Record Request DTE-1 (Tr. 3, at 344)

Please provide the 1995 cost-of-service study for Cambridge Electric Light Company and Commonwealth Electric Company, and, if possible, Boston Edison Company.

Response

Please see Attachment RR-DTE-1(a) and RR-DTE-1(b) for the cost of service studies for Cambridge and Commonwealth, respectively. As explained by Mr. LaMontagne, the transition charge and distribution rates that were approved by the Department in D.P.U./D.T.E. 96-23 were established as a result of settlement negotiations between Boston Edison and other settling parties, and are included in the Restructuring Settlement. The rates were established by agreement of the parties and there is no cost-of-service study that comports to the agreed distribution rate levels. Please note that the attachments represent a bulk document and, as such, only two copies are being provided to the Department.

D.T.E. 03-121

RR-DTE-1(a)

BULK Attachment

Cambridge Electric Light Company

Functionalized Cost of Service Study

D.T.E. 03-121

RR-DTE-1(a)

BULK Attachment

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	DEVELOPMENT OF RATE BASE									
2	----------									
3	ELECTRIC PLANT IN SERVICE	P00			150,074,160	26,760,545	4,819,801	33,061	31,613,407	23,171,488
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			54,001,480	18,959,475	3,306,954	10,536	22,276,965	3,963,072
5	LESS ACCUMULATED AMORTIZATION	APAT	AAP	PGT2	243,917	107,913	1,477	2,460	111,850	9,815
6	NET ELECTRIC PLANT IN SERVICE	NTP00			95,828,763	7,693,157	1,511,370	20,065	9,224,592	19,198,601
7	ADDITIONS TO PLANT									
8	NUCLEAR INVESTMENTS	P123	Q123	P3	4,996,900	0	0	4,996,900	4,996,900	0
9	WORKING CAPITAL	TWCAP			10,604,127	1,383,179	19,347	7,936,486	9,339,012	328,458
10	TOTAL ADDITIONS TO PLANT	TAPL			10,604,127	1,383,179	19,347	7,936,486	9,339,012	328,458
11	DEDUCTIONS FROM PLANT									
12	ACUMM. DEFF. INC. TAXES	ADT			14,530,441	2,595,413	469,148	3,146	3,067,707	2,224,652
13	UNAMORT. INVEST. CREDIT	UICR	QUICR	P00D	20,967	4,087	736	5	4,828	3,539
14	CUSTOMER DEPOSIT	CD	QCD	DA4	420,185	0	0	0	0	0
15	MISC. OPER. RESERVES	MOPRV	MOPR	P00	5,723	1,021	184	1	1,206	884
16	CUST. ADVANCES FOR CONST.	CACT	QCAC	P004	458,550	83,642	15,065	103	98,810	72,425
17	TOTAL DEDUCTIONS FROM PLT.	TDPL			15,435,866	2,684,163	485,133	3,255	3,172,551	2,301,500
18	RATE BASE	RB			90,997,045	6,392,174	1,045,585	7,953,297	15,391,056	17,225,560
19	DEVELOPMENT OF OPERATING EXPENSES									
20	----------									
21	OPERATING EXPENSES BEFORE TAX									
22	POWER COST CHARGES	EPCC			45,331,363	3,009,879	151,601	38,009,063	41,170,543	4,160,820
23	CONSERVATION & LOAD MG.	ECLM			474,879	0	0	0	0	0
24	OTHER OPER. & MAINT.	E001			54,587,114	9,724,505	174,738	31,019,315	40,918,558	1,453,455
25	TOT. OPER. & MAINT.	E00			100,393,356	12,734,384	326,339	69,028,378	82,089,101	5,614,275
26	DEPRECIATION	DE00			4,175,809	631,823	71,785	685	704,293	547,719
27	AMORTIZATION	ADUP	CDUP	P00	27,551	4,912	885	6	5,803	4,254
28	TAXES OTHER THAN INCOME TAX	OTTX			3,867,601	665,585	51,000	10,663	727,248	641,569
29	AMORTIZATION OF ITC	AITC	TICA	P00	-93,714	-16,711	-3,010	-21	-19,742	-14,469
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	-98,032	-17,511	-3,165	-21	-20,697	-15,009
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			108,272,571	14,002,482	443,834	69,039,690	83,486,006	6,778,339

Exhibit I.D. (1)

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	DEVELOPMENT OF RATE BASE									
2	----------									
3	ELECTRIC PLANT IN SERVICE	P00			0	23,171,488	15,687,073	29,498,013	4,357,160	11,817,832
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			0	3,963,072	5,438,576	7,436,201	1,413,887	3,040,709
5	LESS ACCUMULATED AMORTIZATION	APAT	AAP	PGT2	0	9,815	6,277	14,430	1,775	18,753
6	NET ELECTRIC PLANT IN SERVICE	NTP00			0	19,198,601	10,242,220	22,047,382	2,941,498	8,758,370
7	ADDITIONS TO PLANT									
8	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
9	WORKING CAPITAL	TWCAP			0	328,458	52,539	258,176	14,341	152,262
10	TOTAL ADDITIONS TO PLANT	TAPL			0	328,458	52,539	258,176	14,341	152,262
11	DEDUCTIONS FROM PLANT									
12	ACUMM. DEFF. INC. TAXES	ADT			0	2,224,652	1,526,932	2,871,282	411,940	1,149,974
13	UNAMORT. INVEST. CREDIT	UICR	QUICR	P00D	0	3,539	2,396	4,505	665	1,805
14	CUSTOMER DEPOSIT	CD	QCD	DA4	0	0	0	0	0	0
15	MISC. OPER. RESERVES	MOPRV	MOPR	P00	0	884	598	1,125	166	451
16	CUST. ADVANCES FOR CONST.	CACT	QCAC	P004	0	72,425	49,032	92,199	13,619	36,938
17	TOTAL DEDUCTIONS FROM PLT.	TDPL			0	2,301,500	1,578,958	2,969,111	426,390	1,189,168
18	RATE BASE	RB			1	17,225,561	8,715,802	19,336,448	2,529,450	7,721,465
19	DEVELOPMENT OF OPERATING EXPENSES									
20	----------									
21	OPERATING EXPENSES BEFORE TAX									
22	POWER COST CHARGES	EPCC			0	4,160,820	0	0	0	0
23	CONSERVATION & LOAD MG.	ECLM			0	0	0	0	0	0
24	OTHER OPER. & MAINT.	E001			0	1,453,455	817,161	1,548,580	221,072	1,789,192
25	TOT. OPER. & MAINT.	E00			0	5,614,275	817,161	1,548,580	221,072	1,789,192
26	DEPRECIATION	DE00			0	547,719	435,585	796,000	119,239	367,417
27	AMORTIZATION	ADUP	CDUP	P00	0	4,254	2,880	5,415	800	2,170
28	TAXES OTHER THAN INCOME TAX	OTTX			0	641,569	333,889	710,297	95,383	331,066
29	AMORTIZATION OF ITC	AITC	TICA	P00	0	-14,469	-9,796	-18,420	-2,721	-7,380
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	0	-15,009	-10,302	-19,372	-2,779	-7,758
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			0	6,778,339	1,569,417	3,022,500	430,994	2,474,707

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	DEVELOPMENT OF RATE BASE								
2	----------								
3	ELECTRIC PLANT IN SERVICE	P00			21,144,967	4,758,245	3,735,205	3,366,654	94,365,149
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			6,589,691	1,863,656	1,520,092	238,396	27,541,208
5	LESS ACCUMULATED AMORTIZATION	APAT	AAP	PGT2	18,799	6,061	1,511	3,228	70,834
6	NET ELECTRIC PLANT IN SERVICE	NTP00			14,536,477	2,888,528	2,213,602	3,125,030	66,753,107
7	ADDITIONS TO PLANT								
8	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0
9	WORKING CAPITAL	TWCAP			155,702	34,411	29,677	23,009	720,117
10	TOTAL ADDITIONS TO PLANT	TAPL			155,702	34,411	29,677	23,009	720,117
11	DEDUCTIONS FROM PLANT								
12	ACUMM. DEFF. INC. TAXES	ADT			2,057,954	463,011	363,593	327,640	9,172,326
13	UNAMORT. INVEST. CREDIT	UICR	QUICR	P00D	3,229	0	0	0	12,600
14	CUSTOMER DEPOSIT	CD	QCD	DA4	0	0	0	0	0
15	MISC. OPER. RESERVES	MOPRV	MOPR	P00	806	182	142	128	3,598
16	CUST. ADVANCES FOR CONST.	CACT	QCAC	P004	66,091	14,873	11,675	0	284,427
17	TOTAL DEDUCTIONS FROM PLT.	TDPL			2,128,080	478,066	375,410	327,768	9,472,951
18	RATE BASE	RB			12,564,100	2,444,875	1,867,870	2,820,272	58,000,282
19	DEVELOPMENT OF OPERATING EXPENSES								
20	----------								
21	OPERATING EXPENSES BEFORE TAX								
22	POWER COST CHARGES	EPCC			0	0	0	0	0
23	CONSERVATION & LOAD MG.	ECLM			0	0	0	0	0
24	OTHER OPER. & MAINT.	E001			1,996,241	681,716	124,741	450,908	7,629,611
25	TOT. OPER. & MAINT.	E00			1,996,241	681,716	124,741	450,908	7,629,611
26	DEPRECIATION	DE00			638,244	195,151	148,555	209,228	2,909,419
27	AMORTIZATION	ADUP	CDUP	P00	3,882	873	686	618	17,324
28	TAXES OTHER THAN INCOME TAX	OTTX			505,232	114,139	69,705	108,887	2,268,598
29	AMORTIZATION OF ITC	AITC	TICA	P00	-13,204	-2,971	-2,332	-2,102	-58,926
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	-13,884	-3,124	-2,453	-2,210	-61,882
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			3,116,511	985,784	338,902	765,329	12,704,144

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	DEVELOPMENT OF RATE BASE									
2	----------									
3	ELECTRIC PLANT IN SERVICE	P00			463,156	37,049	102,459	59,281	0	29,124
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			147,602	11,807	32,652	18,892	0	9,282
5	LESS ACCUMULATED AMORTIZATION	APAT	AAP	PGT2	34,460	2,757	7,623	4,411	0	2,167
6	NET ELECTRIC PLANT IN SERVICE	NTP00			281,094	22,485	62,184	35,978	0	17,675
7	ADDITIONS TO PLANT									
8	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
9	WORKING CAPITAL	TWCAP			162,042	20,380	20,743	3,205	751	8,785
10	TOTAL ADDITIONS TO PLANT	TAPL			162,042	20,380	20,743	3,205	751	8,785
11	DEDUCTIONS FROM PLANT									
12	ACUMM. DEFF. INC. TAXES	ADT			44,070	3,525	9,749	5,641	0	2,771
13	UNAMORT. INVEST. CREDIT	UICR	QUICR	P00D	0	0	0	0	0	0
14	CUSTOMER DEPOSIT	CD	QCD	DA4	0	0	0	0	420,185	0
15	MISC. OPER. RESERVES	MOPRV	MOPR	P00	18	1	4	2	0	1
16	CUST. ADVANCES FOR CONST.	CACT	QCAC	P004	1,448	116	320	185	0	91
17	TOTAL DEDUCTIONS FROM PLT.	TDPL			45,536	3,642	10,073	5,828	420,185	2,863
18	RATE BASE	RB			397,601	39,224	72,855	33,356	-419,433	23,598
19	DEVELOPMENT OF OPERATING EXPENSES									
20	----------									
21	OPERATING EXPENSES BEFORE TAX									
22	POWER COST CHARGES	EPCC			0	0	0	0	0	0
23	CONSERVATION & LOAD MG.	ECLM			0	0	0	474,879	0	0
24	OTHER OPER. & MAINT.	E001			3,792,875	477,584	484,389	-401,195	17,632	205,522
25	TOT. OPER. & MAINT.	E00			3,792,875	477,584	484,389	73,684	17,632	205,522
26	DEPRECIATION	DE00			9,586	767	2,121	1,227	0	602
27	AMORTIZATION	ADUP	CDUP	P00	85	7	19	11	0	5
28	TAXES OTHER THAN INCOME TAX	OTTX			149,378	11,949	33,045	19,119	0	9,393
29	AMORTIZATION OF ITC	AITC	TICA	P00	-289	-23	-64	-37	0	-18
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	-297	-24	-66	-38	0	-19
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			3,951,338	490,260	519,444	93,966	17,632	215,485

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	DEVELOPMENT OF RATE BASE					
2	----------					
3	ELECTRIC PLANT IN SERVICE	P00			233,047	924,116
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			0	220,235
5	LESS ACCUMULATED AMORTIZATION	APAT	AAP	PGT2	0	51,418
6	NET ELECTRIC PLANT IN SERVICE	NTP00			233,047	652,463
7	ADDITIONS TO PLANT					
8	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0
9	WORKING CAPITAL	TWCAP			634	216,540
10	TOTAL ADDITIONS TO PLANT	TAPL			634	216,540
11	DEDUCTIONS FROM PLANT					
12	ACUMM. DEFF. INC. TAXES	ADT			0	65,756
13	UNAMORT. INVEST. CREDIT	UICR	QUICR	P00D	0	0
14	CUSTOMER DEPOSIT	CD	QCD	DA4	0	420,185
15	MISC. OPER. RESERVES	MOPRV	MOPR	P00	9	35
16	CUST. ADVANCES FOR CONST.	CACT	QCAC	P004	728	2,888
17	TOTAL DEDUCTIONS FROM PLT.	TDPL			737	488,864
18	RATE BASE	RB			232,945	380,146
19	DEVELOPMENT OF OPERATING EXPENSES					
20	----------					
21	OPERATING EXPENSES BEFORE TAX					
22	POWER COST CHARGES	EPCC			0	0
23	CONSERVATION & LOAD MG.	ECLM			0	474,879
24	OTHER OPER. & MAINT.	E001			8,683	4,585,490
25	TOT. OPER. & MAINT.	E00			8,683	5,060,369
26	DEPRECIATION	DE00			75	14,378
27	AMORTIZATION	ADUP	CDUP	P00	43	170
28	TAXES OTHER THAN INCOME TAX	OTTX			7,302	230,186
29	AMORTIZATION OF ITC	AITC	TICA	P00	-146	-577
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	0	-444
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			15,957	5,304,082

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	DEVELOPMENT OF REVENUE REQUIREMENT									
2	----------									
3	RATE BASE	RB			90,997,045	6,392,174	1,045,585	7,953,297	15,391,056	17,225,560
4	RATE OF RETURN	RTRET			8.981	8.981	8.981	8.981	8.981	8.981
5	RETURN	RET			8,172,807	574,107	93,908	714,317	1,382,332	1,547,096
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			108,272,571	14,002,482	443,834	69,039,690	83,486,006	6,778,339
7	FEDERAL AND STATE INCOME TAX	TTAX			2,209,969	201,954	32,181	-544,737	-310,602	574,635
8	TOTAL REVENUE REQUIREMENT	ROO			118,655,348	14,778,543	569,924	69,209,270	84,557,737	8,900,070
9	LESS- OTHER INCOME	RINC			1,720,387	32,423	5,840	1,050,040	1,088,303	405,980
10	ADD - ENERGY CONS REV	RECS	EECS	DA3	87,287	0	0	0	0	0
11	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	825,564	0	0	825,564	825,564	0
12	LESS- CTC REVENUE	RCTC	ECTC	POOD	237,746	46,343	8,346	57	54,746	40,126
13	LESS-UNBILL FUEL CHARGE	EUBFC	UBLFC	EPCC	-196,406	-11,018	-663	-166,478	-178,159	-18,247
14	LESS-UNBILL BASE CHARGE	EUBBR	UBLBR	RTSLZ	-102,331	-16,616	-552	-48,476	-65,644	-5,580
15	LESS-UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-69,302	-11,251	-374	-32,830	-44,455	-3,779
16	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	-872,376	0	0	0	0	0
17	LESS-WHOLESALE REVENUE	EWTOT			6,258,678	2,759,513	499,364	1,753,249	5,012,126	635,006
18	BILLED SALES REV REQUIREMENT	RTSL			110,940,675	11,979,149	57,963	65,828,144	77,865,256	7,846,564
19	MAG LAB REVENUE REQUIREMENT	RMAGL			661,826	128,165	24,306	165,289	317,760	116,661
20	MIT STANDBY/SUPPL REV. REQ.	RMITS			3,130,899	736,473	139,667	277,643	1,153,783	670,372
21	ALL OTHER TARIFF REV. REQ.	RTSLL			107,147,950	11,114,511	-106,010	65,385,212	76,393,713	7,059,531

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	DEVELOPMENT OF REVENUE REQUIREMENT									
2	----------									
3	RATE BASE	RB			1	17,225,561	8,715,802	19,336,448	2,529,450	7,721,465
4	RATE OF RETURN	RTRET			0.000	8.981	8.981	8.981	8.981	8.981
5	RETURN	RET			0	1,547,096	782,801	1,736,684	227,180	693,496
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			0	6,778,339	1,569,417	3,022,500	430,994	2,474,707
7	FEDERAL AND STATE INCOME TAX	TTAX			0	574,635	289,099	644,062	84,047	257,827
8	TOTAL REVENUE REQUIREMENT	ROO			0	8,900,070	2,641,317	5,403,246	742,221	3,426,030
9	LESS- OTHER INCOME	RINC			0	405,980	31,596	80,289	8,776	31,901
10	ADD - ENERGY CONS REV	RECS	EECS	DA3	0	0	0	0	0	0
11	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
12	LESS- CTC REVENUE	RCTC	ECTC	POOD	0	40,126	27,165	51,082	7,545	20,465
13	LESS-UNBILL FUEL CHARGE	EUBFC	UBLFC	EPCC	0	-18,247	0	0	0	0
14	LESS-UNBILL BASE CHARGE	EUBBR	UBLBR	RTSLZ	0	-5,580	-3,530	-7,196	-992	-4,594
15	LESS-UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	0	-3,779	-2,391	-4,873	-672	-3,111
16	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0	0
17	LESS-WHOLESALE REVENUE	EWTOT			0	635,006	181,718	378,326	0	0
18	BILLED SALES REV REQUIREMENT	RTSL			0	7,846,564	2,406,759	4,905,618	727,564	3,381,369
19	MAG LAB REVENUE REQUIREMENT	RMAGL			0	116,661	79,009	148,396	0	0
20	MIT STANDBY/SUPPL REV. REQ.	RMITS			0	670,372	454,012	852,732	0	0
21	ALL OTHER TARIFF REV. REQ.	RTSLL			0	7,059,531	1,873,738	3,904,490	727,564	3,381,369

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	DEVELOPMENT OF REVENUE REQUIREMENT								
2	----------								
3	RATE BASE	RB			12,564,100	2,444,875	1,867,870	2,820,272	58,000,282
4	RATE OF RETURN	RTRET			8.981	8.981	8.981	8.981	8.981
5	RETURN	RET			1,128,432	219,583	167,761	253,300	5,209,237
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			3,116,511	985,784	338,902	765,329	12,704,144
7	FEDERAL AND STATE INCOME TAX	TTAX			418,271	81,750	62,355	96,086	1,933,497
8	TOTAL REVENUE REQUIREMENT	ROO			4,663,214	1,287,117	569,018	1,114,715	19,846,878
9	LESS- OTHER INCOME	RINC			48,632	9,538	10,174	4,079	224,985
10	ADD - ENERGY CONS REV	RECS	EECS	DA3	0	0	0	0	0
11	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0
12	LESS- CTC REVENUE	RCTC	ECTC	POOD	36,617	0	0	0	142,874
13	LESS-UNBILL FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0
14	LESS-UNBILL BASE CHARGE	EUBBR	UBLBR	RTSLZ	-6,244	-1,730	-755	-1,505	-26,546
15	LESS-UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-4,229	-1,172	-511	-1,020	-17,979
16	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0
17	LESS-WHOLESALE REVENUE	EWTOT			0	6,205	0	0	566,249
18	BILLED SALES REV REQUIREMENT	RTSL			4,588,438	1,274,276	560,110	1,113,161	18,957,295
19	MAG LAB REVENUE REQUIREMENT	RMAGL			0	0	0	0	227,405
20	MIT STANDBY/SUPPL REV. REQ.	RMITS			0	0	0	0	1,306,744
21	ALL OTHER TARIFF REV. REQ.	RTSLL			4,588,438	1,274,276	560,110	1,113,161	17,423,146

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	DEVELOPMENT OF REVENUE REQUIREMENT									
2	----------									
3	RATE BASE	RB			397,601	39,224	72,855	33,356	-419,433	23,598
4	RATE OF RETURN	RTRET			8.981	8.982	8.981	8.982	8.981	8.980
5	RETURN	RET			35,710	3,523	6,543	2,996	-37,671	2,119
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			3,951,338	490,260	519,444	93,966	17,632	215,485
7	FEDERAL AND STATE INCOME TAX	TTAX			13,292	1,317	2,423	1,102	-14,339	787
8	TOTAL REVENUE REQUIREMENT	ROO			4,000,340	495,100	528,410	98,064	-34,378	218,391
9	LESS- OTHER INCOME	RINC			561	45	49,016	-48,820	0	35
10	ADD - ENERGY CONS REV	RECS	EECS	DA3	0	0	0	87,287	0	0
11	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
12	LESS- CTC REVENUE	RCTC	ECTC	POOD	0	0	0	0	0	0
13	LESS-UNBILL FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0	0
14	LESS-UNBILL BASE CHARGE	EUBBR	UBLBR	RTSLZ	-5,424	-671	-717	2,560	47	-296
15	LESS-UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-3,674	-454	-485	1,734	32	-201
16	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	-872,376	0	0
17	LESS-WHOLESALE REVENUE	EWTOT			3,286	2,483	2,403	37,125	0	0
18	BILLED SALES REV REQUIREMENT	RTSL			4,005,591	493,697	478,193	1,065,128	-34,457	218,853
19	MAG LAB REVENUE REQUIREMENT	RMAGL			0	0	0	0	0	0
20	MIT STANDBY/SUPPL REV. REQ.	RMITS			0	0	0	0	0	0
21	ALL OTHER TARIFF REV. REQ.	RTSLL			4,005,591	493,697	478,193	1,065,128	-34,457	218,853

TABLE 1
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	DEVELOPMENT OF REVENUE REQUIREMENT					
2	----------					
3	RATE BASE	RB			232,945	380,146
4	RATE OF RETURN	RTRET			8.982	8.981
5	RETURN	RET			20,922	34,142
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			15,957	5,304,082
7	FEDERAL AND STATE INCOME TAX	TTAX			7,857	12,439
8	TOTAL REVENUE REQUIREMENT	ROO			44,736	5,350,663
9	LESS- OTHER INCOME	RINC			282	1,119
10	ADD - ENERGY CONS REV	RECS	EECS	DA3	0	87,287
11	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0
12	LESS- CTC REVENUE	RCTC	ECTC	POOD	0	0
13	LESS-UNBILL FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0
14	LESS-UNBILL BASE CHARGE	EUBBR	UBLBR	RTSLZ	-60	-4,561
15	LESS-UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-41	-3,089
16	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	-872,376
17	LESS-WHOLESALE REVENUE	EWTOT			0	45,297
18	BILLED SALES REV REQUIREMENT	RTSL			44,555	6,271,560
19	MAG LAB REVENUE REQUIREMENT	RMAGL			0	0
20	MIT STANDBY/SUPPL REV. REQ.	RMITS			0	0
21	ALL OTHER TARIFF REV. REQ.	RTSLL			44,555	6,271,560

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	ELECTRIC PLANT IN SERVICE									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.									
5	TOTAL	P03	Q03	DA7	233,047	0	0	0	0	0
6	(NEW CUSTOMER ACCOUNTING SYSTEM)									
7	TOTAL INTANGIBLE PLT.	PIT			233,047	0	0	0	0	0
8	PRODUCTION PLANT									
9	STEAM PRODUCTION									
10	310 LAND AND LAND RIGHTS									
11	TOTAL	P10	Q10	P1	66,516	66,516	0	0	66,516	0
12	311 STRUCTURES AND IMPROV.									
13	TOTAL	P11	Q11	P1	4,485,608	4,485,608	0	0	4,485,608	0
14	312 BOILER PLANT EQUIPMENT									
15	TOTAL	P12	Q12	P1	10,602,343	10,602,343	0	0	10,602,343	0
16	314 GENERATORS	P14	Q14	P1	4,597,782	4,597,782	0	0	4,597,782	0
17	315 ACCESSORY ELEC. EQUIP.									
18	PROD.	P15A	Q15A	P1	5,233,152	5,233,152	0	0	5,233,152	0
19	13.8KV	P15B	Q15B	DHTS1	0	0	0	0	0	0
20	TOTAL	P15			5,233,152	5,233,152	0	0	5,233,152	0
21	316 MISC. POWER PLANT EQUIP									
22	TOTAL	P16	Q16	P1	325,937	325,937	0	0	325,937	0
23	TOTAL STEAM PLANT	P100			25,311,338	25,311,338	0	0	25,311,338	0
24	OTHER PRODUCTION PLANT									
25	340 LAND AND LAND RIGHTS	P40	Q40	P2	29,477	0	29,477	0	29,477	0
26	341 STRUCTURES AND IMPROV.	P41	Q41	P2	72,873	0	72,873	0	72,873	0
27	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	148,103	0	148,103	0	148,103	0
28	343 PRIME MOVERS	P43	Q43	P2	2,142,932	0	2,142,932	0	2,142,932	0
29	344 GENERATORS	P44	Q44	P2	1,663,748	0	1,663,748	0	1,663,748	0
30	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	233,942	0	233,942	0	233,942	0
31	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	509,054	0	509,054	0	509,054	0
32	TOTAL OTHER PRODUCTION	P200			4,800,129	0	4,800,129	0	4,800,129	0
33	TOTAL PRODUCTION PLANT	PPT			30,111,467	25,311,338	4,800,129	0	30,111,467	0
34	TRANSMISSION PLANT									
35	350 LAND AND LAND RIGHTS	P50	Q50	T1	314,753	0	0	0	0	314,753
36	352 STUCTURES AND IMPROV.	P52	Q52	T1	4,926,678	0	0	0	0	4,926,678
37	353 STATION EQUIPMENT	P53	Q53	T1	6,144,911	0	0	0	0	6,144,911
38	354 TOWERS AND FIXTURES	P54	Q54	T1	0	0	0	0	0	0
39	355 POLES AND FIXTURES	P55	Q55	T1	36,955	0	0	0	0	36,955

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	ELECTRIC PLANT IN SERVICE									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.									
5	TOTAL	P03	Q03	DA7	0	0	0	0	0	0
6	(NEW CUSTOMER ACCOUNTING SYSTEM)									
7	TOTAL INTANGIBLE PLT.	PIT			0	0	0	0	0	0
8	PRODUCTION PLANT									
9	STEAM PRODUCTION									
10	310 LAND AND LAND RIGHTS									
11	TOTAL	P10	Q10	P1	0	0	0	0	0	0
12	311 STRUCTURES AND IMPROV.									
13	TOTAL	P11	Q11	P1	0	0	0	0	0	0
14	312 BOILER PLANT EQUIPMENT									
15	TOTAL	P12	Q12	P1	0	0	0	0	0	0
16	314 GENERATORS	P14	Q14	P1	0	0	0	0	0	0
17	315 ACCESSORY ELEC. EQUIP.									
18	PROD.	P15A	Q15A	P1	0	0	0	0	0	0
19	13.8KV	P15B	Q15B	DHTS1	0	0	0	0	0	0
20	TOTAL	P15			0	0	0	0	0	0
21	316 MISC. POWER PLANT EQUIP									
22	TOTAL	P16	Q16	P1	0	0	0	0	0	0
23	TOTAL STEAM PLANT	P100			0	0	0	0	0	0
24	OTHER PRODUCTION PLANT									
25	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0	0	0	0	0
26	341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0	0	0	0	0
27	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0	0	0	0	0
28	343 PRIME MOVERS	P43	Q43	P2	0	0	0	0	0	0
29	344 GENERATORS	P44	Q44	P2	0	0	0	0	0	0
30	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0	0	0	0	0
31	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0	0	0	0	0
32	TOTAL OTHER PRODUCTION	P200			0	0	0	0	0	0
33	TOTAL PRODUCTION PLANT	PPT			0	0	0	0	0	0
34	TRANSMISSION PLANT									
35	350 LAND AND LAND RIGHTS	P50	Q50	T1	0	314,753	0	0	0	0
36	352 STUCTURES AND IMPROV.	P52	Q52	T1	0	4,926,678	0	0	0	0
37	353 STATION EQUIPMENT	P53	Q53	T1	0	6,144,911	0	0	0	0
38	354 TOWERS AND FIXTURES	P54	Q54	T1	0	0	0	0	0	0
39	355 POLES AND FIXTURES	P55	Q55	T1	0	36,955	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

				DISTRIBUTION FUNCTION				
	OUT	IN	ALLOC	SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1 ELECTRIC PLANT IN SERVICE								
2 ----------								
3 INTANGIBLE PLANT								
4 303 MISC. INTANGIBLE PLT.								
5 TOTAL	P03	Q03	DA7	0	0	0	0	0
6 (NEW CUSTOMER ACCOUNTING SYSTEM)								
7 TOTAL INTANGIBLE PLT.	PIT			0	0	0	0	0
8 PRODUCTION PLANT								
9 STEAM PRODUCTION								
10 310 LAND AND LAND RIGHTS								
11 TOTAL	P10	Q10	P1	0	0	0	0	0
12 311 STRUCTURES AND IMPROV.								
13 TOTAL	P11	Q11	P1	0	0	0	0	0
14 312 BOILER PLANT EQUIPMENT								
15 TOTAL	P12	Q12	P1	0	0	0	0	0
16 314 GENERATORS	P14	Q14	P1	0	0	0	0	0
17 315 ACCESSORY ELEC. EQUIP.								
18 PROD.	P15A	Q15A	P1	0	0	0	0	0
19 13.8KV	P15B	Q15B	DHTS1	0	0	0	0	0
20 TOTAL	P15			0	0	0	0	0
21 316 MISC. POWER PLANT EQUIP								
22 TOTAL	P16	Q16	P1	0	0	0	0	0
23 TOTAL STEAM PLANT	P100			0	0	0	0	0
24 OTHER PRODUCTION PLANT								
25 340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0	0	0	0
26 341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0	0	0	0
27 342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0	0	0	0
28 343 PRIME MOVERS	P43	Q43	P2	0	0	0	0	0
29 344 GENERATORS	P44	Q44	P2	0	0	0	0	0
30 345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0	0	0	0
31 346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0	0	0	0
32 TOTAL OTHER PRODUCTION	P200			0	0	0	0	0
33 TOTAL PRODUCTION PLANT	PPT			0	0	0	0	0
34 TRANSMISSION PLANT								
35 350 LAND AND LAND RIGHTS	P50	Q50	T1	0	0	0	0	0
36 352 STUCTURES AND IMPROV.	P52	Q52	T1	0	0	0	0	0
37 353 STATION EQUIPMENT	P53	Q53	T1	0	0	0	0	0
38 354 TOWERS AND FIXTURES	P54	Q54	T1	0	0	0	0	0
39 355 POLES AND FIXTURES	P55	Q55	T1	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	ELECTRIC PLANT IN SERVICE									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.									
5	TOTAL	P03	Q03	DA7	0	0	0	0	0	0
6	(NEW CUSTOMER ACCOUNTING SYSTEM)									
7	TOTAL INTANGIBLE PLT.	PIT			0	0	0	0	0	0
8	PRODUCTION PLANT									
9	STEAM PRODUCTION									
10	310 LAND AND LAND RIGHTS									
11	TOTAL	P10	Q10	P1	0	0	0	0	0	0
12	311 STRUCTURES AND IMPROV.									
13	TOTAL	P11	Q11	P1	0	0	0	0	0	0
14	312 BOILER PLANT EQUIPMENT									
15	TOTAL	P12	Q12	P1	0	0	0	0	0	0
16	314 GENERATORS	P14	Q14	P1	0	0	0	0	0	0
17	315 ACCESSORY ELEC. EQUIP.									
18	PROD.	P15A	Q15A	P1	0	0	0	0	0	0
19	13.8KV	P15B	Q15B	DHTS1	0	0	0	0	0	0
20	TOTAL	P15			0	0	0	0	0	0
21	316 MISC. POWER PLANT EQUIP									
22	TOTAL	P16	Q16	P1	0	0	0	0	0	0
23	TOTAL STEAM PLANT	P100			0	0	0	0	0	0
24	OTHER PRODUCTION PLANT									
25	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0	0	0	0	0
26	341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0	0	0	0	0
27	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0	0	0	0	0
28	343 PRIME MOVERS	P43	Q43	P2	0	0	0	0	0	0
29	344 GENERATORS	P44	Q44	P2	0	0	0	0	0	0
30	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0	0	0	0	0
31	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0	0	0	0	0
32	TOTAL OTHER PRODUCTION	P200			0	0	0	0	0	0
33	TOTAL PRODUCTION PLANT	PPT			0	0	0	0	0	0
34	TRANSMISSION PLANT									
35	350 LAND AND LAND RIGHTS	P50	Q50	T1	0	0	0	0	0	0
36	352 STUCTURES AND IMPROV.	P52	Q52	T1	0	0	0	0	0	0
37	353 STATION EQUIPMENT	P53	Q53	T1	0	0	0	0	0	0
38	354 TOWERS AND FIXTURES	P54	Q54	T1	0	0	0	0	0	0
39	355 POLES AND FIXTURES	P55	Q55	T1	0	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	ELECTRIC PLANT IN SERVICE					
2	----------					
3	INTANGIBLE PLANT					
4	303 MISC. INTANGIBLE PLT.					
5	TOTAL	P03	Q03	DA7	233,047	233,047
6	(NEW CUSTOMER ACCOUNTING SYSTEM)					
7	TOTAL INTANGIBLE PLT.	PIT			233,047	233,047
8	PRODUCTION PLANT					
9	STEAM PRODUCTION					
10	310 LAND AND LAND RIGHTS					
11	TOTAL	P10	Q10	P1	0	0
12	311 STRUCTURES AND IMPROV.					
13	TOTAL	P11	Q11	P1	0	0
14	312 BOILER PLANT EQUIPMENT					
15	TOTAL	P12	Q12	P1	0	0
16	314 GENERATORS	P14	Q14	P1	0	0
17	315 ACCESSORY ELEC. EQUIP.					
18	PROD.	P15A	Q15A	P1	0	0
19	13.8KV	P15B	Q15B	DHTS1	0	0
20	TOTAL	P15			0	0
21	316 MISC. POWER PLANT EQUIP					
22	TOTAL	P16	Q16	P1	0	0
23	TOTAL STEAM PLANT	P100			0	0
24	OTHER PRODUCTION PLANT					
25	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0
26	341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0
27	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0
28	343 PRIME MOVERS	P43	Q43	P2	0	0
29	344 GENERATORS	P44	Q44	P2	0	0
30	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0
31	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0
32	TOTAL OTHER PRODUCTION	P200			0	0
33	TOTAL PRODUCTION PLANT	PPT			0	0
34	TRANSMISSION PLANT					
35	350 LAND AND LAND RIGHTS	P50	Q50	T1	0	0
36	352 STUCTURES AND IMPROV.	P52	Q52	T1	0	0
37	353 STATION EQUIPMENT	P53	Q53	T1	0	0
38	354 TOWERS AND FIXTURES	P54	Q54	T1	0	0
39	355 POLES AND FIXTURES	P55	Q55	T1	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	356 OVERHEAD CONDUCTORS	P56	Q56	T1	0	0	0	0	0	0
2	357 UNDERGROUND CONDUIT	P57	Q57	T1	6,153,760	0	0	0	0	6,153,760
3	358 UNDERGROUND CONDUCTORS	P58	Q58	T1	5,462,512	0	0	0	0	5,462,512
4	359 ROADS AND TRAILS	P59	Q59	T1	0	0	0	0	0	0
5	TOTAL TRANSMISSION PLANT	PTT			23,039,569	0	0	0	0	23,039,569

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	356 OVERHEAD CONDUCTORS	P56	Q56	T1	0	0	0	0	0	0
2	357 UNDERGROUND CONDUIT	P57	Q57	T1	0	6,153,760	0	0	0	0
3	358 UNDERGROUND CONDUCTORS	P58	Q58	T1	0	5,462,512	0	0	0	0
4	359 ROADS AND TRAILS	P59	Q59	T1	0	0	0	0	0	0
5	TOTAL TRANSMISSION PLANT	PTT			0	23,039,569	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					DISTRIBUTION FUNCTION				
		OUT	IN	ALLOC	SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	356 OVERHEAD CONDUCTORS	P56	Q56	T1	0	0	0	0	0
2	357 UNDERGROUND CONDUIT	P57	Q57	T1	0	0	0	0	0
3	358 UNDERGROUND CONDUCTORS	P58	Q58	T1	0	0	0	0	0
4	359 ROADS AND TRAILS	P59	Q59	T1	0	0	0	0	0
5	TOTAL TRANSMISSION PLANT	PTT			0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	356 OVERHEAD CONDUCTORS	P56	Q56	T1	0	0	0	0	0	0
2	357 UNDERGROUND CONDUIT	P57	Q57	T1	0	0	0	0	0	0
3	358 UNDERGROUND CONDUCTORS	P58	Q58	T1	0	0	0	0	0	0
4	359 ROADS AND TRAILS	P59	Q59	T1	0	0	0	0	0	0
5	TOTAL TRANSMISSION PLANT	PTT			0	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	356 OVERHEAD CONDUCTORS	P56	Q56	T1	0	0
2	357 UNDERGROUND CONDUIT	P57	Q57	T1	0	0
3	358 UNDERGROUND CONDUCTORS	P58	Q58	T1	0	0
4	359 ROADS AND TRAILS	P59	Q59	T1	0	0
5	TOTAL TRANSMISSION PLANT	PTT			0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	DISTRIBUTION PLANT									
2	360 LAND AND LAND RIGHTS									
3	13.8KV									
4	CAPACITY COMPONENT	P60H	Q60H	DHTS1	134,951	0	0	0	0	0
5	PRIMARY									
6	CAPACITY COMPONENT	P60D	Q60D	DPS1	125,072	0	0	0	0	0
7	CUSTOMER COMPONENT	P60C	Q60C	DPS1	0	0	0	0	0	0
8	TOTAL ACCOUNT 360	P60			260,023	0	0	0	0	0
9	361 STRUCTURES AND IMPROV.									
10	13.8KV	P61H	Q61H	DHTS1	2,605,544	0	0	0	0	0
11	PRIMARY	P61D	Q61D	DPS1	111,187	0	0	0	0	0
12	TOTAL	P61			2,716,731	0	0	0	0	0
13	362 STATION EQUIPMENT									
14	13.8KV	P62H	Q62H	DHTS1	12,863,152	0	0	0	0	0
15	PRIMARY	P62PD	Q62PD	DPS1	4,097,340	0	0	0	0	0
16	SECONDARY	P62SD	Q62SD	DS1	9,423,025	0	0	0	0	0
17	TOTAL	P62			26,383,517	0	0	0	0	0
18	364 POLES,TOWERS,FIXTURES									
19	PRIMARY FUNCTION									
20	CAPACITY COMPONENT	P64PD	Q64PD	DP1	986,648	0	0	0	0	0
21	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0	0
22	SECONDARY FUNCTION									
23	CAPACITY COMPONENT	P64SD	Q64SD	DS1	998,560	0	0	0	0	0
24	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0	0
25	TOTAL ACCOUNT 364									
26	CAPACITY COMPONENT	P64D			1,985,208	0	0	0	0	0
27	CUSTOMER COMPONENT	P64C			0	0	0	0	0	0
28	TOTAL	P64			1,985,208	0	0	0	0	0
29	365 OVERHEAD CONDUCTORS									
30	13.8KV FUNCTION	P65H	Q65H	DHT1	0	0	0	0	0	0
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	2,330,780	0	0	0	0	0
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	2,445,409	0	0	0	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0	0
37	TOTAL ACCOUNT 365									
38	CAPACITY COMPONENT	P65D			4,776,189	0	0	0	0	0
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0	0
40	TOTAL	P65			4,776,189	0	0	0	0	0
41	366 UNDERGROUND CONDUIT									

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	DISTRIBUTION PLANT									
2	360 LAND AND LAND RIGHTS									
3	13.8KV									
4	CAPACITY COMPONENT	P60H	Q60H	DHTS1	0	0	134,951	0	0	0
5	PRIMARY									
6	CAPACITY COMPONENT	P60D	Q60D	DPS1	0	0	0	0	125,072	0
7	CUSTOMER COMPONENT	P60C	Q60C	DPS1	0	0	0	0	0	0
8	TOTAL ACCOUNT 360	P60			0	0	134,951	0	125,072	0
9	361 STRUCTURES AND IMPROV.									
10	13.8KV	P61H	Q61H	DHTS1	0	0	2,605,544	0	0	0
11	PRIMARY	P61D	Q61D	DPS1	0	0	0	0	111,187	0
12	TOTAL	P61			0	0	2,605,544	0	111,187	0
13	362 STATION EQUIPMENT									
14	13.8KV	P62H	Q62H	DHTS1	0	0	12,863,152	0	0	0
15	PRIMARY	P62PD	Q62PD	DPS1	0	0	0	0	4,097,340	0
16	SECONDARY	P62SD	Q62SD	DS1	0	0	0	0	0	0
17	TOTAL	P62			0	0	12,863,152	0	4,097,340	0
18	364 POLES,TOWERS,FIXTURES									
19	PRIMARY FUNCTION									
20	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0	0	0	0	986,648
21	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0	0
22	SECONDARY FUNCTION									
23	CAPACITY COMPONENT	P64SD	Q64SD	DS1	0	0	0	0	0	0
24	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0	0
25	TOTAL ACCOUNT 364									
26	CAPACITY COMPONENT	P64D			0	0	0	0	0	986,648
27	CUSTOMER COMPONENT	P64C			0	0	0	0	0	0
28	TOTAL	P64			0	0	0	0	0	986,648
29	365 OVERHEAD CONDUCTORS									
30	13.8KV FUNCTION	P65H	Q65H	DHT1	0	0	0	0	0	0
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0	0	0	0	2,330,780
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	0	0	0	0	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0	0
37	TOTAL ACCOUNT 365									
38	CAPACITY COMPONENT	P65D			0	0	0	0	0	2,330,780
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0	0
40	TOTAL	P65			0	0	0	0	0	2,330,780
41	366 UNDERGROUND CONDUIT									

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	DISTRIBUTION PLANT								
2	360 LAND AND LAND RIGHTS								
3	13.8KV								
4	CAPACITY COMPONENT	P60H	Q60H	DHTS1	0	0	0	0	134,951
5	PRIMARY								
6	CAPACITY COMPONENT	P60D	Q60D	DPS1	0	0	0	0	125,072
7	CUSTOMER COMPONENT	P60C	Q60C	DPS1	0	0	0	0	0
8	TOTAL ACCOUNT 360	P60			0	0	0	0	260,023
9	361 STRUCTURES AND IMPROV.								
10	13.8KV	P61H	Q61H	DHTS1	0	0	0	0	2,605,544
11	PRIMARY	P61D	Q61D	DPS1	0	0	0	0	111,187
12	TOTAL	P61			0	0	0	0	2,716,731
13	362 STATION EQUIPMENT								
14	13.8KV	P62H	Q62H	DHTS1	0	0	0	0	12,863,152
15	PRIMARY	P62PD	Q62PD	DPS1	0	0	0	0	4,097,340
16	SECONDARY	P62SD	Q62SD	DS1	9,423,025	0	0	0	9,423,025
17	TOTAL	P62			9,423,025	0	0	0	26,383,517
18	364 POLES,TOWERS,FIXTURES								
19	PRIMARY FUNCTION								
20	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0	0	0	986,648
21	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0
22	SECONDARY FUNCTION								
23	CAPACITY COMPONENT	P64SD	Q64SD	DS1	998,560	0	0	0	998,560
24	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0
25	TOTAL ACCOUNT 364								
26	CAPACITY COMPONENT	P64D			998,560	0	0	0	1,985,208
27	CUSTOMER COMPONENT	P64C			0	0	0	0	0
28	TOTAL	P64			998,560	0	0	0	1,985,208
29	365 OVERHEAD CONDUCTORS								
30	13.8KV FUNCTION	P65H	Q65H	DHT1	0	0	0	0	0
31	PRIMARY FUNCTION								
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0	0	0	2,330,780
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0
34	SECONDARY FUNCTION								
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	2,445,409	0	0	0	2,445,409
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0
37	TOTAL ACCOUNT 365								
38	CAPACITY COMPONENT	P65D			2,445,409	0	0	0	4,776,189
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0
40	TOTAL	P65			2,445,409	0	0	0	4,776,189
41	366 UNDERGROUND CONDUIT								

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	DISTRIBUTION PLANT									
2	360 LAND AND LAND RIGHTS									
3	13.8KV									
4	CAPACITY COMPONENT	P60H	Q60H	DHTS1	0	0	0	0	0	0
5	PRIMARY									
6	CAPACITY COMPONENT	P60D	Q60D	DPS1	0	0	0	0	0	0
7	CUSTOMER COMPONENT	P60C	Q60C	DPS1	0	0	0	0	0	0
8	TOTAL ACCOUNT 360	P60			0	0	0	0	0	0
9	361 STRUCTURES AND IMPROV.									
10	13.8KV	P61H	Q61H	DHTS1	0	0	0	0	0	0
11	PRIMARY	P61D	Q61D	DPS1	0	0	0	0	0	0
12	TOTAL	P61			0	0	0	0	0	0
13	362 STATION EQUIPMENT									
14	13.8KV	P62H	Q62H	DHTS1	0	0	0	0	0	0
15	PRIMARY	P62PD	Q62PD	DPS1	0	0	0	0	0	0
16	SECONDARY	P62SD	Q62SD	DS1	0	0	0	0	0	0
17	TOTAL	P62			0	0	0	0	0	0
18	364 POLES,TOWERS,FIXTURES									
19	PRIMARY FUNCTION									
20	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0	0	0	0	0
21	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0	0
22	SECONDARY FUNCTION									
23	CAPACITY COMPONENT	P64SD	Q64SD	DS1	0	0	0	0	0	0
24	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0	0
25	TOTAL ACCOUNT 364									
26	CAPACITY COMPONENT	P64D			0	0	0	0	0	0
27	CUSTOMER COMPONENT	P64C			0	0	0	0	0	0
28	TOTAL	P64			0	0	0	0	0	0
29	365 OVERHEAD CONDUCTORS									
30	13.8KV FUNCTION	P65H	Q65H	DHT1	0	0	0	0	0	0
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0	0	0	0	0
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	0	0	0	0	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0	0
37	TOTAL ACCOUNT 365									
38	CAPACITY COMPONENT	P65D			0	0	0	0	0	0
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0	0
40	TOTAL	P65			0	0	0	0	0	0
41	366 UNDERGROUND CONDUIT									

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	DISTRIBUTION PLANT					
2	360 LAND AND LAND RIGHTS					
3	13.8KV					
4	CAPACITY COMPONENT	P60H	Q60H	DHTS1	0	0
5	PRIMARY					
6	CAPACITY COMPONENT	P60D	Q60D	DPS1	0	0
7	CUSTOMER COMPONENT	P60C	Q60C	DPS1	0	0
8	TOTAL ACCOUNT 360	P60			0	0
9	361 STRUCTURES AND IMPROV.					
10	13.8KV	P61H	Q61H	DHTS1	0	0
11	PRIMARY	P61D	Q61D	DPS1	0	0
12	TOTAL	P61			0	0
13	362 STATION EQUIPMENT					
14	13.8KV	P62H	Q62H	DHTS1	0	0
15	PRIMARY	P62PD	Q62PD	DPS1	0	0
16	SECONDARY	P62SD	Q62SD	DS1	0	0
17	TOTAL	P62			0	0
18	364 POLES,TOWERS,FIXTURES					
19	PRIMARY FUNCTION					
20	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0
21	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0
22	SECONDARY FUNCTION					
23	CAPACITY COMPONENT	P64SD	Q64SD	DS1	0	0
24	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0
25	TOTAL ACCOUNT 364					
26	CAPACITY COMPONENT	P64D			0	0
27	CUSTOMER COMPONENT	P64C			0	0
28	TOTAL	P64			0	0
29	365 OVERHEAD CONDUCTORS					
30	13.8KV FUNCTION	P65H	Q65H	DHT1	0	0
31	PRIMARY FUNCTION					
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0
34	SECONDARY FUNCTION					
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0
37	TOTAL ACCOUNT 365					
38	CAPACITY COMPONENT	P65D			0	0
39	CUSTOMER COMPONENT	P65C			0	0
40	TOTAL	P65			0	0
41	366 UNDERGROUND CONDUIT					

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	13.8KV FUNCTION	P66H	Q66H	DHT1	10,833,362	0	0	0	0	0
2	PRIMARY FUNCTION	P66P	Q66P	DP1	2,723,996	0	0	0	0	0
3	SECONDARY FUNCTION	P66S	Q66S	DS1	2,097,789	0	0	0	0	0
4	TOTAL ACCOUNT 366	P66			15,655,147	0	0	0	0	0
5	367 UNDERGROUND CONDUCTORS									
6	13.8KV FUNCTION	P67H	Q67H	DHT1	18,473,623	0	0	0	0	0
7	PRIMARY FUNCTION	P67P	Q67P	DP1	5,525,834	0	0	0	0	0
8	SECONDARY FUNCTION	P67S	Q67S	DS1	3,087,966	0	0	0	0	0
9	TOTAL ACCOUNT 367	P67			27,087,423	0	0	0	0	0
10	368 LINE TRANSFORMERS									
11	CAPACITY COMPONENT	P68D	Q68D	DS1	2,841,549	0	0	0	0	0
12	CUSTOMER COMPONENT	P68C	Q68C	DS1	0	0	0	0	0	0
13	TOTAL ACCOUNT 368	P68			2,841,549	0	0	0	0	0
14	369 SERVICES									
15	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0	0
16	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	3,715,333	0	0	0	0	0
17	TOTAL ACCOUNT 369	P69			3,715,333	0	0	0	0	0
18	370 METERS									
19	TOTAL ACCOUNT 370	P70			4,676,864	0	0	0	0	0
20	373 STREET LIGHTING									
21	TOTAL ACCOUNT 373	P73	Q73	DSL1	3,323,429	0	0	0	0	0
22	TOTAL DISTRIBUTION PLANT									
23	CAPACITY COMPONENT	PDD			81,705,787	0	0	0	0	0
24	CUSTOMER COMPONENT	PDC			8,392,197	0	0	0	0	0
25	STREET LIGHTING	PDF			3,323,429	0	0	0	0	0
26	TOTAL	PDT			93,421,413	0	0	0	0	0
27	GENERAL PLANT									
28	389-399 GENERAL PLANT									
29	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	2,433,117	1,449,207	19,672	33,061	1,501,940	131,919
30	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	792,322	0	0	0	0	0
31	STREET LIGHTING	PGF	Q890F	PAYRFL	43,225	0	0	0	0	0
32	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	3,268,664	1,449,207	19,672	33,061	1,501,940	131,919
33	GROSS ELECTRIC PLANT IN SERV.									
34	CAPACITY COMPONENT	P00D			137,289,940	26,760,545	4,819,801	33,061	31,613,407	23,171,488
35	CUSTOMER COMPONENT	P00C			9,417,566	0	0	0	0	0
36	STREET LIGHTING	P00F			3,366,654	0	0	0	0	0
37	TOTAL	P00			150,074,160	26,760,545	4,819,801	33,061	31,613,407	23,171,488

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	13.8KV FUNCTION	P66H	Q66H	DHT1	0	0	0	10,833,362	0	0
2	PRIMARY FUNCTION	P66P	Q66P	DP1	0	0	0	0	0	2,723,996
3	SECONDARY FUNCTION	P66S	Q66S	DS1	0	0	0	0	0	0
4	TOTAL ACCOUNT 366	P66			0	0	0	10,833,362	0	2,723,996
5	367 UNDERGROUND CONDUCTORS									
6	13.8KV FUNCTION	P67H	Q67H	DHT1	0	0	0	18,473,623	0	0
7	PRIMARY FUNCTION	P67P	Q67P	DP1	0	0	0	0	0	5,525,834
8	SECONDARY FUNCTION	P67S	Q67S	DS1	0	0	0	0	0	0
9	TOTAL ACCOUNT 367	P67			0	0	0	18,473,623	0	5,525,834
10	368 LINE TRANSFORMERS									
11	CAPACITY COMPONENT	P68D	Q68D	DS1	0	0	0	0	0	0
12	CUSTOMER COMPONENT	P68C	Q68C	DS1	0	0	0	0	0	0
13	TOTAL ACCOUNT 368	P68			0	0	0	0	0	0
14	369 SERVICES									
15	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0	0
16	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	0	0	0	0	0
17	TOTAL ACCOUNT 369	P69			0	0	0	0	0	0
18	370 METERS									
19	TOTAL ACCOUNT 370	P70			0	0	0	0	0	0
20	373 STREET LIGHTING									
21	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0	0	0	0	0
22	TOTAL DISTRIBUTION PLANT									
23	CAPACITY COMPONENT	PDD			0	0	15,603,647	29,306,985	4,333,599	11,567,258
24	CUSTOMER COMPONENT	PDC			0	0	0	0	0	0
25	STREET LIGHTING	PDF			0	0	0	0	0	0
26	TOTAL	PDT			0	0	15,603,647	29,306,985	4,333,599	11,567,258
27	GENERAL PLANT									
28	389-399 GENERAL PLANT									
29	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	0	131,919	83,426	191,028	23,561	250,574
30	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	0	0	0	0	0	0
31	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0	0	0	0	0
32	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	0	131,919	83,426	191,028	23,561	250,574
33	GROSS ELECTRIC PLANT IN SERV.									
34	CAPACITY COMPONENT	POOD			0	23,171,488	15,687,073	29,498,013	4,357,160	11,817,832
35	CUSTOMER COMPONENT	POOC			0	0	0	0	0	0
36	STREET LIGHTING	POOF			0	0	0	0	0	0
37	TOTAL	POO			0	23,171,488	15,687,073	29,498,013	4,357,160	11,817,832

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	13.8KV FUNCTION	P66H	Q66H	DHT1	0	0	0	0	10,833,362
2	PRIMARY FUNCTION	P66P	Q66P	DP1	0	0	0	0	2,723,996
3	SECONDARY FUNCTION	P66S	Q66S	DS1	2,097,789	0	0	0	2,097,789
4	TOTAL ACCOUNT 366	P66			2,097,789	0	0	0	15,655,147
5	367 UNDERGROUND CONDUCTORS								
6	13.8KV FUNCTION	P67H	Q67H	DHT1	0	0	0	0	18,473,623
7	PRIMARY FUNCTION	P67P	Q67P	DP1	0	0	0	0	5,525,834
8	SECONDARY FUNCTION	P67S	Q67S	DS1	3,087,966	0	0	0	3,087,966
9	TOTAL ACCOUNT 367	P67			3,087,966	0	0	0	27,087,423
10	368 LINE TRANSFORMERS								
11	CAPACITY COMPONENT	P68D	Q68D	DS1	2,841,549	0	0	0	2,841,549
12	CUSTOMER COMPONENT	P68C	Q68C	DS1	0	0	0	0	0
13	TOTAL ACCOUNT 368	P68			2,841,549	0	0	0	2,841,549
14	369 SERVICES								
15	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0
16	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	0	3,715,333	0	3,715,333
17	TOTAL ACCOUNT 369	P69			0	0	3,715,333	0	3,715,333
18	370 METERS								
19	TOTAL ACCOUNT 370	P70			0	4,676,864	0	0	4,676,864
20	373 STREET LIGHTING								
21	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0	0	3,323,429	3,323,429
22	TOTAL DISTRIBUTION PLANT								
23	CAPACITY COMPONENT	PDD			20,894,298	0	0	0	81,705,787
24	CUSTOMER COMPONENT	PDC			0	4,676,864	3,715,333	0	8,392,197
25	STREET LIGHTING	PDF			0	0	0	3,323,429	3,323,429
26	TOTAL	PDT			20,894,298	4,676,864	3,715,333	3,323,429	93,421,413
27	GENERAL PLANT								
28	389-399 GENERAL PLANT								
29	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	250,669	0	0	0	799,258
30	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	0	81,381	19,872	0	101,253
31	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0	0	43,225	43,225
32	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	250,669	81,381	19,872	43,225	943,736
33	GROSS ELECTRIC PLANT IN SERV.								
34	CAPACITY COMPONENT	POOD			21,144,967	0	0	0	82,505,045
35	CUSTOMER COMPONENT	POOC			0	4,758,245	3,735,205	0	8,493,450
36	STREET LIGHTING	POOF			0	0	0	3,366,654	3,366,654
37	TOTAL	POO			21,144,967	4,758,245	3,735,205	3,366,654	94,365,149

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	13.8KV FUNCTION	P66H	Q66H	DHT1	0	0	0	0	0	0
2	PRIMARY FUNCTION	P66P	Q66P	DP1	0	0	0	0	0	0
3	SECONDARY FUNCTION	P66S	Q66S	DS1	0	0	0	0	0	0
4	TOTAL ACCOUNT 366	P66			0	0	0	0	0	0
5	367 UNDERGROUND CONDUCTORS									
6	13.8KV FUNCTION	P67H	Q67H	DHT1	0	0	0	0	0	0
7	PRIMARY FUNCTION	P67P	Q67P	DP1	0	0	0	0	0	0
8	SECONDARY FUNCTION	P67S	Q67S	DS1	0	0	0	0	0	0
9	TOTAL ACCOUNT 367	P67			0	0	0	0	0	0
10	368 LINE TRANSFORMERS									
11	CAPACITY COMPONENT	P68D	Q68D	DS1	0	0	0	0	0	0
12	CUSTOMER COMPONENT	P68C	Q68C	DS1	0	0	0	0	0	0
13	TOTAL ACCOUNT 368	P68			0	0	0	0	0	0
14	369 SERVICES									
15	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0	0
16	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	0	0	0	0	0
17	TOTAL ACCOUNT 369	P69			0	0	0	0	0	0
18	370 METERS									
19	TOTAL ACCOUNT 370	P70			0	0	0	0	0	0
20	373 STREET LIGHTING									
21	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0	0	0	0	0
22	TOTAL DISTRIBUTION PLANT									
23	CAPACITY COMPONENT	PDD			0	0	0	0	0	0
24	CUSTOMER COMPONENT	PDC			0	0	0	0	0	0
25	STREET LIGHTING	PDF			0	0	0	0	0	0
26	TOTAL	PDT			0	0	0	0	0	0
27	GENERAL PLANT									
28	389-399 GENERAL PLANT									
29	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	0	0	0	0	0	0
30	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	463,156	37,049	102,459	59,281	0	29,124
31	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0	0	0	0	0
32	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	463,156	37,049	102,459	59,281	0	29,124
33	GROSS ELECTRIC PLANT IN SERV.									
34	CAPACITY COMPONENT	POOD			0	0	0	0	0	0
35	CUSTOMER COMPONENT	POOC			463,156	37,049	102,459	59,281	0	29,124
36	STREET LIGHTING	POOF			0	0	0	0	0	0
37	TOTAL	POO			463,156	37,049	102,459	59,281	0	29,124

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	13.8KV FUNCTION	P66H	Q66H	DHT1	0	0
2	PRIMARY FUNCTION	P66P	Q66P	DP1	0	0
3	SECONDARY FUNCTION	P66S	Q66S	DS1	0	0
4	TOTAL ACCOUNT 366	P66			0	0
5	367 UNDERGROUND CONDUCTORS					
6	13.8KV FUNCTION	P67H	Q67H	DHT1	0	0
7	PRIMARY FUNCTION	P67P	Q67P	DP1	0	0
8	SECONDARY FUNCTION	P67S	Q67S	DS1	0	0
9	TOTAL ACCOUNT 367	P67			0	0
10	368 LINE TRANSFORMERS					
11	CAPACITY COMPONENT	P68D	Q68D	DS1	0	0
12	CUSTOMER COMPONENT	P68C	Q68C	DS1	0	0
13	TOTAL ACCOUNT 368	P68			0	0
14	369 SERVICES					
15	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0
16	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	0
17	TOTAL ACCOUNT 369	P69			0	0
18	370 METERS					
19	TOTAL ACCOUNT 370	P70			0	0
20	373 STREET LIGHTING					
21	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0
22	TOTAL DISTRIBUTION PLANT					
23	CAPACITY COMPONENT	PDD			0	0
24	CUSTOMER COMPONENT	PDC			0	0
25	STREET LIGHTING	PDF			0	0
26	TOTAL	PDT			0	0
27	GENERAL PLANT					
28	389-399 GENERAL PLANT					
29	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	0	0
30	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	0	691,069
31	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0
32	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	0	691,069
33	GROSS ELECTRIC PLANT IN SERV.					
34	CAPACITY COMPONENT	P00D			0	0
35	CUSTOMER COMPONENT	P00C			233,047	924,116
36	STREET LIGHTING	P00F			0	0
37	TOTAL	P00			233,047	924,116

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	ACCUM. PROV. FOR DEPRECIATION									
2	----------									
3	PRODUCTION PLANT									
4	STEAM PRODUCTION									
5	ACCOUNT 311									
6	TOTAL	AD11	H11	P11	3,432,037	3,432,037	0	0	3,432,037	0
7	ACCOUNT 312									
8	TOTAL	AD12	H12	P12	5,778,155	5,778,155	0	0	5,778,155	0
9	ACCOUNT 314	AD14	H14	P14	4,400,482	4,400,482	0	0	4,400,482	0
10	ACCOUNT 315									
11	PROD.	AD15A	H15A	P15A	4,626,904	4,626,904	0	0	4,626,904	0
12	13.8KV	AD15B	H15B	P15B	0	0	0	0	0	0
13	TOTAL	AD15	H15	P15	4,626,904	4,626,904	0	0	4,626,904	0
14	ACCOUNT 316									
15	TOTAL	AD16	H16	P16	196,777	196,777	0	0	196,777	0
16	TOTAL STEAM PLANT	AD100			18,434,355	18,434,355	0	0	18,434,355	0
17	OTHER PRODUCTION PLANT									
18	ACCOUNT 341	AD41	H41	P41	57,320	0	57,320	0	57,320	0
19	ACCOUNT 342	AD42	H42	P42	113,018	0	113,018	0	113,018	0
20	ACCOUNT 343	AD43	H43	P43	1,495,729	0	1,495,729	0	1,495,729	0
21	ACCOUNT 344	AD44	H44	P44	1,461,117	0	1,461,117	0	1,461,117	0
22	ACCOUNT 345	AD45	H45	P45	148,468	0	148,468	0	148,468	0
23	ACCOUNT 346	AD46	H46	P46	13,751	0	13,751	0	13,751	0
24	TOTAL OTHER PRODUCTION	AD200			3,289,403	0	3,289,403	0	3,289,403	0
25	TOTAL PRODUCTION PLANT	ADPT			21,723,758	18,434,355	3,289,403	0	21,723,758	0
26	TRANSMISSION PLANT									
27	ACCOUNT 352	AD52	H52	P52	766,251	0	0	0	0	766,251
28	ACCOUNT 353	AD53	H53	P53	1,487,704	0	0	0	0	1,487,704
29	ACCOUNT 354	AD54	H54	P54	0	0	0	0	0	0
30	ACCOUNT 355	AD55	H55	P55	6,277	0	0	0	0	6,277
31	ACCOUNT 356	AD56	H56	P56	0	0	0	0	0	0
32	ACCOUNT 357	AD57	H57	P57	781,515	0	0	0	0	781,515
33	ACCOUNT 358	AD58	H58	P58	865,948	0	0	0	0	865,948
34	ACCOUNT 359	AD59	H59	P59	0	0	0	0	0	0
35	TOTAL TRANSMISSION PLANT	ADTT			3,907,695	0	0	0	0	3,907,695
36	DISTRIBUTION PLANT									
37	ACCOUNT 361									
38	13.8KV	AD61H	H61H	P61H	1,147,103	0	0	0	0	0
39	OTHER	AD61D	H61D	P61D	48,951	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	ACCUM. PROV. FOR DEPRECIATION									
2	----------									
3	PRODUCTION PLANT									
4	STEAM PRODUCTION									
5	ACCOUNT 311									
6	TOTAL	AD11	H11	P11	0	0	0	0	0	0
7	ACCOUNT 312									
8	TOTAL	AD12	H12	P12	0	0	0	0	0	0
9	ACCOUNT 314	AD14	H14	P14	0	0	0	0	0	0
10	ACCOUNT 315									
11	PROD.	AD15A	H15A	P15A	0	0	0	0	0	0
12	13.8KV	AD15B	H15B	P15B	0	0	0	0	0	0
13	TOTAL	AD15	H15	P15	0	0	0	0	0	0
14	ACCOUNT 316									
15	TOTAL	AD16	H16	P16	0	0	0	0	0	0
16	TOTAL STEAM PLANT	AD100			0	0	0	0	0	0
17	OTHER PRODUCTION PLANT									
18	ACCOUNT 341	AD41	H41	P41	0	0	0	0	0	0
19	ACCOUNT 342	AD42	H42	P42	0	0	0	0	0	0
20	ACCOUNT 343	AD43	H43	P43	0	0	0	0	0	0
21	ACCOUNT 344	AD44	H44	P44	0	0	0	0	0	0
22	ACCOUNT 345	AD45	H45	P45	0	0	0	0	0	0
23	ACCOUNT 346	AD46	H46	P46	0	0	0	0	0	0
24	TOTAL OTHER PRODUCTION	AD200			0	0	0	0	0	0
25	TOTAL PRODUCTION PLANT	ADPT			0	0	0	0	0	0
26	TRANSMISSION PLANT									
27	ACCOUNT 352	AD52	H52	P52	0	766,251	0	0	0	0
28	ACCOUNT 353	AD53	H53	P53	0	1,487,704	0	0	0	0
29	ACCOUNT 354	AD54	H54	P54	0	0	0	0	0	0
30	ACCOUNT 355	AD55	H55	P55	0	6,277	0	0	0	0
31	ACCOUNT 356	AD56	H56	P56	0	0	0	0	0	0
32	ACCOUNT 357	AD57	H57	P57	0	781,515	0	0	0	0
33	ACCOUNT 358	AD58	H58	P58	0	865,948	0	0	0	0
34	ACCOUNT 359	AD59	H59	P59	0	0	0	0	0	0
35	TOTAL TRANSMISSION PLANT	ADTT			0	3,907,695	0	0	0	0
36	DISTRIBUTION PLANT									
37	ACCOUNT 361									
38	13.8KV	AD61H	H61H	P61H	0	0	1,147,103	0	0	0
39	OTHER	AD61D	H61D	P61D	0	0	0	0	48,951	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					DISTRIBUTION FUNCTION				
		OUT	IN	ALLOC	SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	ACCUM. PROV. FOR DEPRECIATION								
2	----------								
3	PRODUCTION PLANT								
4	STEAM PRODUCTION								
5	ACCOUNT 311								
6	TOTAL	AD11	H11	P11	0	0	0	0	0
7	ACCOUNT 312								
8	TOTAL	AD12	H12	P12	0	0	0	0	0
9	ACCOUNT 314	AD14	H14	P14	0	0	0	0	0
10	ACCOUNT 315								
11	PROD.	AD15A	H15A	P15A	0	0	0	0	0
12	13.8KV	AD15B	H15B	P15B	0	0	0	0	0
13	TOTAL	AD15	H15	P15	0	0	0	0	0
14	ACCOUNT 316								
15	TOTAL	AD16	H16	P16	0	0	0	0	0
16	TOTAL STEAM PLANT	AD100			0	0	0	0	0
17	OTHER PRODUCTION PLANT								
18	ACCOUNT 341	AD41	H41	P41	0	0	0	0	0
19	ACCOUNT 342	AD42	H42	P42	0	0	0	0	0
20	ACCOUNT 343	AD43	H43	P43	0	0	0	0	0
21	ACCOUNT 344	AD44	H44	P44	0	0	0	0	0
22	ACCOUNT 345	AD45	H45	P45	0	0	0	0	0
23	ACCOUNT 346	AD46	H46	P46	0	0	0	0	0
24	TOTAL OTHER PRODUCTION	AD200			0	0	0	0	0
25	TOTAL PRODUCTION PLANT	ADPT			0	0	0	0	0
26	TRANSMISSION PLANT								
27	ACCOUNT 352	AD52	H52	P52	0	0	0	0	0
28	ACCOUNT 353	AD53	H53	P53	0	0	0	0	0
29	ACCOUNT 354	AD54	H54	P54	0	0	0	0	0
30	ACCOUNT 355	AD55	H55	P55	0	0	0	0	0
31	ACCOUNT 356	AD56	H56	P56	0	0	0	0	0
32	ACCOUNT 357	AD57	H57	P57	0	0	0	0	0
33	ACCOUNT 358	AD58	H58	P58	0	0	0	0	0
34	ACCOUNT 359	AD59	H59	P59	0	0	0	0	0
35	TOTAL TRANSMISSION PLANT	ADTT			0	0	0	0	0
36	DISTRIBUTION PLANT								
37	ACCOUNT 361								
38	13.8KV	AD61H	H61H	P61H	0	0	0	0	1,147,103
39	OTHER	AD61D	H61D	P61D	0	0	0	0	48,951

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	ACCUM. PROV. FOR DEPRECIATION									
2	----------									
3	PRODUCTION PLANT									
4	STEAM PRODUCTION									
5	ACCOUNT 311									
6	TOTAL	AD11	H11	P11	0	0	0	0	0	0
7	ACCOUNT 312									
8	TOTAL	AD12	H12	P12	0	0	0	0	0	0
9	ACCOUNT 314	AD14	H14	P14	0	0	0	0	0	0
10	ACCOUNT 315									
11	PROD.	AD15A	H15A	P15A	0	0	0	0	0	0
12	13.8KV	AD15B	H15B	P15B	0	0	0	0	0	0
13	TOTAL	AD15	H15	P15	0	0	0	0	0	0
14	ACCOUNT 316									
15	TOTAL	AD16	H16	P16	0	0	0	0	0	0
16	TOTAL STEAM PLANT	AD100			0	0	0	0	0	0
17	OTHER PRODUCTION PLANT									
18	ACCOUNT 341	AD41	H41	P41	0	0	0	0	0	0
19	ACCOUNT 342	AD42	H42	P42	0	0	0	0	0	0
20	ACCOUNT 343	AD43	H43	P43	0	0	0	0	0	0
21	ACCOUNT 344	AD44	H44	P44	0	0	0	0	0	0
22	ACCOUNT 345	AD45	H45	P45	0	0	0	0	0	0
23	ACCOUNT 346	AD46	H46	P46	0	0	0	0	0	0
24	TOTAL OTHER PRODUCTION	AD200			0	0	0	0	0	0
25	TOTAL PRODUCTION PLANT	ADPT			0	0	0	0	0	0
26	TRANSMISSION PLANT									
27	ACCOUNT 352	AD52	H52	P52	0	0	0	0	0	0
28	ACCOUNT 353	AD53	H53	P53	0	0	0	0	0	0
29	ACCOUNT 354	AD54	H54	P54	0	0	0	0	0	0
30	ACCOUNT 355	AD55	H55	P55	0	0	0	0	0	0
31	ACCOUNT 356	AD56	H56	P56	0	0	0	0	0	0
32	ACCOUNT 357	AD57	H57	P57	0	0	0	0	0	0
33	ACCOUNT 358	AD58	H58	P58	0	0	0	0	0	0
34	ACCOUNT 359	AD59	H59	P59	0	0	0	0	0	0
35	TOTAL TRANSMISSION PLANT	ADTT			0	0	0	0	0	0
36	DISTRIBUTION PLANT									
37	ACCOUNT 361									
38	13.8KV	AD61H	H61H	P61H	0	0	0	0	0	0
39	OTHER	AD61D	H61D	P61D	0	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	ACCUM. PROV. FOR DEPRECIATION					
2	----------					
3	PRODUCTION PLANT					
4	STEAM PRODUCTION					
5	ACCOUNT 311					
6	TOTAL	AD11	H11	P11	0	0
7	ACCOUNT 312					
8	TOTAL	AD12	H12	P12	0	0
9	ACCOUNT 314	AD14	H14	P14	0	0
10	ACCOUNT 315					
11	PROD.	AD15A	H15A	P15A	0	0
12	13.8KV	AD15B	H15B	P15B	0	0
13	TOTAL	AD15	H15	P15	0	0
14	ACCOUNT 316					
15	TOTAL	AD16	H16	P16	0	0
16	TOTAL STEAM PLANT	AD100			0	0
17	OTHER PRODUCTION PLANT					
18	ACCOUNT 341	AD41	H41	P41	0	0
19	ACCOUNT 342	AD42	H42	P42	0	0
20	ACCOUNT 343	AD43	H43	P43	0	0
21	ACCOUNT 344	AD44	H44	P44	0	0
22	ACCOUNT 345	AD45	H45	P45	0	0
23	ACCOUNT 346	AD46	H46	P46	0	0
24	TOTAL OTHER PRODUCTION	AD200			0	0
25	TOTAL PRODUCTION PLANT	ADPT			0	0
26	TRANSMISSION PLANT					
27	ACCOUNT 352	AD52	H52	P52	0	0
28	ACCOUNT 353	AD53	H53	P53	0	0
29	ACCOUNT 354	AD54	H54	P54	0	0
30	ACCOUNT 355	AD55	H55	P55	0	0
31	ACCOUNT 356	AD56	H56	P56	0	0
32	ACCOUNT 357	AD57	H57	P57	0	0
33	ACCOUNT 358	AD58	H58	P58	0	0
34	ACCOUNT 359	AD59	H59	P59	0	0
35	TOTAL TRANSMISSION PLANT	ADTT			0	0
36	DISTRIBUTION PLANT					
37	ACCOUNT 361					
38	13.8KV	AD61H	H61H	P61H	0	0
39	OTHER	AD61D	H61D	P61D	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	TOTAL	AD61	H61	P61	1,196,054	0	0	0	0	0
2	ACCOUNT 362									
3	13.8KV	AD62H	H62H	P62H	4,246,182	0	0	0	0	0
4	PRIMARY	AD62PD	H62PD	P62PD	1,352,549	0	0	0	0	0
5	SECONDARY	AD62SD	H62SD	P62SD	3,110,581	0	0	0	0	0
6	TOTAL	AD62	H62	P62	8,709,312	0	0	0	0	0
7	ACCOUNT 364									
8	PRIMARY FUNCTION									
9	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	368,241	0	0	0	0	0
10	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0	0
11	SECONDARY FUNCTION									
12	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	372,687	0	0	0	0	0
13	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0	0
14	TOTAL ACCOUNT 364									
15	CAPACITY COMPONENT	AD64D			740,928	0	0	0	0	0
16	CUSTOMER COMPONENT	AD64C			0	0	0	0	0	0
17	TOTAL	AD64	H64	P64	740,928	0	0	0	0	0
18	ACCOUNT 365									
19	13.8KV FUNCTION	AD65H	H65H	P65H	0	0	0	0	0	0
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	555,373	0	0	0	0	0
22	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	582,686	0	0	0	0	0
25	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0	0
26	TOTAL ACCOUNT 365									
27	CAPACITY COMPONENT	AD65D			1,138,059	0	0	0	0	0
28	CUSTOMER COMPONENT	AD65C			0	0	0	0	0	0
29	TOTAL	AD65	H65	P65	1,138,059	0	0	0	0	0
30	ACCOUNT 366									
31	13.8KV FUNCTION	AD66H	H66H	P66H	3,599,914	0	0	0	0	0
32	PRIMARY FUNCTION	AD66P	H66P	P66P	905,181	0	0	0	0	0
33	SECONDARY FUNCTION	AD66S	H66S	P66S	697,093	0	0	0	0	0
34	TOTAL ACCOUNT 366	AD66	H66	P66	5,202,188	0	0	0	0	0
35	ACCOUNT 367									
36	13.8KV FUNCTION	AD67H	H67H	P67H	3,749,398	0	0	0	0	0
37	PRIMARY FUNCTION	AD67P	H67P	P67P	1,121,521	0	0	0	0	0
38	SECONDARY FUNCTION	AD67S	H67S	P67S	626,732	0	0	0	0	0
39	TOTAL ACCOUNT 367	AD67	H67	P67	5,497,651	0	0	0	0	0
40	ACCOUNT 368									
41	CAPACITY COMPONENT	AD68D	H68D	P68D	1,097,253	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	TOTAL	AD61	H61	P61	0	0	1,147,103	0	48,951	0
2	ACCOUNT 362									
3	13.8KV	AD62H	H62H	P62H	0	0	4,246,182	0	0	0
4	PRIMARY	AD62PD	H62PD	P62PD	0	0	0	0	1,352,549	0
5	SECONDARY	AD62SD	H62SD	P62SD	0	0	0	0	0	0
6	TOTAL	AD62	H62	P62	0	0	4,246,182	0	1,352,549	0
7	ACCOUNT 364									
8	PRIMARY FUNCTION									
9	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0	0	0	0	368,241
10	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0	0
11	SECONDARY FUNCTION									
12	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	0	0	0	0	0	0
13	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0	0
14	TOTAL ACCOUNT 364									
15	CAPACITY COMPONENT	AD64D			0	0	0	0	0	368,241
16	CUSTOMER COMPONENT	AD64C			0	0	0	0	0	0
17	TOTAL	AD64	H64	P64	0	0	0	0	0	368,241
18	ACCOUNT 365									
19	13.8KV FUNCTION	AD65H	H65H	P65H	0	0	0	0	0	0
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0	0	0	0	555,373
22	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	0	0	0	0	0	0
25	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0	0
26	TOTAL ACCOUNT 365									
27	CAPACITY COMPONENT	AD65D			0	0	0	0	0	555,373
28	CUSTOMER COMPONENT	AD65C			0	0	0	0	0	0
29	TOTAL	AD65	H65	P65	0	0	0	0	0	555,373
30	ACCOUNT 366									
31	13.8KV FUNCTION	AD66H	H66H	P66H	0	0	0	3,599,914	0	0
32	PRIMARY FUNCTION	AD66P	H66P	P66P	0	0	0	0	0	905,181
33	SECONDARY FUNCTION	AD66S	H66S	P66S	0	0	0	0	0	0
34	TOTAL ACCOUNT 366	AD66	H66	P66	0	0	0	3,599,914	0	905,181
35	ACCOUNT 367									
36	13.8KV FUNCTION	AD67H	H67H	P67H	0	0	0	3,749,398	0	0
37	PRIMARY FUNCTION	AD67P	H67P	P67P	0	0	0	0	0	1,121,521
38	SECONDARY FUNCTION	AD67S	H67S	P67S	0	0	0	0	0	0
39	TOTAL ACCOUNT 367	AD67	H67	P67	0	0	0	3,749,398	0	1,121,521
40	ACCOUNT 368									
41	CAPACITY COMPONENT	AD68D	H68D	P68D	0	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	TOTAL	AD61	H61	P61	0	0	0	0	1,196,054
2	ACCOUNT 362								
3	13.8KV	AD62H	H62H	P62H	0	0	0	0	4,246,182
4	PRIMARY	AD62PD	H62PD	P62PD	0	0	0	0	1,352,549
5	SECONDARY	AD62SD	H62SD	P62SD	3,110,581	0	0	0	3,110,581
6	TOTAL	AD62	H62	P62	3,110,581	0	0	0	8,709,312
7	ACCOUNT 364								
8	PRIMARY FUNCTION								
9	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0	0	0	368,241
10	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0
11	SECONDARY FUNCTION								
12	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	372,687	0	0	0	372,687
13	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0
14	TOTAL ACCOUNT 364								
15	CAPACITY COMPONENT	AD64D			372,687	0	0	0	740,928
16	CUSTOMER COMPONENT	AD64C			0	0	0	0	0
17	TOTAL	AD64	H64	P64	372,687	0	0	0	740,928
18	ACCOUNT 365								
19	13.8KV FUNCTION	AD65H	H65H	P65H	0	0	0	0	0
20	PRIMARY FUNCTION								
21	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0	0	0	555,373
22	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0
23	SECONDARY FUNCTION								
24	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	582,686	0	0	0	582,686
25	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0
26	TOTAL ACCOUNT 365								
27	CAPACITY COMPONENT	AD65D			582,686	0	0	0	1,138,059
28	CUSTOMER COMPONENT	AD65C			0	0	0	0	0
29	TOTAL	AD65	H65	P65	582,686	0	0	0	1,138,059
30	ACCOUNT 366								
31	13.8KV FUNCTION	AD66H	H66H	P66H	0	0	0	0	3,599,914
32	PRIMARY FUNCTION	AD66P	H66P	P66P	0	0	0	0	905,181
33	SECONDARY FUNCTION	AD66S	H66S	P66S	697,093	0	0	0	697,093
34	TOTAL ACCOUNT 366	AD66	H66	P66	697,093	0	0	0	5,202,188
35	ACCOUNT 367								
36	13.8KV FUNCTION	AD67H	H67H	P67H	0	0	0	0	3,749,398
37	PRIMARY FUNCTION	AD67P	H67P	P67P	0	0	0	0	1,121,521
38	SECONDARY FUNCTION	AD67S	H67S	P67S	626,732	0	0	0	626,732
39	TOTAL ACCOUNT 367	AD67	H67	P67	626,732	0	0	0	5,497,651
40	ACCOUNT 368								
41	CAPACITY COMPONENT	AD68D	H68D	P68D	1,097,253	0	0	0	1,097,253

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	TOTAL	AD61	H61	P61	0	0	0	0	0	0
2	ACCOUNT 362									
3	13.8KV	AD62H	H62H	P62H	0	0	0	0	0	0
4	PRIMARY	AD62PD	H62PD	P62PD	0	0	0	0	0	0
5	SECONDARY	AD62SD	H62SD	P62SD	0	0	0	0	0	0
6	TOTAL	AD62	H62	P62	0	0	0	0	0	0
7	ACCOUNT 364									
8	PRIMARY FUNCTION									
9	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0	0	0	0	0
10	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0	0
11	SECONDARY FUNCTION									
12	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	0	0	0	0	0	0
13	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0	0
14	TOTAL ACCOUNT 364									
15	CAPACITY COMPONENT	AD64D			0	0	0	0	0	0
16	CUSTOMER COMPONENT	AD64C			0	0	0	0	0	0
17	TOTAL	AD64	H64	P64	0	0	0	0	0	0
18	ACCOUNT 365									
19	13.8KV FUNCTION	AD65H	H65H	P65H	0	0	0	0	0	0
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0	0	0	0	0
22	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	0	0	0	0	0	0
25	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0	0
26	TOTAL ACCOUNT 365									
27	CAPACITY COMPONENT	AD65D			0	0	0	0	0	0
28	CUSTOMER COMPONENT	AD65C			0	0	0	0	0	0
29	TOTAL	AD65	H65	P65	0	0	0	0	0	0
30	ACCOUNT 366									
31	13.8KV FUNCTION	AD66H	H66H	P66H	0	0	0	0	0	0
32	PRIMARY FUNCTION	AD66P	H66P	P66P	0	0	0	0	0	0
33	SECONDARY FUNCTION	AD66S	H66S	P66S	0	0	0	0	0	0
34	TOTAL ACCOUNT 366	AD66	H66	P66	0	0	0	0	0	0
35	ACCOUNT 367									
36	13.8KV FUNCTION	AD67H	H67H	P67H	0	0	0	0	0	0
37	PRIMARY FUNCTION	AD67P	H67P	P67P	0	0	0	0	0	0
38	SECONDARY FUNCTION	AD67S	H67S	P67S	0	0	0	0	0	0
39	TOTAL ACCOUNT 367	AD67	H67	P67	0	0	0	0	0	0
40	ACCOUNT 368									
41	CAPACITY COMPONENT	AD68D	H68D	P68D	0	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	TOTAL	AD61	H61	P61	0	0
2	ACCOUNT 362					
3	13.8KV	AD62H	H62H	P62H	0	0
4	PRIMARY	AD62PD	H62PD	P62PD	0	0
5	SECONDARY	AD62SD	H62SD	P62SD	0	0
6	TOTAL	AD62	H62	P62	0	0
7	ACCOUNT 364					
8	PRIMARY FUNCTION					
9	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0
10	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0
11	SECONDARY FUNCTION					
12	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	0	0
13	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0
14	TOTAL ACCOUNT 364					
15	CAPACITY COMPONENT	AD64D			0	0
16	CUSTOMER COMPONENT	AD64C			0	0
17	TOTAL	AD64	H64	P64	0	0
18	ACCOUNT 365					
19	13.8KV FUNCTION	AD65H	H65H	P65H	0	0
20	PRIMARY FUNCTION					
21	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0
22	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0
23	SECONDARY FUNCTION					
24	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	0	0
25	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0
26	TOTAL ACCOUNT 365					
27	CAPACITY COMPONENT	AD65D			0	0
28	CUSTOMER COMPONENT	AD65C			0	0
29	TOTAL	AD65	H65	P65	0	0
30	ACCOUNT 366					
31	13.8KV FUNCTION	AD66H	H66H	P66H	0	0
32	PRIMARY FUNCTION	AD66P	H66P	P66P	0	0
33	SECONDARY FUNCTION	AD66S	H66S	P66S	0	0
34	TOTAL ACCOUNT 366	AD66	H66	P66	0	0
35	ACCOUNT 367					
36	13.8KV FUNCTION	AD67H	H67H	P67H	0	0
37	PRIMARY FUNCTION	AD67P	H67P	P67P	0	0
38	SECONDARY FUNCTION	AD67S	H67S	P67S	0	0
39	TOTAL ACCOUNT 367	AD67	H67	P67	0	0
40	ACCOUNT 368					
41	CAPACITY COMPONENT	AD68D	H68D	P68D	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	CUSTOMER COMPONENT	AD68C	H68C	P68C	0	0	0	0	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	1,097,253	0	0	0	0	0
3	ACCOUNT 369									
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	1,508,474	0	0	0	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	1,508,474	0	0	0	0	0
7	ACCOUNT 370									
8	TOTAL ACCOUNT 370	AD70	H70	P70	1,831,444	0	0	0	0	0
9	ACCOUNT 373	AD73	H73	P73	223,805	0	0	0	0	0
10	TOTAL DISTRIBUTION									
11	CAPACITY COMPONENT	ADDD			23,581,445	0	0	0	0	0
12	CUSTOMER COMPONENT	ADDC			3,339,918	0	0	0	0	0
13	STREET LIGHTING	ADDF			223,805	0	0	0	0	0
14	TOTAL	ADDT			27,145,168	0	0	0	0	0
15	GENERAL PLANT									
16	ACCOUNT 390-399									
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	775,610	460,640	6,304	10,500	477,444	41,898
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	251,807	0	0	0	0	0
19	STREET LIGHTING	ADGF	H900F	PG2F	13,780	0	0	0	0	0
20	TOTAL	ADGT	H900	PGT2	1,041,197	460,640	6,304	10,500	477,444	41,898
21	RETIREMENT WORK IN PROGRESS									
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	170,593	64,480	11,247	36	75,763	13,479
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	12,258	0	0	0	0	0
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	811	0	0	0	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	183,662	64,480	11,247	36	75,763	13,479
26	TOTAL ACCUMULATED DEPRECIATION									
27	CAPACITY COMPONENT	APDD			50,159,101	18,959,475	3,306,954	10,536	22,276,965	3,963,072
28	CUSTOMER COMPONENT	APDC			3,603,983	0	0	0	0	0
29	STREET LIGHTING	APDF			238,396	0	0	0	0	0
30	TOTAL	APDT			54,001,480	18,959,475	3,306,954	10,536	22,276,965	3,963,072
31	ACCUMULATED AMORTIZATION									
32	CAPACITY COMPONENT	APAD	AAPD	PG2D	181,699	107,913	1,477	2,460	111,850	9,815
33	CUSTOMER COMPONENT	APAC	AAPC	PG2C	58,990	0	0	0	0	0
34	STREET LIGHTING	APAF	AAPF	PG2F	3,228	0	0	0	0	0
35	TOTAL	APAT	AAP	PGT2	243,917	107,913	1,477	2,460	111,850	9,815
36	NET ELECTRIC PLANT IN SERVICE									

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	CUSTOMER COMPONENT	AD68C	H68C	P68C	0	0	0	0	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	0	0	0	0	0	0
3	ACCOUNT 369									
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	0	0	0	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	0	0	0	0	0
7	ACCOUNT 370									
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	0	0	0	0	0
9	ACCOUNT 373	AD73	H73	P73	0	0	0	0	0	0
10	TOTAL DISTRIBUTION									
11	CAPACITY COMPONENT	ADDD			0	0	5,393,285	7,349,312	1,401,500	2,950,316
12	CUSTOMER COMPONENT	ADDC			0	0	0	0	0	0
13	STREET LIGHTING	ADDF			0	0	0	0	0	0
14	TOTAL	ADDT			0	0	5,393,285	7,349,312	1,401,500	2,950,316
15	GENERAL PLANT									
16	ACCOUNT 390-399									
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	0	41,898	26,794	61,598	7,578	80,051
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	0	0	0	0	0	0
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0	0	0	0	0
20	TOTAL	ADGT	H900	PGT2	0	41,898	26,794	61,598	7,578	80,051
21	RETIREMENT WORK IN PROGRESS									
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	0	13,479	18,497	25,291	4,809	10,342
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	0	0	0	0	0	0
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0	0	0	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	0	13,479	18,497	25,291	4,809	10,342
26	TOTAL ACCUMULATED DEPRECIATION									
27	CAPACITY COMPONENT	APDD			0	3,963,072	5,438,576	7,436,201	1,413,887	3,040,709
28	CUSTOMER COMPONENT	APDC			0	0	0	0	0	0
29	STREET LIGHTING	APDF			0	0	0	0	0	0
30	TOTAL	APDT			0	3,963,072	5,438,576	7,436,201	1,413,887	3,040,709
31	ACCUMULATED AMORTIZATION									
32	CAPACITY COMPONENT	APAD	AAPD	PG2D	0	9,815	6,277	14,430	1,775	18,753
33	CUSTOMER COMPONENT	APAC	AAPC	PG2C	0	0	0	0	0	0
34	STREET LIGHTING	APAF	AAPF	PG2F	0	0	0	0	0	0
35	TOTAL	APAT	AAP	PGT2	0	9,815	6,277	14,430	1,775	18,753
36	NET ELECTRIC PLANT IN SERVICE									

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	CUSTOMER COMPONENT	AD68C	H68C	P68C	0	0	0	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	1,097,253	0	0	0	1,097,253
3	ACCOUNT 369								
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	0	1,508,474	0	1,508,474
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	0	1,508,474	0	1,508,474
7	ACCOUNT 370								
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	1,831,444	0	0	1,831,444
9	ACCOUNT 373	AD73	H73	P73	0	0	0	223,805	223,805
10	TOTAL DISTRIBUTION								
11	CAPACITY COMPONENT	ADDD			6,487,032	0	0	0	23,581,445
12	CUSTOMER COMPONENT	ADDC			0	1,831,444	1,508,474	0	3,339,918
13	STREET LIGHTING	ADDF			0	0	0	223,805	223,805
14	TOTAL	ADDT			6,487,032	1,831,444	1,508,474	223,805	27,145,168
15	GENERAL PLANT								
16	ACCOUNT 390-399								
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	80,247	0	0	0	256,268
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	0	25,873	6,448	0	32,321
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0	0	13,780	13,780
20	TOTAL	ADGT	H900	PGT2	80,247	25,873	6,448	13,780	302,369
21	RETIREMENT WORK IN PROGRESS								
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	22,412	0	0	0	81,351
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	0	6,339	5,170	0	11,509
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0	0	811	811
25	TOTAL	ARWIPT	HRWIP	APDT	22,412	6,339	5,170	811	93,671
26	TOTAL ACCUMULATED DEPRECIATION								
27	CAPACITY COMPONENT	APDD			6,589,691	0	0	0	23,919,064
28	CUSTOMER COMPONENT	APDC			0	1,863,656	1,520,092	0	3,383,748
29	STREET LIGHTING	APDF			0	0	0	238,396	238,396
30	TOTAL	APDT			6,589,691	1,863,656	1,520,092	238,396	27,541,208
31	ACCUMULATED AMORTIZATION								
32	CAPACITY COMPONENT	APAD	AAPD	PG2D	18,799	0	0	0	60,034
33	CUSTOMER COMPONENT	APAC	AAPC	PG2C	0	6,061	1,511	0	7,572
34	STREET LIGHTING	APAF	AAPF	PG2F	0	0	0	3,228	3,228
35	TOTAL	APAT	AAP	PGT2	18,799	6,061	1,511	3,228	70,834
36	NET ELECTRIC PLANT IN SERVICE								

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	CUSTOMER COMPONENT	AD68C	H68C	P68C	0	0	0	0	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	0	0	0	0	0	0
3	ACCOUNT 369									
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	0	0	0	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	0	0	0	0	0
7	ACCOUNT 370									
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	0	0	0	0	0
9	ACCOUNT 373	AD73	H73	P73	0	0	0	0	0	0
10	TOTAL DISTRIBUTION									
11	CAPACITY COMPONENT	ADDD			0	0	0	0	0	0
12	CUSTOMER COMPONENT	ADDC			0	0	0	0	0	0
13	STREET LIGHTING	ADDF			0	0	0	0	0	0
14	TOTAL	ADDT			0	0	0	0	0	0
15	GENERAL PLANT									
16	ACCOUNT 390-399									
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	0	0	0	0	0	0
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	147,100	11,767	32,541	18,828	0	9,250
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0	0	0	0	0
20	TOTAL	ADGT	H900	PGT2	147,100	11,767	32,541	18,828	0	9,250
21	RETIREMENT WORK IN PROGRESS									
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	0	0	0	0	0	0
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	502	40	111	64	0	32
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0	0	0	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	502	40	111	64	0	32
26	TOTAL ACCUMULATED DEPRECIATION									
27	CAPACITY COMPONENT	APDD			0	0	0	0	0	0
28	CUSTOMER COMPONENT	APDC			147,602	11,807	32,652	18,892	0	9,282
29	STREET LIGHTING	APDF			0	0	0	0	0	0
30	TOTAL	APDT			147,602	11,807	32,652	18,892	0	9,282
31	ACCUMULATED AMORTIZATION									
32	CAPACITY COMPONENT	APAD	AAPD	PG2D	0	0	0	0	0	0
33	CUSTOMER COMPONENT	APAC	AAPC	PG2C	34,460	2,757	7,623	4,411	0	2,167
34	STREET LIGHTING	APAF	AAPF	PG2F	0	0	0	0	0	0
35	TOTAL	APAT	AAP	PGT2	34,460	2,757	7,623	4,411	0	2,167
36	NET ELECTRIC PLANT IN SERVICE									

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	CUSTOMER COMPONENT	AD68C	H68C	P68C	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	0	0
3	ACCOUNT 369					
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	0
7	ACCOUNT 370					
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	0
9	ACCOUNT 373	AD73	H73	P73	0	0
10	TOTAL DISTRIBUTION					
11	CAPACITY COMPONENT	ADDD			0	0
12	CUSTOMER COMPONENT	ADDC			0	0
13	STREET LIGHTING	ADDF			0	0
14	TOTAL	ADDT			0	0
15	GENERAL PLANT					
16	ACCOUNT 390-399					
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	0	0
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	0	219,486
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0
20	TOTAL	ADGT	H900	PGT2	0	219,486
21	RETIREMENT WORK IN PROGRESS					
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	0	0
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	0	749
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	0	749
26	TOTAL ACCUMULATED DEPRECIATION					
27	CAPACITY COMPONENT	APDD			0	0
28	CUSTOMER COMPONENT	APDC			0	220,235
29	STREET LIGHTING	APDF			0	0
30	TOTAL	APDT			0	220,235
31	ACCUMULATED AMORTIZATION					
32	CAPACITY COMPONENT	APAD	AAPD	PG2D	0	0
33	CUSTOMER COMPONENT	APAC	AAPC	PG2C	0	51,418
34	STREET LIGHTING	APAF	AAPF	PG2F	0	0
35	TOTAL	APAT	AAP	PGT2	0	51,418
36	NET ELECTRIC PLANT IN SERVICE					

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION				TRANSMISSION
		OUT	IN	ALLOC		STEAM	JET-TURBINE	PURCHASES	TOTAL	EQUIPMENT
1	CAPACITY	NTP00D			86,949,140	7,693,157	1,511,370	20,065	9,224,592	19,198,601
2	CUSTOMER	NTP00C			5,754,593	0	0	0	0	0
3	STREET LIGHTING	NTP00F			3,125,030	0	0	0	0	0
4	TOTAL	NTP00			95,828,763	7,693,157	1,511,370	20,065	9,224,592	19,198,601

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	CAPACITY	NTP00D			0	19,198,601	10,242,220	22,047,382	2,941,498	8,758,370
2	CUSTOMER	NTP00C			0	0	0	0	0	0
3	STREET LIGHTING	NTP00F			0	0	0	0	0	0
4	TOTAL	NTP00			0	19,198,601	10,242,220	22,047,382	2,941,498	8,758,370

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					DISTRIBUTION FUNCTION				
		OUT	IN	ALLOC	SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	CAPACITY	NTPOOD			14,536,477	0	0	0	58,525,947
2	CUSTOMER	NTPOOC			0	2,888,528	2,213,602	0	5,102,130
3	STREET LIGHTING	NTPOOF			0	0	0	3,125,030	3,125,030
4	TOTAL	NTPOO			14,536,477	2,888,528	2,213,602	3,125,030	66,753,107

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	CAPACITY	NTPOOD			0	0	0	0	0	0
2	CUSTOMER	NTPOOC			281,094	22,485	62,184	35,978	0	17,675
3	STREET LIGHTING	NTPOOF			0	0	0	0	0	0
4	TOTAL	NTPOO			281,094	22,485	62,184	35,978	0	17,675

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	CAPACITY	NTP00D			0	0
2	CUSTOMER	NTP00C			233,047	652,463
3	STREET LIGHTING	NTP00F			0	0
4	TOTAL	NTP00			233,047	652,463

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	ADDITIONS TO PLANT									
2	----------									
3	WORKING CAPITAL									
4	MATERIALS AND SUPPLIES									
5	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0	0
6	- ENERGY COMPONENT	FUELE	FULEE	P1	810,628	810,628	0	0	810,628	0
7	TOTAL FUEL	FUEL			810,628	810,628	0	0	810,628	0
8	PLANT M & S									
9	PRODUCTION FUNCTION	MSP	SMP	PPT	0	0	0	0	0	0
10	TRANS. & DIST. FUNCTION									
11	CAPACITY COMPONENT	MSTDD	SMTDD	TDLD	331,531	0	0	0	0	63,172
12	CUSTOMER COMPONENT	MSTDC	SMTDC	TDLC	20,141	0	0	0	0	0
13	TOTAL T & D	MSTD	SMTD	TDLT	351,672	0	0	0	0	63,172
14	D.A. ST LIGHT MATERIAL	MSSTLG	SMSTLG	STLGTS	0	0	0	0	0	0
15	MISCELLANEOUS									
16	CAPACITY COMPONENT	MSMD	SMMD	POOD	155,254	30,262	5,450	37	35,749	26,204
17	CUSTOMER COMPONENT	MSMC	SMMC	POOC	10,651	0	0	0	0	0
18	STREET LIGHTING	MSMF	SMMF	POOF	3,807	0	0	0	0	0
19	TOTAL MISC.	MSM	SMM	POO	169,712	30,262	5,450	37	35,749	26,204
20	TOTAL MATERIAL AND SUPPLIES									
21	CAPACITY COMPONENT	MSD			486,785	30,262	5,450	37	35,749	89,376
22	CUSTOMER COMPONENT	MSC			30,792	0	0	0	0	0
23	ENERGY COMPONENT	MSE			810,628	810,628	0	0	810,628	0
24	STREET LIGHTING	MSF			3,807	0	0	0	0	0
25	TOTAL M & S	MS			1,332,012	840,890	5,450	37	846,377	89,376
26	WORKING CASH									
27	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	2,943,835	444,427	7,801	1,981,165	2,433,393	239,082
28	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	224,708	0	0	0	0	0
29	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	1,087,470	97,862	6,096	958,384	1,062,342	0
30	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	19,202	0	0	0	0	0
31	TOTAL	WRKC	QRKC	WOMPC	4,275,215	542,289	13,897	2,939,549	3,495,735	239,082
32	PREPAYMENTS									
33	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0	0	0	0	0
34	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0	0	0	0	0
35	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0	0	0	0	0
36	TOTAL	WCPL	CWPL	POO	0	0	0	0	0	0
37	TOTAL WORKING CAPITAL									
38	CAPACITY COMPONENT	TWCAPD			8,427,520	474,689	13,251	6,978,102	~~7,466,042~~	328,458
39	CUSTOMER COMPONENT	TWCAPC			255,500	0	0	0	0	0

1,721,202 2,469,142

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	ADDITIONS TO PLANT									
2	----------									
3	WORKING CAPITAL									
4	MATERIALS AND SUPPLIES									
5	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0	0
6	- ENERGY COMPONENT	FUELE	FULEE	P1	0	0	0	0	0	0
7	TOTAL FUEL	FUEL			0	0	0	0	0	0
8	PLANT M & S									
9	PRODUCTION FUNCTION	MSP	SMP	PPT	0	0	0	0	0	0
10	TRANS. & DIST. FUNCTION									
11	CAPACITY COMPONENT	MSTDD	SMTDD	TDLD	0	63,172	0	158,872	0	62,706
12	CUSTOMER COMPONENT	MSTDC	SMTDC	TDLC	0	0	0	0	0	0
13	TOTAL T & D	MSTD	SMTD	TDLT	0	63,172	0	158,872	0	62,706
14	D.A. ST LIGHT MATERIAL	MSSTLG	SMSTLG	STLGTS	0	0	0	0	0	0
15	MISCELLANEOUS									
16	CAPACITY COMPONENT	MSMD	SMMD	POOD	0	26,204	17,740	33,358	4,927	13,364
17	CUSTOMER COMPONENT	MSMC	SMMC	POOC	0	0	0	0	0	0
18	STREET LIGHTING	MSMF	SMMF	POOF	0	0	0	0	0	0
19	TOTAL MISC.	MSM	SMM	POO	0	26,204	17,740	33,358	4,927	13,364
20	TOTAL MATERIAL AND SUPPLIES									
21	CAPACITY COMPONENT	MSD			0	89,376	17,740	192,230	4,927	76,070
22	CUSTOMER COMPONENT	MSC			0	0	0	0	0	0
23	ENERGY COMPONENT	MSE			0	0	0	0	0	0
24	STREET LIGHTING	MSF			0	0	0	0	0	0
25	TOTAL M & S	MS			0	89,376	17,740	192,230	4,927	76,070
26	WORKING CASH									
27	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	0	239,082	34,799	65,946	9,414	76,192
28	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	0	0	0	0	0	0
29	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	0	0	0	0	0
30	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0	0	0	0	0
31	TOTAL	WRKC	QRKC	WOMPC	0	239,082	34,799	65,946	9,414	76,192
32	PREPAYMENTS									
33	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0	0	0	0	0
34	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0	0	0	0	0
35	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0	0	0	0	0
36	TOTAL	WCPL	CWPL	POO	0	0	0	0	0	0
37	TOTAL WORKING CAPITAL									
38	CAPACITY COMPONENT	TWCAPD			0	328,458	52,539	258,176	14,341	152,262
39	CUSTOMER COMPONENT	TWCAPC			0	0	0	0	0	0

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

				DISTRIBUTION FUNCTION				
	OUT	IN	ALLOC	SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1 ADDITIONS TO PLANT								
2 ----------								
3 WORKING CAPITAL								
4 MATERIALS AND SUPPLIES								
5 FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0
6 - ENERGY COMPONENT	FUELE	FULEE	P1	0	0	0	0	0
7 TOTAL FUEL	FUEL			0	0	0	0	0
8 PLANT M & S								
9 PRODUCTION FUNCTION	MSP	SMP	PPT	0	0	0	0	0
10 TRANS. & DIST. FUNCTION								
11 CAPACITY COMPONENT	MSTDD	SMTDD	TDLD	46,781	0	0	0	268,359
12 CUSTOMER COMPONENT	MSTDC	SMTDC	TDLC	0	0	20,141	0	20,141
13 TOTAL T & D	MSTD	SMTD	TDLT	46,781	0	20,141	0	288,500
14 D.A. ST LIGHT MATERIAL	MSSTLG	SMSTLG	STLGTS	0	0	0	0	0
15 MISCELLANEOUS								
16 CAPACITY COMPONENT	MSMD	SMMD	POOD	23,912	0	0	0	93,301
17 CUSTOMER COMPONENT	MSMC	SMMC	POOC	0	5,381	4,224	0	9,605
18 STREET LIGHTING	MSMF	SMMF	POOF	0	0	0	3,807	3,807
19 TOTAL MISC.	MSM	SMM	POO	23,912	5,381	4,224	3,807	106,713
20 TOTAL MATERIAL AND SUPPLIES								
21 CAPACITY COMPONENT	MSD			70,693	0	0	0	361,660
22 CUSTOMER COMPONENT	MSC			0	5,381	24,365	0	29,746
23 ENERGY COMPONENT	MSE			0	0	0	0	0
24 STREET LIGHTING	MSF			0	0	0	3,807	3,807
25 TOTAL M & S	MS			70,693	5,381	24,365	3,807	395,213
26 WORKING CASH								
27 CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	85,009	0	0	0	271,360
28 CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	0	29,030	5,312	0	34,342
29 ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	0	0	0	0
30 STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0	0	19,202	19,202
31 TOTAL	WRKC	QRKC	WOMPC	85,009	29,030	5,312	19,202	324,904
32 PREPAYMENTS								
33 CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0	0	0	0
34 CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0	0	0	0
35 STREETLIGHTING	WCPLF	CWPLF	POOF	0	0	0	0	0
36 TOTAL	WCPL	CWPL	POO	0	0	0	0	0
37 TOTAL WORKING CAPITAL								
38 CAPACITY COMPONENT	TWCAPD			155,702	0	0	0	633,020
39 CUSTOMER COMPONENT	TWCAPC			0	34,411	29,677	0	64,088

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	ADDITIONS TO PLANT									
2	----------									
3	WORKING CAPITAL									
4	MATERIALS AND SUPPLIES									
5	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0	0
6	- ENERGY COMPONENT	FUELE	FULEE	P1	0	0	0	0	0	0
7	TOTAL FUEL	FUEL			0	0	0	0	0	0
8	PLANT M & S									
9	PRODUCTION FUNCTION	MSP	SMP	PPT	0	0	0	0	0	0
10	TRANS. & DIST. FUNCTION									
11	CAPACITY COMPONENT	MSTDD	SMTDD	TDLD	0	0	0	0	0	0
12	CUSTOMER COMPONENT	MSTDC	SMTDC	TDLC	0	0	0	0	0	0
13	TOTAL T & D	MSTD	SMTD	TDLT	0	0	0	0	0	0
14	D.A. ST LIGHT MATERIAL	MSSTLG	SMSTLG	STLGTS	0	0	0	0	0	0
15	MISCELLANEOUS									
16	CAPACITY COMPONENT	MSMD	SMMD	POOD	0	0	0	0	0	0
17	CUSTOMER COMPONENT	MSMC	SMMC	POOC	524	42	116	67	0	33
18	STREET LIGHTING	MSMF	SMMF	POOF	0	0	0	0	0	0
19	TOTAL MISC.	MSM	SMM	POO	524	42	116	67	0	33
20	TOTAL MATERIAL AND SUPPLIES									
21	CAPACITY COMPONENT	MSD			0	0	0	0	0	0
22	CUSTOMER COMPONENT	MSC			524	42	116	67	0	33
23	ENERGY COMPONENT	MSE			0	0	0	0	0	0
24	STREET LIGHTING	MSF			0	0	0	0	0	0
25	TOTAL M & S	MS			524	42	116	67	0	33
26	WORKING CASH									
27	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	0	0	0	0	0	0
28	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	161,518	20,338	20,627	-21,990	751	8,752
29	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	0	0	25,128	0	0
30	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0	0	0	0	0
31	TOTAL	WRKC	QRKC	WOMPC	161,518	20,338	20,627	3,138	751	8,752
32	PREPAYMENTS									
33	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0	0	0	0	0
34	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0	0	0	0	0
35	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0	0	0	0	0
36	TOTAL	WCPL	CWPL	POO	0	0	0	0	0	0
37	TOTAL WORKING CAPITAL									
38	CAPACITY COMPONENT	TWCAPD			0	0	0	0	0	0
39	CUSTOMER COMPONENT	TWCAPC			162,042	20,380	20,743	-21,923	751	8,785

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	ADDITIONS TO PLANT					
2	----------					
3	WORKING CAPITAL					
4	MATERIALS AND SUPPLIES					
5	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0
6	- ENERGY COMPONENT	FUELE	FULEE	P1	0	0
7	TOTAL FUEL	FUEL			0	0
8	PLANT M & S					
9	PRODUCTION FUNCTION	MSP	SMP	PPT	0	0
10	TRANS. & DIST. FUNCTION					
11	CAPACITY COMPONENT	MSTDD	SMTDD	TDLD	0	0
12	CUSTOMER COMPONENT	MSTDC	SMTDC	TDLC	0	0
13	TOTAL T & D	MSTD	SMTD	TDLT	0	0
14	D.A. ST LIGHT MATERIAL	MSSTLG	SMSTLG	STLGTS	0	0
15	MISCELLANEOUS					
16	CAPACITY COMPONENT	MSMD	SMMD	POOD	0	0
17	CUSTOMER COMPONENT	MSMC	SMMC	POOC	264	1,046
18	STREET LIGHTING	MSMF	SMMF	POOF	0	0
19	TOTAL MISC.	MSM	SMM	POO	264	1,046
20	TOTAL MATERIAL AND SUPPLIES					
21	CAPACITY COMPONENT	MSD			0	0
22	CUSTOMER COMPONENT	MSC			264	1,046
23	ENERGY COMPONENT	MSE			0	0
24	STREET LIGHTING	MSF			0	0
25	TOTAL M & S	MS			264	1,046
26	WORKING CASH					
27	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	0	0
28	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	370	190,366
29	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	25,128
30	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0
31	TOTAL	WRKC	QRKC	WOMPC	370	215,494
32	PREPAYMENTS					
33	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0
34	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0
35	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0
36	TOTAL	WCPL	CWPL	POO	0	0
37	TOTAL WORKING CAPITAL					
38	CAPACITY COMPONENT	TWCAPD			0	0
39	CUSTOMER COMPONENT	TWCAPC			634	191,412

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

2,937,586 4,342,112

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	ENERGY COMPONENT	TWCAPE			1,898,098	908,490	6,096	958,384	1,872,970	0
2	STREET LIGHTING	TWCAPF			23,009	0	0	0	0	0
3	TOTAL	TWCAP			10,604,127	1,383,179	19,347	~~7,936,486~~ 4,996,900	9,339,012 4,996,900	328,458
	NUCLEAR INV									
4	TOTAL ADDITIONS TO PLANT									
5	CAPACITY COMPONENT	TAPLD			8,427,520	474,689	13,251	6,978,102	7,466,042	328,458
6	CUSTOMER COMPONENT	TAPLC			255,500	0	0	0	0	0
7	ENERGY COMPONENT	TAPLE			1,898,098	908,490	6,096	958,384	1,872,970	0
8	STREET LIGHTING	TAPLF			23,009	0	0	0	0	0
9	TOTAL	TAPL			10,604,127	1,383,179	19,347	7,936,486	9,339,012	328,458

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	ENERGY COMPONENT	TWCAPE			0	0	0	0	0	0
2	STREET LIGHTING	TWCAPF			0	0	0	0	0	0
3	TOTAL	TWCAP			0	328,458	52,539	258,176	14,341	152,262
4	TOTAL ADDITIONS TO PLANT									
5	CAPACITY COMPONENT	TAPLD			0	328,458	52,539	258,176	14,341	152,262
6	CUSTOMER COMPONENT	TAPLC			0	0	0	0	0	0
7	ENERGY COMPONENT	TAPLE			0	0	0	0	0	0
8	STREET LIGHTING	TAPLF			0	0	0	0	0	0
9	TOTAL	TAPL			0	328,458	52,539	258,176	14,341	152,262

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					DISTRIBUTION FUNCTION				
		OUT	IN	ALLOC	SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	ENERGY COMPONENT	TWCAPE			0	0	0	0	0
2	STREET LIGHTING	TWCAPF			0	0	0	23,009	23,009
3	TOTAL	TWCAP			155,702	34,411	29,677	23,009	720,117
4	TOTAL ADDITIONS TO PLANT								
5	CAPACITY COMPONENT	TAPLD			155,702	0	0	0	633,020
6	CUSTOMER COMPONENT	TAPLC			0	34,411	29,677	0	64,088
7	ENERGY COMPONENT	TAPLE			0	0	0	0	0
8	STREET LIGHTING	TAPLF			0	0	0	23,009	23,009
9	TOTAL	TAPL			155,702	34,411	29,677	23,009	720,117

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA CUST INST EXPENSE
1	ENERGY COMPONENT	TWCAPE			0	0	0	25,128	0	0
2	STREET LIGHTING	TWCAPF			0	0	0	0	0	0
3	TOTAL	TWCAP			162,042	20,380	20,743	3,205	751	8,785
4	TOTAL ADDITIONS TO PLANT									
5	CAPACITY COMPONENT	TAPLD			0	0	0	0	0	0
6	CUSTOMER COMPONENT	TAPLC			162,042	20,380	20,743	-21,923	751	8,785
7	ENERGY COMPONENT	TAPLE			0	0	0	25,128	0	0
8	STREET LIGHTING	TAPLF			0	0	0	0	0	0
9	TOTAL	TAPL			162,042	20,380	20,743	3,205	751	8,785

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA INTANGIBLE EXPENSE	TOTAL DA EXPENSE
1	ENERGY COMPONENT	TWCAPE			0	25,128
2	STREET LIGHTING	TWCAPF			0	0
3	TOTAL	TWCAP			634	216,540
4	TOTAL ADDITIONS TO PLANT					
5	CAPACITY COMPONENT	TAPLD			0	0
6	CUSTOMER COMPONENT	TAPLC			634	191,412
7	ENERGY COMPONENT	TAPLE			0	25,128
8	STREET LIGHTING	TAPLF			0	0
9	TOTAL	TAPL			634	216,540

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	JET-TURBINE	PURCHASES	TOTAL	TRANSMISSION EQUIPMENT
1	DEDUCTIONS FROM PLANT									
2	----------									
3	TOTAL ACCU. DEF. INCOME TAX									
4	CAPACITY	ADTD			13,310,441	2,595,413	469,148	3,146	3,067,707	2,224,652
5	CUSTOMER	ADTC			892,360	0	0	0	0	0
6	STREET LIGHTING	ADTF			327,640	0	0	0	0	0
7	TOTAL	ADT			14,530,441	2,595,413	469,148	3,146	3,067,707	2,224,652
8	UNAMORTIZED INVEST CREDIT	UICR	QUICR	POOD	20,967	4,087	736	5	4,828	3,539
9	CUSTOMER DEPOSIT	CD	QCD	DA4	420,185	0	0	0	0	0
10	MISC. OPER. RESERVES									
11	CAPACITY COMPONENT	MOPRVD	MOPRD	POOD	5,236	1,021	184	1	1,206	884
12	CUSTOMER COMPONENT	MOPRVC	MOPRC	POOC	359	0	0	0	0	0
13	STREET LIGHTING	MOPRVF	MOPRF	POOF	128	0	0	0	0	0
14	TOTAL	MOPRV	MOPR	POO	5,723	1,021	184	1	1,206	884
15	CUST. ADV. FOR CONST.									
16	CAPACITY COMPONENT	CACD	QCACD	POOD	429,114	83,642	15,065	103	98,810	72,425
17	CUSTOMER COMPONENT	CACC	QCACC	POOC	29,436	0	0	0	0	0
18	TOTAL	CACT	QCAC	POO4	458,550	83,642	15,065	103	98,810	72,425
19	TOTAL DEDUCTIONS FROM PLANT									
20	CAPACITY COMPONENT	TDPLD			13,765,758	2,684,163	485,133	3,255	3,172,551	2,301,500
21	CUSTOMER COMPONENT	TDPLC			1,342,340	0	0	0	0	0
22	STREET LIGHTING	TDPLF			327,768	0	0	0	0	0
23	TOTAL	TDPL			15,435,866	2,684,163	485,133	3,255	3,172,551	2,301,500
24	TOTAL RATE BASE									
25	CAPACITY COMPONENT	RBD			81,610,902	5,483,683	1,039,488	6,994,912	13,518,083	17,225,559
26	CUSTOMER COMPONENT	RBC			4,667,753	0	0	0	0	0
27	ENERGY COMPONENT	RBE			1,898,098	908,490	6,096	958,384	1,872,970	0
28	STREET LIGHTING	RBF			2,820,271	0	0	0	0	0
29	TOTAL	RB			90,997,045	6,392,174	1,045,585	7,953,297	15,391,056	17,225,560

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION GENERATION	TRANSMISSION TOTAL	DISTRIBUTION FUNCTION 13.8KV SUBSTATION	13.8KV LINES	PRIMARY SUBSTATION	PRIMARY LINES
1	DEDUCTIONS FROM PLANT									
2	----------									
3	TOTAL ACCU. DEF. INCOME TAX									
4	CAPACITY	ADTD			0	2,224,652	1,526,932	2,871,282	411,940	1,149,974
5	CUSTOMER	ADTC			0	0	0	0	0	0
6	STREET LIGHTING	ADTF			0	0	0	0	0	0
7	TOTAL	ADT			0	2,224,652	1,526,932	2,871,282	411,940	1,149,974
8	UNAMORTIZED INVEST CREDIT	UICR	QUICR	POOD	0	3,539	2,396	4,505	665	1,805
9	CUSTOMER DEPOSIT	CD	QCD	DA4	0	0	0	0	0	0
10	MISC. OPER. RESERVES									
11	CAPACITY COMPONENT	MOPRVD	MOPRD	POOD	0	884	598	1,125	166	451
12	CUSTOMER COMPONENT	MOPRVC	MOPRC	POOC	0	0	0	0	0	0
13	STREET LIGHTING	MOPRVF	MOPRF	POOF	0	0	0	0	0	0
14	TOTAL	MOPRV	MOPR	POO	0	884	598	1,125	166	451
15	CUST. ADV. FOR CONST.									
16	CAPACITY COMPONENT	CACD	QCACD	POOD	0	72,425	49,032	92,199	13,619	36,938
17	CUSTOMER COMPONENT	CACC	QCACC	POOC	0	0	0	0	0	0
18	TOTAL	CACT	QCAC	POO4	0	72,425	49,032	92,199	13,619	36,938
19	TOTAL DEDUCTIONS FROM PLANT									
20	CAPACITY COMPONENT	TDPLD			0	2,301,500	1,578,958	2,969,111	426,390	1,189,168
21	CUSTOMER COMPONENT	TDPLC			0	0	0	0	0	0
22	STREET LIGHTING	TDPLF			0	0	0	0	0	0
23	TOTAL	TDPL			0	2,301,500	1,578,958	2,969,111	426,390	1,189,168
24	TOTAL RATE BASE									
25	CAPACITY COMPONENT	RBD			0	17,225,559	8,715,801	19,336,447	2,529,449	7,721,464
26	CUSTOMER COMPONENT	RBC			0	0	0	0	0	0
27	ENERGY COMPONENT	RBE			0	0	0	0	0	0
28	STREET LIGHTING	RBF			0	0	0	0	0	0
29	TOTAL	RB			1	17,225,561	8,715,802	19,336,448	2,529,450	7,721,465

TABLE 2
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	DEDUCTIONS FROM PLANT								
2	----------								
3	TOTAL ACCU. DEF. INCOME TAX								
4	CAPACITY	ADTD			2,057,954	0	0	0	8,018,082
5	CUSTOMER	ADTC			0	463,011	363,593	0	826,604
6	STREET LIGHTING	ADTF			0	0	0	327,640	327,640
7	TOTAL	ADT			2,057,954	463,011	363,593	327,640	9,172,326
8	UNAMORTIZED INVEST CREDIT	UICR	QUICR	P00D	3,229	0	0	0	12,600
9	CUSTOMER DEPOSIT	CD	QCD	DA4	0	0	0	0	0
10	MISC. OPER. RESERVES								
11	CAPACITY COMPONENT	MOPRVD	MOPRD	P00D	806	0	0	0	3,146
12	CUSTOMER COMPONENT	MOPRVC	MOPRC	P00C	0	182	142	0	324
13	STREET LIGHTING	MOPRVF	MOPRF	P00F	0	0	0	128	128
14	TOTAL	MOPRV	MOPR	P00	806	182	142	128	3,598
15	CUST. ADV. FOR CONST.								
16	CAPACITY COMPONENT	CACD	QCACD	P00D	66,091	0	0	0	257,879
17	CUSTOMER COMPONENT	CACC	QCACC	P00C	0	14,873	11,675	0	26,548
18	TOTAL	CACT	QCAC	P004	66,091	14,873	11,675	0	284,427
19	TOTAL DEDUCTIONS FROM PLANT								
20	CAPACITY COMPONENT	TDPLD			2,128,080	0	0	0	8,291,707
21	CUSTOMER COMPONENT	TDPLC			0	478,066	375,410	0	853,476
22	STREET LIGHTING	TDPLF			0	0	0	327,768	327,768
23	TOTAL	TDPL			2,128,080	478,066	375,410	327,768	9,472,951
24	TOTAL RATE BASE								
25	CAPACITY COMPONENT	RBD			12,564,099	0	0	0	50,867,260
26	CUSTOMER COMPONENT	RBC			0	2,444,873	1,867,869	0	4,312,742
27	ENERGY COMPONENT	RBE			0	0	0	0	0
28	STREET LIGHTING	RBF			0	0	0	2,820,271	2,820,271
29	TOTAL	RB			12,564,100	2,444,875	1,867,870	2,820,272	58,000,282