL)	ALLOCATION BY PLTXNUW4A303	FROM SCHEDULE 18 LINE 394
91	DEFERRED FUEL	ENERGY	ALLOCATION BY RETENERGYCOS	FROM SCHEDULE 17 LINE 18
92	GAIN ON SALE - SQUANTUM PR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
95	SALES TAX CAPITALIZED	(INTERNAL)	ALLOCATION BY T&D EX. LAND	FROM SCHEDULE 18 LINE 165
98	TOTAL ACCOUNT 283	(INTERNAL)	TOTAL OF LINES 61 TO 95	

DPU 92-92

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

DETAIL OF ALLOCATION OF ACCUMULATED DEFERRED INCOME TAXES

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
99	ACCOUNT 190:			
100	ALTERNATIVE MINIMUM TAX	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
101	RESERVE FOR MUNI. INTEREST	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
102	PROP TX REF CR A/C 25302	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
103	RESERVE FOR REVENUE REFUND			
104	PILGRIM I RELATED	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
105	FEDERAL RELATED	PROD. DEMAND	ALLOCATION BY FEDERAL-REV.	FROM SCHEDULE 17 LINE 180
106	OTHER	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
107	TOTAL RES. FOR REV. REF.	(INTERNAL)	TOTAL OF LINES 104 TO 106	
108	OTHER	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
109	UNBILLED REVENUES	(INTERNAL)	ALLOCATION BY UNBILLED REV	FROM SCHEDULE 17 LINE 242
111	DECOMMISSIONING EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
112	INT. INC. ON DECOM. FUND	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
113	RESERVE FUTURE PRICE ADJ.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
114	DEF. DIRECTORS FEES/SAL.	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
115	VACATION PAY DISALLOWED	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
116	NON-DED. PENSION EXPENSES	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
117	EXCESS BOOK/TAX BAD DEBT	CUSTOMER	ALLOCATION BY CUS BAD DEBT	FROM SCHEDULE 17 LINE 219
118	RESERVE POTENTIAL BAD DEBT	CUSTOMER	ALLOCATION BY CUS BAD DEBT	FROM SCHEDULE 17 LINE 219
119	GAIN ON KINGSTON ST. LAND	DISTR.DEMAND	ALLOCATION BY R-DISTPODXHT	FROM SCHEDULE 17 LINE 46
120	LEASEHOLD IMPROVEMENTS	(INTERNAL)	ALLOCATION BY GEN.EX.LAND	FROM SCHEDULE 18 LINE 399
121	CIAC ADDER	(INTERNAL)	ALLOCATION BY CUSTADVCON	FROM SCHEDULE 18 LINE 465
122	CUSTOMER CONNECTION FEES	CUSTOMER	ALLOCATION BY CON. FEES	FROM SCHEDULE 17 LINE 281
126	RES. WHOLESALE SETTLEMENT	(INTERNAL)	ALLOCATION BY SCH10 L35+40	FROM SCHEDULE 10 LINE 45
127	RES. LEGAL EXP. - SETTLE.	CUSTOMER	ALLOCATION BY FEDERAL-CUST	FROM SCHEDULE 17 LINE 175
128	NON-DED DSM PROGRAM EXP.	(INTERNAL)	ALLOCATION BY C & LM EXP.	FROM SCHEDULE 11 LINE 674
129	TOTAL ACCOUNT 190	(INTERNAL)	LINES 100+101+102+107+108+109+111+112+113+114 +115+116+117+118+119+120+121+122+126+127 +128	
130	TOTAL OTHER PER BOOKS	(INTERNAL)	LINES 98+129	

DPU 92-92

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

TABLE A
SCHEDULE NO. 15
PAGE NO. 3

DETAIL OF ALLOCATION OF ACCUMULATED DEFERRED INCOME TAXES

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
135	ADJUST. TO ACCT. 283 & 190			
140	PILGRIM II WRITEOFF	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
145	DECOMMISSIONING EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
147	INT. INC. ON DECOM. FUND	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
148	NUCLEAR OUTAGE	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
149	GAIN ON SALE - SQUANTUM PR	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
150	RES. POTENTIAL BAD DEBTS	CUSTOMER	ALLOCATION BY CUS BAD DEBT	FROM SCHEDULE 17 LINE 219
152	SETTLEMENT ADJUSTMENT-1992	(INTERNAL)	ALLOCATION BY PLTINSERRET	FROM SCHEDULE 13 LINE 910
153	STORM COSTS 1991	(INTERNAL)	ALLOCATION BY STORM 1991	FROM SCHEDULE 18 LINE 370
155	RES. FOR STEAM HEAT INT.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
156	RES. FOR WHOLESALE SETTLE.	(INTERNAL)	ALLOCATION BY SCH10 L35+40	FROM SCHEDULE 10 LINE 45
157	RES. LEGAL EXP. - SETTLE.	CUSTOMER	ALLOCATION BY FEDERAL-CUST	FROM SCHEDULE 17 LINE 175
158	RES. FOR S-8/S-10 REV REF.	(INTERNAL)	ALLOCATION BY SCH10 L35+40	FROM SCHEDULE 10 LINE 45
159	SETTLEMENT AGREE. DSM EXP.	(INTERNAL)	ALLOCATION BY C & LM EXP.	FROM SCHEDULE 11 LINE 674
160	TOTAL ADJ. ACCT. 283 & 190	(INTERNAL)	TOTAL OF LINES 140 TO 159	
195	PER DPU NO. 17273			
200	PENSIONS & PAYROLL TAXES	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
205	COST OF REMOVAL	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
210	CORPORATE TAXES-EDGAR	(INTERNAL)	ALLOCATION BY STEAM PLANT	FROM SCHEDULE 13 LINE 244
215	TOTAL PER DPU	(INTERNAL)	TOTAL OF LINES 200 TO 210	
225	AFUDC NORM.	(INTERNAL)	ALLOCATION BY TOTAL PLANT	FROM SCHEDULE 13 LINE 900
255	TOTAL DEFERRED TAX RESERVES	(INTERNAL)	LINES 18+ 55+130+160+215+225	

DPU 92-92

BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
DETAIL OF FUEL REVENUE AND EXPENSE RECONCILIATION

TABLE A
SCHEDULE NO. 16
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	FUEL CLAUSE RECONCILIATION			
20	FUEL REVENUES			
30	RETAIL REVENUES	ENERGY	ALLOCATION BY RETFUEL REV.	FROM SCHEDULE 17 LINE 245
40	S-RATE REVENUES	ENERGY	ALLOCATION BY RESALE FUEL	FROM SCHEDULE 17 LINE 255
90	CONTRACTS REVENUES	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
91	TRANSMISSION REVENUES	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
100	TOTAL FUEL REVENUES	(INTERNAL)	TOTAL OF LINES 30 TO 91	
210	FUEL & PURCHASED POWER EXPENSE			
255	501.02,04,14&15 BOIL.FUEL&ST.	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
260	WYMAN 4	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
270	NUCLEAR FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
280	JET FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
300	PURCHASED POWER - ENERGY	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
302	PURCHASED POWER - CAPACITY	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
307	TRANSMISSION EXPENSES	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
308	DEMAND SIDE MANAGEMENT	PROD. DEMAND	ALLOCATION BY PSP-RET.	FROM SCHEDULE 17 LINE 22
311	501.09 DEFERRED RECOVERY	ENERGY	ALLOCATION BY RETENERGYCOS	FROM SCHEDULE 17 LINE 18
320	TOTAL EXPENSE	(INTERNAL)	TOTAL OF LINES 255 TO 311	
330	FUEL COST RECONCILATION	(INTERNAL)	LINES 100-320	

DPU 92-92

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

TABLE A
SCHEDULE NO. 17
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
10	ALLOCATION FACTORS			
15	ENERGY ALLOCATION FACTORS			
16	ENERGY AT CUSTOMER LEVEL	ENERGY	FACTOR RET-KWHCUST	INPUT
17	POD WTG. ENERGY COST	ENERGY	FACTOR ENERGY COST	INPUT
18	POD WTG. ENERGY COST-RETAIL	ENERGY	FACTOR RETENERGYCOS	INPUT
19	DEMAND ALLOCATION FACTORS			
20	POWER SUPPLY PRODUCTION	PROD. DEMAND	FACTOR PS-PROD.	INPUT
22	POWER SUPPLY PROD-RETAIL	PROD. DEMAND	FACTOR PSP-RET.	INPUT
31	PS TRANSMISSION	TRANS.DEMAND	FACTOR PS-TRAN.	INPUT
32	PS TRANSMISSION-RETAIL	TRANS.DEMAND	FACTOR PST-RET.	INPUT
33	PS DISTRIBUTION	DISTR.DEMAND	FACTOR PS-DIST.	INPUT
34	PS DISTRIBUTION XL MBTA	DISTR.DEMAND	FACTOR PSD X MBTA	INPUT
40	RETAIL DISTRIBUTION POD	DISTR.DEMAND	FACTOR R-DIST POD	INPUT
45	RETAIL DIST. RES. POD	DISTR.DEMAND	FACTOR R-DISTRESPOD	INPUT
46	RETAIL DIST. POD X HT	DISTR.DEMAND	FACTOR R-DISTPODXHT	INPUT
49	FEDERAL DIRECT ASSIGNMENT	PROD. DEMAND	FACTOR F.D.A.	INPUT
50	FEDERAL DIRECT ASSIGNMENT	TRANS.DEMAND	FACTOR FEDERAL-TRAN	INPUT
51	FEDERAL DIRECT ASSIGNMENT	DISTR.DEMAND	FACTOR FEDERAL-DIST	INPUT
52	CUSTOMER SEC XCPT LIGHTING	CUSTOMER	FACTOR CUST SEC X L	INPUT
53	RETAIL DIST. SEC POD X LTG	DISTR.DEMAND	FACTOR R-SEC POD XL	INPUT
55	RETAIL CUSTOMERS	CUSTOMER	FACTOR RETAIL CUST	INPUT
61	CONSTANTS			
62	FEDERAL TAX RATE		INPUT	INPUT
63	MASSACHUSETTS TAX RATE		INPUT	INPUT
64	1/1-TAX RATE		INPUT	INPUT
65	CLAIMED RATE OF RETURN		INPUT	INPUT
66	INTEREST RATE		INPUT	INPUT
67	30 DAYS/365 DAYS		INPUT	INPUT
69	45 DAYS/365 DAYS		INPUT	INPUT

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
100	DIRECT ASSIGNMENTS			
170	ACCOUNT 364	CUSTOMER	INPUT	INPUT
171	ACCOUNT 365	CUSTOMER	INPUT	INPUT
172	ACCOUNT 364 ADJ FACTOR	CUSTOMER	INPUT	INPUT
173	ACCOUNT 365 ADJ FACTOR	CUSTOMER	INPUT	INPUT
174	FEDERAL DIRECT ASSIGNMENT	CUSTOMER	INPUT	INPUT
175	FEDERAL DIRECT ASSIGNMENT	CUSTOMER	INPUT	INPUT
180	FEDERAL DIRECT ASSIGNMENT	PROD. DEMAND	INPUT	INPUT
209	RCS/CCS REVENUES	CUSTOMER	INPUT	INPUT
210	RCS/CCS EXPENSES	CUSTOMER	INPUT	INPUT
211	STREET LIGHTING	CUSTOMER	INPUT	INPUT
212	RETAIL-METERS	CUSTOMER	INPUT	INPUT
219	BAD DEBT DEDUCTION-NET	CUSTOMER	INPUT	INPUT
222	CUSTOMER INSTALLATION EXP.	CUSTOMER	INPUT	INPUT
230	ACCOUNT 450		INPUT	INPUT
238	RATE REV. REQ. -RETAIL		INPUT	INPUT
239	RATE REVENUE REQUIREMENT		INPUT	INPUT
240	RETAIL SALES		INPUT	INPUT
242	UNBILLED REVENUES		INPUT	INPUT
245	RETAIL FUEL REVENUES	ENERGY	INPUT	INPUT
250	SALES FOR RESALE		INPUT	INPUT
255	RESALE FUEL REVENUES	ENERGY	INPUT	INPUT
260	PROPOSED REVENUE INCREASE		INPUT	INPUT
281	CUSTOMER CONNECTION FEES	CUSTOMER	INPUT	INPUT
282	RES. FOR STEAM HEAT INT.	CUSTOMER	INPUT	INPUT
310	CUSTOMER ACCT. EXPENSE	CUSTOMER	INPUT	INPUT
320	CUST. SERV. & INFO. EXPENSE	CUSTOMER	INPUT	INPUT
330	SALES EXPENSE	CUSTOMER	INPUT	INPUT

DPU 92-92

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

TABLE A
SCHEDULE NO. 18
PAGE NO. 1

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
1	WYMAN 4			
10	ACCOUNT 311		TRANSFER	FROM SCHEDULE 13 LINE 72
15	ACCOUNT 312		TRANSFER	FROM SCHEDULE 13 LINE 108
20	ACCOUNT 314		TRANSFER	FROM SCHEDULE 13 LINE 144
25	ACCOUNT 315		TRANSFER	FROM SCHEDULE 13 LINE 180
30	ACCOUNT 316		TRANSFER	FROM SCHEDULE 13 LINE 216
35	TOTAL WYMAN 4 EXCEPT LAND	(INTERNAL)	TOTAL OF LINES 10 TO 30	
40	ACCOUNT 310		TRANSFER	FROM SCHEDULE 13 LINE 36
45	TOTAL WYMAN 4	(INTERNAL)	LINES 35+ 40	
50	STEAM PROD. LESS LAND & WYM 4			
55	STEAM PRODUCTION PLANT		TRANSFER	FROM SCHEDULE 13 LINE 244
60	LESS ACCOUNT 310		TRANSFER	FROM SCHEDULE 13 LINE 60
65	TOTAL STEAM PROD. LESS LAND	(INTERNAL)	LINES 55- 60	
70	LESS WYMAN 4 (EX. LAND)		TRANSFER	FROM SCHEDULE 18 LINE 35
75	TOTAL STEAM LESS LAND & WYM 4	(INTERNAL)	LINES 65- 70	
80	PRODUCTION PLANT LESS LAND			
85	PRODUCTION PLANT		TRANSFER	FROM SCHEDULE 13 LINE 348
90	LESS ACCOUNT 310		TRANSFER	FROM SCHEDULE 13 LINE 60
95	LESS ACCOUNT 320		TRANSFER	FROM SCHEDULE 13 LINE 252
100	LESS ACCOUNT 340		TRANSFER	FROM SCHEDULE 13 LINE 300
105	TOTAL PROD. PLANT EX. LAND	(INTERNAL)	LINES 85- 90- 95-100	
110	ACCOUNTS 314 & 315			
115	ACCOUNT 314		TRANSFER	FROM SCHEDULE 13 LINE 168
120	ACCOUNT 315		TRANSFER	FROM SCHEDULE 13 LINE 204
125	TOTAL ACCOUNTS 314 & 315	(INTERNAL)	TOTAL OF LINES 115 TO 120	
126	ACCOUNTS 312 & 314			
127	ACCOUNT 312		TRANSFER	FROM SCHEDULE 13 LINE 132
128	ACCOUNT 314		TRANSFER	FROM SCHEDULE 13 LINE 168
129	TOTAL ACCOUNTS 312 & 314	(INTERNAL)	TOTAL OF LINES 127 TO 128	
130	TRANS. & DISTR. PLANT EX. LAND			
135	TRANSMISSION PLANT		TRANSFER	FROM SCHEDULE 13 LINE 536
140	LESS ACCOUNT 350		TRANSFER	FROM SCHEDULE 13 LINE 380
145	TOTAL TRANS. PLANT EX LAND	(INTERNAL)	LINES 135-140	
150	DISTRIBUTION PLANT		TRANSFER	FROM SCHEDULE 13 LINE 744
155	LESS ACCOUNT 360		TRANSFER	FROM SCHEDULE 13 LINE 568
160	TOTAL DIST. PLANT EX. LAND	(INTERNAL)	LINES 150-155	
165	TRANS. & DIST. PLANT EX.LAND	(INTERNAL)	LINES 145+160	

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
170	ACCOUNTS 352 & 353			
171	ACCOUNT 352		TRANSFER	FROM SCHEDULE 13 LINE 408
172	ACCOUNT 353		TRANSFER	FROM SCHEDULE 13 LINE 436
175	TOTAL ACCOUNTS 352 & 353	(INTERNAL)	TOTAL OF LINES 171 TO 172	
180	ACCOUNTS 361 & 362			
181	ACCOUNT 361		TRANSFER	FROM SCHEDULE 13 LINE 596
182	ACCOUNT 362		TRANSFER	FROM SCHEDULE 13 LINE 624
185	TOTAL ACCOUNTS 361 & 362	(INTERNAL)	TOTAL OF LINES 181 TO 182	
235	POLES AND HARDWARE			
240	ACCOUNT 354		TRANSFER	FROM SCHEDULE 13 LINE 440
245	ACCOUNT 355		TRANSFER	FROM SCHEDULE 13 LINE 456
250	ACCOUNT 356		TRANSFER	FROM SCHEDULE 13 LINE 472
255	TOTAL TRANSMISSION	(INTERNAL)	TOTAL OF LINES 240 TO 250	
260	ACCOUNT 364		TRANSFER	FROM SCHEDULE 13 LINE 633
265	ACCOUNT 365		TRANSFER	FROM SCHEDULE 13 LINE 642
270	ACCOUNT 369 - OVERHEAD		TRANSFER	FROM SCHEDULE 13 LINE 702
272	ACCOUNT 368		TRANSFER	FROM SCHEDULE 13 LINE 698
280	TOTAL DISTRIBUTION	(INTERNAL)	TOTAL OF LINES 260 TO 272	
290	UNDERGROUND MATERIALS			
295	ACCOUNT 357		TRANSFER	FROM SCHEDULE 13 LINE 488
300	ACCOUNT 358		TRANSFER	FROM SCHEDULE 13 LINE 504
305	TOTAL TRANSMISSION	(INTERNAL)	TOTAL OF LINES 295 TO 300	
310	ACCOUNT 366		TRANSFER	FROM SCHEDULE 13 LINE 663
312	ACCOUNT 367		TRANSFER	FROM SCHEDULE 13 LINE 691
315	ACCOUNT 369-UNDERGROUND		TRANSFER	FROM SCHEDULE 13 LINE 705
320	TOTAL DISTRIBUTION	(INTERNAL)	TOTAL OF LINES 310 TO 315	
325	TOTAL TRANS.& DISTR.	(INTERNAL)	LINES 305+320	
350	STORM ALLOCATOR			
355	DIST. HARDWARE AND POLES		TRANSFER	FROM SCHEDULE 18 LINE 280
365	ACCOUNT 373		TRANSFER	FROM SCHEDULE 13 LINE 740
370	TOTAL STORM ALLOCATOR	(INTERNAL)	TOTAL OF LINES 355 TO 365	
371	DISTRIBUTION POLES-ADJUSTED			
372	ACCOUNT 364	(INTERNAL)	SCHEDULE 13 LINE 633 TIMES	SCHEDULE 17 LINE 72
373	ACCOUNT 365	(INTERNAL)	SCHEDULE 13 LINE 642 TIMES	SCHEDULE 17 LINE 72
374	ACCOUNT 364 ASSIGNMENT	(INTERNAL)	SCHEDULE 17 LINE 170 TIMES	SCHEDULE 17 LINE 72
375	ACCOUNT 365 ASSIGNMENT	(INTERNAL)	SCHEDULE 17 LINE 171 TIMES	SCHEDULE 17 LINE 72
376	ACCOUNT 364 ASGNMT.ADJUSTED	(INTERNAL)	SCHEDULE 17 LINE 170 TIMES	SCHEDULE 17 LINE 172
377	ACCOUNT 365 ASGNMT.ADJUSTED	(INTERNAL)	SCHEDULE 17 LINE 171 TIMES	SCHEDULE 17 LINE 173
378	ACCOUNT 369-OVERHEAD	(INTERNAL)	SCHEDULE 13 LINE 702 TIMES	SCHEDULE 17 LINE 72
379	ACCOUNT 368	(INTERNAL)	SCHEDULE 13 LINE 698 TIMES	SCHEDULE 17 LINE 72
380	TOTAL POLES ADJUSTED	(INTERNAL)	LINES 372+373-374-375+376+377+378+379	

DPU 92-92

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

TABLE A
SCHEDULE NO. 18
PAGE NO. 3

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
382	TOTAL PLANT EX. NUCLW4&A/C303			
384	TOTAL PLANT PER BOOKS		TRANSFER	FROM SCHEDULE 13 LINE 830
385	NUCLEAR		TRANSFER	FROM SCHEDULE 13 LINE 292
387	TOTAL PLANT EX. NUCLEAR	(INTERNAL)	LINES 384-385	
390	WYMAN 4		TRANSFER	FROM SCHEDULE 18 LINE 45
392	INTANGIBLE PLT. (ACCT.303)		TRANSFER	FROM SCHEDULE 13 LINE 762
394	TOTAL PLT.X NUCLWYM4 & A303	(INTERNAL)	LINES 387-390-392	
395	TOTAL PLANT EX. PROD.& LAND			
396	GENERAL PLANT		TRANSFER	FROM SCHEDULE 13 LINE 796
397	LESS ACCOUNT 389		TRANSFER	FROM SCHEDULE 13 LINE 764
398	LESS ACCOUNT 399		TRANSFER	FROM SCHEDULE 13 LINE 793
399	TOTAL GEN'L PLANT EX. LAND	(INTERNAL)	LINES 396-397-398	
400	TOTAL PLANT EX. LAND			
401	TOTAL PROD. PLANT EX. LAND		TRANSFER	FROM SCHEDULE 18 LINE 105
402	TOTAL T & D PLANT EX. LAND		TRANSFER	FROM SCHEDULE 18 LINE 165
403	TOTAL GENERAL PLANT EX. LAND		TRANSFER	FROM SCHEDULE 18 LINE 399
404	INTANGIBLE PLANT		TRANSFER	FROM SCHEDULE 13 LINE 762
405	TOTAL PLANT EX. LAND	(INTERNAL)	TOTAL OF LINES 401 TO 404	
420	CUSTOMER ADV-CONST.ALLOCATOR			
425	ACCOUNT 364	(INTERNAL)	SCHEDULE 13 LINE 633 TIMES	SCHEDULE 17 LINE 177
430	ACCOUNT 365	(INTERNAL)	SCHEDULE 13 LINE 642 TIMES	SCHEDULE 17 LINE 177
435	ACCOUNT 366	(INTERNAL)	SCHEDULE 13 LINE 663 TIMES	SCHEDULE 17 LINE 177
450	ACCOUNT 367	(INTERNAL)	SCHEDULE 13 LINE 691 TIMES	SCHEDULE 17 LINE 177
455	ACCOUNT 369	(INTERNAL)	SCHEDULE 13 LINE 708 TIMES	SCHEDULE 17 LINE 177
460	ACCOUNT 370	(INTERNAL)	SCHEDULE 13 LINE 736 TIMES	SCHEDULE 17 LINE 177
465	TOTAL CAFC	(INTERNAL)	TOTAL OF LINES 425 TO 460	

DPU 92-92

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

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
5	DEVELOPMENT OF LABOR ALLOCATOR			
10	PRODUCTION EXPENSE			
15	STEAM POWER GENERATION			
20	OPERATIONS			
25	500-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR500-506	FROM SCHEDULE 19 LINE 65
30	501-FUEL	ENERGY	ALLOCATION BY ENERGY COST	FROM SCHEDULE 17 LINE 17
35	502-STEAM EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 312&314	FROM SCHEDULE 18 LINE 129
50	505-ELECTRIC EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 314&315	FROM SCHEDULE 18 LINE 125
56	506-MISC. STEAM EXP.	(INTERNAL)	ALLOCATION BY STEAM PLANT	FROM SCHEDULE 13 LINE 244
65	TOTAL STEAM OPERATIONS	(INTERNAL)	TOTAL OF LINES 25 TO 56	
70	MAINTENANCE			
75	510-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR510-514	FROM SCHEDULE 19 LINE 100
80	511-MAINT. OF STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 311	FROM SCHEDULE 13 LINE 96
85	512-MAINT. OF BOILER PLANT	(INTERNAL)	ALLOCATION BY ACCT 312&314	FROM SCHEDULE 18 LINE 129
90	513-MAINT. OF ELEC. PLANT	(INTERNAL)	ALLOCATION BY ACCT 314&315	FROM SCHEDULE 18 LINE 125
95	514-MAINT. OF MISC.ST.PLT.	(INTERNAL)	ALLOCATION BY ACCOUNT 316	FROM SCHEDULE 13 LINE 240
100	TOTAL STEAM MAINTENANCE	(INTERNAL)	TOTAL OF LINES 75 TO 95	
102	TOTAL STEAM POWER EXPENSE	(INTERNAL)	LINES 65+100	
105	NUCLEAR POWER GENERATION			
106	OPERATIONS			
110	517-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR517-524	FROM SCHEDULE 19 LINE 155
120	519-COOLANTS AND WATER	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
125	520-STEAM EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
140	523-ELECTRIC EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
146	524-MISC. NUCLEAR POWER EX	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
155	TOTAL NUCLEAR OPERATIONS	(INTERNAL)	TOTAL OF LINES 110 TO 146	
160	MAINTENANCE			
165	528-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR528-532	FROM SCHEDULE 19 LINE 190
170	529-MAINT. OF STRUCTURES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
175	530-MAINT. OF REACTOR PLAN	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
180	531-MAINT. OF ELEC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
185	532-MAINT. OF MISC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
190	TOTAL NUCLEAR MAINTENANCE	(INTERNAL)	TOTAL OF LINES 165 TO 185	
192	TOTAL NUCLEAR POWER EXPENSE	(INTERNAL)	LINES 155+190	

DPU 92-92

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

TABLE A
SCHEDULE NO. 19
PAGE NO. 2

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
195	OTHER POWER GENERATION			
200	OPERATIONS			
205	546-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR546-549	FROM SCHEDULE 19 LINE 230
215	548-GENERATION EXPENSES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
220	549-MISC. OTHER POWER EXP	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
230	TOTAL OTHER POWER OPER.	(INTERNAL)	TOTAL OF LINES 205 TO 220	
235	MAINTENANCE			
240	551-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR551-554	FROM SCHEDULE 19 LINE 260
245	552-MAINT. OF STRUCTURES	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
250	553-MAINT. OF GEN.& ELEC.	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
255	554-MAINT. OF MISC. PLANT	PROD. DEMAND	ALLOCATION BY PS-PROD.	FROM SCHEDULE 17 LINE 20
260	TOTAL OTHER POWER MAINT.	(INTERNAL)	TOTAL OF LINES 240 TO 255	
262	TOTAL OTHER POWER EXPENSE	(INTERNAL)	LINES 230+260	
265	OTHER POWER SUPPLY EXPENSE			
280	556-SYSTEM CONT & DISP	(INTERNAL)	TOTAL	
285	TOTAL PRODUCTION EXPENSE	(INTERNAL)	LINES 102+192+262+280	
290	TRANSMISSION EXPENSE			
295	OPERATIONS			
300	560-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR560-564	FROM SCHEDULE 19 LINE 340
310	562-STATION EXPENSES	(INTERNAL)	ALLOCATION BY ACCT 352&353	FROM SCHEDULE 18 LINE 175
315	563-OVERHEAD LINES	(INTERNAL)	ALLOCATION BY POLES-TRANS.	FROM SCHEDULE 18 LINE 255
319	564-UNDERGROUND LINES	(INTERNAL)	ALLOCATION BY UG MATL-TRAN	FROM SCHEDULE 18 LINE 305
340	TOTAL OPERATIONS	(INTERNAL)	TOTAL OF LINES 300 TO 319	
345	MAINTENANCE			
355	569-MAINT. OF STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 352	FROM SCHEDULE 13 LINE 408
360	570-MAINT. OF STA. EQUIP.	(INTERNAL)	ALLOCATION BY ACCOUNT 353	FROM SCHEDULE 13 LINE 436
365	571-MAINT. OF OVERHD. LINE	(INTERNAL)	ALLOCATION BY POLES-TRANS.	FROM SCHEDULE 18 LINE 255
370	572-MAINT. OF UNDERGR.LINE	(INTERNAL)	ALLOCATION BY UG MATL-TRAN	FROM SCHEDULE 18 LINE 305
380	TOTAL MAINTENANCE	(INTERNAL)	TOTAL OF LINES 355 TO 370	
385	TOTAL TRANSMISSION EXPENSE	(INTERNAL)	LINES 340+380	

DPU 92-92

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

TABLE A
SCHEDULE NO. 19
PAGE NO. 3

LINE NO.	DESCRIPTION/FUNCTION	CLASSIFICATION	CALCULATION	SOURCE
390	DISTRIBUTION EXPENSE			
395	OPERATIONS			
400	580-SUPERV. & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR580-588	FROM SCHEDULE 19 LINE 450
405	581-LOAD DISPATCHING	DISTR.DEMAND	ALLOCATION BY PS-DIST.	FROM SCHEDULE 17 LINE 33
410	582-STATION EXPENSE	(INTERNAL)	ALLOCATION BY ACCT 361&362	FROM SCHEDULE 18 LINE 185
415	583-OVERHEAD LINE EXPENSE	(INTERNAL)	ALLOCATION BY POLES-ADJ.	FROM SCHEDULE 18 LINE 380
420	584-UNDERGROUND LINE EXP.	(INTERNAL)	ALLOCATION BY UG MATL-DIST	FROM SCHEDULE 18 LINE 320
425	585-ST. LIGHTING & SIGNALS	CUSTOMER	ALLOCATION BY ST. LIGHTNG	FROM SCHEDULE 17 LINE 211
430	586-METER EXPENSE	(INTERNAL)	ALLOCATION BY ACCOUNT 370	FROM SCHEDULE 13 LINE 736
435	587-CUST.INSTALL.EXPENSE	CUSTOMER	ALLOCATION BY RETAIL CUST	FROM SCHEDULE 17 LINE 55
440	588-MISCELLANEOUS	(INTERNAL)	ALLOCATION BY DIST. PLANT	FROM SCHEDULE 13 LINE 744
450	TOTAL OPERATIONS	(INTERNAL)	TOTAL OF LINES 400 TO 440	
455	MAINTENANCE			
460	590-SUPER & ENGINEERING	(INTERNAL)	ALLOCATION BY LABOR590-597	FROM SCHEDULE 19 LINE 505
465	591-STRUCTURES	(INTERNAL)	ALLOCATION BY ACCOUNT 361	FROM SCHEDULE 13 LINE 596
470	592-STATION EQUIPMENT	(INTERNAL)	ALLOCATION BY ACCOUNT 362	FROM SCHEDULE 13 LINE 624
475	593-OVERHEAD LINES	(INTERNAL)	ALLOCATION BY POLES-ADJ.	FROM SCHEDULE 18 LINE 380
480	594-UNDERGROUND LINES	(INTERNAL)	ALLOCATION BY UG MATL-DIST	FROM SCHEDULE 18 LINE 320
485	595-LINE TRANSFORMERS	(INTERNAL)	ALLOCATION BY ACCOUNT 368	FROM SCHEDULE 13 LINE 698
490	596-ST. LIGHTING & SIGNALS	CUSTOMER	ALLOCATION BY ST. LIGHTNG	FROM SCHEDULE 17 LINE 211
494	597-METERS	(INTERNAL)	ALLOCATION BY ACCOUNT 370	FROM SCHEDULE 13 LINE 736
505	TOTAL MAINTENANCE	(INTERNAL)	TOTAL OF LINES 460 TO 494	
510	TOTAL DISTRIBUTION EXPENSE	(INTERNAL)	LINES 450+505	
514	TOTAL PTD LABOR	(INTERNAL)	LINES 285+385+510	
515	CUSTOMER ACCTS EXP (901-905)	(INTERNAL)	ALLOCATION BY C.ACCT.EXP.	FROM SCHEDULE 11 LINE 670
520	CUST SERV & INF EXP (907-910)	(INTERNAL)	ALLOCATION BY CUST. SERV.	FROM SCHEDULE 11 LINE 676
525	SALES EXPENSE (911-916)	(INTERNAL)	ALLOCATION BY SALES EXP.	FROM SCHEDULE 11 LINE 680
530	ADMINISTRATIVE & GENERAL EXP.			
545	935-MAINT. OF GEN. PLANT	(INTERNAL)	ALLOCATION BY GEN'L PLANT	FROM SCHEDULE 13 LINE 796
550	ALL OTHER A&G EXPENSE	(INTERNAL)	ALLOCATION BY TOTAL LABOR	FROM SCHEDULE 19 LINE 555
552	TOTAL ADMIN. & GENERAL	(INTERNAL)	LINES 545+550	
555	TOTAL LABOR	(INTERNAL)	LINES 285+385+510+515+520+525+552	

DPU 92-92

BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
ALLOCATION FACTOR CROSS REFERENCE TABLE

EXHIBIT BE-RLC-3
TABLE B
PAGE NO. 1

ALLOCATION FACTOR	SOURCE SCH	SOURCE LINE	DESCRIPTION/FUNCTION	CLASSIFICATION	SCHEDULE AND LINE REFERENCES SCH	LINE	SCH	LINE	SCH	LINE	SCH	LINE	SCH	LINE
ACC. 364	17	170	ACCOUNT 364	CUSTOMER	13	629								
ACC. 365	17	171	ACCOUNT 365	CUSTOMER	13	636								
ACCOUNT 311	13	96	TOTAL ACCOUNT 311	(INTERNAL)	11	100	12	100	19	80				
ACCOUNT 316	13	240	TOTAL ACCOUNT 316	(INTERNAL)	11	115	12	115	19	95				
ACCOUNT 352	13	408	TOTAL ACCOUNT 352	(INTERNAL)	11	480	12	480	19	355				
ACCOUNT 353	13	436	TOTAL ACCOUNT 353	(INTERNAL)	11	485	12	485	19	360				
ACCOUNT 361	13	596	TOTAL ACCOUNT 361	(INTERNAL)	11	590	12	590	19	465				
ACCOUNT 362	13	624	TOTAL ACCOUNT 362	(INTERNAL)	11	595	12	595	19	470				
ACCOUNT 364	13	633	TOTAL ACCOUNT 364	(INTERNAL)	9	267	10	228						
ACCOUNT 368	13	698	TOTAL ACCOUNT 368	(INTERNAL)	11	610	12	610	19	485				
ACCOUNT 370	13	736	TOTAL ACCOUNT 370	(INTERNAL)	11	555	11	620	12	555	12	620	19	430
					19	494								
ACCT 312&314	18	129	TOTAL ACCOUNTS 312 & 314	(INTERNAL)	11	55	11	105	12	55	12	105	19	35
					19	85								
ACCT 314&315	18	125	TOTAL ACCOUNTS 314 & 315	(INTERNAL)	11	70	11	110	12	70	12	110	19	50
					19	90								
ACCT 352&353	18	175	TOTAL ACCOUNTS 352 & 353	(INTERNAL)	11	405	12	405	19	310				
ACCT 361&362	18	185	TOTAL ACCOUNTS 361 & 362	(INTERNAL)	11	535	12	535	19	410				
ACCT 450	17	230	ACCOUNT 450	(INTERNAL)	10	160								
C & LM EXP.	11	674	TOTAL C & LM EXP.	(INTERNAL)	15	73	15	128	15	159				
C.ACCT.EXP.	11	670	TOTAL CUSTOMER ACCTS EXP	(INTERNAL)	12	640	19	515						
C&LM A/C303	13	761	TOTAL C & LM	(INTERNAL)	5	115	8	118						
CON. FEES	17	281	CUSTOMER CONNECTION FEES	CUSTOMER	15	122								
CUS BAD DEBT	17	219	BAD DEBT DEDUCTION-NET	CUSTOMER	4	26	15	85	15	117	15	118	15	150
CUSTADVCON	18	465	TOTAL CAFC	(INTERNAL)	9	268	15	121						
CUST INSTALL	17	222	CUSTOMER INSTALLATION EXP.	CUSTOMER	11	560	12	560						
CUST SEC X L	17	52	CUSTOMER SEC XCPT LIGHTING	CUSTOMER	13	700	13	703						
CUST. SERV.	11	676	TOTAL CUST SERV & INFO EXP.	(INTERNAL)	12	678	19	520						
CUST.SERV.	17	320	CUST. SERV. & INFO. EXPENSE	CUSTOMER	11	675								
DIST. PLANT	13	744	TOTAL DISTRIBUTION PLANT	(INTERNAL)	5	135	11	565	11	570	12	565	12	570
					13	848	19	440						
DIST.EX.LAND	18	160	TOTAL DIST. PLANT EX. LAND	(INTERNAL)	5	110	8	110	13	850	14	110		
ENERGY COST	17	17	POD WTG. ENERGY COST	ENERGY	4	33	4	35	4	37	9	50	9	90
					10	85	10	290	11	30	11	145	11	245
					11	310	11	421	11	442	12	30	14	40
					16	90	16	91	16	255	16	260	16	270
					16	280	16	300	16	307	19	30		
GEN.EX.LAND	18	399	TOTAL GEN'L PLANT EX. LAND	(INTERNAL)	5	120	8	122	15	120				
GEN'L PLANT	13	796	TOTAL GENERAL PLANT	(INTERNAL)	19	545								
LABOR500-506	19	65	TOTAL STEAM OPERATIONS	(INTERNAL)	11	25	12	25	19	25				
LABOR510-514	19	100	TOTAL STEAM MAINTENANCE	(INTERNAL)	11	95	12	95	19	75				
LABOR517-524	19	155	TOTAL NUCLEAR OPERATIONS	(INTERNAL)	11	140	19	110						
LABOR528-532	19	190	TOTAL NUCLEAR MAINTENANCE	(INTERNAL)	11	195	12	195	19	165				
LABOR546-549	19	230	TOTAL OTHER POWER OPER.	(INTERNAL)	11	240	19	205						
LABOR551-554	19	260	TOTAL OTHER POWER MAINT.	(INTERNAL)	11	275	19	240						
LABOR560-564	19	340	TOTAL OPERATIONS	(INTERNAL)	11	380	12	380	19	300				
LABOR580-588	19	450	TOTAL OPERATIONS	(INTERNAL)	4	75	11	525	12	525	19	400		
LABOR590-597	19	505	TOTAL MAINTENANCE	(INTERNAL)	11	585	19	460						
PLT EX.NUCL.	18	387	TOTAL PLANT EX. NUCLEAR	(INTERNAL)	4	42	11	700						

BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
ALLOCATION FACTOR CROSS REFERENCE TABLE

ALLOCATION FACTOR	SOURCE SCH	SOURCE LINE	DESCRIPTION/FUNCTION	CLASSIFICATION	SCHEDULE AND LINE REFERENCES SCH	LINE	SCH	LINE	SCH	LINE	SCH	LINE	SCH	LINE
PLTINSERRET	13	910	TOTAL ELEC. PLT IN SER-RETAIL	(INTERNAL)	6	145	15	152						
PLTXNUW4A303	18	394	TOTAL PLT.X NUCLWYM4 & A303	(INTERNAL)	5	200	15	87						
POLES-ADJ.	18	380	TOTAL POLES ADJUSTED	(INTERNAL)	11	540	11	600	12	540	12	600	19	415
					19	475								
POLES-TRANS.	18	255	TOTAL TRANSMISSION	(INTERNAL)	11	410	11	490	12	410	12	490	19	315
					19	365								
PROD.EX.LAND	18	105	TOTAL PROD. PLANT EX. LAND	(INTERNAL)	14	90								
PROD&TRANPLT	13	539	TOTAL PROD. & TRANS. PLANT	(INTERNAL)	10	155								
PROP REV INC	17	260	PROPOSED REVENUE INCREASE	(INTERNAL)	2	290								
PS-DIST.	17	33	PS DISTRIBUTION	DISTR.DEMAND	10	210	11	530	11	655	12	527	13	48
					13	84	13	192	13	368	13	396	13	424
					13	556	13	584	13	612	13	648	13	676
					13	729	19	405						
PS-PROD.	17	20	POWER SUPPLY PRODUCTION	PROD. DEMAND	4	28	4	34	4	36	4	41	4	46
					4	49	5	70	5	75	5	80	5	113
					5	140	5	145	5	210	6	140	8	70
					8	80	8	116	9	40	9	80	10	80
					10	190	10	262	11	150	11	155	11	170
					11	175	11	176	11	200	11	205	11	210
					11	215	11	250	11	255	11	280	11	285
					11	290	11	312	11	340	11	422	11	645
					11	695	11	715	11	740	11	742	12	150
					12	155	12	170	12	175	12	200	12	205
					12	210	12	215	12	255	12	280	12	285
					12	287	12	340	13	32	13	36	13	68
					13	72	13	104	13	108	13	140	13	144
					13	176	13	180	13	212	13	216	13	252
					13	272	13	276	13	280	13	284	13	288
					13	300	13	320	13	324	13	328	13	332
					13	336	13	340	13	360	13	388	13	416
					13	576	13	604	13	725	13	756	13	839
					13	843	14	380	15	16	15	61	15	63
					15	65	15	66	15	68	15	70	15	92
					15	104	15	111	15	112	15	113	15	140
					15	145	15	147	15	148	15	149	15	155
					16	302	19	120	19	125	0	0	0	0
					0	0	0	0	0	0	0	0	0	0
					0	0	0	0	0	0	0	0		
PS-TRAN.	17	31	PS TRANSMISSION	TRANS.DEMAND	8	117	9	150	10	200	10	265	11	650
					11	745	13	44	13	80	13	188	13	364
					13	392	13	420	13	440	13	456	13	472
					13	488	13	504	13	520	13	552	13	580
					13	608	13	727	13	757	13	837	15	14
PSD X MBTA	17	34	PS DISTRIBUTION XL MBTA	DISTR.DEMAND	10	212	11	657	13	50	13	86	13	194
					13	398	13	426	13	614	13	649	13	678
					13	730								
PSP-RET.	17	22	POWER SUPPLY PROD-RETAIL	PROD. DEMAND	11	672	13	759	16	308				
PST-RET.	17	32	PS TRANSMISSION-RETAIL	TRANS.DEMAND	0	0								
PTD LABOR	19	514	TOTAL PTD LABOR	(INTERNAL)	13	776	13	780	13	784	13	785		

BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
ALLOCATION FACTOR CROSS REFERENCE TABLE

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PTD&G X.LAND	18	405	TOTAL PLANT EX. LAND	(INTERNAL)	6	300	14	80	14	120	15	55		
R-DIST POD	17	40	RETAIL DISTRIBUTION POD	DISTR.DEMAND	10	230	10	300	13	54	13	90	13	198
					13	234	13	374	13	402	13	430	13	565
					13	593	13	621	13	630	13	637	13	660
					13	688	13	694						
R-DISTPODXHT	17	46	RETAIL DIST. POD X HT	DISTR.DEMAND	13	566	13	594	13	622	13	631	13	632
					13	638	13	639	13	661	13	662	13	689
					13	690	13	695	13	696	15	119		
R-DISTRESPOD	17	45	RETAIL DIST. RES. POD	DISTR.DEMAND	13	651	13	682						
R-SEC POD XL	17	53	RETAIL DIST. SEC POD X LTG	DISTR.DEMAND	13	701	13	704						
RATE REV.REQ	17	239	RATE REVENUE REQUIREMENT	(INTERNAL)	4	50	4	55	4	57	4	62	4	65
					4	70	11	822	11	823	11	825	12	820
					12	825								
RCS/CCS EXP.	17	210	RCS/CCS EXPENSES	CUSTOMER	4	24	11	678						
RCS/CCS REV.	17	209	RCS/CCS REVENUES	CUSTOMER	10	305								
RESALE FUEL	17	255	RESALE FUEL REVENUES	ENERGY	10	40	16	40						
RESALE SALES	17	250	SALES FOR RESALE	(INTERNAL)	10	35								
RET.REV.REQ.	17	238	RATE REV. REQ. -RETAIL	(INTERNAL)	11	757	11	758						
RET-KWHCUST	17	16	ENERGY AT CUSTOMER LEVEL	ENERGY	1	105	1	197	1	199	10	14	10	15
					10	26								
RETAIL	17	212	RETAIL-METERS	CUSTOMER	13	734								
RETAIL	17	310	CUSTOMER ACCT. EXPENSE	CUSTOMER	11	665								
RETAIL CUST	17	55	RETAIL CUSTOMERS	CUSTOMER	10	170	19	435						
RETBASE REV.	17	240	RETAIL SALES	(INTERNAL)	10	13								
RETENERGYCOS	17	18	POD WTG. ENERGY COST-RETAIL	ENERGY	4	32	11	50	11	673	13	760	15	91
					16	311								
RETFUEL REV.	17	245	RETAIL FUEL REVENUES	ENERGY	10	25	16	30						
SALES EXP.	11	680	TOTAL SALES EXPENSE	(INTERNAL)	12	680	19	525						
SALES EXP.	17	330	SALES EXPENSE	CUSTOMER	11	679								
SCH10 L13+14	10	20	TOT. RET. BASE & PAC REV.	(INTERNAL)	4	90								
SCH10 L35+40	10	45	TOTAL RESALE REVENUES	(INTERNAL)	15	126	15	156	15	158				
ST. LIGHTNG	17	211	STREET LIGHTING	CUSTOMER	11	550	11	615	12	550	12	615	13	740
					19	425	19	490						
STEAM PLANT	13	244	TOTAL STEAM PRODUCTION	(INTERNAL)	11	75	11	80	12	75	12	80	15	210
					19	56								
STEAM X L&W4	18	75	TOTAL STEAM LESS LAND & WYM 4	(INTERNAL)	5	40	8	40						
STEAM X LAND	18	65	TOTAL STEAM PROD. LESS LAND	(INTERNAL)	9	240								
STORM 1991	18	370	TOTAL STORM ALLOCATOR	(INTERNAL)	4	20	15	80	15	153				
T&D EX. LAND	18	165	TRANS. & DIST. PLANT EX.LAND	(INTERNAL)	9	250	15	95						
TOT ACCT 928	11	765	TOTAL ACCOUNT 928	(INTERNAL)	12	735								
TOTAL LABOR	19	555	TOTAL LABOR	(INTERNAL)	4	15	4	47	4	85	5	117	5	118
					5	119	5	180	5	238	6	85	8	119
					8	120	8	121	11	720	11	820	12	730
					13	758	13	764	13	765	13	768	13	772
					13	792	13	847	15	71	15	72	15	114
					15	115	15	116	15	200	19	550		

BOSTON EDISON COMPANY
RETAIL COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1991
($000)
ALLOCATION FACTOR CROSS REFERENCE TABLE

ALLOCATION FACTOR	SOURCE SCH	SOURCE LINE	DESCRIPTION/FUNCTION	CLASSIFICATION	SCHEDULE AND LINE REFERENCES SCH	LINE	SCH	LINE	SCH	LINE	SCH	LINE	SCH	LINE
TOTAL PLANT	13	900	TOTAL ELECTRIC PLT IN SERVICE	(INTERNAL)	5	240	5	242	6	75	6	170	6	172
					6	175	13	793	15	64	15	75	15	76
					15	77	15	78	15	79	15	100	15	101
					15	102	15	106	15	108	15	205	15	225
TRANS. PLANT	13	536	TOTAL TRANSMISSION PLANT	(INTERNAL)	11	444								
TRAN.EX.LAND	18	145	TOTAL TRANS. PLANT EX LAND	(INTERNAL)	5	100	8	100	14	100				
UG MATL-DIST	18	320	TOTAL DISTRIBUTION	(INTERNAL)	11	545	11	605	12	545	12	605	19	420
					19	480								
UG MATL-TRAN	18	305	TOTAL TRANSMISSION	(INTERNAL)	11	415	11	495	12	415	12	495	19	319
					19	370								
UNBILLED REV	17	242	UNBILLED REVENUES	(INTERNAL)	10	152	15	109						
WHOL LIT EXP	17	174	FEDERAL DIRECT ASSIGNMENT	CUSTOMER	11	810								
WYM.4 PLANT	18	45	TOTAL WYMAN 4	(INTERNAL)	5	220								
WYM4 EX.LAND	18	35	TOTAL WYMAN 4 EXCEPT LAND	(INTERNAL)	5	50	8	50						
F.D.A	17	180	FEDERAL DIRECT ASSIGNMENT	PROD. DEMAND	15	105								
F.D.A.	17	50	FEDERAL DIRECT ASSIGNMENT	TRANS.DEMAND	13	376	13	404	13	432				
F.D.A.	17	51	FEDERAL DIRECT ASSIGNMENT	DISTR.DEMAND	13	564	13	592	13	620	13	650	13	680
F.D.A.	17	175	FEDERAL DIRECT ASSIGNMENT	CUSTOMER	10	240	11	663	11	762	13	732	15	127
					15	157								
WORK CASH	14	420	TOTAL WORKING CASH	(INTERNAL)	9	264								