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	DEDUCTIONS FROM PLANT									
2	----------									
3	TOTAL ACCU. DEF. INCOME TAX									
4	CAPACITY	ADTD			0	0	0	0	0	0
5	CUSTOMER	ADTC			44,070	3,525	9,749	5,641	0	2,771
6	STREET LIGHTING	ADTF			0	0	0	0	0	0
7	TOTAL	ADT			44,070	3,525	9,749	5,641	0	2,771
8	UNAMORTIZED INVEST CREDIT	UICR	QUICR	POOD	0	0	0	0	0	0
9	CUSTOMER DEPOSIT	CD	QCD	DA4	0	0	0	0	420,185	0
10	MISC. OPER. RESERVES									
11	CAPACITY COMPONENT	MOPRVD	MOPRD	POOD	0	0	0	0	0	0
12	CUSTOMER COMPONENT	MOPRVC	MOPRC	POOC	18	1	4	2	0	1
13	STREET LIGHTING	MOPRVF	MOPRF	POOF	0	0	0	0	0	0
14	TOTAL	MOPRV	MOPR	POO	18	1	4	2	0	1
15	CUST. ADV. FOR CONST.									
16	CAPACITY COMPONENT	CACD	QCACD	POOD	0	0	0	0	0	0
17	CUSTOMER COMPONENT	CACC	QCACC	POOC	1,448	116	320	185	0	91
18	TOTAL	CACT	QCAC	POO4	1,448	116	320	185	0	91
19	TOTAL DEDUCTIONS FROM PLANT									
20	CAPACITY COMPONENT	TDPLD			0	0	0	0	0	0
21	CUSTOMER COMPONENT	TDPLC			45,536	3,642	10,073	5,828	420,185	2,863
22	STREET LIGHTING	TDPLF			0	0	0	0	0	0
23	TOTAL	TDPL			45,536	3,642	10,073	5,828	420,185	2,863
24	TOTAL RATE BASE									
25	CAPACITY COMPONENT	RBD			0	0	0	0	0	0
26	CUSTOMER COMPONENT	RBC			397,600	39,223	72,854	8,227	-419,434	23,597
27	ENERGY COMPONENT	RBE			0	0	0	25,128	0	0
28	STREET LIGHTING	RBF			0	0	0	0	0	0
29	TOTAL	RB			397,601	39,224	72,855	33,356	-419,433	23,598

TABL. 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	DEDUCTIONS FROM PLANT					
2	----------					
3	TOTAL ACCU. DEF. INCOME TAX					
4	CAPACITY	ADTD			0	0
5	CUSTOMER	ADTC			0	65,756
6	STREET LIGHTING	ADTF			0	0
7	TOTAL	ADT			0	65,756
8	UNAMORTIZED INVEST CREDIT	UICR	QUICR	P00D	0	0
9	CUSTOMER DEPOSIT	CD	QCD	DA4	0	420,185
10	MISC. OPER. RESERVES					
11	CAPACITY COMPONENT	MOPRVD	MOPRD	P00D	0	0
12	CUSTOMER COMPONENT	MOPRVC	MOPRC	P00C	9	35
13	STREET LIGHTING	MOPRVF	MOPRF	P00F	0	0
14	TOTAL	MOPRV	MOPR	P00	9	35
15	CUST. ADV. FOR CONST.					
16	CAPACITY COMPONENT	CACD	QCACD	P00D	0	0
17	CUSTOMER COMPONENT	CACC	QCACC	P00C	728	2,888
18	TOTAL	CACT	QCAC	P004	728	2,888
19	TOTAL DEDUCTIONS FROM PLANT					
20	CAPACITY COMPONENT	TDPLD			0	0
21	CUSTOMER COMPONENT	TDPLC			737	488,864
22	STREET LIGHTING	TDPLF			0	0
23	TOTAL	TDPL			737	488,864
24	TOTAL RATE BASE					
25	CAPACITY COMPONENT	RBD			0	0
26	CUSTOMER COMPONENT	RBC			232,944	355,011
27	ENERGY COMPONENT	RBE			0	25,128
28	STREET LIGHTING	RBF			0	0
29	TOTAL	RB			232,945	380,146

TABLE 3
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	OTHER OPERATING REVENUES									
2	----------									
3	450 PENALTY CHARGES									
4	CAPACITY COMPONENT	R450D	S450D	POOD	166,341	32,424	5,840	40	38,304	28,075
5	CUSTOMER COMPONENT	R450C	S450C	POOC	11,410	0	0	0	0	0
6	STREET LIGHTING	R450F	S450F	POOF	4,079	0	0	0	0	0
7	TOTAL ACCOUNT 450	R450	S450	POO	181,830	32,424	5,840	40	38,304	28,075
8	451 MISCELLANEOUS									
9	CAPACITY COMPONENT	R451D	S451D	PDD	-3,714	0	0	0	0	0
10	CUSTOMER COMPONENT	R451C	S451C	PDC	-382	0	0	0	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	-4,096	0	0	0	0	0
12	454 RENT FROM ELECT. PROP.									
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0	0
14	DISTRIBUTION FUNCTION									
15	CAPACITY COMPONENT	R454DD	S454DD	PDD	69,638	-1	0	0	-1	0
16	CUSTOMER COMPONENT	R454DC	S454DC	PDC	7,153	0	0	0	0	0
17	TOTAL ACCOUNT 454									
18	CAPACITY COMPONENT	R454D			69,638	-1	0	0	-1	0
19	CUSTOMER COMPONENT	R454C			7,153	0	0	0	0	0
20	TOTAL	R454			76,791	-1	0	0	-1	0
21	456 OTHER ELECTRIC REV. PRO FORMA									
22	CAPACITY COMPONENT	R456D			413,212	0	0	0	0	377,905
23	CUSTOMER COMPONENT	R456C			51,542	0	0	0	0	0
24	TOTAL ACCOUNT 456	R456			464,754	0	0	0	0	377,905
25	PRO FORMA YANKEE DIV.	RDRYI	DRYIR	P123	1,050,000	0	0	1,050,000	1,050,000	0
26	PRO FORMA ENERGY CONS.	EECSR	ECSR	DA3	-48,892	0	0	0	0	0

TABLE 3
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	OTHER OPERATING REVENUES									
2	----------									
3	450 PENALTY CHARGES									
4	CAPACITY COMPONENT	R450D	S450D	P00D	0	28,075	19,006	35,740	5,279	14,318
5	CUSTOMER COMPONENT	R450C	S450C	P00C	0	0	0	0	0	0
6	STREET LIGHTING	R450F	S450F	P00F	0	0	0	0	0	0
7	TOTAL ACCOUNT 450	R450	S450	P00	0	28,075	19,006	35,740	5,279	14,318
8	451 MISCELLANEOUS									
9	CAPACITY COMPONENT	R451D	S451D	PDD	0	0	-709	-1,332	-197	-526
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	0	0	0	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	0	0	-709	-1,332	-197	-526
12	454 RENT FROM ELECT. PROP.									
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0	0
14	DISTRIBUTION FUNCTION									
15	CAPACITY COMPONENT	R454DD	S454DD	PDD	0	0	13,299	24,979	3,694	9,859
16	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	0	0	0	0	0
17	TOTAL ACCOUNT 454									
18	CAPACITY COMPONENT	R454D			0	0	13,299	24,979	3,694	9,859
19	CUSTOMER COMPONENT	R454C			0	0	0	0	0	0
20	TOTAL	R454			0	0	13,299	24,979	3,694	9,859
21	456 OTHER ELECTRIC REV. PRO FORMA									
22	CAPACITY COMPONENT	R456D			0	377,905	0	20,902	0	8,250
23	CUSTOMER COMPONENT	R456C			0	0	0	0	0	0
24	TOTAL ACCOUNT 456	R456			0	377,905	0	20,902	0	8,250
25	PRO FORMA YANKEE DIV.	RDRYI	DRYIR	P123	0	0	0	0	0	0
26	PRO FORMA ENERGY CONS.	EECSR	ECSR	DA3	0	0	0	0	0	0

TABLE 3
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	OTHER OPERATING REVENUES								
2	----------								
3	450 PENALTY CHARGES								
4	CAPACITY COMPONENT	R450D	S450D	P00D	25,619	0	0	0	99,962
5	CUSTOMER COMPONENT	R450C	S450C	P00C	0	5,765	4,526	0	10,291
6	STREET LIGHTING	R450F	S450F	P00F	0	0	0	4,079	4,079
7	TOTAL ACCOUNT 450	R450	S450	P00	25,619	5,765	4,526	4,079	114,332
8	451 MISCELLANEOUS								
9	CAPACITY COMPONENT	R451D	S451D	PDD	-950	0	0	0	-3,714
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	-213	-169	0	-382
11	TOTAL ACCOUNT 451	R451	S451	PDT2	-950	-213	-169	0	-4,096
12	454 RENT FROM ELECT. PROP.								
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0
14	DISTRIBUTION FUNCTION								
15	CAPACITY COMPONENT	R454DD	S454DD	PDD	17,808	0	0	0	69,639
16	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	3,986	3,167	0	7,153
17	TOTAL ACCOUNT 454								
18	CAPACITY COMPONENT	R454D			17,808	0	0	0	69,639
19	CUSTOMER COMPONENT	R454C			0	3,986	3,167	0	7,153
20	TOTAL	R454			17,808	3,986	3,167	0	76,792
21	456 OTHER ELECTRIC REV. PRO FORMA								
22	CAPACITY COMPONENT	R456D			6,155	0	0	0	35,307
23	CUSTOMER COMPONENT	R456C			0	0	2,650	0	2,650
24	TOTAL ACCOUNT 456	R456			6,155	0	2,650	0	37,957
25	PRO FORMA YANKEE DIV.	RDRYI	DRYIR	P123	0	0	0	0	0
26	PRO FORMA ENERGY CONS.	EECSR	ECSR	DA3	0	0	0	0	0

TABLE 3
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	OTHER OPERATING REVENUES									
2	----------									
3	450 PENALTY CHARGES									
4	CAPACITY COMPONENT	R450D	S450D	P00D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	R450C	S450C	P00C	561	45	124	72	0	35
6	STREET LIGHTING	R450F	S450F	P00F	0	0	0	0	0	0
7	TOTAL ACCOUNT 450	R450	S450	P00	561	45	124	72	0	35
8	451 MISCELLANEOUS									
9	CAPACITY COMPONENT	R451D	S451D	PDD	0	0	0	0	0	0
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	0	0	0	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	0	0	0	0	0	0
12	454 RENT FROM ELECT. PROP.									
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0	0
14	DISTRIBUTION FUNCTION									
15	CAPACITY COMPONENT	R454DD	S454DD	PDD	0	0	0	0	0	0
16	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	0	0	0	0	0
17	TOTAL ACCOUNT 454									
18	CAPACITY COMPONENT	R454D			0	0	0	0	0	0
19	CUSTOMER COMPONENT	R454C			0	0	0	0	0	0
20	TOTAL	R454			0	0	0	0	0	0
21	456 OTHER ELECTRIC REV. PRO FORMA									
22	CAPACITY COMPONENT	R456D			0	0	0	0	0	0
23	CUSTOMER COMPONENT	R456C			0	0	48,892	0	0	0
24	TOTAL ACCOUNT 456	R456			0	0	48,892	0	0	0
25	PRO FORMA YANKEE DIV.	RDRYI	DRYIR	P123	0	0	0	0	0	0
26	PRO FORMA ENERGY CONS.	EECSR	ECSR	DA3	0	0	0	-48,892	0	0

TABLE 3
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	OTHER OPERATING REVENUES					
2	----------					
3	450 PENALTY CHARGES					
4	CAPACITY COMPONENT	R450D	S450D	P00D	0	0
5	CUSTOMER COMPONENT	R450C	S450C	P00C	282	1,119
6	STREET LIGHTING	R450F	S450F	P00F	0	0
7	TOTAL ACCOUNT 450	R450	S450	P00	282	1,119
8	451 MISCELLANEOUS					
9	CAPACITY COMPONENT	R451D	S451D	PDD	0	0
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	0	0
12	454 RENT FROM ELECT. PROP.					
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0
14	DISTRIBUTION FUNCTION					
15	CAPACITY COMPONENT	R454DD	S454DD	PDD	0	0
16	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	0
17	TOTAL ACCOUNT 454					
18	CAPACITY COMPONENT	R454D			0	0
19	CUSTOMER COMPONENT	R454C			0	0
20	TOTAL	R454			0	0
21	456 OTHER ELECTRIC REV. PRO FORMA					
22	CAPACITY COMPONENT	R456D			0	0
23	CUSTOMER COMPONENT	R456C			0	48,892
24	TOTAL ACCOUNT 456	R456			0	48,892
25	PRO FORMA YANKEE DIV.	RDRYI	DRYIR	P123	0	0
26	PRO FORMA ENERGY CONS.	EECSR	ECSR	DA3	0	-48,892

TABL_ 3
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	OTHER INCOME									
2	CAPACITY COMPONENT	RINCD			1,695,477	32,423	5,840	1,050,040	1,088,303	405,980
3	CUSTOMER COMPONENT	RINCC			20,831	0	0	0	0	0
4	STREET LIGHTING	RINCF			4,079	0	0	0	0	0
5	TOTAL	RINC			1,720,387	32,423	5,840	1,050,040	1,088,303	405,980
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	825,564	0	0	825,564	825,564	0
7	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	-196,406	-11,018	-663	-166,478	-178,159	-18,247
8	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-102,331	-16,616	-552	-48,476	-65,644	-5,580
9	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-69,302	-11,251	-374	-32,830	-44,455	-3,779
10	LESS- UNBILL CONSERV. CHARGE	EUBCC	UBLCC	REVCC	-872,376	0	0	0	0	0
11	LESS- WHOLESALE REVENUE									
12	PRODUCTION	EWPRO			5,049,251	2,759,513	499,364	1,753,249	5,012,126	0
13	TRANSMISSION	EWTRAN	XWTRAN	T1	635,006	0	0	0	0	635,006
14	DISTRIBUTION	EWDIS			560,044	0	0	0	0	0
15	CUSTOMER	EWCUS			14,377	0	0	0	0	0
16	TOTAL	EWTOT			6,258,678	2,759,513	499,364	1,753,249	5,012,126	635,006
17	TOTAL OTHER OPER. REVENUES									
18	CAPACITY COMPONENT	R10D			5,946,412	2,625,156	501,457	900,013	4,026,626	1,053,506
19	CUSTOMER COMPONENT	R10C			-934,923	0	0	0	0	0
20	ENERGY COMPONENT	R10E			2,701,630	174,238	10,504	2,481,113	2,665,855	0
21	STREET LIGHTING	R10F			1,554	0	0	0	0	0
22	TOTAL	R10			7,714,673	2,799,394	511,961	3,381,126	6,692,481	1,053,506

TABLE 3
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	OTHER INCOME									
2	CAPACITY COMPONENT	RINCD			0	405,980	31,596	80,289	8,776	31,901
3	CUSTOMER COMPONENT	RINCC			0	0	0	0	0	0
4	STREET LIGHTING	RINCF			0	0	0	0	0	0
5	TOTAL	RINC			0	405,980	31,596	80,289	8,776	31,901
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
7	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	-18,247	0	0	0	0
8	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	0	-5,580	-3,530	-7,196	-992	-4,594
9	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	0	-3,779	-2,391	-4,873	-672	-3,111
10	LESS- UNBILL CONSERV. CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0	0
11	LESS- WHOLESALE REVENUE									
12	PRODUCTION	EWPRO			0	0	0	0	0	0
13	TRANSMISSION	EWTRAN	XWTRAN	T1	0	635,006	0	0	0	0
14	DISTRIBUTION	EWDIS			0	0	181,718	378,326	0	0
15	CUSTOMER	EWCUS			0	0	0	0	0	0
16	TOTAL	EWTOT			0	635,006	181,718	378,326	0	0
17	TOTAL OTHER OPER. REVENUES									
18	CAPACITY COMPONENT	R10D			0	1,053,506	234,558	497,628	14,657	44,661
19	CUSTOMER COMPONENT	R10C			0	0	0	0	0	0
20	ENERGY COMPONENT	R10E			0	0	0	0	0	0
21	STREET LIGHTING	R10F			0	0	0	0	0	0
22	TOTAL	R10			0	1,053,506	234,558	497,628	14,657	44,661

TABLE 3
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	OTHER INCOME								
2	CAPACITY COMPONENT	RINCD			48,632	0	0	0	201,194
3	CUSTOMER COMPONENT	RINCC			0	9,538	10,174	0	19,712
4	STREET LIGHTING	RINCF			0	0	0	4,079	4,079
5	TOTAL	RINC			48,632	9,538	10,174	4,079	224,985
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0
7	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0
8	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-6,244	-1,730	-755	-1,505	-26,546
9	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-4,229	-1,172	-511	-1,020	-17,979
10	LESS- UNBILL CONSERV. CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0
11	LESS- WHOLESALE REVENUE								
12	PRODUCTION	EWPRO			0	0	0	0	0
13	TRANSMISSION	EWTRAN	XWTRAN	T1	0	0	0	0	0
14	DISTRIBUTION	EWDIS			0	0	0	0	560,044
15	CUSTOMER	EWCUS			0	6,205	0	0	6,205
16	TOTAL	EWTOT			0	6,205	0	0	566,249
17	TOTAL OTHER OPER. REVENUES								
18	CAPACITY COMPONENT	R10D			74,776	0	0	0	866,280
19	CUSTOMER COMPONENT	R10C			0	12,841	8,908	0	21,749
20	ENERGY COMPONENT	R10E			0	0	0	0	0
21	STREET LIGHTING	R10F			0	0	0	1,554	1,554
22	TOTAL	R10			74,776	12,841	8,908	1,554	889,583

TABLE 3
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	OTHER INCOME									
2	CAPACITY COMPONENT	RINCD			0	0	0	0	0	0
3	CUSTOMER COMPONENT	RINCC			561	45	49,016	-48,820	0	35
4	STREET LIGHTING	RINCF			0	0	0	0	0	0
5	TOTAL	RINC			561	45	49,016	-48,820	0	35
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
7	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0	0
8	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-5,424	-671	-717	2,560	47	-296
9	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-3,674	-454	-485	1,734	32	-201
10	LESS- UNBILL CONSERV. CHARGE	EUBCC	UBLCC	REVCC	0	0	0	-872,376	0	0
11	LESS- WHOLESALE REVENUE									
12	PRODUCTION	EWPRO			0	0	0	37,125	0	0
13	TRANSMISSION	EWTRAN	XWTRAN	T1	0	0	0	0	0	0
14	DISTRIBUTION	EWDIS			0	0	0	0	0	0
15	CUSTOMER	EWCUS			3,286	2,483	2,403	0	0	0
16	TOTAL	EWTOT			3,286	2,483	2,403	37,125	0	0
17	TOTAL OTHER OPER. REVENUES									
18	CAPACITY COMPONENT	R10D			0	0	0	0	0	0
19	CUSTOMER COMPONENT	R10C			-5,251	1,403	50,217	-1,002,839	79	-462
20	ENERGY COMPONENT	R10E			0	0	0	35,775	0	0
21	STREET LIGHTING	R10F			0	0	0	0	0	0
22	TOTAL	R10			-5,251	1,403	50,217	-967,064	79	-462

TABLE 3
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	OTHER INCOME					
2	CAPACITY COMPONENT	RINCD			0	0
3	CUSTOMER COMPONENT	RINCC			282	1,119
4	STREET LIGHTING	RINCF			0	0
5	TOTAL	RINC			282	1,119
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0
7	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0
8	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-60	-4,561
9	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	RTSLZ	-41	-3,089
10	LESS- UNBILL CONSERV. CHARGE	EUBCC	UBLCC	REVCC	0	-872,376
11	LESS- WHOLESALE REVENUE					
12	PRODUCTION	EWPRO			0	37,125
13	TRANSMISSION	EWTRAN	XWTRAN	T1	0	0
14	DISTRIBUTION	EWDIS			0	0
15	CUSTOMER	EWCUS			0	8,172
16	TOTAL	EWTOT			0	45,297
17	TOTAL OTHER OPER. REVENUES					
18	CAPACITY COMPONENT	R10D			0	0
19	CUSTOMER COMPONENT	R10C			181	-956,672
20	ENERGY COMPONENT	R10E			0	35,775
21	STREET LIGHTING	R10F			0	0
22	TOTAL	R10			181	-920,897

TABL 4
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	OPERATIONS AND MAINTENANCE EXP									
2	----------									
3	PRODUCTION EXPENSES									
4	STEAM PRODUCTION									
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	1,274,216	1,274,216	0	0	1,274,216	0
6	501 FUEL	E501			7,331,807	7,331,807	0	0	7,331,807	0
7	502 STEAM EXPENSES	E502	X502	P12	1,293,743	1,293,743	0	0	1,293,743	0
8	504 STEAM TRANSFERRED									
9	CAPACITY COMPONENT	E504D	X504D	P12	0	0	0	0	0	0
10	ENERGY COMPONENT	E504E	X504E	P1	-4,539,250	-4,539,250	0	0	-4,539,250	0
11	TOTAL ACCOUNT 504	E504			-4,539,250	-4,539,250	0	0	-4,539,250	0
12	505 ELECTRIC EXPENSES	E505	X505	P145	489,596	489,596	0	0	489,596	0
13	506 MISCELLANEOUS	E506	X506	P16	565,341	565,341	0	0	565,341	0
14	507 RENTS	E507	X507	P100	0	0	0	0	0	0
15	TOTAL OPERATION	E11			6,415,453	6,415,453	0	0	6,415,453	0
16	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	105,118	105,118	0	0	105,118	0
17	511 MAINT. STRUCTURES	E511	X511	P11	86,947	86,947	0	0	86,947	0
18	512 MAINT. BOILER PLANT	E512	X512	P12	436,917	436,917	0	0	436,917	0
19	513 MAINT. ELECTRIC PLANT	E513	X513	P145	1,263,453	1,263.453	0	0	1,263,453	0
20	514 MAINT. MISCELLANEOUS	E514	X514	P16	70,816	70,816	0	0	70,816	0
21	TOTAL MAINTENANCE	E12			1,963,251	1,963,251	0	0	1,963,251	0
22	OTHER POWER GENERATION EXP.									
23	547 FUEL	E547	X547	P2	168,082	0	168,082	0	168,082	0
24	548 GENERATION	E548	X548	P44	0	0	0	0	0	0
25	549 MISCELLANEOUS	E549	X549	P45	0	0	0	0	0	0
26	TOTAL OPERATION	E13			168,082	0	168,082	0	168,082	0
27	552 MAINT. STRUCTURES	E552	X552	P41	0	0	0	0	0	0
28	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	78,187	0	78,187	0	78,187	0
29	554 MAINT. MISCELLANEOUS	E554	X554	P100	0	0	0	0	0	0
30	TOTAL MAINTENANCE	E14			78,187	0	78,187	0	78,187	0
31	OTHER POWER SUPPLY EXPENSES									
32	555 PURCHASE POWER									
33	CAPACITY	E555D			42,832,987	0	0	42,832,987	42,832,987	0
34	ENERGY	E555E			11,426,792	0	0	11,426,792	11,426,792	0
35	INTERCHANGE									
36	CAPACITY	E555ID	X555ID	P3	127,905	0	0	127,905	127,905	0
37	ENERGY (W/O)NEPOOL	E555IE	X555IE	P3	15,026,636	0	0	15,026,636	15,026,636	0
38	TOTAL ACCOUNT 555	E555			69,414,320	0	0	69,414,320	69,414,320	0
39	556 SYSTEM CONTROL & DISP.	E556	X556	P1T1	426,030	0	0	213,015	213,015	213,015
40	TOTAL OPERATION	E15			69,840,350	0	0	69,627,335	69,627,335	213,015
41	TOTAL PRODUCTION EXPENSES									

TABLE 4
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	OPERATIONS AND MAINTENANCE EXP									
2	----------									
3	PRODUCTION EXPENSES									
4	STEAM PRODUCTION									
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0	0	0	0	0
6	501 FUEL	E501			0	0	0	0	0	0
7	502 STEAM EXPENSES	E502	X502	P12	0	0	0	0	0	0
8	504 STEAM TRANSFERRED									
9	CAPACITY COMPONENT	E504D	X504D	P12	0	0	0	0	0	0
10	ENERGY COMPONENT	E504E	X504E	P1	0	0	0	0	0	0
11	TOTAL ACCOUNT 504	E504			0	0	0	0	0	0
12	505 ELECTRIC EXPENSES	E505	X505	P145	0	0	0	0	0	0
13	506 MISCELLANEOUS	E506	X506	P16	0	0	0	0	0	0
14	507 RENTS	E507	X507	P100	0	0	0	0	0	0
15	TOTAL OPERATION	E11			0	0	0	0	0	0
16	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0	0	0	0	0
17	511 MAINT. STRUCTURES	E511	X511	P11	0	0	0	0	0	0
18	512 MAINT. BOILER PLANT	E512	X512	P12	0	0	0	0	0	0
19	513 MAINT. ELECTRIC PLANT	E513	X513	P145	0	0	0	0	0	0
20	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0	0	0	0	0
21	TOTAL MAINTENANCE	E12			0	0	0	0	0	0
22	OTHER POWER GENERATION EXP.									
23	547 FUEL	E547	X547	P2	0	0	0	0	0	0
24	548 GENERATION	E548	X548	P44	0	0	0	0	0	0
25	549 MISCELLANEOUS	E549	X549	P45	0	0	0	0	0	0
26	TOTAL OPERATION	E13			0	0	0	0	0	0
27	552 MAINT. STRUCTURES	E552	X552	P41	0	0	0	0	0	0
28	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0	0	0	0	0
29	554 MAINT. MISCELLANEOUS	E554	X554	P100	0	0	0	0	0	0
30	TOTAL MAINTENANCE	E14			0	0	0	0	0	0
31	OTHER POWER SUPPLY EXPENSES									
32	555 PURCHASE POWER									
33	CAPACITY	E555D			0	0	0	0	0	0
34	ENERGY	E555E			0	0	0	0	0	0
35	INTERCHANGE									
36	CAPACITY	E5551D	X5551D	P3	0	0	0	0	0	0
37	ENERGY (W/O)NEPOOL	E5551E	X5551E	P3	0	0	0	0	0	0
38	TOTAL ACCOUNT 555	E555			0	0	0	0	0	0
39	556 SYSTEM CONTROL & DISP.	E556	X556	P1T1	0	213,015	0	0	0	0
40	TOTAL OPERATION	E15			0	213,015	0	0	0	0
41	TOTAL PRODUCTION EXPENSES									

TABLE 4
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	OPERATIONS AND MAINTENANCE EXP								
2	----------								
3	PRODUCTION EXPENSES								
4	STEAM PRODUCTION								
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0	0	0	0
6	501 FUEL	E501			0	0	0	0	0
7	502 STEAM EXPENSES	E502	X502	P12	0	0	0	0	0
8	504 STEAM TRANSFERRED								
9	CAPACITY COMPONENT	E504D	X504D	P12	0	0	0	0	0
10	ENERGY COMPONENT	E504E	X504E	P1	0	0	0	0	0
11	TOTAL ACCOUNT 504	E504			0	0	0	0	0
12	505 ELECTRIC EXPENSES	E505	X505	P145	0	0	0	0	0
13	506 MISCELLANEOUS	E506	X506	P16	0	0	0	0	0
14	507 RENTS	E507	X507	P100	0	0	0	0	0
15	TOTAL OPERATION	E11			0	0	0	0	0
16	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0	0	0	0
17	511 MAINT. STRUCTURES	E511	X511	P11	0	0	0	0	0
18	512 MAINT. BOILER PLANT	E512	X512	P12	0	0	0	0	0
19	513 MAINT. ELECTRIC PLANT	E513	X513	P145	0	0	0	0	0
20	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0	0	0	0
21	TOTAL MAINTENANCE	E12			0	0	0	0	0
22	OTHER POWER GENERATION EXP.								
23	547 FUEL	E547	X547	P2	0	0	0	0	0
24	548 GENERATION	E548	X548	P44	0	0	0	0	0
25	549 MISCELLANEOUS	E549	X549	P45	0	0	0	0	0
26	TOTAL OPERATION	E13			0	0	0	0	0
27	552 MAINT. STRUCTURES	E552	X552	P41	0	0	0	0	0
28	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0	0	0	0
29	554 MAINT. MISCELLANEOUS	E554	X554	P100	0	0	0	0	0
30	TOTAL MAINTENANCE	E14			0	0	0	0	0
31	OTHER POWER SUPPLY EXPENSES								
32	555 PURCHASE POWER								
33	CAPACITY	E555D			0	0	0	0	0
34	ENERGY	E555E			0	0	0	0	0
35	INTERCHANGE								
36	CAPACITY	E5551D	X5551D	P3	0	0	0	0	0
37	ENERGY (W/O)NEPOOL	E5551E	X5551E	P3	0	0	0	0	0
38	TOTAL ACCOUNT 555	E555			0	0	0	0	0
39	556 SYSTEM CONTROL & DISP.	E556	X556	P1T1	0	0	0	0	0
40	TOTAL OPERATION	E15			0	0	0	0	0
41	TOTAL PRODUCTION EXPENSES								

TABLE 4
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	OPERATIONS AND MAINTENANCE EXP									
2	----------									
3	PRODUCTION EXPENSES									
4	STEAM PRODUCTION									
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0	0	0	0	0
6	501 FUEL	E501			0	0	0	0	0	0
7	502 STEAM EXPENSES	E502	X502	P12	0	0	0	0	0	0
8	504 STEAM TRANSFERRED									
9	CAPACITY COMPONENT	E504D	X504D	P12	0	0	0	0	0	0
10	ENERGY COMPONENT	E504E	X504E	P1	0	0	0	0	0	0
11	TOTAL ACCOUNT 504	E504			0	0	0	0	0	0
12	505 ELECTRIC EXPENSES	E505	X505	P145	0	0	0	0	0	0
13	506 MISCELLANEOUS	E506	X506	P16	0	0	0	0	0	0
14	507 RENTS	E507	X507	P100	0	0	0	0	0	0
15	TOTAL OPERATION	E11			0	0	0	0	0	0
16	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0	0	0	0	0
17	511 MAINT. STRUCTURES	E511	X511	P11	0	0	0	0	0	0
18	512 MAINT. BOILER PLANT	E512	X512	P12	0	0	0	0	0	0
19	513 MAINT. ELECTRIC PLANT	E513	X513	P145	0	0	0	0	0	0
20	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0	0	0	0	0
21	TOTAL MAINTENANCE	E12			0	0	0	0	0	0
22	OTHER POWER GENERATION EXP.									
23	547 FUEL	E547	X547	P2	0	0	0	0	0	0
24	548 GENERATION	E548	X548	P44	0	0	0	0	0	0
25	549 MISCELLANEOUS	E549	X549	P45	0	0	0	0	0	0
26	TOTAL OPERATION	E13			0	0	0	0	0	0
27	552 MAINT. STRUCTURES	E552	X552	P41	0	0	0	0	0	0
28	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0	0	0	0	0
29	554 MAINT. MISCELLANEOUS	E554	X554	P100	0	0	0	0	0	0
30	TOTAL MAINTENANCE	E14			0	0	0	0	0	0
31	OTHER POWER SUPPLY EXPENSES									
32	555 PURCHASE POWER									
33	CAPACITY	E555D			0	0	0	0	0	0
34	ENERGY	E555E			0	0	0	0	0	0
35	INTERCHANGE									
36	CAPACITY	E555ID	X555ID	P3	0	0	0	0	0	0
37	ENERGY (W/O)NEPOOL	E555IE	X555IE	P3	0	0	0	0	0	0
38	TOTAL ACCOUNT 555	E555			0	0	0	0	0	0
39	556 SYSTEM CONTROL & DISP.	E556	X556	P1T1	0	0	0	0	0	0
40	TOTAL OPERATION	E15			0	0	0	0	0	0
41	TOTAL PRODUCTION EXPENSES									

TABLE 4
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	OPERATIONS AND MAINTENANCE EXP					
2	----------					
3	PRODUCTION EXPENSES					
4	STEAM PRODUCTION					
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0
6	501 FUEL	E501			0	0
7	502 STEAM EXPENSES	E502	X502	P12	0	0
8	504 STEAM TRANSFERRED					
9	CAPACITY COMPONENT	E504D	X504D	P12	0	0
10	ENERGY COMPONENT	E504E	X504E	P1	0	0
11	TOTAL ACCOUNT 504	E504			0	0
12	505 ELECTRIC EXPENSES	E505	X505	P145	0	0
13	506 MISCELLANEOUS	E506	X506	P16	0	0
14	507 RENTS	E507	X507	P100	0	0
15	TOTAL OPERATION	E11			0	0
16	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0
17	511 MAINT. STRUCTURES	E511	X511	P11	0	0
18	512 MAINT. BOILER PLANT	E512	X512	P12	0	0
19	513 MAINT. ELECTRIC PLANT	E513	X513	P145	0	0
20	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0
21	TOTAL MAINTENANCE	E12			0	0
22	OTHER POWER GENERATION EXP.					
23	547 FUEL	E547	X547	P2	0	0
24	548 GENERATION	E548	X548	P44	0	0
25	549 MISCELLANEOUS	E549	X549	P45	0	0
26	TOTAL OPERATION	E13			0	0
27	552 MAINT. STRUCTURES	E552	X552	P41	0	0
28	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0
29	554 MAINT. MISCELLANEOUS	E554	X554	P100	0	0
30	TOTAL MAINTENANCE	E14			0	0
31	OTHER POWER SUPPLY EXPENSES					
32	555 PURCHASE POWER					
33	CAPACITY	E555D			0	0
34	ENERGY	E555E			0	0
35	INTERCHANGE					
36	CAPACITY	E555ID	X555ID	P3	0	0
37	ENERGY (W/O)NEPOOL	E555IE	X555IE	P3	0	0
38	TOTAL ACCOUNT 555	E555			0	0
39	556 SYSTEM CONTROL & DISP.	E556	X556	P1T1	0	0
40	TOTAL OPERATION	E15			0	0
41	TOTAL PRODUCTION EXPENSES					

TABLE 4
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	CAPACITY COMPONENT	E10D			49,051,256	5,586,147	78,187	43,173,907	48,838,241	213,015
2	ENERGY COMPONENT	E10E			29,414,067	2,792,557	168,082	26,453,428	29,414,067	0
3	TOTAL	E10			78,465,323	8,378,704	246,269	69,627,335	78,252,308	213,015
4	TRANSMISSION EXPENSES									
5	560 SUPERV. & ENGINEERING	E560	X560	Z560	83,185	0	0	0	0	83,185
6	561 LOAD DISPATCHING	E561	X561	T1	64,704	0	0	0	0	64,704
7	562 STATION EXPENSES	E562	X562	P53	380	0	0	0	0	380
8	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0	0	0	0	0
9	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0	0
10	565 TRANSMISSION BY OTHERS	E565			6,860,706	0	0	2,699,886	2,699,886	4,160,820
11	566 MISCELLANEOUS	E566	X566	T1	5,577	0	0	0	0	5,577
12	567 RENTS	E567	X567	T1	88	0	0	0	0	88
13	TOTAL OPERATION	E21			7,014,640	0	0	2,699,886	2,699,886	4,314,754
14	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0	0	0	0	0
15	569 MAINT. STRUCTURES	E569	X569	P52	0	0	0	0	0	0
16	570 MAINT. STATION EQUIP.	E570	X570	P53	115,671	0	0	0	0	115,671
17	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0	0	0	0	0
18	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0	0
19	573 MISCELLANEOUS	E573	X573	T1	9,607	0	0	0	0	9,607
20	TOTAL MAINTENANCE	E22			125,278	0	0	0	0	125,278
21	TOTAL TRANSMISSION EXPENSES									
22	TOTAL	E20			7,139,918	0	0	2,699,886	2,699,886	4,440,032
23	DISTRIBUTION EXPENSES									
24	580 SUPERV. & ENGINEERING									
25	CAPACITY COMPONENT	E580D	X580D	Z580D	236,695	1	0	0	1	0
26	CUSTOMER COMPONENT	E580C	X580C	Z580C	68,574	0	0	0	0	0
27	STREET LIGHTING	E580F	X580F	Z580F	22,041	0	0	0	0	0
28	TOTAL ACCOUNT 580	E580	X580	Z580	327,310	1	0	0	1	0
29	581 LOAD DISPATCHING	E581	X581	DP1	88,051	0	0	0	0	0
30	582 STATION EXPENSES	E582	X582	P62	106,862	0	0	0	0	0
31	583 OVERHEAD LINE EXPENSES									
32	PRIMARY FUNCTION									
33	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	293,334	0	0	0	0	0
34	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0	0
35	SECONDARY FUNCTION									
36	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	304,524	0	0	0	0	0
37	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0	0
38	TOTAL ACCOUNT 583	E583	X583	DOHL	597,858	0	0	0	0	0
39	584 UNDERGRD LINE EXPENSE									

TABLE 4
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	CAPACITY COMPONENT	E10D			0	213,015	0	0	0	0
2	ENERGY COMPONENT	E10E			0	0	0	0	0	0
3	TOTAL	E10			0	213,015	0	0	0	0
4	TRANSMISSION EXPENSES									
5	560 SUPERV. & ENGINEERING	E560	X560	Z560	0	83,185	0	0	0	0
6	561 LOAD DISPATCHING	E561	X561	T1	0	64,704	0	0	0	0
7	562 STATION EXPENSES	E562	X562	P53	0	380	0	0	0	0
8	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0	0	0	0	0
9	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0	0
10	565 TRANSMISSION BY OTHERS	E565			0	4,160,820	0	0	0	0
11	566 MISCELLANEOUS	E566	X566	T1	0	5,577	0	0	0	0
12	567 RENTS	E567	X567	T1	0	88	0	0	0	0
13	TOTAL OPERATION	E21			0	4,314,754	0	0	0	0
14	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0	0	0	0	0
15	569 MAINT. STRUCTURES	E569	X569	P52	0	0	0	0	0	0
16	570 MAINT. STATION EQUIP.	E570	X570	P53	0	115,671	0	0	0	0
17	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0	0	0	0	0
18	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0	0
19	573 MISCELLANEOUS	E573	X573	T1	0	9,607	0	0	0	0
20	TOTAL MAINTENANCE	E22			0	125,278	0	0	0	0
21	TOTAL TRANSMISSION EXPENSES									
22	TOTAL	E20			0	4,440,032	0	0	0	0
23	DISTRIBUTION EXPENSES									
24	580 SUPERV. & ENGINEERING									
25	CAPACITY COMPONENT	E580D	X580D	Z580D	0	0	12,656	24,582	3,918	110,948
26	CUSTOMER COMPONENT	E580C	X580C	Z580C	0	0	0	0	0	0
27	STREET LIGHTING	E580F	X580F	Z580F	0	0	0	0	0	0
28	TOTAL ACCOUNT 580	E580	X580	Z580	0	0	12,656	24,582	3,918	110,948
29	581 LOAD DISPATCHING	E581	X581	DP1	0	0	0	0	0	88,051
30	582 STATION EXPENSES	E582	X582	P62	0	0	52,100	0	16,596	0
31	583 OVERHEAD LINE EXPENSES									
32	PRIMARY FUNCTION									
33	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0	0	0	0	293,334
34	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0	0
35	SECONDARY FUNCTION									
36	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	0	0	0	0	0	0
37	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0	0
38	TOTAL ACCOUNT 583	E583	X583	DOHL	0	0	0	0	0	293,334
39	584 UNDERGRD LINE EXPENSE									

TABLE 4
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	CAPACITY COMPONENT	E10D			0	0	0	0	0
2	ENERGY COMPONENT	E10E			0	0	0	0	0
3	TOTAL	E10			0	0	0	0	0
4	TRANSMISSION EXPENSES								
5	560 SUPERV. & ENGINEERING	E560	X560	Z560	0	0	0	0	0
6	561 LOAD DISPATCHING	E561	X561	T1	0	0	0	0	0
7	562 STATION EXPENSES	E562	X562	P53	0	0	0	0	0
8	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0	0	0	0
9	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0
10	565 TRANSMISSION BY OTHERS	E565			0	0	0	0	0
11	566 MISCELLANEOUS	E566	X566	T1	0	0	0	0	0
12	567 RENTS	E567	X567	T1	0	0	0	0	0
13	TOTAL OPERATION	E21			0	0	0	0	0
14	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0	0	0	0
15	569 MAINT. STRUCTURES	E569	X569	P52	0	0	0	0	0
16	570 MAINT. STATION EQUIP.	E570	X570	P53	0	0	0	0	0
17	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0	0	0	0
18	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0
19	573 MISCELLANEOUS	E573	X573	T1	0	0	0	0	0
20	TOTAL MAINTENANCE	E22			0	0	0	0	0
21	TOTAL TRANSMISSION EXPENSES								
22	TOTAL	E20			0	0	0	0	0
23	DISTRIBUTION EXPENSES								
24	580 SUPERV. & ENGINEERING								
25	CAPACITY COMPONENT	E580D	X580D	Z580D	84,590	0	0	0	236,694
26	CUSTOMER COMPONENT	E580C	X580C	Z580C	0	45,645	659	0	46,304
27	STREET LIGHTING	E580F	X580F	Z580F	0	0	0	22,041	22,041
28	TOTAL ACCOUNT 580	E580	X580	Z580	84,590	45,645	659	22,041	305,039
29	581 LOAD DISPATCHING	E581	X581	DP1	0	0	0	0	88,051
30	582 STATION EXPENSES	E582	X582	P62	38,166	0	0	0	106,862
31	583 OVERHEAD LINE EXPENSES								
32	PRIMARY FUNCTION								
33	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0	0	0	293,334
34	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0
35	SECONDARY FUNCTION								
36	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	304,524	0	0	0	304,524
37	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0
38	TOTAL ACCOUNT 583	E583	X583	DOHL	304,524	0	0	0	597,858
39	584 UNDERGRD LINE EXPENSE								

TABLE 4
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 COMPONENT	E10D			0	0	0	0	0	0
2	ENERGY COMPONENT	E10E			0	0	0	0	0	0
3	TOTAL	E10			0	0	0	0	0	0
4	TRANSMISSION EXPENSES									
5	560 SUPERV. & ENGINEERING	E560	X560	Z560	0	0	0	0	0	0
6	561 LOAD DISPATCHING	E561	X561	T1	0	0	0	0	0	0
7	562 STATION EXPENSES	E562	X562	P53	0	0	0	0	0	0
8	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0	0	0	0	0
9	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0	0
10	565 TRANSMISSION BY OTHERS	E565			0	0	0	0	0	0
11	566 MISCELLANEOUS	E566	X566	T1	0	0	0	0	0	0
12	567 RENTS	E567	X567	T1	0	0	0	0	0	0
13	TOTAL OPERATION	E21			0	0	0	0	0	0
14	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0	0	0	0	0
15	569 MAINT. STRUCTURES	E569	X569	P52	0	0	0	0	0	0
16	570 MAINT. STATION EQUIP.	E570	X570	P53	0	0	0	0	0	0
17	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0	0	0	0	0
18	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0	0
19	573 MISCELLANEOUS	E573	X573	T1	0	0	0	0	0	0
20	TOTAL MAINTENANCE	E22			0	0	0	0	0	0
21	TOTAL TRANSMISSION EXPENSES									
22	TOTAL	E20			0	0	0	0	0	0
23	DISTRIBUTION EXPENSES									
24	580 SUPERV. & ENGINEERING									
25	CAPACITY COMPONENT	E580D	X580D	Z580D	0	0	0	0	0	0
26	CUSTOMER COMPONENT	E580C	X580C	Z580C	0	0	0	0	0	22,270
27	STREET LIGHTING	E580F	X580F	Z580F	0	0	0	0	0	0
28	TOTAL ACCOUNT 580	E580	X580	Z580	0	0	0	0	0	22,270
29	581 LOAD DISPATCHING	E581	X581	DP1	0	0	0	0	0	0
30	582 STATION EXPENSES	E582	X582	P62	0	0	0	0	0	0
31	583 OVERHEAD LINE EXPENSES									
32	PRIMARY FUNCTION									
33	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0	0	0	0	0
34	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0	0
35	SECONDARY FUNCTION									
36	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	0	0	0	0	0	0
37	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0	0
38	TOTAL ACCOUNT 583	E583	X583	DOHL	0	0	0	0	0	0
39	584 UNDERGRD LINE EXPENSE									

TABLE 4
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 COMPONENT	E10D			0	0
2	ENERGY COMPONENT	E10E			0	0
3	TOTAL	E10			0	0
4	TRANSMISSION EXPENSES					
5	560 SUPERV. & ENGINEERING	E560	X560	Z560	0	0
6	561 LOAD DISPATCHING	E561	X561	T1	0	0
7	562 STATION EXPENSES	E562	X562	P53	0	0
8	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0
9	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0
10	565 TRANSMISSION BY OTHERS	E565			0	0
11	566 MISCELLANEOUS	E566	X566	T1	0	0
12	567 RENTS	E567	X567	T1	0	0
13	TOTAL OPERATION	E21			0	0
14	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0
15	569 MAINT. STRUCTURES	E569	X569	P52	0	0
16	570 MAINT. STATION EQUIP.	E570	X570	P53	0	0
17	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0
18	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0
19	573 MISCELLANEOUS	E573	X573	T1	0	0
20	TOTAL MAINTENANCE	E22			0	0
21	TOTAL TRANSMISSION EXPENSES					
22	TOTAL	E20			0	0
23	DISTRIBUTION EXPENSES					
24	580 SUPERV. & ENGINEERING					
25	CAPACITY COMPONENT	E580D	X580D	Z580D	0	0
26	CUSTOMER COMPONENT	E580C	X580C	Z580C	0	22,270
27	STREET LIGHTING	E580F	X580F	Z580F	0	0
28	TOTAL ACCOUNT 580	E580	X580	Z580	0	22,270
29	581 LOAD DISPATCHING	E581	X581	DP1	0	0
30	582 STATION EXPENSES	E582	X582	P62	0	0
31	583 OVERHEAD LINE EXPENSES					
32	PRIMARY FUNCTION					
33	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0
34	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0
35	SECONDARY FUNCTION					
36	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	0	0
37	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0
38	TOTAL ACCOUNT 583	E583	X583	DOHL	0	0
39	584 UNDERGRD LINE EXPENSE					

TABLE 4
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	E584H	X584H	DUGH	109,440	0	0	0	0	0
2	PRIMARY FUNCTION	E584P	X584P	DUGP	30,807	0	0	0	0	0
3	SECONDARY FUNCTION	E584S	X584S	DUGS	19,365	0	0	0	0	0
4	TOTAL ACCOUNT 584	E584	X584	DUGL	159,612	0	0	0	0	0
5	585 STREET LIGHTING EXPENSE									
6	TOTAL ACCOUNT 585	E585	X585	P73	109,661	0	0	0	0	0
7	586 METER EXPENSE	E586	X586	P70	175,991	0	0	0	0	0
8	587 CUSTOMER INSTALLATIONS	E587	X587	DA6	90,028	0	0	0	0	0
9	588 MISCELLANEOUS DIST.									
10	CAPACITY COMPONENT	E588D	X588D	PDD	200,159	0	0	0	0	0
11	CUSTOMER COMPONENT	E588C	X588C	PDC3	9,102	0	0	0	0	0
12	TOTAL ACCOUNT 588	E588	X588	PDT3	209,261	0	0	0	0	0
13	589 RENTS									
14	CAPACITY COMPONENT	E589D	X589D	PDD	4,071	1	0	0	1	0
15	CUSTOMER COMPONENT	E589C	X589C	PDC3	185	0	0	0	0	0
16	TOTAL ACCOUNT 589	E589	X589	PDT3	4,256	1	0	0	1	0
17	TOTAL OPERATION	E31			1,868,890	2	0	0	2	0
18	590 MAINT. SUPERV. & ENG.									
19	CAPACITY COMPONENT	E590D	X590D	Z590D	125,939	0	0	0	0	0
20	CUSTOMER COMPONENT	E590C	X590C	Z590C	14,652	0	0	0	0	0
21	STREET LIGHTING	E590F	X590F	Z590F	5,814	0	0	0	0	0
22	TOTAL ACCOUNT 590	E590	X590	Z590	146,405	0	0	0	0	0
23	591 MAINT. OF STRUCTURES	E591	X591	P61	38,982	0	0	0	0	0
24	592 MAINT. STATION EQUIP.	E592	X592	P62	118,456	0	0	0	0	0
25	593 MAINT. OVERHEAD LINES									
26	PRIMARY FUNCTION									
27	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	166,620	0	0	0	0	0
28	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0	0
29	SECONDARY FUNCTION									
30	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	172,975	0	0	0	0	0
31	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0	0
32	TOTAL ACCOUNT 593	E593	X593	DOHL	339,595	0	0	0	0	0
33	594 MAINT. UNDERGRD. LINES									
34	13.8KV FUNCTION	E594H	X594H	DUGH	135,076	0	0	0	0	0
35	PRIMARY FUNCTION	E594P	X594P	DUGP	38,024	0	0	0	0	0
36	SECONDARY FUNCTION	E594S	X594S	DUGS	23,901	0	0	0	0	0
37	TOTAL ACCOUNT 594	E594	X594	DUGL	197,001	0	0	0	0	0
38	595 MAINT. LINE TRANSFMRS									
39	CAPACITY COMPONENT	E595D	X595D	P68D	7,416	0	0	0	0	0
40	CUSTOMER COMPONENT	E595C	X595C	P68C	0	0	0	0	0	0
41	TOTAL ACCOUNT 595	E595	X595	P68	7,416	0	0	0	0	0

TABLE 4
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	E584H	X584H	DUGH	0	0	0	109,440	0	0
2	PRIMARY FUNCTION	E584P	X584P	DUGP	0	0	0	0	0	30,807
3	SECONDARY FUNCTION	E584S	X584S	DUGS	0	0	0	0	0	0
4	TOTAL ACCOUNT 584	E584	X584	DUGL	0	0	0	109,440	0	30,807
5	585 STREET LIGHTING EXPENSE									
6	TOTAL ACCOUNT 585	E585	X585	P73	0	0	0	0	0	0
7	586 METER EXPENSE	E586	X586	P70	0	0	0	0	0	0
8	587 CUSTOMER INSTALLATIONS	E587	X587	DA6	0	0	0	0	0	0
9	588 MISCELLANEOUS DIST.									
10	CAPACITY COMPONENT	E588D	X588D	PDD	0	0	38,225	71,795	10,616	28,337
11	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	0	0	0	0	0
12	TOTAL ACCOUNT 588	E588	X588	PDT3	0	0	38,225	71,795	10,616	28,337
13	589 RENTS									
14	CAPACITY COMPONENT	E589D	X589D	PDD	0	0	777	1,460	216	576
15	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	0	0	0	0	0
16	TOTAL ACCOUNT 589	E589	X589	PDT3	0	0	777	1,460	216	576
17	TOTAL OPERATION	E31			0	0	103,758	207,277	31,346	552,053
18	590 MAINT. SUPERV. & ENG.									
19	CAPACITY COMPONENT	E590D	X590D	Z590D	0	0	20,793	25,486	4,351	32,965
20	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	0	0	0	0	0
21	STREET LIGHTING	E590F	X590F	Z590F	0	0	0	0	0	0
22	TOTAL ACCOUNT 590	E590	X590	Z590	0	0	20,793	25,486	4,351	32,965
23	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0	37,387	0	1,595	0
24	592 MAINT. STATION EQUIP.	E592	X592	P62	0	0	57,753	0	18,396	0
25	593 MAINT. OVERHEAD LINES									
26	PRIMARY FUNCTION									
27	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0	0	0	0	166,620
28	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0	0
29	SECONDARY FUNCTION									
30	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	0	0	0	0	0	0
31	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0	0
32	TOTAL ACCOUNT 593	E593	X593	DOHL	0	0	0	0	0	166,620
33	594 MAINT. UNDERGRD. LINES									
34	13.8KV FUNCTION	E594H	X594H	DUGH	0	0	0	135,076	0	0
35	PRIMARY FUNCTION	E594P	X594P	DUGP	0	0	0	0	0	38,024
36	SECONDARY FUNCTION	E594S	X594S	DUGS	0	0	0	0	0	0
37	TOTAL ACCOUNT 594	E594	X594	DUGL	0	0	0	135,076	0	38,024
38	595 MAINT. LINE TRANSFMRS									
39	CAPACITY COMPONENT	E595D	X595D	P68D	0	0	0	0	0	0
40	CUSTOMER COMPONENT	E595C	X595C	P68C	0	0	0	0	0	0
41	TOTAL ACCOUNT 595	E595	X595	P68	0	0	0	0	0	0

TABLE 4
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	E584H	X584H	DUGH	0	0	0	0	109,440
2	PRIMARY FUNCTION	E584P	X584P	DUGP	0	0	0	0	30,807
3	SECONDARY FUNCTION	E584S	X584S	DUGS	19,365	0	0	0	19,365
4	TOTAL ACCOUNT 584	E584	X584	DUGL	19,365	0	0	0	159,612
5	585 STREET LIGHTING EXPENSE								
6	TOTAL ACCOUNT 585	E585	X585	P73	0	0	0	109,661	109,661
7	586 METER EXPENSE	E586	X586	P70	0	175,991	0	0	175,991
8	587 CUSTOMER INSTALLATIONS	E587	X587	DA6	0	0	0	0	0
9	588 MISCELLANEOUS DIST.								
10	CAPACITY COMPONENT	E588D	X588D	PDD	51,186	0	0	0	200,159
11	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	0	9,102	0	9,102
12	TOTAL ACCOUNT 588	E588	X588	PDT3	51,186	0	9,102	0	209,261
13	589 RENTS								
14	CAPACITY COMPONENT	E589D	X589D	PDD	1,041	0	0	0	4,070
15	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	0	185	0	185
16	TOTAL ACCOUNT 589	E589	X589	PDT3	1,041	0	185	0	4,255
17	TOTAL OPERATION	E31			498,872	221,636	9,946	131,702	1,756,590
18	590 MAINT. SUPERV. & ENG.								
19	CAPACITY COMPONENT	E590D	X590D	Z590D	42,344	0	0	0	125,939
20	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	14,423	229	0	14,652
21	STREET LIGHTING	E590F	X590F	Z590F	0	0	0	5,814	5,814
22	TOTAL ACCOUNT 590	E590	X590	Z590	42,344	14,423	229	5,814	146,405
23	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0	0	0	38,982
24	592 MAINT. STATION EQUIP.	E592	X592	P62	42,307	0	0	0	118,456
25	593 MAINT. OVERHEAD LINES								
26	PRIMARY FUNCTION								
27	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0	0	0	166,620
28	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0
29	SECONDARY FUNCTION								
30	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	172,975	0	0	0	172,975
31	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0
32	TOTAL ACCOUNT 593	E593	X593	DOHL	172,975	0	0	0	339,595
33	594 MAINT. UNDERGRD. LINES								
34	13.8KV FUNCTION	E594H	X594H	DUGH	0	0	0	0	135,076
35	PRIMARY FUNCTION	E594P	X594P	DUGP	0	0	0	0	38,024
36	SECONDARY FUNCTION	E594S	X594S	DUGS	23,901	0	0	0	23,901
37	TOTAL ACCOUNT 594	E594	X594	DUGL	23,901	0	0	0	197,001
38	595 MAINT. LINE TRANSFMRS								
39	CAPACITY COMPONENT	E595D	X595D	P68D	7,416	0	0	0	7,416
40	CUSTOMER COMPONENT	E595C	X595C	P68C	0	0	0	0	0
41	TOTAL ACCOUNT 595	E595	X595	P68	7,416	0	0	0	7,416

TABLE 4
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	E584H	X584H	DUGH	0	0	0	0	0	0
2	PRIMARY FUNCTION	E584P	X584P	DUGP	0	0	0	0	0	0
3	SECONDARY FUNCTION	E584S	X584S	DUGS	0	0	0	0	0	0
4	TOTAL ACCOUNT 584	E584	X584	DUGL	0	0	0	0	0	0
5	585 STREET LIGHTING EXPENSE									
6	TOTAL ACCOUNT 585	E585	X585	P73	0	0	0	0	0	0
7	586 METER EXPENSE	E586	X586	P70	0	0	0	0	0	0
8	587 CUSTOMER INSTALLATIONS	E587	X587	DA6	0	0	0	0	0	90,028
9	588 MISCELLANEOUS DIST.									
10	CAPACITY COMPONENT	E588D	X588D	PDD	0	0	0	0	0	0
11	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	0	0	0	0	0
12	TOTAL ACCOUNT 588	E588	X588	PDT3	0	0	0	0	0	0
13	589 RENTS									
14	CAPACITY COMPONENT	E589D	X589D	PDD	0	0	0	0	0	0
15	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	0	0	0	0	0
16	TOTAL ACCOUNT 589	E589	X589	PDT3	0	0	0	0	0	0
17	TOTAL OPERATION	E31			0	0	0	0	0	112,298
18	590 MAINT. SUPERV. & ENG.									
19	CAPACITY COMPONENT	E590D	X590D	Z590D	0	0	0	0	0	0
20	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	0	0	0	0	0
21	STREET LIGHTING	E590F	X590F	Z590F	0	0	0	0	0	0
22	TOTAL ACCOUNT 590	E590	X590	Z590	0	0	0	0	0	0
23	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0	0	0	0	0
24	592 MAINT. STATION EQUIP.	E592	X592	P62	0	0	0	0	0	0
25	593 MAINT. OVERHEAD LINES									
26	PRIMARY FUNCTION									
27	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0	0	0	0	0
28	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0	0
29	SECONDARY FUNCTION									
30	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	0	0	0	0	0	0
31	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0	0
32	TOTAL ACCOUNT 593	E593	X593	DOHL	0	0	0	0	0	0
33	594 MAINT. UNDERGRD. LINES									
34	13.8KV FUNCTION	E594H	X594H	DUGH	0	0	0	0	0	0
35	PRIMARY FUNCTION	E594P	X594P	DUGP	0	0	0	0	0	0
36	SECONDARY FUNCTION	E594S	X594S	DUGS	0	0	0	0	0	0
37	TOTAL ACCOUNT 594	E594	X594	DUGL	0	0	0	0	0	0
38	595 MAINT. LINE TRANSFMRS									
39	CAPACITY COMPONENT	E595D	X595D	P68D	0	0	0	0	0	0
40	CUSTOMER COMPONENT	E595C	X595C	P68C	0	0	0	0	0	0
41	TOTAL ACCOUNT 595	E595	X595	P68	0	0	0	0	0	0

TABLE 4
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	E584H	X584H	DUGH	0	0
2	PRIMARY FUNCTION	E584P	X584P	DUGP	0	0
3	SECONDARY FUNCTION	E584S	X584S	DUGS	0	0
4	TOTAL ACCOUNT 584	E584	X584	DUGL	0	0
5	585 STREET LIGHTING EXPENSE					
6	TOTAL ACCOUNT 585	E585	X585	P73	0	0
7	586 METER EXPENSE	E586	X586	P70	0	0
8	587 CUSTOMER INSTALLATIONS	E587	X587	DA6	0	90,028
9	588 MISCELLANEOUS DIST.					
10	CAPACITY COMPONENT	E588D	X588D	PDD	0	0
11	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	0
12	TOTAL ACCOUNT 588	E588	X588	PDT3	0	0
13	589 RENTS					
14	CAPACITY COMPONENT	E589D	X589D	PDD	0	0
15	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	0
16	TOTAL ACCOUNT 589	E589	X589	PDT3	0	0
17	TOTAL OPERATION	E31			0	112,298
18	590 MAINT. SUPERV. & ENG.					
19	CAPACITY COMPONENT	E590D	X590D	Z590D	0	0
20	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	0
21	STREET LIGHTING	E590F	X590F	Z590F	0	0
22	TOTAL ACCOUNT 590	E590	X590	Z590	0	0
23	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0
24	592 MAINT. STATION EQUIP.	E592	X592	P62	0	0
25	593 MAINT. OVERHEAD LINES					
26	PRIMARY FUNCTION					
27	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0
28	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0
29	SECONDARY FUNCTION					
30	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	0	0
31	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0
32	TOTAL ACCOUNT 593	E593	X593	DOHL	0	0
33	594 MAINT. UNDERGRD. LINES					
34	13.8KV FUNCTION	E594H	X594H	DUGH	0	0
35	PRIMARY FUNCTION	E594P	X594P	DUGP	0	0
36	SECONDARY FUNCTION	E594S	X594S	DUGS	0	0
37	TOTAL ACCOUNT 594	E594	X594	DUGL	0	0
38	595 MAINT. LINE TRANSFMRS					
39	CAPACITY COMPONENT	E595D	X595D	P68D	0	0
40	CUSTOMER COMPONENT	E595C	X595C	P68C	0	0
41	TOTAL ACCOUNT 595	E595	X595	P68	0	0

TABLE 4
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	596 MAINT. STREET LIGHTS									
2	TOTAL ACCOUNT 596	E596	X596	P73	32,620	0	0	0	0	0
3	597 MAINT. OF METERS	E597	X597	P70	60,074	0	0	0	0	0
4	598 MAINT. OF MISC. DIST.									
5	CAPACITY COMPONENT	E598D	X598D	PDD	39,266	0	0	0	0	0
6	CUSTOMER COMPONENT	E598C	X598C	PDC3	1,786	0	0	0	0	0
7	TOTAL ACCOUNT 598	E598	X598	PDT3	41,052	0	0	0	0	0
8	TOTAL MAINTENANCE	E32			981,601	0	0	0	0	0
9	TOTAL DISTRIBUTION EXPENSES									
10	CAPACITY COMPONENT	E30D			2,259,963	2	0	0	2	0
11	CUSTOMER COMPONENT	E30C			420,392	0	0	0	0	0
12	STREET LIGHTING	E30F			170,136	0	0	0	0	0
13	TOTAL	E30			2,850,491	2	0	0	2	0
14	CUSTOMER ACCOUNTS EXPENSES									
15	901 SUPERVISION	E901	X901	Z901	117,357	0	0	0	0	0
16	902 METER READING EXPENSES	E902	X902	DA1	359,014	0	0	0	0	0
17	903 CUSTOMER RECORDS	E903	X903	DA1	1,298,106	0	0	0	0	0
18	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	327,000	0	0	0	0	0
19	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	65,571	0	0	0	0	0
20	TOTAL CUST. ACCOUNTS EXPENSE	E40			2,167,048	0	0	0	0	0
21	CUSTOMER SERV.& INFO EXPENSE									
22	907 SUPERVISION	E907	X907	Z907	0	0	0	0	0	0
23	908 CUSTOMER ASSISTANCE									
24	C & LM ASSIGNED	E908CL	X908CL	DA3	408,771	0	0	0	0	0
25	DIRECT ASSIGN.	E908R	X908R	DA5	255,468	0	0	0	0	0
26	TOTAL	E908			664,239	0	0	0	0	0
27	909 INFORMATIONAL									
28	C & LM ASSIGNED	E909CL	X909CL	DA3	0	0	0	0	0	0
29	DIRECT ASSIGN.	E909R	X909R	DA5	49,089	0	0	0	0	0
30	TOTAL	E909			49,089	0	0	0	0	0
31	910 MISCELLANEOUS	E910	X910	DA5	5,239	0	0	0	0	0
32	TOTAL CUSTOMER SERV. EXPENSE									
33	CUSTOMER COMPONENT	E70C			309,796	0	0	0	0	0
34	ENERGY COMPONENT	E70E			408,771	0	0	0	0	0
35	TOTAL	E70			718,567	0	0	0	0	0
36	SALES EXPENSES									
37	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0	0
38	912 DEMONSTRATING & SELLING	E912	X912	DA2	210,320	0	0	0	0	0

TABLE 4
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	596 MAINT. STREET LIGHTS									
2	TOTAL ACCOUNT 596	E596	X596	P73	0	0	0	0	0	0
3	597 MAINT. OF METERS	E597	X597	P70	0	0	0	0	0	0
4	598 MAINT. OF MISC. DIST.									
5	CAPACITY COMPONENT	E598D	X598D	PDD	0	0	7,499	14,084	2,083	5,559
6	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	0	0	0	0	0
7	TOTAL ACCOUNT 598	E598	X598	PDT3	0	0	7,499	14,084	2,083	5,559
8	TOTAL MAINTENANCE	E32			0	0	123,432	174,646	26,425	243,168
9	TOTAL DISTRIBUTION EXPENSES									
10	CAPACITY COMPONENT	E30D			0	0	227,190	381,923	57,771	795,221
11	CUSTOMER COMPONENT	E30C			0	0	0	0	0	0
12	STREET LIGHTING	E30F			0	0	0	0	0	0
13	TOTAL	E30			0	0	227,190	381,923	57,771	795,221
14	CUSTOMER ACCOUNTS EXPENSES									
15	901 SUPERVISION	E901	X901	Z901	0	0	0	0	0	0
16	902 METER READING EXPENSES	E902	X902	DA1	0	0	0	0	0	0
17	903 CUSTOMER RECORDS	E903	X903	DA1	0	0	0	0	0	0
18	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	0	0	0	0	0	0
19	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	0	0	0	0	0	0
20	TOTAL CUST. ACCOUNTS EXPENSE	E40			0	0	0	0	0	0
21	CUSTOMER SERV.& INFO EXPENSE									
22	907 SUPERVISION	E907	X907	Z907	0	0	0	0	0	0
23	908 CUSTOMER ASSISTANCE									
24	C & LM ASSIGNED	E908CL	X908CL	DA3	0	0	0	0	0	0
25	DIRECT ASSIGN.	E908R	X908R	DA5	0	0	0	0	0	0
26	TOTAL	E908			0	0	0	0	0	0
27	909 INFORMATIONAL									
28	C & LM ASSIGNED	E909CL	X909CL	DA3	0	0	0	0	0	0
29	DIRECT ASSIGN.	E909R	X909R	DA5	0	0	0	0	0	0
30	TOTAL	E909			0	0	0	0	0	0
31	910 MISCELLANEOUS	E910	X910	DA5	0	0	0	0	0	0
32	TOTAL CUSTOMER SERV. EXPENSE									
33	CUSTOMER COMPONENT	E70C			0	0	0	0	0	0
34	ENERGY COMPONENT	E70E			0	0	0	0	0	0
35	TOTAL	E70			0	0	0	0	0	0
36	SALES EXPENSES									
37	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0	0
38	912 DEMONSTRATING & SELLING	E912	X912	DA2	0	0	0	0	0	0

TABLE 4
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	596 MAINT. STREET LIGHTS								
2	TOTAL ACCOUNT 596	E596	X596	P73	0	0	0	32,620	32,620
3	597 MAINT. OF METERS	E597	X597	P70	0	60,074	0	0	60,074
4	598 MAINT. OF MISC. DIST.								
5	CAPACITY COMPONENT	E598D	X598D	PDD	10,041	0	0	0	39,266
6	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	0	1,786	0	1,786
7	TOTAL ACCOUNT 598	E598	X598	PDT3	10,041	0	1,786	0	41,052
8	TOTAL MAINTENANCE	E32			298,984	74,497	2,015	38,434	981,601
9	TOTAL DISTRIBUTION EXPENSES								
10	CAPACITY COMPONENT	E30D			797,856	0	0	0	2,259,961
11	CUSTOMER COMPONENT	E30C			0	296,133	11,961	0	308,094
12	STREET LIGHTING	E30F			0	0	0	170,136	170,136
13	TOTAL	E30			797,856	296,133	11,961	170,136	2,738,191
14	CUSTOMER ACCOUNTS EXPENSES								
15	901 SUPERVISION	E901	X901	Z901	0	0	0	0	0
16	902 METER READING EXPENSES	E902	X902	DA1	0	0	0	0	0
17	903 CUSTOMER RECORDS	E903	X903	DA1	0	0	0	0	0
18	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	0	0	0	0	0
19	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	0	0	0	0	0
20	TOTAL CUST. ACCOUNTS EXPENSE	E40			0	0	0	0	0
21	CUSTOMER SERV.& INFO EXPENSE								
22	907 SUPERVISION	E907	X907	Z907	0	0	0	0	0
23	908 CUSTOMER ASSISTANCE								
24	C & LM ASSIGNED	E908CL	X908CL	DA3	0	0	0	0	0
25	DIRECT ASSIGN.	E908R	X908R	DA5	0	0	0	0	0
26	TOTAL	E908			0	0	0	0	0
27	909 INFORMATIONAL								
28	C & LM ASSIGNED	E909CL	X909CL	DA3	0	0	0	0	0
29	DIRECT ASSIGN.	E909R	X909R	DA5	0	0	0	0	0
30	TOTAL	E909			0	0	0	0	0
31	910 MISCELLANEOUS	E910	X910	DA5	0	0	0	0	0
32	TOTAL CUSTOMER SERV. EXPENSE								
33	CUSTOMER COMPONENT	E70C			0	0	0	0	0
34	ENERGY COMPONENT	E70E			0	0	0	0	0
35	TOTAL	E70			0	0	0	0	0
36	SALES EXPENSES								
37	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0
38	912 DEMONSTRATING & SELLING	E912	X912	DA2	0	0	0	0	0

TABLE 4
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	596 MAINT. STREET LIGHTS									
2	TOTAL ACCOUNT 596	E596	X596	P73	0	0	0	0	0	0
3	597 MAINT. OF METERS	E597	X597	P70	0	0	0	0	0	0
4	598 MAINT. OF MISC. DIST.									
5	CAPACITY COMPONENT	E598D	X598D	PDD	0	0	0	0	0	0
6	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	0	0	0	0	0
7	TOTAL ACCOUNT 598	E598	X598	PDT3	0	0	0	0	0	0
8	TOTAL MAINTENANCE	E32			0	0	0	0	0	0
9	TOTAL DISTRIBUTION EXPENSES									
10	CAPACITY COMPONENT	E30D			0	0	0	0	0	0
11	CUSTOMER COMPONENT	E30C			0	0	0	0	0	112,298
12	STREET LIGHTING	E30F			0	0	0	0	0	0
13	TOTAL	E30			0	0	0	0	0	112,298
14	CUSTOMER ACCOUNTS EXPENSES									
15	901 SUPERVISION	E901	X901	Z901	117,357	0	0	0	0	0
16	902 METER READING EXPENSES	E902	X902	DA1	359,014	0	0	0	0	0
17	903 CUSTOMER RECORDS	E903	X903	DA1	1,298,106	0	0	0	0	0
18	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	327,000	0	0	0	0	0
19	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	65,571	0	0	0	0	0
20	TOTAL CUST. ACCOUNTS EXPENSE	E40			2,167,048	0	0	0	0	0
21	CUSTOMER SERV.& INFO EXPENSE									
22	907 SUPERVISION	E907	X907	Z907	0	0	0	0	0	0
23	908 CUSTOMER ASSISTANCE									
24	C & LM ASSIGNED	E908CL	X908CL	DA3	0	0	0	408,771	0	0
25	DIRECT ASSIGN.	E908R	X908R	DA5	0	255,468	0	0	0	0
26	TOTAL	E908			0	255,468	0	408,771	0	0
27	909 INFORMATIONAL									
28	C & LM ASSIGNED	E909CL	X909CL	DA3	0	0	0	0	0	0
29	DIRECT ASSIGN.	E909R	X909R	DA5	0	49,089	0	0	0	0
30	TOTAL	E909			0	49,089	0	0	0	0
31	910 MISCELLANEOUS	E910	X910	DA5	0	5,239	0	0	0	0
32	TOTAL CUSTOMER SERV. EXPENSE									
33	CUSTOMER COMPONENT	E70C			0	309,796	0	0	0	0
34	ENERGY COMPONENT	E70E			0	0	0	408,771	0	0
35	TOTAL	E70			0	309,796	0	408,771	0	0
36	SALES EXPENSES									
37	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0	0
38	912 DEMONSTRATING & SELLING	E912	X912	DA2	0	0	210,320	0	0	0

TABLE 4
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	596 MAINT. STREET LIGHTS					
2	TOTAL ACCOUNT 596	E596	X596	P73	0	0
3	597 MAINT. OF METERS	E597	X597	P70	0	0
4	598 MAINT. OF MISC. DIST.					
5	CAPACITY COMPONENT	E598D	X598D	PDD	0	0
6	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	0
7	TOTAL ACCOUNT 598	E598	X598	PDT3	0	0
8	TOTAL MAINTENANCE	E32			0	0
9	TOTAL DISTRIBUTION EXPENSES					
10	CAPACITY COMPONENT	E30D			0	0
11	CUSTOMER COMPONENT	E30C			0	112,298
12	STREET LIGHTING	E30F			0	0
13	TOTAL	E30			0	112,298
14	CUSTOMER ACCOUNTS EXPENSES					
15	901 SUPERVISION	E901	X901	Z901	0	117,357
16	902 METER READING EXPENSES	E902	X902	DA1	0	359,014
17	903 CUSTOMER RECORDS	E903	X903	DA1	0	1,298,106
18	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	0	327,000
19	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	0	65,571
20	TOTAL CUST. ACCOUNTS EXPENSE	E40			0	2,167,048
21	CUSTOMER SERV.& INFO EXPENSE					
22	907 SUPERVISION	E907	X907	Z907	0	0
23	908 CUSTOMER ASSISTANCE					
24	C & LM ASSIGNED	E908CL	X908CL	DA3	0	408,771
25	DIRECT ASSIGN.	E908R	X908R	DA5	0	255,468
26	TOTAL	E908			0	664,239
27	909 INFORMATIONAL					
28	C & LM ASSIGNED	E909CL	X909CL	DA3	0	0
29	DIRECT ASSIGN.	E909R	X909R	DA5	0	49,089
30	TOTAL	E909			0	49,089
31	910 MISCELLANEOUS	E910	X910	DA5	0	5,239
32	TOTAL CUSTOMER SERV. EXPENSE					
33	CUSTOMER COMPONENT	E70C			0	309,796
34	ENERGY COMPONENT	E70E			0	408,771
35	TOTAL	E70			0	718,567
36	SALES EXPENSES					
37	911 SUPERVISION	E911	X911	Z911	0	0
38	912 DEMONSTRATING & SELLING	E912	X912	DA2	0	210,320

TABLE 4
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	913 ADVERTISING EXPENSE	E913	X913	DA2	0	0	0	0	0	0
2	916 MISCELLANEOUS SALES EXP	E916	X916	DA2	428	0	0	0	0	0
3	TOTAL SALES EXPENSE	E50			210,748	0	0	0	0	0
4	ADMINIST. & GENERAL EXPENSES									
5	A & G SALARIES-ACT 920									
6	C & LM COMPONENT	E920CL	X920CL	DA3	43,267	0	0	0	0	0
7	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	1,584,196	558,118	19,230	20,230	597,578	224,765
8	ENERGY COMPONENT	E920RE	X920RE	R002EZ	40,502	6,405	46	7,257	13,708	0
9	CUSTOMER COMPONENT	E920RC	X920RC	R002CZ	298,468	0	0	0	0	0
10	STREET LIGHTING	E920RF	X920RF	R002FZ	50,322	0	0	0	0	0
11	TOTAL	E920			2,016,755	564,523	19,276	27,487	611,286	224,765
12	OFFICE SUPPLIES-ACT 921									
13	CAPACITY COMPONENT	E921D	X921D	R002DZ	2,004,918	706,342	24,337	25,602	756,281	284,456
14	ENERGY COMPONENT	E921E	X921E	R002EZ	51,258	8,106	58	9,184	17,348	0
15	CUSTOMER COMPONENT	E921C	X921C	R002CZ	377,730	0	0	0	0	0
16	STREET LIGHTING	E921F	X921F	R002FZ	63,686	0	0	0	0	0
17	TOTAL	E921	X921	R002Z	2,497,592	714,448	24,395	34,786	773,629	284,456
18	OUTSIDE SERVICES-ACT 923									
19	CAPACITY COMPONENT	E923D	X923D	R002DZ	422,064	148,695	5,123	5,390	159,208	59,882
20	ENERGY COMPONENT	E923E	X923E	R002EZ	10,790	1,706	12	1,933	3,651	0
21	CUSTOMER COMPONENT	E923C	X923C	R002CZ	79,518	0	0	0	0	0
22	STREET LIGHTING	E923F	X923F	R002FZ	13,407	0	0	0	0	0
23	TOTAL	E923	X923	R002Z	525,779	150,401	5,135	7,323	162,859	59,882
24	PROPERTY INS. -ACT 924									
25	CAPACITY COMPONENT	E924D	X924D	R002DZ	177,621	62,577	2,156	2,268	67,001	25,201
26	ENERGY COMPONENT	E924E	X924E	R002EZ	4,541	718	5	814	1,537	0
27	CUSTOMER COMPONENT	E924C	X924C	R002CZ	33,465	0	0	0	0	0
28	STREET LIGHTING	E924F	X924F	R002FZ	5,642	0	0	0	0	0
29	TOTAL	E924	X924	R002Z	221,269	63,295	2,161	3,082	68,538	25,201
30	INJURIES/DAMAGES-ACT 925									
31	CAPACITY COMPONENT	E925D	X925D	R002DZ	-300,831	-105,984	-3,652	-3,842	-113,478	-42,681
32	ENERGY COMPONENT	E925E	X925E	R002EZ	-7,691	-1,216	-9	-1,378	-2,603	0
33	CUSTOMER COMPONENT	E925C	X925C	R002CZ	-56,676	0	0	0	0	0
34	STREET LIGHTING	E925F	X925F	R002FZ	-9,556	0	0	0	0	0
35	TOTAL	E925	X925	R002Z	-374,754	-107,200	-3,661	-5,220	-116,081	-42,681
36	REGUL. COMM. EXP.-ACT 928									
37	CAPACITY COMPONENT	E928D	X928D	R002DZ	789,734	278,225	9,586	10,085	297,896	112,047
38	ENERGY COMPONENT	E928E	X928E	R002EZ	20,191	3,193	23	3,618	6,834	0
39	CUSTOMER COMPONENT	E928C	X928C	R002CZ	148,789	0	0	0	0	0
40	STREET LIGHTING	E928F	X928F	R002FZ	25,086	0	0	0	0	0

TABLE 4
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	913 ADVERTISING EXPENSE	E913	X913	DA2	0	0	0	0	0	0
2	916 MISCELLANEOUS SALES EXP	E916	X916	DA2	0	0	0	0	0	0
3	TOTAL SALES EXPENSE	E50			0	0	0	0	0	0
4	ADMINIST. & GENERAL EXPENSES									
5	A & G SALARIES-ACT 920									
6	C & LM COMPONENT	E920CL	X920CL	DA3	0	0	0	0	0	0
7	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	0	224,765	119,247	243,945	33,509	154,647
8	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	0	0	0	0	0
9	CUSTOMER COMPONENT	E920RC	X920RC	R002CZ	0	0	0	0	0	0
10	STREET LIGHTING	E920RF	X920RF	R002FZ	0	0	0	0	0	0
11	TOTAL	E920			0	224,765	119,247	243,945	33,509	154,647
12	OFFICE SUPPLIES-ACT 921									
13	CAPACITY COMPONENT	E921D	X921D	R002DZ	0	284,456	150,916	308,730	42,409	195,717
14	ENERGY COMPONENT	E921E	X921E	R002EZ	0	0	0	0	0	0
15	CUSTOMER COMPONENT	E921C	X921C	R002CZ	0	0	0	0	0	0
16	STREET LIGHTING	E921F	X921F	R002FZ	0	0	0	0	0	0
17	TOTAL	E921	X921	R002Z	0	284,456	150,916	308,730	42,409	195,717
18	OUTSIDE SERVICES-ACT 923									
19	CAPACITY COMPONENT	E923D	X923D	R002DZ	0	59,882	31,770	64,992	8,928	41,201
20	ENERGY COMPONENT	E923E	X923E	R002EZ	0	0	0	0	0	0
21	CUSTOMER COMPONENT	E923C	X923C	R002CZ	0	0	0	0	0	0
22	STREET LIGHTING	E923F	X923F	R002FZ	0	0	0	0	0	0
23	TOTAL	E923	X923	R002Z	0	59,882	31,770	64,992	8,928	41,201
24	PROPERTY INS. -ACT 924									
25	CAPACITY COMPONENT	E924D	X924D	R002DZ	0	25,201	13,370	27,351	3,757	17,339
26	ENERGY COMPONENT	E924E	X924E	R002EZ	0	0	0	0	0	0
27	CUSTOMER COMPONENT	E924C	X924C	R002CZ	0	0	0	0	0	0
28	STREET LIGHTING	E924F	X924F	R002FZ	0	0	0	0	0	0
29	TOTAL	E924	X924	R002Z	0	25,201	13,370	27,351	3,757	17,339
30	INJURIES/DAMAGES-ACT 925									
31	CAPACITY COMPONENT	E925D	X925D	R002DZ	0	-42,681	-22,644	-46,324	-6,363	-29,367
32	ENERGY COMPONENT	E925E	X925E	R002EZ	0	0	0	0	0	0
33	CUSTOMER COMPONENT	E925C	X925C	R002CZ	0	0	0	0	0	0
34	STREET LIGHTING	E925F	X925F	R002FZ	0	0	0	0	0	0
35	TOTAL	E925	X925	R002Z	0	-42,681	-22,644	-46,324	-6,363	-29,367
36	REGUL. COMM. EXP.-ACT 928									
37	CAPACITY COMPONENT	E928D	X928D	R002DZ	0	112,047	59,446	121,608	16,705	77,093
38	ENERGY COMPONENT	E928E	X928E	R002EZ	0	0	0	0	0	0
39	CUSTOMER COMPONENT	E928C	X928C	R002CZ	0	0	0	0	0	0
40	STREET LIGHTING	E928F	X928F	R002FZ	0	0	0	0	0	0

TABL. 4
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	913 ADVERTISING EXPENSE	E913	X913	DA2	0	0	0	0	0
2	916 MISCELLANEOUS SALES EXP	E916	X916	DA2	0	0	0	0	0
3	TOTAL SALES EXPENSE	E50			0	0	0	0	0
4	ADMINIST. & GENERAL EXPENSES								
5	A & G SALARIES-ACT 920								
6	C & LM COMPONENT	E920CL	X920CL	DA3	0	0	0	0	0
7	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	210,505	0	0	0	761,853
8	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	0	0	0	0
9	CUSTOMER COMPONENT	E920RC	X920RC	R002CZ	0	58,101	25,692	0	83,793
10	STREET LIGHTING	E920RF	X920RF	R002FZ	0	0	0	50,322	50,322
11	TOTAL	E920			210,505	58,101	25,692	50,322	895,968
12	OFFICE SUPPLIES-ACT 921								
13	CAPACITY COMPONENT	E921D	X921D	R002DZ	266,409	0	0	0	964,181
14	ENERGY COMPONENT	E921E	X921E	R002EZ	0	0	0	0	0
15	CUSTOMER COMPONENT	E921C	X921C	R002CZ	0	73,530	32,515	0	106,045
16	STREET LIGHTING	E921F	X921F	R002FZ	0	0	0	63,686	63,686
17	TOTAL	E921	X921	R002Z	266,409	73,530	32,515	63,686	1,133,912
18	OUTSIDE SERVICES-ACT 923								
19	CAPACITY COMPONENT	E923D	X923D	R002DZ	56,083	0	0	0	202,974
20	ENERGY COMPONENT	E923E	X923E	R002EZ	0	0	0	0	0
21	CUSTOMER COMPONENT	E923C	X923C	R002CZ	0	15,479	6,845	0	22,324
22	STREET LIGHTING	E923F	X923F	R002FZ	0	0	0	13,407	13,407
23	TOTAL	E923	X923	R002Z	56,083	15,479	6,845	13,407	238,705
24	PROPERTY INS. -ACT 924								
25	CAPACITY COMPONENT	E924D	X924D	R002DZ	23,602	0	0	0	85,419
26	ENERGY COMPONENT	E924E	X924E	R002EZ	0	0	0	0	0
27	CUSTOMER COMPONENT	E924C	X924C	R002CZ	0	6,514	2,881	0	9,395
28	STREET LIGHTING	E924F	X924F	R002FZ	0	0	0	5,642	5,642
29	TOTAL	E924	X924	R002Z	23,602	6,514	2,881	5,642	100,456
30	INJURIES/DAMAGES-ACT 925								
31	CAPACITY COMPONENT	E925D	X925D	R002DZ	-39,974	0	0	0	-144,672
32	ENERGY COMPONENT	E925E	X925E	R002EZ	0	0	0	0	0
33	CUSTOMER COMPONENT	E925C	X925C	R002CZ	0	-11,033	-4,879	0	-15,912
34	STREET LIGHTING	E925F	X925F	R002FZ	0	0	0	-9,556	-9,556
35	TOTAL	E925	X925	R002Z	-39,974	-11,033	-4,879	-9,556	-170,140
36	REGUL. COMM. EXP.-ACT 928								
37	CAPACITY COMPONENT	E928D	X928D	R002DZ	104,939	0	0	0	379,791
38	ENERGY COMPONENT	E928E	X928E	R002EZ	0	0	0	0	0
39	CUSTOMER COMPONENT	E928C	X928C	R002CZ	0	28,964	12,808	0	41,772
40	STREET LIGHTING	E928F	X928F	R002FZ	0	0	0	25,086	25,086

TABLE 4
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	913 ADVERTISING EXPENSE	E913	X913	DA2	0	0	0	0	0	0
2	916 MISCELLANEOUS SALES EXP	E916	X916	DA2	0	0	428	0	0	0
3	TOTAL SALES EXPENSE	E50			0	0	210,748	0	0	0
4	ADMINIST. & GENERAL EXPENSES									
5	A & G SALARIES-ACT 920									
6	C & LM COMPONENT	E920CL	X920CL	DA3	0	0	0	43,267	0	0
7	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	0	0	0	0	0	0
8	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	0	0	26,794	0	0
9	CUSTOMER COMPONENT	E920RC	X920RC	R002CZ	180,529	22,330	23,856	-22,363	-1,552	9,855
10	STREET LIGHTING	E920RF	X920RF	R002FZ	0	0	0	0	0	0
11	TOTAL	E920			180,529	22,330	23,856	47,698	-1,552	9,855
12	OFFICE SUPPLIES-ACT 921									
13	CAPACITY COMPONENT	E921D	X921D	R002DZ	0	0	0	0	0	0
14	ENERGY COMPONENT	E921E	X921E	R002EZ	0	0	0	33,910	0	0
15	CUSTOMER COMPONENT	E921C	X921C	R002CZ	228,472	28,260	30,191	-28,302	-1,964	12,472
16	STREET LIGHTING	E921F	X921F	R002FZ	0	0	0	0	0	0
17	TOTAL	E921	X921	R002Z	228,472	28,260	30,191	5,608	-1,964	12,472
18	OUTSIDE SERVICES-ACT 923									
19	CAPACITY COMPONENT	E923D	X923D	R002DZ	0	0	0	0	0	0
20	ENERGY COMPONENT	E923E	X923E	R002EZ	0	0	0	7,139	0	0
21	CUSTOMER COMPONENT	E923C	X923C	R002CZ	48,097	5,949	6,356	-5,958	-413	2,625
22	STREET LIGHTING	E923F	X923F	R002FZ	0	0	0	0	0	0
23	TOTAL	E923	X923	R002Z	48,097	5,949	6,356	1,181	-413	2,625
24	PROPERTY INS. -ACT 924									
25	CAPACITY COMPONENT	E924D	X924D	R002DZ	0	0	0	0	0	0
26	ENERGY COMPONENT	E924E	X924E	R002EZ	0	0	0	3,004	0	0
27	CUSTOMER COMPONENT	E924C	X924C	R002CZ	20,241	2,504	2,675	-2,507	-174	1,105
28	STREET LIGHTING	E924F	X924F	R002FZ	0	0	0	0	0	0
29	TOTAL	E924	X924	R002Z	20,241	2,504	2,675	497	-174	1,105
30	INJURIES/DAMAGES-ACT 925									
31	CAPACITY COMPONENT	E925D	X925D	R002DZ	0	0	0	0	0	0
32	ENERGY COMPONENT	E925E	X925E	R002EZ	0	0	0	-5,088	0	0
33	CUSTOMER COMPONENT	E925C	X925C	R002CZ	-34,281	-4,240	-4,530	4,247	295	-1,871
34	STREET LIGHTING	E925F	X925F	R002FZ	0	0	0	0	0	0
35	TOTAL	E925	X925	R002Z	-34,281	-4,240	-4,530	-841	295	-1,871
36	REGUL. COMM. EXP.-ACT 928									
37	CAPACITY COMPONENT	E928D	X928D	R002DZ	0	0	0	0	0	0
38	ENERGY COMPONENT	E928E	X928E	R002EZ	0	0	0	13,357	0	0
39	CUSTOMER COMPONENT	E928C	X928C	R002CZ	89,995	11,132	11,892	-11,148	-774	4,913
40	STREET LIGHTING	E928F	X928F	R002FZ	0	0	0	0	0	0

TABLE 4
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	913 ADVERTISING EXPENSE	E913	X913	DA2	0	0
2	916 MISCELLANEOUS SALES EXP	E916	X916	DA2	0	428
3	TOTAL SALES EXPENSE	E50			0	210,748
4	ADMINIST. & GENERAL EXPENSES					
5	A & G SALARIES-ACT 920					
6	C & LM COMPONENT	E920CL	X920CL	DA3	0	43,267
7	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	0	0
8	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	26,794
9	CUSTOMER COMPONENT	E920RC	X920RC	R002CZ	2,020	214,675
10	STREET LIGHTING	E920RF	X920RF	R002FZ	0	0
11	TOTAL	E920			2,020	284,736
12	OFFICE SUPPLIES-ACT 921					
13	CAPACITY COMPONENT	E921D	X921D	R002DZ	0	0
14	ENERGY COMPONENT	E921E	X921E	R002EZ	0	33,910
15	CUSTOMER COMPONENT	E921C	X921C	R002CZ	2,556	271,685
16	STREET LIGHTING	E921F	X921F	R002FZ	0	0
17	TOTAL	E921	X921	R002Z	2,556	305,595
18	OUTSIDE SERVICES-ACT 923					
19	CAPACITY COMPONENT	E923D	X923D	R002DZ	0	0
20	ENERGY COMPONENT	E923E	X923E	R002EZ	0	7,139
21	CUSTOMER COMPONENT	E923C	X923C	R002CZ	538	57,194
22	STREET LIGHTING	E923F	X923F	R002FZ	0	0
23	TOTAL	E923	X923	R002Z	538	64,333
24	PROPERTY INS. -ACT 924					
25	CAPACITY COMPONENT	E924D	X924D	R002DZ	0	0
26	ENERGY COMPONENT	E924E	X924E	R002EZ	0	3,004
27	CUSTOMER COMPONENT	E924C	X924C	R002CZ	226	24,070
28	STREET LIGHTING	E924F	X924F	R002FZ	0	0
29	TOTAL	E924	X924	R002Z	226	27,074
30	INJURIES/DAMAGES-ACT 925					
31	CAPACITY COMPONENT	E925D	X925D	R002DZ	0	0
32	ENERGY COMPONENT	E925E	X925E	R002EZ	0	-5,088
33	CUSTOMER COMPONENT	E925C	X925C	R002CZ	-384	-40,764
34	STREET LIGHTING	E925F	X925F	R002FZ	0	0
35	TOTAL	E925	X925	R002Z	-384	-45,852
36	REGUL. COMM. EXP.-ACT 928					
37	CAPACITY COMPONENT	E928D	X928D	R002DZ	0	0
38	ENERGY COMPONENT	E928E	X928E	R002EZ	0	13,357
39	CUSTOMER COMPONENT	E928C	X928C	R002CZ	1,007	107,017
40	STREET LIGHTING	E928F	X928F	R002FZ	0	0

TABLE 4
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	E928	X928	R002Z	983,800	281,418	9,609	13,703	304,730	112,047
2	DUPL. CHARGES/CR.-ACT 929									
3	CAPACITY COMPONENT	E929D	X929D	R002DZ	-52,400	-18,461	-636	-669	-19,766	-7,435
4	ENERGY COMPONENT	E929E	X929E	R002EZ	-1,340	-212	-2	-240	-454	0
5	CUSTOMER COMPONENT	E929C	X929C	R002CZ	-9,873	0	0	0	0	0
6	STREET LIGHTING	E929F	X929F	R002FZ	-1,665	0	0	0	0	0
7	TOTAL	E929	X929	R002Z	-65,278	-18,673	-638	-909	-20,220	-7,435
8	MISC. GEN. - ACT. 930									
9	C & LM COMPONENT	E930CL	X930CL	DA3	0	0	0	0	0	0
10	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	476,031	167,709	5,778	6,079	179,566	67,539
11	ENERGY COMPONENT	E930RE	X930RE	R002EZ	12,171	1,925	14	2,181	4,120	0
12	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	89,685	0	0	0	0	0
13	STREET LIGHTING	E930RF	X930RF	R002FZ	15,121	0	0	0	0	0
14	TOTAL	E930			593,008	169,634	5,792	8,260	183,686	67,539
15	RENTS- ACT 931									
16	C & LM COMPONENT	E931CL	X931CL	DA3	22,841	0	0	0	0	0
17	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	546,206	192,431	6,630	6,975	206,036	77,495
18	ENERGY COMPONENT	E931RE	X931RE	R002EZ	13,964	2,208	16	2,502	4,726	0
19	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	102,906	0	0	0	0	0
20	STREET LIGHTING	E931RF	X931RF	R002FZ	17,350	0	0	0	0	0
21	TOTAL	E931			703,267	194,639	6,646	9,477	210,762	77,495
22	MAIN. OF GEN. PLT. -ACT 932									
23	CAPACITY COMPONENT	E932D	X932D	R002DZ	198,986	70,102	2,415	2,541	75,058	28,232
24	ENERGY COMPONENT	E932E	X932E	R002EZ	5,089	805	6	912	1,723	0
25	CUSTOMER COMPONENT	E932C	X932C	R002CZ	37,491	0	0	0	0	0
26	STREET LIGHTING	E932F	X932F	R002FZ	6,321	0	0	0	0	0
27	TOTAL	E932	X932	R002Z	247,887	70,907	2,421	3,453	76,781	28,232
28	A & G EXPENSES(926/927)									
29	CAPACITY COMPONENT	E60D	X60D	PAYRD	3,056,610	2,091,669	17,965	49,437	2,159,071	197,263
30	CUSTOMER COMPONENT	E60C	X60C	PAYRC	1,151,552	0	0	0	0	0
31	STREET LIGHTING	E60F	X60F	PAYRF	54,063	0	0	0	0	0
32	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	4,262,225	2,091,669	17,965	49,437	2,159,071	197,263
33	TOTAL A & G EXPENSES									
34	CAPACITY COMPONENT	EAGEXD			8,903,135	4,151,423	88,932	124,096	4,364,451	1,026,764
35	ENERGY COMPONENT	EAGEXE			215,583	23,638	169	26,783	50,590	0
36	CUSTOMER COMPONENT	EAGEXC			2,253,055	0	0	0	0	0
37	STREET LIGHTING	EAGEXF			239,777	0	0	0	0	0
38	TOTAL	EAGEX			11,611,550	4,175,061	89,101	150,879	4,415,041	1,026,764
39	TOTAL O&M SANS PRO-FORMA									
40	CAPACITY COMPONENT	E00DZ			67,354,272	9,737,572	167,119	45,997,889	55,902,580	5,679,811

TABLE 4
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	E928	X928	R002Z	0	112,047	59,446	121,608	16,705	77,093
2	DUPL. CHARGES/CR.-ACT 929									
3	CAPACITY COMPONENT	E929D	X929D	R002DZ	0	-7,435	-3,944	-8,069	-1,108	-5,115
4	ENERGY COMPONENT	E929E	X929E	R002EZ	0	0	0	0	0	0
5	CUSTOMER COMPONENT	E929C	X929C	R002CZ	0	0	0	0	0	0
6	STREET LIGHTING	E929F	X929F	R002FZ	0	0	0	0	0	0
7	TOTAL	E929	X929	R002Z	0	-7,435	-3,944	-8,069	-1,108	-5,115
8	MISC. GEN. - ACT. 930									
9	C & LM COMPONENT	E930CL	X930CL	DA3	0	0	0	0	0	0
10	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	0	67,539	35,832	73,302	10,069	46,469
11	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	0	0	0	0	0
12	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	0	0	0	0	0	0
13	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0	0	0	0	0
14	TOTAL	E930			0	67,539	35,832	73,302	10,069	46,469
15	RENTS- ACT 931									
16	C & LM COMPONENT	E931CL	X931CL	DA3	0	0	0	0	0	0
17	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	0	77,495	41,115	84,108	11,553	53,320
18	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	0	0	0	0	0
19	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	0	0	0	0	0	0
20	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0	0	0	0	0
21	TOTAL	E931			0	77,495	41,115	84,108	11,553	53,320
22	MAIN. OF GEN. PLT. -ACT 932									
23	CAPACITY COMPONENT	E932D	X932D	R002DZ	0	28,232	14,979	30,642	4,209	19,425
24	ENERGY COMPONENT	E932E	X932E	R002EZ	0	0	0	0	0	0
25	CUSTOMER COMPONENT	E932C	X932C	R002CZ	0	0	0	0	0	0
26	STREET LIGHTING	E932F	X932F	R002FZ	0	0	0	0	0	0
27	TOTAL	E932	X932	R002Z	0	28,232	14,979	30,642	4,209	19,425
28	A & G EXPENSES(926/927)									
29	CAPACITY COMPONENT	E60D	X60D	PAYRD	0	197,263	63,948	96,116	15,865	279,104
30	CUSTOMER COMPONENT	E60C	X60C	PAYRC	0	0	0	0	0	0
31	STREET LIGHTING	E60F	X60F	PAYRF	0	0	0	0	0	0
32	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	0	197,263	63,948	96,116	15,865	279,104
33	TOTAL A & G EXPENSES									
34	CAPACITY COMPONENT	EAGEXD			0	1,026,764	504,035	996,401	139,533	849,833
35	ENERGY COMPONENT	EAGEXE			0	0	0	0	0	0
36	CUSTOMER COMPONENT	EAGEXC			0	0	0	0	0	0
37	STREET LIGHTING	EAGEXF			0	0	0	0	0	0
38	TOTAL	EAGEX			0	1,026,764	504,035	996,401	139,533	849,833
39	TOTAL O&M SANS PRO-FORMA									
40	CAPACITY COMPONENT	E00DZ			0	5,679,811	731,225	1,378,324	197,304	1,645,054

TABLE 4
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	E928	X928	R002Z	104,939	28,964	12,808	25,086	446,649
2	DUPL. CHARGES/CR.-ACT 929								
3	CAPACITY COMPONENT	E929D	X929D	R002DZ	-6,963	0	0	0	-25,199
4	ENERGY COMPONENT	E929E	X929E	R002EZ	0	0	0	0	0
5	CUSTOMER COMPONENT	E929C	X929C	R002CZ	0	-1,922	-850	0	-2,772
6	STREET LIGHTING	E929F	X929F	R002FZ	0	0	0	-1,665	-1,665
7	TOTAL	E929	X929	R002Z	-6,963	-1,922	-850	-1,665	-29,636
8	MISC. GEN. - ACT. 930								
9	C & LM COMPONENT	E930CL	X930CL	DA3	0	0	0	0	0
10	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	63,254	0	0	0	228,926
11	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	0	0	0	0
12	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	0	17,458	7,720	0	25,178
13	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0	0	15,121	15,121
14	TOTAL	E930			63,254	17,458	7,720	15,121	269,225
15	RENTS- ACT 931								
16	C & LM COMPONENT	E931CL	X931CL	DA3	0	0	0	0	0
17	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	72,579	0	0	0	262,675
18	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	0	0	0	0
19	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	0	20,032	8,858	0	28,890
20	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0	0	17,350	17,350
21	TOTAL	E931			72,579	20,032	8,858	17,350	308,915
22	MAIN. OF GEN. PLT. -ACT 932								
23	CAPACITY COMPONENT	E932D	X932D	R002DZ	26,441	0	0	0	95,696
24	ENERGY COMPONENT	E932E	X932E	R002EZ	0	0	0	0	0
25	CUSTOMER COMPONENT	E932C	X932C	R002CZ	0	7,298	3,227	0	10,525
26	STREET LIGHTING	E932F	X932F	R002FZ	0	0	0	6,321	6,321
27	TOTAL	E932	X932	R002Z	26,441	7,298	3,227	6,321	112,542
28	A & G EXPENSES(926/927)								
29	CAPACITY COMPONENT	E60D	X60D	PAYRD	245,243	0	0	0	700,276
30	CUSTOMER COMPONENT	E60C	X60C	PAYRC	0	116,448	1,722	0	118,170
31	STREET LIGHTING	E60F	X60F	PAYRF	0	0	0	54,063	54,063
32	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	245,243	116,448	1,722	54,063	872,509
33	TOTAL A & G EXPENSES								
34	CAPACITY COMPONENT	EAGEXD			1,022,118	0	0	0	3,511,920
35	ENERGY COMPONENT	EAGEXE			0	0	0	0	0
36	CUSTOMER COMPONENT	EAGEXC			0	330,869	96,539	0	427,408
37	STREET LIGHTING	EAGEXF			0	0	0	239,777	239,777
38	TOTAL	EAGEX			1,022,118	330,869	96,539	239,777	4,179,105
39	TOTAL O&M SANS PRO-FORMA								
40	CAPACITY COMPONENT	E00DZ			1,819,974	0	0	0	5,771,881

TABLE 4
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	E928	X928	R002Z	89,995	11,132	11,892	2,209	-774	4,913
2	DUPL. CHARGES/CR.-ACT 929									
3	CAPACITY COMPONENT	E929D	X929D	R002DZ	0	0	0	0	0	0
4	ENERGY COMPONENT	E929E	X929E	R002EZ	0	0	0	-886	0	0
5	CUSTOMER COMPONENT	E929C	X929C	R002CZ	-5,971	-739	-789	740	51	-326
6	STREET LIGHTING	E929F	X929F	R002FZ	0	0	0	0	0	0
7	TOTAL	E929	X929	R002Z	-5,971	-739	-789	-146	51	-326
8	MISC. GEN. - ACT. 930									
9	C & LM COMPONENT	E930CL	X930CL	DA3	0	0	0	0	0	0
10	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	0	0	0	0	0	0
11	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	0	0	8,051	0	0
12	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	54,247	6,710	7,168	-6,720	-466	2,961
13	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0	0	0	0	0
14	TOTAL	E930			54,247	6,710	7,168	1,331	-466	2,961
15	RENTS- ACT 931									
16	C & LM COMPONENT	E931CL	X931CL	DA3	0	0	0	22,841	0	0
17	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	0	0	0	0	0	0
18	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	0	0	9,238	0	0
19	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	62,243	7,699	8,225	-7,710	-535	3,398
20	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0	0	0	0	0
21	TOTAL	E931			62,243	7,699	8,225	24,369	-535	3,398
22	MAIN. OF GEN. PLT. -ACT 932									
23	CAPACITY COMPONENT	E932D	X932D	R002DZ	0	0	0	0	0	0
24	ENERGY COMPONENT	E932E	X932E	R002EZ	0	0	0	3,366	0	0
25	CUSTOMER COMPONENT	E932C	X932C	R002CZ	22,676	2,805	2,997	-2,809	-195	1,238
26	STREET LIGHTING	E932F	X932F	R002FZ	0	0	0	0	0	0
27	TOTAL	E932	X932	R002Z	22,676	2,805	2,997	557	-195	1,238
28	A & G EXPENSES(926/927)									
29	CAPACITY COMPONENT	E60D	X60D	PAYRD	0	0	0	0	0	0
30	CUSTOMER COMPONENT	E60C	X60C	PAYRC	692,575	55,400	153,211	88,646	0	43,550
31	STREET LIGHTING	E60F	X60F	PAYRF	0	0	0	0	0	0
32	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	692,575	55,400	153,211	88,646	0	43,550
33	TOTAL A & G EXPENSES									
34	CAPACITY COMPONENT	EAGEXD			0	0	0	0	0	0
35	ENERGY COMPONENT	EAGEXE			0	0	0	164,993	0	0
36	CUSTOMER COMPONENT	EAGEXC			1,358,823	137,810	241,252	6,116	-5,727	79,920
37	STREET LIGHTING	EAGEXF			0	0	0	0	0	0
38	TOTAL	EAGEX			1,358,823	137,810	241,252	171,109	-5,727	79,920
39	TOTAL O&M SANS PRO-FORMA									
40	CAPACITY COMPONENT	E00DZ			0	0	0	0	0	0

TABLE 4
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	E928	X928	R002Z	1,007	120,374
2	DUPL. CHARGES/CR.-ACT 929					
3	CAPACITY COMPONENT	E929D	X929D	R002DZ	0	0
4	ENERGY COMPONENT	E929E	X929E	R002EZ	0	-886
5	CUSTOMER COMPONENT	E929C	X929C	R002CZ	-67	-7,101
6	STREET LIGHTING	E929F	X929F	R002FZ	0	0
7	TOTAL	E929	X929	R002Z	-67	-7,987
8	MISC. GEN. - ACT. 930					
9	C & LM COMPONENT	E930CL	X930CL	DA3	0	0
10	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	0	0
11	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	8,051
12	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	607	64,507
13	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0
14	TOTAL	E930			607	72,558
15	RENTS- ACT 931					
16	C & LM COMPONENT	E931CL	X931CL	DA3	0	22,841
17	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	0	0
18	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	9,238
19	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	696	74,016
20	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0
21	TOTAL	E931			696	106,095
22	MAIN. OF GEN. PLT. -ACT 932					
23	CAPACITY COMPONENT	E932D	X932D	R002DZ	0	0
24	ENERGY COMPONENT	E932E	X932E	R002EZ	0	3,366
25	CUSTOMER COMPONENT	E932C	X932C	R002CZ	254	26,966
26	STREET LIGHTING	E932F	X932F	R002FZ	0	0
27	TOTAL	E932	X932	R002Z	254	30,332
28	A & G EXPENSES(926/927)					
29	CAPACITY COMPONENT	E60D	X60D	PAYRD	0	0
30	CUSTOMER COMPONENT	E60C	X60C	PAYRC	0	1,033,382
31	STREET LIGHTING	E60F	X60F	PAYRF	0	0
32	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	0	1,033,382
33	TOTAL A & G EXPENSES					
34	CAPACITY COMPONENT	EAGEXD			0	0
35	ENERGY COMPONENT	EAGEXE			0	164,993
36	CUSTOMER COMPONENT	EAGEXC			7,453	1,825,647
37	STREET LIGHTING	EAGEXF			0	0
38	TOTAL	EAGEX			7,453	1,990,640
39	TOTAL O&M SANS PRO-FORMA					
40	CAPACITY COMPONENT	E00DZ			0	0

TABLE 4
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	ENERGY COMPONENT	E00EZ			30,038,421	2,816,195	168,251	26,480,211	29,464,657	0
2	CUSTOMER COMPONENT	E00CZ			5,361,039	0	0	0	0	0
3	STREET LIGHTING	E00FZ			409,913	0	0	0	0	0
4	TOTAL	E00Z			103,163,645	12,553,767	335,370	72,478,100	85,367,237	5,679,811
5	PRO FORMA O&M EXPENSES									
6	POWER COST CHARGES									
7	ANNUALIZE MIT PCC	EMIT	XMIT	PCCE	-2,950,160	-327,223	-16,481	-2,606,456	-2,950,160	0
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	1,293,230	0	0	1,293,230	1,293,230	0
9	ENERGY MAN. SYSTEM(SCADA)	EEMS	XEMS	E556	5,210	0	0	2,605	2,605	2,605
10	BASE RATE POWER COSTS									
11	PRODUCTION COMPONENT	PCCAP			-32,269,257	0	0	-32,269,257	-32,269,257	0
12	TRANSMISSION COMPONENT	PCCBP			-522,660	0	0	-522,660	-522,660	0
13	TOTAL	PCCBAP			-32,791,917	0	0	-32,791,917	-32,791,917	0
14	OTHER PRO FORMA O&M									
15	AMORT. OF DEF. PBOPS									
16	CAPACITY COMPONENT	EPB01D	XPB01D	PAYRD	206,947	141,615	1,216	3,347	146,178	13,356
17	CUSTOMER COMPONENT	EPB01C	XPB01C	PAYRC	77,967	0	0	0	0	0
18	STREET LIGHTING	EPB01F	XPB01F	PAYRF	3,660	0	0	0	0	0
19	TOTAL	EPB01	XPB01	PAYR	288,574	141,615	1,216	3,347	146,178	13,356
20	AMORT. OF RATE CASE EX.									
21	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	-23,689	-8,344	-288	-303	-8,935	-3,361
22	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	-607	-96	-1	-109	-206	0
23	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	-4,464	0	0	0	0	0
24	STREET LIGHTING	ERCEF	XRCEF	R002FZ	-753	0	0	0	0	0
25	TOTAL	ERCE	XRCE	R002Z	-29,513	-8,440	-289	-412	-9,141	-3,361
26	BAD DEBT EXPENSE	EBDE	XBDE	DA1	38,647	0	0	0	0	0
27	AUTOM. METER READING EXP.	EAMRE	XAMRE	DA1	0	0	0	0	0	0
28	AUTOM. METER READING PAYROL	EPAMR	XPAMR	DA1	0	0	0	0	0	0
29	BASE RATE POWER COSTS									

TABLE 4
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	E00EZ			0	0	0	0	0	0
2	CUSTOMER COMPONENT	E00CZ			0	0	0	0	0	0
3	STREET LIGHTING	E00FZ			0	0	0	0	0	0
4	TOTAL	E00Z			0	5,679,811	731,225	1,378,324	197,304	1,645,054
5	PRO FORMA O&M EXPENSES									
6	POWER COST CHARGES									
7	ANNUALIZE MIT PCC	EMIT	XMIT	PCCE	0	0	0	0	0	0
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0	0	0	0	0
9	ENERGY MAN. SYSTEM(SCADA)	EEMS	XEMS	E556	0	2,605	0	0	0	0
10	BASE RATE POWER COSTS									
11	PRODUCTION COMPONENT	PCCAP			0	0	0	0	0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0	0	0	0	0
13	TOTAL	PCCBAP			0	0	0	0	0	0
14	OTHER PRO FORMA O&M									
15	AMORT. OF DEF. PBOPS									
16	CAPACITY COMPONENT	EPBO1D	XPBO1D	PAYRD	0	13,356	4,330	6,508	1,074	18,897
17	CUSTOMER COMPONENT	EPBO1C	XPBO1C	PAYRC	0	0	0	0	0	0
18	STREET LIGHTING	EPBO1F	XPBO1F	PAYRF	0	0	0	0	0	0
19	TOTAL	EPBO1	XPBO1	PAYR	0	13,356	4,330	6,508	1,074	18,897
20	AMORT. OF RATE CASE EX.									
21	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	0	-3,361	-1,783	-3,648	-501	-2,313
22	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	0	0	0	0	0
23	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	0	0	0	0	0	0
24	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0	0	0	0	0
25	TOTAL	ERCE	XRCE	R002Z	0	-3,361	-1,783	-3,648	-501	-2,313
26	BAD DEBT EXPENSE	EBDE	XBDE	DA1	0	0	0	0	0	0
27	AUTOM. METER READING EXP.	EAMRE	XAMRE	DA1	0	0	0	0	0	0
28	AUTOM. METER READING PAYROL	EPAMR	XPAMR	DA1	0	0	0	0	0	0
29	BASE RATE POWER COSTS									

TABLE 4
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	ENERGY COMPONENT	E00EZ			0	0	0	0	0
2	CUSTOMER COMPONENT	E00CZ			0	627,002	108,500	0	735,502
3	STREET LIGHTING	E00FZ			0	0	0	409,913	409,913
4	TOTAL	E00Z			1,819,974	627,002	108,500	409,913	6,917,296
5	PRO FORMA O&M EXPENSES								
6	POWER COST CHARGES								
7	ANNUALIZE MIT PCC	EMIT	XMIT	PCCE	0	0	0	0	0
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0	0	0	0
9	ENERGY MAN. SYSTEM(SCADA)	EEMS	XEMS	E556	0	0	0	0	0
10	BASE RATE POWER COSTS								
11	PRODUCTION COMPONENT	PCCAP			0	0	0	0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0	0	0	0
13	TOTAL	PCCBAP			0	0	0	0	0
14	OTHER PRO FORMA O&M								
15	AMORT. OF DEF. PBOPS								
16	CAPACITY COMPONENT	EPBO1D	XPBO1D	PAYRD	16,604	0	0	0	47,413
17	CUSTOMER COMPONENT	EPBO1C	XPBO1C	PAYRC	0	7,884	117	0	8,001
18	STREET LIGHTING	EPBO1F	XPBO1F	PAYRF	0	0	0	3,660	3,660
19	TOTAL	EPBO1	XPBO1	PAYR	16,604	7,884	117	3,660	59,074
20	AMORT. OF RATE CASE EX.								
21	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	-3,148	0	0	0	-11,393
22	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	0	0	0	0
23	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	0	-869	-384	0	-1,253
24	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0	0	-753	-753
25	TOTAL	ERCE	XRCE	R002Z	-3,148	-869	-384	-753	-13,399
26	BAD DEBT EXPENSE	EBDE	XBDE	DA1	0	0	0	0	0
27	AUTOM. METER READING EXP.	EAMRE	XAMRE	DA1	0	0	0	0	0
28	AUTOM. METER READING PAYROL	EPAMR	XPAMR	DA1	0	0	0	0	0
29	BASE RATE POWER COSTS								

TABLE 4
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	E00EZ			0	0	0	573,764	0	0
2	CUSTOMER COMPONENT	E00CZ			3,525,871	447,606	452,000	6,116	-5,727	192,218
3	STREET LIGHTING	E00FZ			0	0	0	0	0	0
4	TOTAL	E00Z			3,525,871	447,606	452,000	579,880	-5,727	192,218
5	PRO FORMA O&M EXPENSES									
6	POWER COST CHARGES									
7	ANNUALIZE MIT PCC	EMIT	XMIT	PCCE	0	0	0	0	0	0
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0	0	0	0	0
9	ENERGY MAN. SYSTEM(SCADA)	EEMS	XEMS	E556	0	0	0	0	0	0
10	BASE RATE POWER COSTS									
11	PRODUCTION COMPONENT	PCCAP			0	0	0	0	0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0	0	0	0	0
13	TOTAL	PCCBAP			0	0	0	0	0	0
14	OTHER PRO FORMA O&M									
15	AMORT. OF DEF. PBOPS									
16	CAPACITY COMPONENT	EPBO1D	XPBO1D	PAYRD	0	0	0	0	0	0
17	CUSTOMER COMPONENT	EPBO1C	XPBO1C	PAYRC	46,891	3,751	10,373	6,002	0	2,949
18	STREET LIGHTING	EPBO1F	XPBO1F	PAYRF	0	0	0	0	0	0
19	TOTAL	EPBO1	XPBO1	PAYR	46,891	3,751	10,373	6,002	0	2,949
20	AMORT. OF RATE CASE EX.									
21	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	0	0	0	0	0	0
22	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	0	0	-401	0	0
23	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	-2,700	-334	-357	334	23	-147
24	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0	0	0	0	0
25	TOTAL	ERCE	XRCE	R002Z	-2,700	-334	-357	-67	23	-147
26	BAD DEBT EXPENSE	EBDE	XBDE	DA1	38,647	0	0	0	0	0
27	AUTOM. METER READING EXP.	EAMRE	XAMRE	DA1	0	0	0	0	0	0
28	AUTOM. METER READING PAYROL	EPAMR	XPAMR	DA1	0	0	0	0	0	0
29	BASE RATE POWER COSTS									

TABLE 4
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	E00EZ			0	573,764
2	CUSTOMER COMPONENT	E00CZ			7,453	4,625,537
3	STREET LIGHTING	E00FZ			0	0
4	TOTAL	E00Z			7,453	5,199,301
5	PRO FORMA O&M EXPENSES					
6	POWER COST CHARGES					
7	ANNUALIZE MIT PCC	EMIT	XMIT	PCCE	0	0
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0
9	ENERGY MAN. SYSTEM(SCADA)	EEMS	XEMS	E556	0	0
10	BASE RATE POWER COSTS					
11	PRODUCTION COMPONENT	PCCAP			0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0
13	TOTAL	PCCBAP			0	0
14	OTHER PRO FORMA O&M					
15	AMORT. OF DEF. PBOPS					
16	CAPACITY COMPONENT	EPB01D	XPB01D	PAYRD	0	0
17	CUSTOMER COMPONENT	EPB01C	XPB01C	PAYRC	0	69,966
18	STREET LIGHTING	EPB01F	XPB01F	PAYRF	0	0
19	TOTAL	EPB01	XPB01	PAYR	0	69,966
20	AMORT. OF RATE CASE EX.					
21	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	0	0
22	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	-401
23	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	-30	-3,211
24	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0
25	TOTAL	ERCE	XRCE	R002Z	-30	-3,612
26	BAD DEBT EXPENSE	EBDE	XBDE	DA1	0	38,647
27	AUTOM. METER READING EXP.	EAMRE	XAMRE	DA1	0	0
28	AUTOM. METER READING PAYROL	EPAMR	XPAMR	DA1	0	0
29	BASE RATE POWER COSTS					

TABLE 4
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	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	32,269,257	0	0	32,269,257	32,269,257	0
2	TRANSMISSION COMPONENT	PCCB	XPCCB	P3	522,660	0	0	522,660	522,660	0
3	TOTAL	PCCBA			32,791,917	0	0	32,791,917	32,791,917	0
4	CESV FICA TAX ADJ.									
5	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	3,515	2,404	21	57	2,482	227
6	CUSTOMER COMPONENT	EFICAC	XFICAC	PAYRC	1,325	0	0	0	0	0
7	STREET LIGHTING	EFICAF	XFICAF	PAYRF	62	0	0	0	0	0
8	TOTAL	EFICA	XFICA	PAYR	4,902	2,404	21	57	2,482	227
9	ECS ADJUSTMENT	EECS	XECS	DA3	-48,892	0	0	0	0	0
10	INFLATION									
11	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	273,911	170,157	2,745	12,900	185,802	14,577
12	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	-28,579	-23,143	0	-5,436	-28,579	0
13	CUSTOMER COMPONENT	EINFAC	XINFAC	RESOMC	83,245	0	0	0	0	0
14	STREET LIGHTING	EINFAF	XINFAF	RESOMF	5,493	0	0	0	0	0
15	TOTAL	EINFA	XINFA	RESOM	334,070	147,014	2,745	7,464	157,223	14,577
16	INSURANCE									
17	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	682,347	240,393	8,283	8,713	257,389	96,811
18	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	17,446	2,759	20	3,126	5,905	0
19	CUSTOMER COMPONENT	ELIEC	XLIEC	R002CZ	128,557	0	0	0	0	0
20	STREET LIGHTING	ELIEF	XLIEF	R002FZ	21,675	0	0	0	0	0
21	TOTAL	ELIE	XLIE	R002Z	850,025	243,152	8,303	11,839	263,294	96,811
22	CHARITABLE CONTRIBUTIONS									
23	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	-5,087	-1,790	-62	-65	-1,917	-722
24	ENERGY COMPONENT	ECCE	XCCE	R002EZ	-130	-21	0	-23	-44	0
25	CUSTOMER COMPONENT	ECCC	XCCC	R002CZ	-960	0	0	0	0	0
26	STREET LIGHTING	ECCF	XCCF	R002FZ	-162	0	0	0	0	0
27	TOTAL	ECC	XCC	R002Z	-6,339	-1,811	-62	-88	-1,961	-722
28	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	24,303	0	0	0	0	0
29	PAYROLL ADJUSTMENT									
30	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	310,351	109,337	3,767	3,963	117,067	44,033
31	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	7,935	1,255	9	1,422	2,686	0
32	CUSTOMER COMPONENT	EPAYC	XPAYC	R002CZ	58,473	0	0	0	0	0
33	STREET LIGHTING	EPAYF	XPAYF	R002FZ	9,858	0	0	0	0	0
34	TOTAL	EPAY	XPAY	R002Z	386,617	110,592	3,776	5,385	119,753	44,033

TABLE 4
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	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0	0	0	0	0
2	TRANSMISSION COMPONENT	PCCB	XPCCB	P3	0	0	0	0	0	0
3	TOTAL	PCCBA			0	0	0	0	0	0
4	CESV FICA TAX ADJ.									
5	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	0	227	74	111	18	321
6	CUSTOMER COMPONENT	EFICAC	XFICAC	PAYRC	0	0	0	0	0	0
7	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0	0	0	0	0
8	TOTAL	EFICA	XFICA	PAYR	0	227	74	111	18	321
9	ECS ADJUSTMENT	EECS	XECS	DA3	0	0	0	0	0	0
10	INFLATION									
11	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	0	14,577	7,599	13,141	1,945	24,823
12	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0	0	0	0	0
13	CUSTOMER COMPONENT	EINFAC	XINFAC	RESOMC	0	0	0	0	0	0
14	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0	0	0	0	0
15	TOTAL	EINFA	XINFA	RESOM	0	14,577	7,599	13,141	1,945	24,823
16	INSURANCE									
17	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	0	96,811	51,363	105,072	14,433	66,610
18	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	0	0	0	0	0
19	CUSTOMER COMPONENT	ELIEC	XLIEC	R002CZ	0	0	0	0	0	0
20	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0	0	0	0	0
21	TOTAL	ELIE	XLIE	R002Z	0	96,811	51,363	105,072	14,433	66,610
22	CHARITABLE CONTRIBUTIONS									
23	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	0	-722	-383	-784	-108	-497
24	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	0	0	0	0	0
25	CUSTOMER COMPONENT	ECCC	XCCC	R002CZ	0	0	0	0	0	0
26	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0	0	0	0	0
27	TOTAL	ECC	XCC	R002Z	0	-722	-383	-784	-108	-497
28	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	0	0	0	0	0
29	PAYROLL ADJUSTMENT									
30	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	0	44,033	23,361	47,790	6,565	30,296
31	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	0	0	0	0	0
32	CUSTOMER COMPONENT	EPAYC	XPAYC	R002CZ	0	0	0	0	0	0
33	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0	0	0	0	0
34	TOTAL	EPAY	XPAY	R002Z	0	44,033	23,361	47,790	6,565	30,296

TABLE 4
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	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0	0	0	0
2	TRANSMISSION COMPONENT	PCCB	XPCCB	P3	0	0	0	0	0
3	TOTAL	PCCBA			0	0	0	0	0
4	CESV FICA TAX ADJ.								
5	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	282	0	0	0	806
6	CUSTOMER COMPONENT	EFICAC	XFICAC	PAYRC	0	134	2	0	136
7	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0	0	62	62
8	TOTAL	EFICA	XFICA	PAYR	282	134	2	62	1,004
9	ECS ADJUSTMENT	EECS	XECS	DA3	0	0	0	0	0
10	INFLATION								
11	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	26,024	0	0	0	73,532
12	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0	0	0	0
13	CUSTOMER COMPONENT	EINFAC	XINFAC	RESOMC	0	8,842	453	0	9,295
14	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0	0	5,493	5,493
15	TOTAL	EINFA	XINFA	RESOM	26,024	8,842	453	5,493	88,320
16	INSURANCE								
17	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	90,669	0	0	0	328,147
18	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	0	0	0	0
19	CUSTOMER COMPONENT	ELIEC	XLIEC	R002CZ	0	25,025	11,066	0	36,091
20	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0	0	21,675	21,675
21	TOTAL	ELIE	XLIE	R002Z	90,669	25,025	11,066	21,675	385,913
22	CHARITABLE CONTRIBUTIONS								
23	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	-676	0	0	0	-2,448
24	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	0	0	0	0
25	CUSTOMER COMPONENT	ECCC	XCCC	R002CZ	0	-187	-83	0	-270
26	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0	0	-162	-162
27	TOTAL	ECC	XCC	R002Z	-676	-187	-83	-162	-2,880
28	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	0	0	0	0
29	PAYROLL ADJUSTMENT								
30	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	41,239	0	0	0	149,251
31	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	0	0	0	0
32	CUSTOMER COMPONENT	EPAYC	XPAYC	R002CZ	0	11,382	5,033	0	16,415
33	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0	0	9,858	9,858
34	TOTAL	EPAY	XPAY	R002Z	41,239	11,382	5,033	9,858	175,524

TABLE 4
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	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0	0	0	0	0
2	TRANSMISSION COMPONENT	PCCB	XPCCB	P3	0	0	0	0	0	0
3	TOTAL	PCCBA			0	0	0	0	0	0
4	CESV FICA TAX ADJ.									
5	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	0	0	0	0	0	0
6	CUSTOMER COMPONENT	EFICAC	XFICAC	PAYRC	797	64	176	102	0	50
7	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0	0	0	0	0
8	TOTAL	EFICA	XFICA	PAYR	797	64	176	102	0	50
9	ECS ADJUSTMENT	EECS	XECS	DA3	0	0	0	-48,892	0	0
10	INFLATION									
11	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	0	0	0	0	0	0
12	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0	0	0	0	0
13	CUSTOMER COMPONENT	EINFAC	XINFAC	RESOMC	55,934	11,385	4,031	-772	0	3,372
14	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0	0	0	0	0
15	TOTAL	EINFA	XINFA	RESOM	55,934	11,385	4,031	-772	0	3,372
16	INSURANCE									
17	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	0	0	0	0	0	0
18	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	0	0	11,541	0	0
19	CUSTOMER COMPONENT	ELIEC	XLIEC	R002CZ	77,758	9,618	10,275	-9,632	-668	4,245
20	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0	0	0	0	0
21	TOTAL	ELIE	XLIE	R002Z	77,758	9,618	10,275	1,909	-668	4,245
22	CHARITABLE CONTRIBUTIONS									
23	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	0	0	0	0	0	0
24	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	0	0	-86	0	0
25	CUSTOMER COMPONENT	ECCC	XCCC	R002CZ	-580	-72	-77	72	5	-32
26	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0	0	0	0	0
27	TOTAL	ECC	XCC	R002Z	-580	-72	-77	-14	5	-32
28	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	0	0	0	24,303	0
29	PAYROLL ADJUSTMENT									
30	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	0	0	0	0	0	0
31	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	0	0	5,249	0	0
32	CUSTOMER COMPONENT	EPAYC	XPAYC	R002CZ	35,367	4,375	4,674	-4,381	-304	1,931
33	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0	0	0	0	0
34	TOTAL	EPAY	XPAY	R002Z	35,367	4,375	4,674	868	-304	1,931

TABLE 4
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	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0
2	TRANSMISSION COMPONENT	PCCB	XPCCB	P3	0	0
3	TOTAL	PCCBA			0	0
4	CESV FICA TAX ADJ.					
5	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	0	0
6	CUSTOMER COMPONENT	EFICAC	XFICAC	PAYRC	0	1,189
7	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0
8	TOTAL	EFICA	XFICA	PAYR	0	1,189
9	ECS ADJUSTMENT	EECS	XECS	DA3	0	-48,892
10	INFLATION					
11	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	0	0
12	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0
13	CUSTOMER COMPONENT	EINFAC	XINFAC	RESOMC	0	73,950
14	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0
15	TOTAL	EINFA	XINFA	RESOM	0	73,950
16	INSURANCE					
17	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	0	0
18	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	11,541
19	CUSTOMER COMPONENT	ELIEC	XLIEC	R002CZ	870	92,466
20	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0
21	TOTAL	ELIE	XLIE	R002Z	870	104,007
22	CHARITABLE CONTRIBUTIONS					
23	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	0	0
24	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	-86
25	CUSTOMER COMPONENT	ECCC	XCCC	R002CZ	-6	-690
26	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0
27	TOTAL	ECC	XCC	R002Z	-6	-776
28	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	24,303
29	PAYROLL ADJUSTMENT					
30	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	0	0
31	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	5,249
32	CUSTOMER COMPONENT	EPAYC	XPAYC	R002CZ	396	42,058
33	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0
34	TOTAL	EPAY	XPAY	R002Z	396	47,307

TABLE 4
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	PENSION ADJUSTMENT									
2	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	-119,153	-81,538	-700	-1,927	-84,165	-7,690
3	CUSTOMER COMPONENT	EPENC	XPENC	PAYRC	-44,893	0	0	0	0	0
4	STREET LIGHTING	EPENF	XPENF	PAYRF	-2,108	0	0	0	0	0
5	TOTAL	EPEN	XPEN	PAYR	-166,154	-81,538	-700	-1,927	-84,165	-7,690
6	AMORT. OF DEF. PBOPS									
7	CAPACITY COMPONENT	EPBO2D	XPBO2D	PAYRD	184,875	126,512	1,087	2,990	130,589	11,931
8	CUSTOMER COMPONENT	EPBO2C	XPBO2C	PAYRC	69,650	0	0	0	0	0
9	STREET LIGHTING	EPBO2F	XPBO2F	PAYRF	3,270	0	0	0	0	0
10	TOTAL	EPBO2	XPBO2	PAYR	257,795	126,512	1,087	2,990	130,589	11,931
11	CONSERV. CHARGE ADJ	ECCADJ	CCADJ	ECLM	-467,238	0	0	0	0	0
12	FUEL CHARGE ADJ									
13	CAPACITY COMPONENT	EFCADD	FCADJD	EPCCD	-415,573	0	0	-320,540	-320,540	-95,033
14	ENERGY COMPONENT	EFCADE	FCADJE	EPCCE	-619,793	-68,745	-3,463	-547,585	-619,793	0
15	TOTAL	EFCAD	FCADJ	EPCC	-1,035,366	-68,745	-3,463	-868,125	-940,333	-95,033
16	RATE REDUCT. SETTLEMENT									
17	CAPACITY COMPONENT	EREDAD	REDADD	EPCCD	-622,135	1	0	-479,866	-479,865	-142,270
18	ENERGY COMPONENT	EREDAE	REDADE	EPCCE	-927,865	-102,916	-5,184	-819,765	-927,865	0
19	TOTAL	EREDA	REDAD	EPCC	-1,550,000	-102,915	-5,184	-1,299,631	-1,407,730	-142,270
20	TOTAL PRO FORMA O&M									
21	CAPACITY COMPONENT	EOOPD			1,774,749	698,747	16,069	525,104	1,239,920	-65,536
22	ENERGY COMPONENT	EOOPE			-4,501,753	-518,130	-25,100	-3,974,826	-4,518,056	0
23	CUSTOMER COMPONENT	EOOPC			-84,280	0	0	0	0	0
24	STREET LIGHTING	EOOPF			40,995	0	0	0	0	0
25	TOTAL	EOOP			-2,770,289	180,617	-9,031	-3,449,722	-3,278,136	-65,536

TABLE 4
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	PENSION ADJUSTMENT									
2	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	0	-7,690	-2,493	-3,747	-618	-10,880
3	CUSTOMER COMPONENT	EPENC	XPENC	PAYRC	0	0	0	0	0	0
4	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0	0	0	0	0
5	TOTAL	EPEN	XPEN	PAYR	0	-7,690	-2,493	-3,747	-618	-10,880
6	AMORT. OF DEF. PBOPS									
7	CAPACITY COMPONENT	EPBO2D	XPBO2D	PAYRD	0	11,931	3,868	5,813	960	16,881
8	CUSTOMER COMPONENT	EPBO2C	XPBO2C	PAYRC	0	0	0	0	0	0
9	STREET LIGHTING	EPBO2F	XPBO2F	PAYRF	0	0	0	0	0	0
10	TOTAL	EPBO2	XPBO2	PAYR	0	11,931	3,868	5,813	960	16,881
11	CONSERV. CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	0	0	0	0	0
12	FUEL CHARGE ADJ									
13	CAPACITY COMPONENT	EFCADD	FCADJD	EPCCD	0	-95,033	0	0	0	0
14	ENERGY COMPONENT	EFCADE	FCADJE	EPCCE	0	0	0	0	0	0
15	TOTAL	EFCAD	FCADJ	EPCC	0	-95,033	0	0	0	0
16	RATE REDUCT. SETTLEMENT									
17	CAPACITY COMPONENT	EREDAD	REDADD	EPCCD	0	-142,270	0	0	0	0
18	ENERGY COMPONENT	EREDAE	REDADE	EPCCE	0	0	0	0	0	0
19	TOTAL	EREDA	REDAD	EPCC	0	-142,270	0	0	0	0
20	TOTAL PRO FORMA O&M									
21	CAPACITY COMPONENT	EOOPD			0	-65,536	85,936	170,256	23,768	144,138
22	ENERGY COMPONENT	EOOPE			0	0	0	0	0	0
23	CUSTOMER COMPONENT	EOOPC			0	0	0	0	0	0
24	STREET LIGHTING	EOOPF			0	0	0	0	0	0
25	TOTAL	EOOP			0	-65,536	85,936	170,256	23,768	144,138

TABLE 4
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	PENSION ADJUSTMENT								
2	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	-9,560	0	0	0	-27,298
3	CUSTOMER COMPONENT	EPENC	XPENC	PAYRC	0	-4,540	-67	0	-4,607
4	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0	0	-2,108	-2,108
5	TOTAL	EPEN	XPEN	PAYR	-9,560	-4,540	-67	-2,108	-34,013
6	AMORT. OF DEF. PBOPS								
7	CAPACITY COMPONENT	EPBO2D	XPBO2D	PAYRD	14,833	0	0	0	42,355
8	CUSTOMER COMPONENT	EPBO2C	XPBO2C	PAYRC	0	7,043	104	0	7,147
9	STREET LIGHTING	EPBO2F	XPBO2F	PAYRF	0	0	0	3,270	3,270
10	TOTAL	EPBO2	XPBO2	PAYR	14,833	7,043	104	3,270	52,772
11	CONSERV. CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	0	0	0	0
12	FUEL CHARGE ADJ								
13	CAPACITY COMPONENT	EFCADD	FCADJD	EPCCD	0	0	0	0	0
14	ENERGY COMPONENT	EFCADE	FCADJE	EPCCE	0	0	0	0	0
15	TOTAL	EFCAD	FCADJ	EPCC	0	0	0	0	0
16	RATE REDUCT. SETTLEMENT								
17	CAPACITY COMPONENT	EREDAD	REDADD	EPCCD	0	0	0	0	0
18	ENERGY COMPONENT	EREDAE	REDADE	EPCCE	0	0	0	0	0
19	TOTAL	EREDA	REDAD	EPCC	0	0	0	0	0
20	TOTAL PRO FORMA O&M								
21	CAPACITY COMPONENT	EOOPD			176,267	0	0	0	600,365
22	ENERGY COMPONENT	EOOPE			0	0	0	0	0
23	CUSTOMER COMPONENT	EOOPC			0	54,714	16,241	0	70,955
24	STREET LIGHTING	EOOPF			0	0	0	40,995	40,995
25	TOTAL	EOOP			176,267	54,714	16,241	40,995	712,315

TABLE 4
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	PENSION ADJUSTMENT									
2	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	0	0	0	0	0	0
3	CUSTOMER COMPONENT	EPENC	XPENC	PAYRC	-26,999	-2,160	-5,973	-3,456	0	-1,698
4	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0	0	0	0	0
5	TOTAL	EPEN	XPEN	PAYR	-26,999	-2,160	-5,973	-3,456	0	-1,698
6	AMORT. OF DEF. PBOPS									
7	CAPACITY COMPONENT	EPBO2D	XPBO2D	PAYRD	0	0	0	0	0	0
8	CUSTOMER COMPONENT	EPBO2C	XPBO2C	PAYRC	41,889	3,351	9,267	5,362	0	2,634
9	STREET LIGHTING	EPBO2F	XPBO2F	PAYRF	0	0	0	0	0	0
10	TOTAL	EPBO2	XPBO2	PAYR	41,889	3,351	9,267	5,362	0	2,634
11	CONSERV. CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	0	0	-467,238	0	0
12	FUEL CHARGE ADJ									
13	CAPACITY COMPONENT	EFCADD	FCADJD	EPCCD	0	0	0	0	0	0
14	ENERGY COMPONENT	EFCADE	FCADJE	EPCCE	0	0	0	0	0	0
15	TOTAL	EFCAD	FCADJ	EPCC	0	0	0	0	0	0
16	RATE REDUCT. SETTLEMENT									
17	CAPACITY COMPONENT	EREDAD	REDADD	EPCCD	0	0	0	0	0	0
18	ENERGY COMPONENT	EREDAE	REDADE	EPCCE	0	0	0	0	0	0
19	TOTAL	EREDA	REDAD	EPCC	0	0	0	0	0	0
20	TOTAL PRO FORMA O&M									
21	CAPACITY COMPONENT	EOOPD			0	0	0	0	0	0
22	ENERGY COMPONENT	EOOPE			0	0	0	16,303	0	0
23	CUSTOMER COMPONENT	EOOPC			267,004	29,978	32,389	-522,499	23,359	13,304
24	STREET LIGHTING	EOOPF			0	0	0	0	0	0
25	TOTAL	EOOP			267,004	29,978	32,389	-506,196	23,359	13,304

TABLE 4
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	PENSION ADJUSTMENT					
2	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	0	0
3	CUSTOMER COMPONENT	EPENC	XPENC	PAYRC	0	-40,286
4	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0
5	TOTAL	EPEN	XPEN	PAYR	0	-40,286
6	AMORT. OF DEF. PBOPS					
7	CAPACITY COMPONENT	EPBO2D	XPBO2D	PAYRD	0	0
8	CUSTOMER COMPONENT	EPBO2C	XPBO2C	PAYRC	0	62,503
9	STREET LIGHTING	EPBO2F	XPBO2F	PAYRF	0	0
10	TOTAL	EPBO2	XPBO2	PAYR	0	62,503
11	CONSERV. CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	-467,238
12	FUEL CHARGE ADJ					
13	CAPACITY COMPONENT	EFCADD	FCADJD	EPCCD	0	0
14	ENERGY COMPONENT	EFCADE	FCADJE	EPCCE	0	0
15	TOTAL	EFCAD	FCADJ	EPCC	0	0
16	RATE REDUCT. SETTLEMENT					
17	CAPACITY COMPONENT	EREDAD	REDADD	EPCCD	0	0
18	ENERGY COMPONENT	EREDAE	REDADE	EPCCE	0	0
19	TOTAL	EREDA	REDAD	EPCC	0	0
20	TOTAL PRO FORMA O&M					
21	CAPACITY COMPONENT	EOOPD			0	0
22	ENERGY COMPONENT	EOOPE			0	16,303
23	CUSTOMER COMPONENT	EOOPC			1,230	-155,235
24	STREET LIGHTING	EOOPF			0	0
25	TOTAL	EOOP			1,230	-138,932

TABLE 4
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 O & M EXPENSES									
2	CAPACITY COMPONENT	E00D			69,129,021	10,436,319	183,188	46,522,993	57,142,500	5,614,275
3	CUSTOMER COMPONENT	E00C			5,276,759	0	0	0	0	0
4	ENERGY COMPONENT	E00E			25,536,668	2,298,065	143,151	22,505,385	24,946,601	0
5	STREET LIGHTING	E00F			450,908	0	0	0	0	0
6	TOTAL	E00			100,393,356	12,734,384	326,339	69,028,378	82,089,101	5,614,275

TABLE 4
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 O & M EXPENSES									
2	CAPACITY COMPONENT	E00D			0	5,614,275	817,161	1,548,580	221,072	1,789,192
3	CUSTOMER COMPONENT	E00C			0	0	0	0	0	0
4	ENERGY COMPONENT	E00E			0	0	0	0	0	0
5	STREET LIGHTING	E00F			0	0	0	0	0	0
6	TOTAL	E00			0	5,614,275	817,161	1,548,580	221,072	1,789,192

TABLE 4
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 O & M EXPENSES								
2	CAPACITY COMPONENT	E00D			1,996,241	0	0	0	6,372,246
3	CUSTOMER COMPONENT	E00C			0	681,716	124,741	0	806,457
4	ENERGY COMPONENT	E00E			0	0	0	0	0
5	STREET LIGHTING	E00F			0	0	0	450,908	450,908
6	TOTAL	E00			1,996,241	681,716	124,741	450,908	7,629,611

TABLE 4
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 O & M EXPENSES									
2	CAPACITY COMPONENT	E00D			0	0	0	0	0	0
3	CUSTOMER COMPONENT	E00C			3,792,875	477,584	484,389	-516,383	17,632	205,522
4	ENERGY COMPONENT	E00E			0	0	0	590,067	0	0
5	STREET LIGHTING	E00F			0	0	0	0	0	0
6	TOTAL	E00			3,792,875	477,584	484,389	73,684	17,632	205,522

TABLE 4
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 O & M EXPENSES					
2	CAPACITY COMPONENT	E00D			0	0
3	CUSTOMER COMPONENT	E00C			8,683	4,470,302
4	ENERGY COMPONENT	E00E			0	590,067
5	STREET LIGHTING	E00F			0	0
6	TOTAL	E00			8,683	5,060,369

TABLE 4
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	PRO FORMA DEPRECIATION									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0	0
5	TOTAL INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0	0
6	PRODUCTION PLANT									
7	STEAM PRODUCTION									
8	ACCOUNT 311									
9	TOTAL	DE11	DX11	P11	117,259	117,259	0	0	117,259	0
10	ACCOUNT 312									
11	TOTAL	DE12	DX12	P12	266,666	266,666	0	0	266,666	0
12	ACCOUNT 314	DE14	DX14	P14	103,248	103,248	0	0	103,248	0
13	ACCOUNT 315									
14	PROD.	DE15A	DX15A	P15A	85,505	85,505	0	0	85,505	0
15	13.8KV	DE15B	DX15B	P15B	0	0	0	0	0	0
16	TOTAL	DE15	DX15	P15	85,505	85,505	0	0	85,505	0
17	ACCOUNT 316									
18	TOTAL	DE16	DX16	P16	20,950	20,950	0	0	20,950	0
19	TOTAL STEAM PLANT	DE100			593,628	593,628	0	0	593,628	0
20	OTHER PRODUCTION PLANT									
21	ACCOUNT 341	DE41	DX41	P41	1,217	0	1,217	0	1,217	0
22	ACCOUNT 342	DE42	DX42	P42	2,725	0	2,725	0	2,725	0
23	ACCOUNT 343	DE43	DX43	P43	40,073	0	40,073	0	40,073	0
24	ACCOUNT 344	DE44	DX44	P44	16,970	0	16,970	0	16,970	0
25	ACCOUNT 345	DE45	DX45	P45	5,154	0	5,154	0	5,154	0
26	ACCOUNT 346	DE46	DX46	P46	3,685	0	3,685	0	3,685	0
27	TOTAL OTHER PRODUCTION	DE200			69,824	0	69,824	0	69,824	0
28	TOTAL PRODUCTION PLANT	DEPT			663,452	593,628	69,824	0	663,452	0
29	TRANSMISSION PLANT									
30	ACCOUNT 352	DE52	DX52	P52	108,880	0	0	0	0	108,880
31	ACCOUNT 353	DE53	DX53	P53	166,950	0	0	0	0	166,950
32	ACCOUNT 354	DE54	DX54	P54	0	0	0	0	0	0
33	ACCOUNT 355	DE55	DX55	P55	916	0	0	0	0	916
34	ACCOUNT 356	DE56	DX56	P56	0	0	0	0	0	0
35	ACCOUNT 357	DE57	DX57	P57	123,691	0	0	0	0	123,691
36	ACCOUNT 358	DE58	DX58	P58	137,109	0	0	0	0	137,109
37	ACCOUNT 359	DE59	DX59	P59	0	0	0	0	0	0
38	TOTAL TRANSMISSION PLANT	DETT			537,546	0	0	0	0	537,546
39	DISTRIBUTION PLANT									

TABLE 4
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	PRO FORMA DEPRECIATION									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0	0
5	TOTAL INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0	0
6	PRODUCTION PLANT									
7	STEAM PRODUCTION									
8	ACCOUNT 311									
9	TOTAL	DE11	DX11	P11	0	0	0	0	0	0
10	ACCOUNT 312									
11	TOTAL	DE12	DX12	P12	0	0	0	0	0	0
12	ACCOUNT 314	DE14	DX14	P14	0	0	0	0	0	0
13	ACCOUNT 315									
14	PROD.	DE15A	DX15A	P15A	0	0	0	0	0	0
15	13.8KV	DE15B	DX15B	P15B	0	0	0	0	0	0
16	TOTAL	DE15	DX15	P15	0	0	0	0	0	0
17	ACCOUNT 316									
18	TOTAL	DE16	DX16	P16	0	0	0	0	0	0
19	TOTAL STEAM PLANT	DE100			0	0	0	0	0	0
20	OTHER PRODUCTION PLANT									
21	ACCOUNT 341	DE41	DX41	P41	0	0	0	0	0	0
22	ACCOUNT 342	DE42	DX42	P42	0	0	0	0	0	0
23	ACCOUNT 343	DE43	DX43	P43	0	0	0	0	0	0
24	ACCOUNT 344	DE44	DX44	P44	0	0	0	0	0	0
25	ACCOUNT 345	DE45	DX45	P45	0	0	0	0	0	0
26	ACCOUNT 346	DE46	DX46	P46	0	0	0	0	0	0
27	TOTAL OTHER PRODUCTION	DE200			0	0	0	0	0	0
28	TOTAL PRODUCTION PLANT	DEPT			0	0	0	0	0	0
29	TRANSMISSION PLANT									
30	ACCOUNT 352	DE52	DX52	P52	0	108,880	0	0	0	0
31	ACCOUNT 353	DE53	DX53	P53	0	166,950	0	0	0	0
32	ACCOUNT 354	DE54	DX54	P54	0	0	0	0	0	0
33	ACCOUNT 355	DE55	DX55	P55	0	916	0	0	0	0
34	ACCOUNT 356	DE56	DX56	P56	0	0	0	0	0	0
35	ACCOUNT 357	DE57	DX57	P57	0	123,691	0	0	0	0
36	ACCOUNT 358	DE58	DX58	P58	0	137,109	0	0	0	0
37	ACCOUNT 359	DE59	DX59	P59	0	0	0	0	0	0
38	TOTAL TRANSMISSION PLANT	DETT			0	537,546	0	0	0	0
39	DISTRIBUTION PLANT									

TABLE 4
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 PRO FORMA DEPRECIATION								
2 ----------								
3 INTANGIBLE PLANT								
4 303 MISC. INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0
5 TOTAL INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0
6 PRODUCTION PLANT								
7 STEAM PRODUCTION								
8 ACCOUNT 311								
9 TOTAL	DE11	DX11	P11	0	0	0	0	0
10 ACCOUNT 312								
11 TOTAL	DE12	DX12	P12	0	0	0	0	0
12 ACCOUNT 314	DE14	DX14	P14	0	0	0	0	0
13 ACCOUNT 315								
14 PROD.	DE15A	DX15A	P15A	0	0	0	0	0
15 13.8KV	DE15B	DX15B	P15B	0	0	0	0	0
16 TOTAL	DE15	DX15	P15	0	0	0	0	0
17 ACCOUNT 316								
18 TOTAL	DE16	DX16	P16	0	0	0	0	0
19 TOTAL STEAM PLANT	DE100			0	0	0	0	0
20 OTHER PRODUCTION PLANT								
21 ACCOUNT 341	DE41	DX41	P41	0	0	0	0	0
22 ACCOUNT 342	DE42	DX42	P42	0	0	0	0	0
23 ACCOUNT 343	DE43	DX43	P43	0	0	0	0	0
24 ACCOUNT 344	DE44	DX44	P44	0	0	0	0	0
25 ACCOUNT 345	DE45	DX45	P45	0	0	0	0	0
26 ACCOUNT 346	DE46	DX46	P46	0	0	0	0	0
27 TOTAL OTHER PRODUCTION	DE200			0	0	0	0	0
28 TOTAL PRODUCTION PLANT	DEPT			0	0	0	0	0
29 TRANSMISSION PLANT								
30 ACCOUNT 352	DE52	DX52	P52	0	0	0	0	0
31 ACCOUNT 353	DE53	DX53	P53	0	0	0	0	0
32 ACCOUNT 354	DE54	DX54	P54	0	0	0	0	0
33 ACCOUNT 355	DE55	DX55	P55	0	0	0	0	0
34 ACCOUNT 356	DE56	DX56	P56	0	0	0	0	0
35 ACCOUNT 357	DE57	DX57	P57	0	0	0	0	0
36 ACCOUNT 358	DE58	DX58	P58	0	0	0	0	0
37 ACCOUNT 359	DE59	DX59	P59	0	0	0	0	0
38 TOTAL TRANSMISSION PLANT	DETT			0	0	0	0	0
39 DISTRIBUTION PLANT								

TABLE 4
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	PRO FORMA DEPRECIATION									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0	0
5	TOTAL INTANGIBLE PLT.	DE03	DX03	P03	0	0	0	0	0	0
6	PRODUCTION PLANT									
7	STEAM PRODUCTION									
8	ACCOUNT 311									
9	TOTAL	DE11	DX11	P11	0	0	0	0	0	0
10	ACCOUNT 312									
11	TOTAL	DE12	DX12	P12	0	0	0	0	0	0
12	ACCOUNT 314	DE14	DX14	P14	0	0	0	0	0	0
13	ACCOUNT 315									
14	PROD.	DE15A	DX15A	P15A	0	0	0	0	0	0
15	13.8KV	DE15B	DX15B	P15B	0	0	0	0	0	0
16	TOTAL	DE15	DX15	P15	0	0	0	0	0	0
17	ACCOUNT 316									
18	TOTAL	DE16	DX16	P16	0	0	0	0	0	0
19	TOTAL STEAM PLANT	DE100			0	0	0	0	0	0
20	OTHER PRODUCTION PLANT									
21	ACCOUNT 341	DE41	DX41	P41	0	0	0	0	0	0
22	ACCOUNT 342	DE42	DX42	P42	0	0	0	0	0	0
23	ACCOUNT 343	DE43	DX43	P43	0	0	0	0	0	0
24	ACCOUNT 344	DE44	DX44	P44	0	0	0	0	0	0
25	ACCOUNT 345	DE45	DX45	P45	0	0	0	0	0	0
26	ACCOUNT 346	DE46	DX46	P46	0	0	0	0	0	0
27	TOTAL OTHER PRODUCTION	DE200			0	0	0	0	0	0
28	TOTAL PRODUCTION PLANT	DEPT			0	0	0	0	0	0
29	TRANSMISSION PLANT									
30	ACCOUNT 352	DE52	DX52	P52	0	0	0	0	0	0
31	ACCOUNT 353	DE53	DX53	P53	0	0	0	0	0	0
32	ACCOUNT 354	DE54	DX54	P54	0	0	0	0	0	0
33	ACCOUNT 355	DE55	DX55	P55	0	0	0	0	0	0
34	ACCOUNT 356	DE56	DX56	P56	0	0	0	0	0	0
35	ACCOUNT 357	DE57	DX57	P57	0	0	0	0	0	0
36	ACCOUNT 358	DE58	DX58	P58	0	0	0	0	0	0
37	ACCOUNT 359	DE59	DX59	P59	0	0	0	0	0	0
38	TOTAL TRANSMISSION PLANT	DETT			0	0	0	0	0	0
39	DISTRIBUTION PLANT									

TABLE 4
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	PRO FORMA DEPRECIATION					
2	----------					
3	INTANGIBLE PLANT					
4	303 MISC. INTANGIBLE PLT.	DE03	DX03	P03	0	0
5	TOTAL INTANGIBLE PLT.	DE03	DX03	P03	0	0
6	PRODUCTION PLANT					
7	STEAM PRODUCTION					
8	ACCOUNT 311					
9	TOTAL	DE11	DX11	P11	0	0
10	ACCOUNT 312					
11	TOTAL	DE12	DX12	P12	0	0
12	ACCOUNT 314	DE14	DX14	P14	0	0
13	ACCOUNT 315					
14	PROD.	DE15A	DX15A	P15A	0	0
15	13.8KV	DE15B	DX15B	P15B	0	0
16	TOTAL	DE15	DX15	P15	0	0
17	ACCOUNT 316					
18	TOTAL	DE16	DX16	P16	0	0
19	TOTAL STEAM PLANT	DE100			0	0
20	OTHER PRODUCTION PLANT					
21	ACCOUNT 341	DE41	DX41	P41	0	0
22	ACCOUNT 342	DE42	DX42	P42	0	0
23	ACCOUNT 343	DE43	DX43	P43	0	0
24	ACCOUNT 344	DE44	DX44	P44	0	0
25	ACCOUNT 345	DE45	DX45	P45	0	0
26	ACCOUNT 346	DE46	DX46	P46	0	0
27	TOTAL OTHER PRODUCTION	DE200			0	0
28	TOTAL PRODUCTION PLANT	DEPT			0	0
29	TRANSMISSION PLANT					
30	ACCOUNT 352	DE52	DX52	P52	0	0
31	ACCOUNT 353	DE53	DX53	P53	0	0
32	ACCOUNT 354	DE54	DX54	P54	0	0
33	ACCOUNT 355	DE55	DX55	P55	0	0
34	ACCOUNT 356	DE56	DX56	P56	0	0
35	ACCOUNT 357	DE57	DX57	P57	0	0
36	ACCOUNT 358	DE58	DX58	P58	0	0
37	ACCOUNT 359	DE59	DX59	P59	0	0
38	TOTAL TRANSMISSION PLANT	DETT			0	0
39	DISTRIBUTION PLANT					

TABLE 4
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	ACCOUNT 361									
2	13.8KV	DE61H	DX61H	P61H	69,751	0	0	0	0	0
3	OTHER	DE61D	DX61D	P61D	2,977	0	0	0	0	0
4	TOTAL	DE61	DX61	P61	72,728	0	0	0	0	0
5	ACCOUNT 362									
6	13.8KV	DE62H	DX62H	P62H	359,048	0	0	0	0	0
7	PRIMARY	DE62PD	DX62PD	P62PD	114,369	0	0	0	0	0
8	SECONDARY	DE62SD	DX62SD	P62SD	263,024	0	0	0	0	0
9	TOTAL	DE62	DX62	P62	736,441	0	0	0	0	0
10	ACCOUNT 364									
11	PRIMARY FUNCTION									
12	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	40,593	0	0	0	0	0
13	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0	0
14	SECONDARY FUNCTION									
15	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	41,084	0	0	0	0	0
16	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0	0
17	TOTAL ACCOUNT 364	DE64	DX64	P64	81,677	0	0	0	0	0
18	ACCOUNT 365									
19	13.8KV FUNCTION	DE65H	DX65H	P65H	0	0	0	0	0	0
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	95,422	0	0	0	0	0
22	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	100,114	0	0	0	0	0
25	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0	0
26	TOTAL ACCOUNT 365	DE65	DX65	P65	195,536	0	0	0	0	0
27	ACCOUNT 366									
28	13.8KV FUNCTION	DE66H	DX66H	P66H	243,684	0	0	0	0	0
29	PRIMARY FUNCTION	DE66P	DX66P	P66P	61,274	1	0	0	1	0
30	SECONDARY FUNCTION	DE66S	DX66S	P66S	47,187	0	0	0	0	0
31	TOTAL ACCOUNT 366	DE66	DX66	P66	352,145	1	0	0	1	0
32	ACCOUNT 367									
33	13.8KV FUNCTION	DE67H	DX67H	P67H	538,835	0	0	0	0	0
34	PRIMARY FUNCTION	DE67P	DX67P	P67P	161,177	0	0	0	0	0
35	SECONDARY FUNCTION	DE67S	DX67S	P67S	90,069	0	0	0	0	0
36	TOTAL ACCOUNT 367	DE67	DX67	P67	790,081	0	0	0	0	0
37	ACCOUNT 368									
38	CAPACITY COMPONENT	DE68D	DX68D	P68D	84,788	0	0	0	0	0
39	CUSTOMER COMPONENT	DE68C	DX68C	P68C	0	0	0	0	0	0
40	TOTAL ACCOUNT 368	DE68	DX68	P68	84,788	0	0	0	0	0
41	ACCOUNT 369									

TABLE 4
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	ACCOUNT 361									
2	13.8KV	DE61H	DX61H	P61H	0	0	69,751	0	0	0
3	OTHER	DE61D	DX61D	P61D	0	0	0	0	2,977	0
4	TOTAL	DE61	DX61	P61	0	0	69,751	0	2,977	0
5	ACCOUNT 362									
6	13.8KV	DE62H	DX62H	P62H	0	0	359,048	0	0	0
7	PRIMARY	DE62PD	DX62PD	P62PD	0	0	0	0	114,369	0
8	SECONDARY	DE62SD	DX62SD	P62SD	0	0	0	0	0	0
9	TOTAL	DE62	DX62	P62	0	0	359,048	0	114,369	0
10	ACCOUNT 364									
11	PRIMARY FUNCTION									
12	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0	0	0	0	40,593
13	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0	0
14	SECONDARY FUNCTION									
15	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	0	0	0	0	0	0
16	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0	0
17	TOTAL ACCOUNT 364	DE64	DX64	P64	0	0	0	0	0	40,593
18	ACCOUNT 365									
19	13.8KV FUNCTION	DE65H	DX65H	P65H	0	0	0	0	0	0
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0	0	0	0	95,422
22	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	0	0	0	0	0	0
25	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0	0
26	TOTAL ACCOUNT 365	DE65	DX65	P65	0	0	0	0	0	95,422
27	ACCOUNT 366									
28	13.8KV FUNCTION	DE66H	DX66H	P66H	0	0	0	243,684	0	0
29	PRIMARY FUNCTION	DE66P	DX66P	P66P	0	0	0	0	0	61,273
30	SECONDARY FUNCTION	DE66S	DX66S	P66S	0	0	0	0	0	0
31	TOTAL ACCOUNT 366	DE66	DX66	P66	0	0	0	243,684	0	61,273
32	ACCOUNT 367									
33	13.8KV FUNCTION	DE67H	DX67H	P67H	0	0	0	538,835	0	0
34	PRIMARY FUNCTION	DE67P	DX67P	P67P	0	0	0	0	0	161,177
35	SECONDARY FUNCTION	DE67S	DX67S	P67S	0	0	0	0	0	0
36	TOTAL ACCOUNT 367	DE67	DX67	P67	0	0	0	538,835	0	161,177
37	ACCOUNT 368									
38	CAPACITY COMPONENT	DE68D	DX68D	P68D	0	0	0	0	0	0
39	CUSTOMER COMPONENT	DE68C	DX68C	P68C	0	0	0	0	0	0
40	TOTAL ACCOUNT 368	DE68	DX68	P68	0	0	0	0	0	0
41	ACCOUNT 369									

TABLE 4
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	ACCOUNT 361								
2	13.8KV	DE61H	DX61H	P61H	0	0	0	0	69,751
3	OTHER	DE61D	DX61D	P61D	0	0	0	0	2,977
4	TOTAL	DE61	DX61	P61	0	0	0	0	72,728
5	ACCOUNT 362								
6	13.8KV	DE62H	DX62H	P62H	0	0	0	0	359,048
7	PRIMARY	DE62PD	DX62PD	P62PD	0	0	0	0	114,369
8	SECONDARY	DE62SD	DX62SD	P62SD	263,024	0	0	0	263,024
9	TOTAL	DE62	DX62	P62	263,024	0	0	0	736,441
10	ACCOUNT 364								
11	PRIMARY FUNCTION								
12	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0	0	0	40,593
13	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0
14	SECONDARY FUNCTION								
15	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	41,084	0	0	0	41,084
16	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0
17	TOTAL ACCOUNT 364	DE64	DX64	P64	41,084	0	0	0	81,677
18	ACCOUNT 365								
19	13.8KV FUNCTION	DE65H	DX65H	P65H	0	0	0	0	0
20	PRIMARY FUNCTION								
21	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0	0	0	95,422
22	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0
23	SECONDARY FUNCTION								
24	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	100,114	0	0	0	100,114
25	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0
26	TOTAL ACCOUNT 365	DE65	DX65	P65	100,114	0	0	0	195,536
27	ACCOUNT 366								
28	13.8KV FUNCTION	DE66H	DX66H	P66H	0	0	0	0	243,684
29	PRIMARY FUNCTION	DE66P	DX66P	P66P	0	0	0	0	61,273
30	SECONDARY FUNCTION	DE66S	DX66S	P66S	47,187	0	0	0	47,187
31	TOTAL ACCOUNT 366	DE66	DX66	P66	47,187	0	0	0	352,144
32	ACCOUNT 367								
33	13.8KV FUNCTION	DE67H	DX67H	P67H	0	0	0	0	538,835
34	PRIMARY FUNCTION	DE67P	DX67P	P67P	0	0	0	0	161,177
35	SECONDARY FUNCTION	DE67S	DX67S	P67S	90,069	0	0	0	90,069
36	TOTAL ACCOUNT 367	DE67	DX67	P67	90,069	0	0	0	790,081
37	ACCOUNT 368								
38	CAPACITY COMPONENT	DE68D	DX68D	P68D	84,788	0	0	0	84,788
39	CUSTOMER COMPONENT	DE68C	DX68C	P68C	0	0	0	0	0
40	TOTAL ACCOUNT 368	DE68	DX68	P68	84,788	0	0	0	84,788
41	ACCOUNT 369								

TABLE 4
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	ACCOUNT 361									
2	13.8KV	DE61H	DX61H	P61H	0	0	0	0	0	0
3	OTHER	DE61D	DX61D	P61D	0	0	0	0	0	0
4	TOTAL	DE61	DX61	P61	0	0	0	0	0	0
5	ACCOUNT 362									
6	13.8KV	DE62H	DX62H	P62H	0	0	0	0	0	0
7	PRIMARY	DE62PD	DX62PD	P62PD	0	0	0	0	0	0
8	SECONDARY	DE62SD	DX62SD	P62SD	0	0	0	0	0	0
9	TOTAL	DE62	DX62	P62	0	0	0	0	0	0
10	ACCOUNT 364									
11	PRIMARY FUNCTION									
12	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0	0	0	0	0
13	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0	0
14	SECONDARY FUNCTION									
15	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	0	0	0	0	0	0
16	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0	0
17	TOTAL ACCOUNT 364	DE64	DX64	P64	0	0	0	0	0	0
18	ACCOUNT 365									
19	13.8KV FUNCTION	DE65H	DX65H	P65H	0	0	0	0	0	0
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0	0	0	0	0
22	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	0	0	0	0	0	0
25	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0	0
26	TOTAL ACCOUNT 365	DE65	DX65	P65	0	0	0	0	0	0
27	ACCOUNT 366									
28	13.8KV FUNCTION	DE66H	DX66H	P66H	0	0	0	0	0	0
29	PRIMARY FUNCTION	DE66P	DX66P	P66P	0	0	0	0	0	0
30	SECONDARY FUNCTION	DE66S	DX66S	P66S	0	0	0	0	0	0
31	TOTAL ACCOUNT 366	DE66	DX66	P66	0	0	0	0	0	0
32	ACCOUNT 367									
33	13.8KV FUNCTION	DE67H	DX67H	P67H	0	0	0	0	0	0
34	PRIMARY FUNCTION	DE67P	DX67P	P67P	0	0	0	0	0	0
35	SECONDARY FUNCTION	DE67S	DX67S	P67S	0	0	0	0	0	0
36	TOTAL ACCOUNT 367	DE67	DX67	P67	0	0	0	0	0	0
37	ACCOUNT 368									
38	CAPACITY COMPONENT	DE68D	DX68D	P68D	0	0	0	0	0	0
39	CUSTOMER COMPONENT	DE68C	DX68C	P68C	0	0	0	0	0	0
40	TOTAL ACCOUNT 368	DE68	DX68	P68	0	0	0	0	0	0
41	ACCOUNT 369									

TABLE 4
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	ACCOUNT 361					
2	13.8KV	DE61H	DX61H	P61H	0	0
3	OTHER	DE61D	DX61D	P61D	0	0
4	TOTAL	DE61	DX61	P61	0	0
5	ACCOUNT 362					
6	13.8KV	DE62H	DX62H	P62H	0	0
7	PRIMARY	DE62PD	DX62PD	P62PD	0	0
8	SECONDARY	DE62SD	DX62SD	P62SD	0	0
9	TOTAL	DE62	DX62	P62	0	0
10	ACCOUNT 364					
11	PRIMARY FUNCTION					
12	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0
13	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0
14	SECONDARY FUNCTION					
15	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	0	0
16	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0
17	TOTAL ACCOUNT 364	DE64	DX64	P64	0	0
18	ACCOUNT 365					
19	13.8KV FUNCTION	DE65H	DX65H	P65H	0	0
20	PRIMARY FUNCTION					
21	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0
22	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0
23	SECONDARY FUNCTION					
24	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	0	0
25	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0
26	TOTAL ACCOUNT 365	DE65	DX65	P65	0	0
27	ACCOUNT 366					
28	13.8KV FUNCTION	DE66H	DX66H	P66H	0	0
29	PRIMARY FUNCTION	DE66P	DX66P	P66P	0	0
30	SECONDARY FUNCTION	DE66S	DX66S	P66S	0	0
31	TOTAL ACCOUNT 366	DE66	DX66	P66	0	0
32	ACCOUNT 367					
33	13.8KV FUNCTION	DE67H	DX67H	P67H	0	0
34	PRIMARY FUNCTION	DE67P	DX67P	P67P	0	0
35	SECONDARY FUNCTION	DE67S	DX67S	P67S	0	0
36	TOTAL ACCOUNT 367	DE67	DX67	P67	0	0
37	ACCOUNT 368					
38	CAPACITY COMPONENT	DE68D	DX68D	P68D	0	0
39	CUSTOMER COMPONENT	DE68C	DX68C	P68C	0	0
40	TOTAL ACCOUNT 368	DE68	DX68	P68	0	0
41	ACCOUNT 369					

TABLE 4
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	CAPACITY COMPONENT	DE69D	DX69D	P69D	0	0	0	0	0	0
2	CUSTOMER COMPONENT	DE69C	DX69C	P69C	146,934	0	0	0	0	0
3	TOTAL ACCOUNT 369	DE69	DX69	P69	146,934	0	0	0	0	0
4	ACCOUNT 370									
5	TOTAL ACCOUNT 370	DE70	DX70	P70	191,954	0	0	0	0	0
6	ACCOUNT 373	DE73	DX73	P73	207,256	0	0	0	0	0
7	TOTAL DISTRIBUTION									
8	CAPACITY COMPONENT	DEDD			2,313,396	1	0	0	1	0
9	CUSTOMER COMPONENT	DEDC			338,888	0	0	0	0	0
10	STREET LIGHTING	DEDF			207,256	0	0	0	0	0
11	TOTAL	DEDT			2,859,540	1	0	0	1	0
12	GENERAL PLANT									
13	ACCOUNT 390-399									
14	CAPACITY COMPONENT	DEGD	DXGD	PG2D	49,755	29,549	404	674	30,627	2,688
15	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	16,154	0	0	0	0	0
16	STREET LIGHTING	DEGF	DXGF	PG2F	884	0	0	0	0	0
17	TOTAL	DEGT			66,793	29,549	404	674	30,627	2,688
18	PRO FORMA DEPRECIATION									
19	CAPACITY COMPONENT	DEPETD	DXEPED	P00D	44,348	8,645	1,557	11	10,213	7,485
20	CUSTOMER COMPONENT	DEPETC	DXEPEC	P00C	3,042	0	0	0	0	0
21	STREET LIGHTING	DEPETF	DXEPEF	P00F	1,088	0	0	0	0	0
22	TOTAL	DEPET	DXEPE	P00	48,478	8,645	1,557	11	10,213	7,485
23	TOTAL DEPRECIATION EXPENSE									
24	CAPACITY COMPONENT	DE00D			3,608,497	631,823	71,785	685	704,293	547,719
25	CUSTOMER COMPONENT	DE00C			358,084	0	0	0	0	0
26	STREET LIGHTING	DE00F			209,228	0	0	0	0	0
27	TOTAL	DE00			4,175,809	631,823	71,785	685	704,293	547,719
28	AMOR. & DEPLE. OF UTILITY PLT.									
29	CAPACITY COMPONENT	ADUPD	CDUPD	P00D	25,204	4,912	885	6	5,803	4,254
30	CUSTOMER COMPONENT	ADUPC	CDUPC	P00C	1,729	0	0	0	0	0
31	STREET LIGHTING	ADUPF	CDUPF	P00F	618	0	0	0	0	0
32	TOTAL	ADUP	CDUP	P00	27,551	4,912	885	6	5,803	4,254

TABLE 4
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	CAPACITY COMPONENT	DE69D	DX69D	P69D	0	0	0	0	0	0
2	CUSTOMER COMPONENT	DE69C	DX69C	P69C	0	0	0	0	0	0
3	TOTAL ACCOUNT 369	DE69	DX69	P69	0	0	0	0	0	0
4	ACCOUNT 370									
5	TOTAL ACCOUNT 370	DE70	DX70	P70	0	0	0	0	0	0
6	ACCOUNT 373	DE73	DX73	P73	0	0	0	0	0	0
7	TOTAL DISTRIBUTION									
8	CAPACITY COMPONENT	DEDD			0	0	428,799	782,519	117,346	358,465
9	CUSTOMER COMPONENT	DEDC			0	0	0	0	0	0
10	STREET LIGHTING	DEDF			0	0	0	0	0	0
11	TOTAL	DEDT			0	0	428,799	782,519	117,346	358,465
12	GENERAL PLANT									
13	ACCOUNT 390-399									
14	CAPACITY COMPONENT	DEGD	DXGD	PG2D	0	2,688	1,719	3,952	486	5,135
15	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	0	0	0	0	0	0
16	STREET LIGHTING	DEGF	DXGF	PG2F	0	0	0	0	0	0
17	TOTAL	DEGT			0	2,688	1,719	3,952	486	5,135
18	PRO FORMA DEPRECIATION									
19	CAPACITY COMPONENT	DEPETD	DXEPED	POOD	0	7,485	5,067	9,529	1,407	3,817
20	CUSTOMER COMPONENT	DEPETC	DXEPEC	POOC	0	0	0	0	0	0
21	STREET LIGHTING	DEPETF	DXEPEF	POOF	0	0	0	0	0	0
22	TOTAL	DEPET	DXEPE	POO	0	7,485	5,067	9,529	1,407	3,817
23	TOTAL DEPRECIATION EXPENSE									
24	CAPACITY COMPONENT	DEOOD			0	547,719	435,585	796,000	119,239	367,417
25	CUSTOMER COMPONENT	DEOOC			0	0	0	0	0	0
26	STREET LIGHTING	DEOOF			0	0	0	0	0	0
27	TOTAL	DEOO			0	547,719	435,585	796,000	119,239	367,417
28	AMOR. & DEPLE. OF UTILITY PLT.									
29	CAPACITY COMPONENT	ADUPD	CDUPD	POOD	0	4,254	2,880	5,415	800	2,170
30	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	0	0	0	0	0	0
31	STREET LIGHTING	ADUPF	CDUPF	POOF	0	0	0	0	0	0
32	TOTAL	ADUP	CDUP	POO	0	4,254	2,880	5,415	800	2,170