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	DE69D	DX69D	P69D	0	0	0	0	0
2	CUSTOMER COMPONENT	DE69C	DX69C	P69C	0	0	146,934	0	146,934
3	TOTAL ACCOUNT 369	DE69	DX69	P69	0	0	146,934	0	146,934
4	ACCOUNT 370								
5	TOTAL ACCOUNT 370	DE70	DX70	P70	0	191,954	0	0	191,954
6	ACCOUNT 373	DE73	DX73	P73	0	0	0	207,256	207,256
7	TOTAL DISTRIBUTION								
8	CAPACITY COMPONENT	DEDD			626,266	0	0	0	2,313,395
9	CUSTOMER COMPONENT	DEDC			0	191,954	146,934	0	338,888
10	STREET LIGHTING	DEDF			0	0	0	207,256	207,256
11	TOTAL	DEDT			626,266	191,954	146,934	207,256	2,859,539
12	GENERAL PLANT								
13	ACCOUNT 390-399								
14	CAPACITY COMPONENT	DEGD	DXGD	PG2D	5,148	0	0	0	16,440
15	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	0	1,660	414	0	2,074
16	STREET LIGHTING	DEGF	DXGF	PG2F	0	0	0	884	884
17	TOTAL	DEGT			5,148	1,660	414	884	19,398
18	PRO FORMA DEPRECIATION								
19	CAPACITY COMPONENT	DEPETD	DXEPED	P00D	6,830	0	0	0	26,650
20	CUSTOMER COMPONENT	DEPETC	DXEPEC	P00C	0	1,537	1,207	0	2,744
21	STREET LIGHTING	DEPETF	DXEPEF	P00F	0	0	0	1,088	1,088
22	TOTAL	DEPET	DXEPE	P00	6,830	1,537	1,207	1,088	30,482
23	TOTAL DEPRECIATION EXPENSE								
24	CAPACITY COMPONENT	DE00D			638,244	0	0	0	2,356,485
25	CUSTOMER COMPONENT	DE00C			0	195,151	148,555	0	343,706
26	STREET LIGHTING	DE00F			0	0	0	209,228	209,228
27	TOTAL	DE00			638,244	195,151	148,555	209,228	2,909,419
28	AMOR. & DEPLE. OF UTILITY PLT.								
29	CAPACITY COMPONENT	ADUPD	CDUPD	P00D	3,882	0	0	0	15,147
30	CUSTOMER COMPONENT	ADUPC	CDUPC	P00C	0	873	686	0	1,559
31	STREET LIGHTING	ADUPF	CDUPF	P00F	0	0	0	618	618
32	TOTAL	ADUP	CDUP	P00	3,882	873	686	618	17,324

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	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	0	0	0	0
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	0	0	0	0
12	GENERAL PLANT									
13	ACCOUNT 390-399									
14	CAPACITY COMPONENT	DEGD	DXGD	PG2D	0	0	0	0	0	0
15	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	9,436	755	2,088	1,208	0	593
16	STREET LIGHTING	DEGF	DXGF	PG2F	0	0	0	0	0	0
17	TOTAL	DEGT			9,436	755	2,088	1,208	0	593
18	PRO FORMA DEPRECIATION									
19	CAPACITY COMPONENT	DEPETD	DXEPED	POOD	0	0	0	0	0	0
20	CUSTOMER COMPONENT	DEPETC	DXEPEC	POOC	150	12	33	19	0	9
21	STREET LIGHTING	DEPETF	DXEPEF	POOF	0	0	0	0	0	0
22	TOTAL	DEPET	DXEPE	POO	150	12	33	19	0	9
23	TOTAL DEPRECIATION EXPENSE									
24	CAPACITY COMPONENT	DEOOD			0	0	0	0	0	0
25	CUSTOMER COMPONENT	DEOOC			9,586	767	2,121	1,227	0	602
26	STREET LIGHTING	DEOOF			0	0	0	0	0	0
27	TOTAL	DEOO			9,586	767	2,121	1,227	0	602
28	AMOR. & DEPLE. OF UTILITY PLT.									
29	CAPACITY COMPONENT	ADUPD	CDUPD	POOD	0	0	0	0	0	0
30	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	85	7	19	11	0	5
31	STREET LIGHTING	ADUPF	CDUPF	POOF	0	0	0	0	0	0
32	TOTAL	ADUP	CDUP	POO	85	7	19	11	0	5

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	DE69D	DX69D	P69D	0	0
2	CUSTOMER COMPONENT	DE69C	DX69C	P69C	0	0
3	TOTAL ACCOUNT 369	DE69	DX69	P69	0	0
4	ACCOUNT 370					
5	TOTAL ACCOUNT 370	DE70	DX70	P70	0	0
6	ACCOUNT 373	DE73	DX73	P73	0	0
7	TOTAL DISTRIBUTION					
8	CAPACITY COMPONENT	DEDD			0	0
9	CUSTOMER COMPONENT	DEDC			0	0
10	STREET LIGHTING	DEDF			0	0
11	TOTAL	DEDT			0	0
12	GENERAL PLANT					
13	ACCOUNT 390-399					
14	CAPACITY COMPONENT	DEGD	DXGD	PG2D	0	0
15	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	0	14,080
16	STREET LIGHTING	DEGF	DXGF	PG2F	0	0
17	TOTAL	DEGT			0	14,080
18	PRO FORMA DEPRECIATION					
19	CAPACITY COMPONENT	DEPETD	DXEPED	POOD	0	0
20	CUSTOMER COMPONENT	DEPETC	DXEPEC	POOC	75	298
21	STREET LIGHTING	DEPETF	DXEPEF	POOF	0	0
22	TOTAL	DEPET	DXEPE	POO	75	298
23	TOTAL DEPRECIATION EXPENSE					
24	CAPACITY COMPONENT	DEOOD			0	0
25	CUSTOMER COMPONENT	DEOOC			75	14,378
26	STREET LIGHTING	DEOOF			0	0
27	TOTAL	DEOO			75	14,378
28	AMOR. & DEPLE. OF UTILITY PLT.					
29	CAPACITY COMPONENT	ADUPD	CDUPD	POOD	0	0
30	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	43	170
31	STREET LIGHTING	ADUPF	CDUPF	POOF	0	0
32	TOTAL	ADUP	CDUP	POO	43	170

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	TAXES OTHER THAN INCOME TAXES									
2	----------									
3	PAYROLL TAXES									
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	598,709	409,703	3,519	9,683	422,905	38,639
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	225,557	0	0	0	0	0
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	10,589	0	0	0	0	0
7	TOTAL	PAYTX	TXPAY	PAYR	834,855	409,703	3,519	9,683	422,905	38,639
8	PRO FORMA PAYROLL TAXES									
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	21,689	14,842	127	351	15,320	1,400
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	8,170	0	0	0	0	0
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	384	0	0	0	0	0
12	TOTAL	PYTX	PYTXP	PAYR	30,243	14,842	127	351	15,320	1,400
13	REAL ESTATE & PROPERTY TAXES									
14	CAPACITY COMPONENT	RETXD	TXRED	NTPOOD	2,737,624	242,220	47,586	632	290,438	604,475
15	CUSTOMER COMPONENT	RETXC	TXREC	NTPOOC	181,187	0	0	0	0	0
16	STREET LIGHTING	RETXF	TXREF	NTPOOF	98,393	0	0	0	0	0
17	TOTAL	RETX	TXRE	NTPOO	3,017,204	242,220	47,586	632	290,438	604,475
18	PRO FORMA REAL ESTATE TAXES									
19	CAPACITY COMPONENT	RTXD	RXTD	NTPOOD	-13,338	-1,180	-232	-3	-1,415	-2,945
20	CUSTOMER COMPONENT	RTXC	RXTC	NTPOOC	-884	0	0	0	0	0
21	STREET LIGHTING	RTXF	RXTF	NTPOOF	-479	0	0	0	0	0
22	TOTAL	RTX	RXT	NTPOO	-14,701	-1,180	-232	-3	-1,415	-2,945
23	STATE SALES TAX									
24	CAPACITY COMPONENT	SSTXD	TXSD	POOD	0	0	0	0	0	0
25	CUSTOMER COMPONENT	SSTXC	TXSC	POOC	0	0	0	0	0	0
26	STREET LIGHTING	SSTXF	TXSF	POOF	0	0	0	0	0	0
27	TOTAL	SSTX	TXS	POO	0	0	0	0	0	0
28	TOTAL TAXES OTHER THAN INCOME									
29	CAPACITY COMPONENT	OTTXD			3,344,684	665,585	51,000	10,663	727,248	641,569
30	CUSTOMER COMPONENT	OTTXC			414,030	0	0	0	0	0
31	STREET LIGHTING	OTTXF			108,887	0	0	0	0	0
32	TOTAL	OTTX			3,867,601	665,585	51,000	10,663	727,248	641,569
33	AMOR. OF INVESTMENT TAX CREDIT									
34	CAPACITY COMPONENT	AITCD	TICAD	POOD	-85,732	-16,711	-3,010	-21	-19,742	-14,469
35	CUSTOMER COMPONENT	AITCC	TICAC	POOC	-5,880	0	0	0	0	0
36	STREET LIGHTING	AITCF	TICAF	POOF	-2,102	0	0	0	0	0
37	TOTAL	AITC	TICA	POO	-93,714	-16,711	-3,010	-21	-19,742	-14,469
38	DEFERRED TAX FLOWBACK									
39	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	-89,801	-17,511	-3,165	-21	-20,697	-15,009

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	TAXES OTHER THAN INCOME TAXES									
2	----------									
3	PAYROLL TAXES									
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	0	38,639	12,526	18,827	3,107	54,669
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	0	0	0	0	0	0
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	0	0	0	0	0	0
7	TOTAL	PAYTX	TXPAY	PAYR	0	38,639	12,526	18,827	3,107	54,669
8	PRO FORMA PAYROLL TAXES									
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	0	1,400	454	682	113	1,980
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	0	0	0	0	0	0
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	0	0	0	0	0	0
12	TOTAL	PYTX	PYTXP	PAYR	0	1,400	454	682	113	1,980
13	REAL ESTATE & PROPERTY TAXES									
14	CAPACITY COMPONENT	RETXD	TXRED	NTP00D	0	604,475	322,480	694,170	92,614	275,761
15	CUSTOMER COMPONENT	RETXC	TXREC	NTP00C	0	0	0	0	0	0
16	STREET LIGHTING	RETXF	TXREF	NTP00F	0	0	0	0	0	0
17	TOTAL	RETX	TXRE	NTP00	0	604,475	322,480	694,170	92,614	275,761
18	PRO FORMA REAL ESTATE TAXES									
19	CAPACITY COMPONENT	RTXD	RXTD	NTP00D	0	-2,945	-1,571	-3,382	-451	-1,344
20	CUSTOMER COMPONENT	RTXC	RXTC	NTP00C	0	0	0	0	0	0
21	STREET LIGHTING	RTXF	RXTF	NTP00F	0	0	0	0	0	0
22	TOTAL	RTX	RXT	NTP00	0	-2,945	-1,571	-3,382	-451	-1,344
23	STATE SALES TAX									
24	CAPACITY COMPONENT	SSTXD	TXSD	P00D	0	0	0	0	0	0
25	CUSTOMER COMPONENT	SSTXC	TXSC	P00C	0	0	0	0	0	0
26	STREET LIGHTING	SSTXF	TXSF	P00F	0	0	0	0	0	0
27	TOTAL	SSTX	TXS	P00	0	0	0	0	0	0
28	TOTAL TAXES OTHER THAN INCOME									
29	CAPACITY COMPONENT	OTTXD			0	641,569	333,889	710,297	95,383	331,066
30	CUSTOMER COMPONENT	OTTXC			0	0	0	0	0	0
31	STREET LIGHTING	OTTXF			0	0	0	0	0	0
32	TOTAL	OTTX			0	641,569	333,889	710,297	95,383	331,066
33	AMOR. OF INVESTMENT TAX CREDIT									
34	CAPACITY COMPONENT	AITCD	TICAD	P00D	0	-14,469	-9,796	-18,420	-2,721	-7,380
35	CUSTOMER COMPONENT	AITCC	TICAC	P00C	0	0	0	0	0	0
36	STREET LIGHTING	AITCF	TICAF	P00F	0	0	0	0	0	0
37	TOTAL	AITC	TICA	P00	0	-14,469	-9,796	-18,420	-2,721	-7,380
38	DEFERRED TAX FLOWBACK									
39	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	-15,009	-10,302	-19,372	-2,779	-7,758

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	TAXES OTHER THAN INCOME TAXES								
2	----------								
3	PAYROLL TAXES								
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	48,036	0	0	0	137,165
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	0	22,809	337	0	23,146
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	0	0	0	10,589	10,589
7	TOTAL	PAYTX	TXPAY	PAYR	48,036	22,809	337	10,589	170,900
8	PRO FORMA PAYROLL TAXES								
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	1,740	0	0	0	4,969
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	0	826	12	0	838
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	0	0	0	384	384
12	TOTAL	PYTX	PYTXP	PAYR	1,740	826	12	384	6,191
13	REAL ESTATE & PROPERTY TAXES								
14	CAPACITY COMPONENT	RETXD	TXRED	NTP00D	457,686	0	0	0	1,842,711
15	CUSTOMER COMPONENT	RETXC	TXREC	NTP00C	0	90,947	69,696	0	160,643
16	STREET LIGHTING	RETXF	TXREF	NTP00F	0	0	0	98,393	98,393
17	TOTAL	RETX	TXRE	NTP00	457,686	90,947	69,696	98,393	2,101,747
18	PRO FORMA REAL ESTATE TAXES								
19	CAPACITY COMPONENT	RTXD	RXTD	NTP00D	-2,230	0	0	0	-8,978
20	CUSTOMER COMPONENT	RTXC	RXTC	NTP00C	0	-443	-340	0	-783
21	STREET LIGHTING	RTXF	RXTF	NTP00F	0	0	0	-479	-479
22	TOTAL	RTX	RXT	NTP00	-2,230	-443	-340	-479	-10,240
23	STATE SALES TAX								
24	CAPACITY COMPONENT	SSTXD	TXSD	P00D	0	0	0	0	0
25	CUSTOMER COMPONENT	SSTXC	TXSC	P00C	0	0	0	0	0
26	STREET LIGHTING	SSTXF	TXSF	P00F	0	0	0	0	0
27	TOTAL	SSTX	TXS	P00	0	0	0	0	0
28	TOTAL TAXES OTHER THAN INCOME								
29	CAPACITY COMPONENT	OTTXD			505,232	0	0	0	1,975,867
30	CUSTOMER COMPONENT	OTTXC			0	114,139	69,705	0	183,844
31	STREET LIGHTING	OTTXF			0	0	0	108,887	108,887
32	TOTAL	OTTX			505,232	114,139	69,705	108,887	2,268,598
33	AMOR. OF INVESTMENT TAX CREDIT								
34	CAPACITY COMPONENT	AITCD	TICAD	P00D	-13,204	0	0	0	-51,521
35	CUSTOMER COMPONENT	AITCC	TICAC	P00C	0	-2,971	-2,332	0	-5,303
36	STREET LIGHTING	AITCF	TICAF	P00F	0	0	0	-2,102	-2,102
37	TOTAL	AITC	TICA	P00	-13,204	-2,971	-2,332	-2,102	-58,926
38	DEFERRED TAX FLOWBACK								
39	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	-13,884	0	0	0	-54,095

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	TAXES OTHER THAN INCOME TAXES									
2	----------									
3	PAYROLL TAXES									
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	0	0	0	0	0	0
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	135,657	10,851	30,010	17,363	0	8,530
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	0	0	0	0	0	0
7	TOTAL	PAYTX	TXPAY	PAYR	135,657	10,851	30,010	17,363	0	8,530
8	PRO FORMA PAYROLL TAXES									
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	0	0	0	0	0	0
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	4,914	393	1,087	629	0	309
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	0	0	0	0	0	0
12	TOTAL	PYTX	PYTXP	PAYR	4,914	393	1,087	629	0	309
13	REAL ESTATE & PROPERTY TAXES									
14	CAPACITY COMPONENT	RETXD	TXRED	NTP00D	0	0	0	0	0	0
15	CUSTOMER COMPONENT	RETXC	TXREC	NTP00C	8,850	708	1,958	1,133	0	557
16	STREET LIGHTING	RETXF	TXREF	NTP00F	0	0	0	0	0	0
17	TOTAL	RETX	TXRE	NTP00	8,850	708	1,958	1,133	0	557
18	PRO FORMA REAL ESTATE TAXES									
19	CAPACITY COMPONENT	RTXD	RXTD	NTP00D	0	0	0	0	0	0
20	CUSTOMER COMPONENT	RTXC	RXTC	NTP00C	-43	-3	-10	-6	0	-3
21	STREET LIGHTING	RTXF	RXTF	NTP00F	0	0	0	0	0	0
22	TOTAL	RTX	RXT	NTP00	-43	-3	-10	-6	0	-3
23	STATE SALES TAX									
24	CAPACITY COMPONENT	SSTXD	TXSD	P00D	0	0	0	0	0	0
25	CUSTOMER COMPONENT	SSTXC	TXSC	P00C	0	0	0	0	0	0
26	STREET LIGHTING	SSTXF	TXSF	P00F	0	0	0	0	0	0
27	TOTAL	SSTX	TXS	P00	0	0	0	0	0	0
28	TOTAL TAXES OTHER THAN INCOME									
29	CAPACITY COMPONENT	OTTXD			0	0	0	0	0	0
30	CUSTOMER COMPONENT	OTTXC			149,378	11,949	33,045	19,119	0	9,393
31	STREET LIGHTING	OTTXF			0	0	0	0	0	0
32	TOTAL	OTTX			149,378	11,949	33,045	19,119	0	9,393
33	AMOR. OF INVESTMENT TAX CREDIT									
34	CAPACITY COMPONENT	AITCD	TICAD	P00D	0	0	0	0	0	0
35	CUSTOMER COMPONENT	AITCC	TICAC	P00C	-289	-23	-64	-37	0	-18
36	STREET LIGHTING	AITCF	TICAF	P00F	0	0	0	0	0	0
37	TOTAL	AITC	TICA	P00	-289	-23	-64	-37	0	-18
38	DEFERRED TAX FLOWBACK									
39	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	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	TAXES OTHER THAN INCOME TAXES					
2	----------					
3	PAYROLL TAXES					
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	0	0
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	0	202,411
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	0	0
7	TOTAL	PAYTX	TXPAY	PAYR	0	202,411
8	PRO FORMA PAYROLL TAXES					
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	0	0
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	0	7,332
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	0	0
12	TOTAL	PYTX	PYTXP	PAYR	0	7,332
13	REAL ESTATE & PROPERTY TAXES					
14	CAPACITY COMPONENT	RETXD	TXRED	NTP00D	0	0
15	CUSTOMER COMPONENT	RETXC	TXREC	NTP00C	7,338	20,544
16	STREET LIGHTING	RETXF	TXREF	NTP00F	0	0
17	TOTAL	RETX	TXRE	NTP00	7,338	20,544
18	PRO FORMA REAL ESTATE TAXES					
19	CAPACITY COMPONENT	RTXD	RXTD	NTP00D	0	0
20	CUSTOMER COMPONENT	RTXC	RXTC	NTP00C	-36	-101
21	STREET LIGHTING	RTXF	RXTF	NTP00F	0	0
22	TOTAL	RTX	RXT	NTP00	-36	-101
23	STATE SALES TAX					
24	CAPACITY COMPONENT	SSTXD	TXSD	P00D	0	0
25	CUSTOMER COMPONENT	SSTXC	TXSC	P00C	0	0
26	STREET LIGHTING	SSTXF	TXSF	P00F	0	0
27	TOTAL	SSTX	TXS	P00	0	0
28	TOTAL TAXES OTHER THAN INCOME					
29	CAPACITY COMPONENT	OTTXD			0	0
30	CUSTOMER COMPONENT	OTTXC			7,302	230,186
31	STREET LIGHTING	OTTXF			0	0
32	TOTAL	OTTX			7,302	230,186
33	AMOR. OF INVESTMENT TAX CREDIT					
34	CAPACITY COMPONENT	AITCD	TICAD	P00D	0	0
35	CUSTOMER COMPONENT	AITCC	TICAC	P00C	-146	-577
36	STREET LIGHTING	AITCF	TICAF	P00F	0	0
37	TOTAL	AITC	TICA	P00	-146	-577
38	DEFERRED TAX FLOWBACK					
39	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	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	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	-6,021	0	0	0	0	0
2	STREET LIGHTING	DTFXF	DTFF	ADTF	-2,210	0	0	0	0	0
3	TOTAL	DTFX	DTF	ADT	-98,032	-17,511	-3,165	-21	-20,697	-15,009
4	TOTAL OPERATING EXP. BEF. TAX									
5	CAPACITY COMPONENT	OPEXD			75,931,873	11,704,417	300,683	46,534,305	58,539,405	6,778,339
6	CUSTOMER COMPONENT	OPEXC			6,038,701	0	0	0	0	0
7	ENERGY COMPONENT	OPEXE			25,536,668	2,298,065	143,151	22,505,385	24,946,601	0
8	STREET LIGHTING	OPEXF			765,329	0	0	0	0	0
9	TOTAL	OPEX			108,272,571	14,002,482	443,834	69,039,690	83,486,006	6,778,339

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	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0	0
2	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
3	TOTAL	DTFX	DTF	ADT	0	-15,009	-10,302	-19,372	-2,779	-7,758
4	TOTAL OPERATING EXP. BEF. TAX									
5	CAPACITY COMPONENT	OPEXD			0	6,778,339	1,569,417	3,022,500	430,994	2,474,707
6	CUSTOMER COMPONENT	OPEXC			0	0	0	0	0	0
7	ENERGY COMPONENT	OPEXE			0	0	0	0	0	0
8	STREET LIGHTING	OPEXF			0	0	0	0	0	0
9	TOTAL	OPEX			0	6,778,339	1,569,417	3,022,500	430,994	2,474,707

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

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION FUNCTION SECONDARY	METERS	SERVICES	STREET LIGHT	TOTAL
1	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	-3,124	-2,453	0	-5,577
2	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	-2,210	-2,210
3	TOTAL	DTFX	DTF	ADT	-13,884	-3,124	-2,453	-2,210	-61,882
4	TOTAL OPERATING EXP. BEF. TAX								
5	CAPACITY COMPONENT	OPEXD			3,116,511	0	0	0	10,614,129
6	CUSTOMER COMPONENT	OPEXC			0	985,784	338,902	0	1,324,686
7	ENERGY COMPONENT	OPEXE			0	0	0	0	0
8	STREET LIGHTING	OPEXF			0	0	0	765,329	765,329
9	TOTAL	OPEX			3,116,511	985,784	338,902	765,329	12,704,144

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	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	-297	-24	-66	-38	0	-19
2	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
3	TOTAL	DTFX	DTF	ADT	-297	-24	-66	-38	0	-19
4	TOTAL OPERATING EXP. BEF. TAX									
5	CAPACITY COMPONENT	OPEXD			0	0	0	0	0	0
6	CUSTOMER COMPONENT	OPEXC			3,951,338	490,260	519,444	-496,101	17,632	215,485
7	ENERGY COMPONENT	OPEXE			0	0	0	590,067	0	0
8	STREET LIGHTING	OPEXF			0	0	0	0	0	0
9	TOTAL	OPEX			3,951,338	490,260	519,444	93,966	17,632	215,485

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	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	-444
2	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0
3	TOTAL	DTFX	DTF	ADT	0	-444
4	TOTAL OPERATING EXP. BEF. TAX					
5	CAPACITY COMPONENT	OPEXD			0	0
6	CUSTOMER COMPONENT	OPEXC			15,957	4,714,015
7	ENERGY COMPONENT	OPEXE			0	590,067
8	STREET LIGHTING	OPEXF			0	0
9	TOTAL	OPEX			15,957	5,304,082

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	OPERATING INCOME BEFORE TAX	OPY			10,382,777	776,061	126,090	169,580	1,071,731	2,121,731
2	BEFORE TAX RATE OF RETURN	BTRR			11.410	12.141	12.059	2.132	6.963	12.317
3	CALC OF STATE-FEDERAL INC. TAX									
4	----------									
5	OTHER INCOME AND DEDUCTIONS									
6	ADD-OTHER INCOME									
7	CAPACITY	AIN1D	QIN1D	POOD	0	0	0	0	0	0
8	CUSTOMER	AIN1C	QIN1C	POOC	0	0	0	0	0	0
9	STREET LIGHTING	AIN1F	QIN1F	POOF	0	0	0	0	0	0
10	TOTAL OTHER INCOME	AIN1	QIN1	POO	0	0	0	0	0	0
11	ADD-ALLOWANCE FOR FUNDS									
12	CAPACITY	AIN2D	QIN2D	POOD	0	0	0	0	0	0
13	CUSTOMER	AIN2C	QIN2C	POOC	0	0	0	0	0	0
14	STREET LIGHTING	AIN2F	QIN2F	POOF	0	0	0	0	0	0
15	TOTAL	AIN2	QIN2	POO	0	0	0	0	0	0
16	ADD-DEFERRED TAX FLOWBACK									
17	CAPACITY	DTFXD	DTFD	ADTD	-89,801	-17,511	-3,165	-21	-20,697	-15,009
18	CUSTOMER	DTFXC	DTFC	ADTC	-6,021	0	0	0	0	0
19	STREET LIGHTING	DTFXF	DTFF	ADTF	-2,210	0	0	0	0	0
20	TOTAL	DTFX	DTF	ADT	-98,032	-17,511	-3,165	-21	-20,697	-15,009
21	LESS-INTEREST CHARGES									
22	CAPACITY	SIN3D	QIN3D	RBD	3,533,751	237,443	45,010	302,880	585,333	745,867
23	CUSTOMER	SIN3C	QIN3C	RBC	202,114	0	0	0	0	0
24	ENERGY	SIN3E	QIN3E	RBE	82,188	39,338	264	41,498	81,100	0
25	STREET LIGHTING	SIN3F	QIN3F	RBF	122,118	0	0	0	0	0
26	TOTAL	SIN3	QIN3	RB	3,940,171	276,781	45,274	344,378	666,433	745,867
27	LESS-OTHER DEDUCTIONS									
28	CAPACITY	SIN4D	QIN4D	POOD	0	0	0	0	0	0
29	CUSTOMER	SIN4C	QIN4C	POOC	0	0	0	0	0	0
30	STREET LIGHTING	SIN4F	QIN4F	POOF	0	0	0	0	0	0
31	TOTAL	SIN4	QIN4	POO	0	0	0	0	0	0
32	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	1,111,109	0	0	1,111,109	1,111,109	0
33	ADJUSTMENTS TO TAXABLE INCOME									
34	ADD-EXCESS BOOK OVER TX DEPR.									
35	CAPACITY	DED1D	EDD1D	DEOOD	66,735	11,686	1,328	13	13,027	10,129
36	CUSTOMER	DED1C	EDD1C	DEOOC	6,621	0	0	0	0	0
37	STREET LIGHTING	DED1F	EDD1F	DEOOF	3,869	0	0	0	0	0
38	TOTAL	DED1	EDD1	DEOO	77,225	11,686	1,328	13	13,027	10,129

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	OPERATING INCOME BEFORE TAX	OPY			0	2,121,731	1,071,900	2,380,746	311,227	951,323
2	BEFORE TAX RATE OF RETURN	BTRR			0.000	12.317	12.298	12.312	12.304	12.320
3	CALC OF STATE-FEDERAL INC. TAX									
4	----------									
5	OTHER INCOME AND DEDUCTIONS									
6	ADD-OTHER INCOME									
7	CAPACITY	AIN1D	QIN1D	POOD	0	0	0	0	0	0
8	CUSTOMER	AIN1C	QIN1C	POOC	0	0	0	0	0	0
9	STREET LIGHTING	AIN1F	QIN1F	POOF	0	0	0	0	0	0
10	TOTAL OTHER INCOME	AIN1	QIN1	POO	0	0	0	0	0	0
11	ADD-ALLOWANCE FOR FUNDS									
12	CAPACITY	AIN2D	QIN2D	POOD	0	0	0	0	0	0
13	CUSTOMER	AIN2C	QIN2C	POOC	0	0	0	0	0	0
14	STREET LIGHTING	AIN2F	QIN2F	POOF	0	0	0	0	0	0
15	TOTAL	AIN2	QIN2	POO	0	0	0	0	0	0
16	ADD-DEFERRED TAX FLOWBACK									
17	CAPACITY	DTFXD	DTFD	ADTD	0	-15,009	-10,302	-19,372	-2,779	-7,758
18	CUSTOMER	DTFXC	DTFC	ADTC	0	0	0	0	0	0
19	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
20	TOTAL	DTFX	DTF	ADT	0	-15,009	-10,302	-19,372	-2,779	-7,758
21	LESS-INTEREST CHARGES									
22	CAPACITY	SIN3D	QIN3D	RBD	0	745,867	377,394	837,268	109,525	334,339
23	CUSTOMER	SIN3C	QIN3C	RBC	0	0	0	0	0	0
24	ENERGY	SIN3E	QIN3E	RBE	0	0	0	0	0	0
25	STREET LIGHTING	SIN3F	QIN3F	RBF	0	0	0	0	0	0
26	TOTAL	SIN3	QIN3	RB	0	745,867	377,394	837,268	109,525	334,339
27	LESS-OTHER DEDUCTIONS									
28	CAPACITY	SIN4D	QIN4D	POOD	0	0	0	0	0	0
29	CUSTOMER	SIN4C	QIN4C	POOC	0	0	0	0	0	0
30	STREET LIGHTING	SIN4F	QIN4F	POOF	0	0	0	0	0	0
31	TOTAL	SIN4	QIN4	POO	0	0	0	0	0	0
32	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0	0	0	0	0
33	ADJUSTMENTS TO TAXABLE INCOME									
34	ADD-EXCESS BOOK OVER TX DEPR.									
35	CAPACITY	DED1D	EDD1D	DEOOD	0	10,129	8,055	14,721	2,205	6,795
36	CUSTOMER	DED1C	EDD1C	DEOOC	0	0	0	0	0	0
37	STREET LIGHTING	DED1F	EDD1F	DEOOF	0	0	0	0	0	0
38	TOTAL	DED1	EDD1	DEOO	0	10,129	8,055	14,721	2,205	6,795

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 OPERATING INCOME BEFORE TAX	OPY			1,546,703	301,333	230,116	349,386	7,142,734
2 BEFORE TAX RATE OF RETURN	BTRR			12.310	12.325	12.320	12.388	12.315
3 CALC OF STATE-FEDERAL INC. TAX								
4 ----------								
5 OTHER INCOME AND DEDUCTIONS								
6 ADD-OTHER INCOME								
7 CAPACITY	AIN1D	QIN1D	POOD	0	0	0	0	0
8 CUSTOMER	AIN1C	QIN1C	POOC	0	0	0	0	0
9 STREET LIGHTING	AIN1F	QIN1F	POOF	0	0	0	0	0
10 TOTAL OTHER INCOME	AIN1	QIN1	POO	0	0	0	0	0
11 ADD-ALLOWANCE FOR FUNDS								
12 CAPACITY	AIN2D	QIN2D	POOD	0	0	0	0	0
13 CUSTOMER	AIN2C	QIN2C	POOC	0	0	0	0	0
14 STREET LIGHTING	AIN2F	QIN2F	POOF	0	0	0	0	0
15 TOTAL	AIN2	QIN2	POO	0	0	0	0	0
16 ADD-DEFERRED TAX FLOWBACK								
17 CAPACITY	DTFXD	DTFD	ADTD	-13,884	0	0	0	-54,095
18 CUSTOMER	DTFXC	DTFC	ADTC	0	-3,124	-2,453	0	-5,577
19 STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	-2,210	-2,210
20 TOTAL	DTFX	DTF	ADT	-13,884	-3,124	-2,453	-2,210	-61,882
21 LESS-INTEREST CHARGES								
22 CAPACITY	SIN3D	QIN3D	RBD	544,025	0	0	0	2,202,551
23 CUSTOMER	SIN3C	QIN3C	RBC	0	105,863	80,879	0	186,742
24 ENERGY	SIN3E	QIN3E	RBE	0	0	0	0	0
25 STREET LIGHTING	SIN3F	QIN3F	RBF	0	0	0	122,118	122,118
26 TOTAL	SIN3	QIN3	RB	544,025	105,863	80,879	122,118	2,511,411
27 LESS-OTHER DEDUCTIONS								
28 CAPACITY	SIN4D	QIN4D	POOD	0	0	0	0	0
29 CUSTOMER	SIN4C	QIN4C	POOC	0	0	0	0	0
30 STREET LIGHTING	SIN4F	QIN4F	POOF	0	0	0	0	0
31 TOTAL	SIN4	QIN4	POO	0	0	0	0	0
32 LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0	0	0	0
33 ADJUSTMENTS TO TAXABLE INCOME								
34 ADD-EXCESS BOOK OVER TX DEPR.								
35 CAPACITY	DED1D	EDD1D	DEOOD	11,803	0	0	0	43,579
36 CUSTOMER	DED1C	EDD1C	DEOOC	0	3,609	2,747	0	6,356
37 STREET LIGHTING	DED1F	EDD1F	DEOOF	0	0	0	3,869	3,869
38 TOTAL	DED1	EDD1	DEOO	11,803	3,609	2,747	3,869	53,804

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	OPERATING INCOME BEFORE TAX	OPY			49,002	4,840	8,966	4,098	-52,010	2,906
2	BEFORE TAX RATE OF RETURN	BTRR			12.324	12.339	12.307	12.286	12.400	12.315
3	CALC OF STATE-FEDERAL INC. TAX									
4	----------									
5	OTHER INCOME AND DEDUCTIONS									
6	ADD-OTHER INCOME									
7	CAPACITY	AIN1D	QIN1D	POOD	0	0	0	0	0	0
8	CUSTOMER	AIN1C	QIN1C	POOC	0	0	0	0	0	0
9	STREET LIGHTING	AIN1F	QIN1F	POOF	0	0	0	0	0	0
10	TOTAL OTHER INCOME	AIN1	QIN1	POO	0	0	0	0	0	0
11	ADD-ALLOWANCE FOR FUNDS									
12	CAPACITY	AIN2D	QIN2D	POOD	0	0	0	0	0	0
13	CUSTOMER	AIN2C	QIN2C	POOC	0	0	0	0	0	0
14	STREET LIGHTING	AIN2F	QIN2F	POOF	0	0	0	0	0	0
15	TOTAL	AIN2	QIN2	POO	0	0	0	0	0	0
16	ADD-DEFERRED TAX FLOWBACK									
17	CAPACITY	DTFXD	DTFD	ADTD	0	0	0	0	0	0
18	CUSTOMER	DTFXC	DTFC	ADTC	-297	-24	-66	-38	0	-19
19	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
20	TOTAL	DTFX	DTF	ADT	-297	-24	-66	-38	0	-19
21	LESS-INTEREST CHARGES									
22	CAPACITY	SIN3D	QIN3D	RBD	0	0	0	0	0	0
23	CUSTOMER	SIN3C	QIN3C	RBC	17,216	1,698	3,155	356	-18,161	1,022
24	ENERGY	SIN3E	QIN3E	RBE	0	0	0	1,088	0	0
25	STREET LIGHTING	SIN3F	QIN3F	RBF	0	0	0	0	0	0
26	TOTAL	SIN3	QIN3	RB	17,216	1,698	3,155	1,444	-18,161	1,022
27	LESS-OTHER DEDUCTIONS									
28	CAPACITY	SIN4D	QIN4D	POOD	0	0	0	0	0	0
29	CUSTOMER	SIN4C	QIN4C	POOC	0	0	0	0	0	0
30	STREET LIGHTING	SIN4F	QIN4F	POOF	0	0	0	0	0	0
31	TOTAL	SIN4	QIN4	POO	0	0	0	0	0	0
32	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0	0	0	0	0
33	ADJUSTMENTS TO TAXABLE INCOME									
34	ADD-EXCESS BOOK OVER TX DEPR.									
35	CAPACITY	DED1D	EDD1D	DEOOD	0	0	0	0	0	0
36	CUSTOMER	DED1C	EDD1C	DEOOC	177	14	39	23	0	11
37	STREET LIGHTING	DED1F	EDD1F	DEOOF	0	0	0	0	0	0
38	TOTAL	DED1	EDD1	DEOO	177	14	39	23	0	11

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	OPERATING INCOME BEFORE TAX	OPY			28,779	46,581
2	BEFORE TAX RATE OF RETURN	BTRR			12.354	12.253
3	CALC OF STATE-FEDERAL INC. TAX					
4	----------					
5	OTHER INCOME AND DEDUCTIONS					
6	ADD-OTHER INCOME					
7	CAPACITY	AIN1D	QIN1D	POOD	0	0
8	CUSTOMER	AIN1C	QIN1C	POOC	0	0
9	STREET LIGHTING	AIN1F	QIN1F	POOF	0	0
10	TOTAL OTHER INCOME	AIN1	QIN1	POO	0	0
11	ADD-ALLOWANCE FOR FUNDS					
12	CAPACITY	AIN2D	QIN2D	POOD	0	0
13	CUSTOMER	AIN2C	QIN2C	POOC	0	0
14	STREET LIGHTING	AIN2F	QIN2F	POOF	0	0
15	TOTAL	AIN2	QIN2	POO	0	0
16	ADD-DEFERRED TAX FLOWBACK					
17	CAPACITY	DTFXD	DTFD	ADTD	0	0
18	CUSTOMER	DTFXC	DTFC	ADTC	0	-444
19	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0
20	TOTAL	DTFX	DTF	ADT	0	-444
21	LESS-INTEREST CHARGES					
22	CAPACITY	SIN3D	QIN3D	RBD	0	0
23	CUSTOMER	SIN3C	QIN3C	RBC	10,086	15,372
24	ENERGY	SIN3E	QIN3E	RBE	0	1,088
25	STREET LIGHTING	SIN3F	QIN3F	RBF	0	0
26	TOTAL	SIN3	QIN3	RB	10,086	16,460
27	LESS-OTHER DEDUCTIONS					
28	CAPACITY	SIN4D	QIN4D	POOD	0	0
29	CUSTOMER	SIN4C	QIN4C	POOC	0	0
30	STREET LIGHTING	SIN4F	QIN4F	POOF	0	0
31	TOTAL	SIN4	QIN4	POO	0	0
32	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0
33	ADJUSTMENTS TO TAXABLE INCOME					
34	ADD-EXCESS BOOK OVER TX DEPR.					
35	CAPACITY	DED1D	EDD1D	DEOOD	0	0
36	CUSTOMER	DED1C	EDD1C	DEOOC	1	265
37	STREET LIGHTING	DED1F	EDD1F	DEOOF	0	0
38	TOTAL	DED1	EDD1	DEOO	1	265

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	LESS-AFUDC & LABOR LOADING									
2	CAPACITY	DED2D	EDD2D	POOD	0	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	POOC	0	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	POOF	0	0	0	0	0	0
5	TOTAL	DED2	EDD2	POO	0	0	0	0	0	0
6	LESS-AMORT. INV. TAX CREDIT									
7	CAPACITY	AITCD	TICAD	POOD	-85,732	-16,711	-3,010	-21	-19,742	-14,469
8	CUSTOMER	AITCC	TICAC	POOC	-5,880	0	0	0	0	0
9	STREET LIGHTING	AITCF	TICAF	POOF	-2,102	0	0	0	0	0
10	TOTAL	AITC	TICA	POO	-93,714	-16,711	-3,010	-21	-19,742	-14,469

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	LESS-AFUDC & LABOR LOADING									
2	CAPACITY	DED2D	EDD2D	POOD	0	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	POOC	0	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	POOF	0	0	0	0	0	0
5	TOTAL	DED2	EDD2	POO	0	0	0	0	0	0
6	LESS-AMORT. INV. TAX CREDIT									
7	CAPACITY	AITCD	TICAD	POOD	0	-14,469	-9,796	-18,420	-2,721	-7,380
8	CUSTOMER	AITCC	TICAC	POOC	0	0	0	0	0	0
9	STREET LIGHTING	AITCF	TICAF	POOF	0	0	0	0	0	0
10	TOTAL	AITC	TICA	POO	0	-14,469	-9,796	-18,420	-2,721	-7,380

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	LESS-AFUDC & LABOR LOADING								
2	CAPACITY	DED2D	EDD2D	POOD	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	POOC	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	POOF	0	0	0	0	0
5	TOTAL	DED2	EDD2	POO	0	0	0	0	0
6	LESS-AMORT. INV. TAX CREDIT								
7	CAPACITY	AITCD	TICAD	POOD	-13,204	0	0	0	-51,521
8	CUSTOMER	AITCC	TICAC	POOC	0	-2,971	-2,332	0	-5,303
9	STREET LIGHTING	AITCF	TICAF	POOF	0	0	0	-2,102	-2,102
10	TOTAL	AITC	TICA	POO	-13,204	-2,971	-2,332	-2,102	-58,926

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	LESS-AFUDC & LABOR LOADING									
2	CAPACITY	DED2D	EDD2D	P00D	0	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	P00C	0	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	P00F	0	0	0	0	0	0
5	TOTAL	DED2	EDD2	P00	0	0	0	0	0	0
6	LESS-AMORT. INV. TAX CREDIT									
7	CAPACITY	AITCD	TICAD	P00D	0	0	0	0	0	0
8	CUSTOMER	AITCC	TICAC	P00C	-289	-23	-64	-37	0	-18
9	STREET LIGHTING	AITCF	TICAF	P00F	0	0	0	0	0	0
10	TOTAL	AITC	TICA	P00	-289	-23	-64	-37	0	-18

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	LESS-AFUDC & LABOR LOADING					
2	CAPACITY	DED2D	EDD2D	POOD	0	0
3	CUSTOMER	DED2C	EDD2C	POOC	0	0
4	STREET LIGHTING	DED2F	EDD2F	POOF	0	0
5	TOTAL	DED2	EDD2	POO	0	0
6	LESS-AMORT. INV. TAX CREDIT					
7	CAPACITY	AITCD	TICAD	POOD	0	0
8	CUSTOMER	AITCC	TICAC	POOC	-146	-577
9	STREET LIGHTING	AITCF	TICAF	POOF	0	0
10	TOTAL	AITC	TICA	POO	-146	-577

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	LESS-PENSION & TAXES TO CONST									
2	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0	0
3	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0	0
4	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0	0
5	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0	0
6	STATE TAXABLE INCOME	STXIN			5,216,976	476,744	75,969	-1,285,936	-733,223	1,356,515
7	CALCULATION OF STATE INC. TAX									
8	STATE TAXABLE INCOME	STXIN			5,216,976	476,744	75,969	-1,285,936	-733,223	1,356,515
9	STATE TAX @ 6.5%	STAX			339,104	30,988	4,938	-83,586	-47,660	88,173
10	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0	0
11	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	72,222	6,599	1,052	-17,802	-10,151	18,779
12	TOTAL STATE TAX	STTAX			411,326	37,587	5,990	-101,388	-57,811	106,952
13	CALCULATION OF FEDERAL INC.TAX									
14	STATE TAXABLE INCOME	STXIN			5,216,976	476,744	75,969	-1,285,936	-733,223	1,356,515
15	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0	0
16	LESS STATE TAX	STAX			339,104	30,988	4,938	-83,586	-47,660	88,173
17	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0	0
18	FEDERAL TAXABLE INCOME	FTXIN			4,877,872	445,756	71,031	-1,202,350	-685,563	1,268,342
19	FEDERAL TAX @ 35%	FTAX			1,707,256	156,015	24,861	-420,823	-239,947	443,920
20	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	91,389	8,351	1,331	-22,527	-12,845	23,763
21	TOTAL FEDERAL TAX	FTTAX			1,798,645	164,366	26,192	-443,350	-252,792	467,683
22	TOTAL STATE & FEDERAL TAX	TTAX			2,209,969	201,954	32,181	-544,737	-310,602	574,635
23	RETURN	RET			8,172,807	574,107	93,908	714,317	1,382,332	1,547,096
24	RATE OF RETURN	RTRET			8.981	8.981	8.981	8.981	8.981	8.981

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	LESS-PENSION & TAXES TO CONST									
2	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0	0
3	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0	0
4	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0	0
5	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0	0
6	STATE TAXABLE INCOME	STXIN			0	1,356,515	682,463	1,520,407	198,407	608,641
7	CALCULATION OF STATE INC. TAX									
8	STATE TAXABLE INCOME	STXIN			0	1,356,515	682,463	1,520,407	198,407	608,641
9	STATE TAX @ 6.5%	STAX			0	88,173	44,360	98,826	12,896	39,562
10	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0	0
11	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	0	18,779	9,448	21,048	2,747	8,426
12	TOTAL STATE TAX	STTAX			0	106,952	53,808	119,874	15,643	47,988
13	CALCULATION OF FEDERAL INC.TAX									
14	STATE TAXABLE INCOME	STXIN			0	1,356,515	682,463	1,520,407	198,407	608,641
15	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0	0
16	LESS STATE TAX	STAX			0	88,173	44,360	98,826	12,896	39,562
17	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0	0
18	FEDERAL TAXABLE INCOME	FTXIN			0	1,268,342	638,103	1,421,581	185,511	569,079
19	FEDERAL TAX @ 35%	FTAX			0	443,920	223,336	497,553	64,929	199,178
20	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	0	23,763	11,955	26,634	3,476	10,662
21	TOTAL FEDERAL TAX	FTTAX			0	467,683	235,291	524,187	68,405	209,840
22	TOTAL STATE & FEDERAL TAX	TTAX			0	574,635	289,099	644,062	84,047	257,827
23	RETURN	RET			0	1,547,096	782,801	1,736,684	227,180	693,496
24	RATE OF RETURN	RTRET			0.000	8.981	8.981	8.981	8.981	8.981

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	LESS-PENSION & TAXES TO CONST								
2	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0
3	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0
4	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0
5	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0
6	STATE TAXABLE INCOME	STXIN			987,393	192,984	147,199	226,825	4,564,319
7	CALCULATION OF STATE INC. TAX								
8	STATE TAXABLE INCOME	STXIN			987,393	192,984	147,199	226,825	4,564,319
9	STATE TAX @ 6.5%	STAX			64,181	12,544	9,568	14,744	296,681
10	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0
11	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	13,669	2,672	2,038	3,140	63,188
12	TOTAL STATE TAX	STTAX			77,850	15,216	11,606	17,884	359,869
13	CALCULATION OF FEDERAL INC.TAX								
14	STATE TAXABLE INCOME	STXIN			987,393	192,984	147,199	226,825	4,564,319
15	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0
16	LESS STATE TAX	STAX			64,181	12,544	9,568	14,744	296,681
17	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0
18	FEDERAL TAXABLE INCOME	FTXIN			923,212	180,440	137,631	212,081	4,267,638
19	FEDERAL TAX @ 35%	FTAX			323,124	63,154	48,171	74,228	1,493,673
20	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	17,297	3,380	2,579	3,973	79,956
21	TOTAL FEDERAL TAX	FTTAX			340,421	66,534	50,750	78,201	1,573,629
22	TOTAL STATE & FEDERAL TAX	TTAX			418,271	81,750	62,355	96,086	1,933,497
23	RETURN	RET			1,128,432	219,583	167,761	253,300	5,209,237
24	RATE OF RETURN	RTRET			8.981	8.981	8.981	8.981	8.981

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	LESS-PENSION & TAXES TO CONST									
2	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0	0
3	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0	0
4	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0	0
5	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0	0
6	STATE TAXABLE INCOME	STXIN			31,377	3,109	5,720	2,602	-33,849	1,858
7	CALCULATION OF STATE INC. TAX									
8	STATE TAXABLE INCOME	STXIN			31,377	3,109	5,720	2,602	-33,849	1,858
9	STATE TAX @ 6.5%	STAX			2,040	202	372	169	-2,200	121
10	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0	0
11	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	434	43	79	36	-469	26
12	TOTAL STATE TAX	STTAX			2,474	245	451	205	-2,669	147
13	CALCULATION OF FEDERAL INC.TAX									
14	STATE TAXABLE INCOME	STXIN			31,377	3,109	5,720	2,602	-33,849	1,858
15	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0	0
16	LESS STATE TAX	STAX			2,040	202	372	169	-2,200	121
17	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0	0
18	FEDERAL TAXABLE INCOME	FTXIN			29,337	2,907	5,348	2,433	-31,649	1,737
19	FEDERAL TAX @ 35%	FTAX			10,268	1,017	1,872	852	-11,077	608
20	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	550	54	100	46	-593	33
21	TOTAL FEDERAL TAX	FTTAX			10,818	1,071	1,972	898	-11,670	641
22	TOTAL STATE & FEDERAL TAX	TTAX			13,292	1,317	2,423	1,102	-14,339	787
23	RETURN	RET			35,710	3,523	6,543	2,996	-37,671	2,119
24	RATE OF RETURN	RTRET			8.981	8.982	8.981	8.982	8.981	8.980

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	LESS-PENSION & TAXES TO CONST					
2	CAPACITY	DED3D	EDD3D	PAYRD	0	0
3	CUSTOMER	DED3C	EDD3C	PAYRC	0	0
4	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0
5	TOTAL	DED3	EDD3	PAYR	0	0
6	STATE TAXABLE INCOME	STXIN			18,548	29,365
7	CALCULATION OF STATE INC. TAX					
8	STATE TAXABLE INCOME	STXIN			18,548	29,365
9	STATE TAX @ 6.5%	STAX			1,206	1,910
10	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0
11	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	257	406
12	TOTAL STATE TAX	STTAX			1,463	2,316
13	CALCULATION OF FEDERAL INC.TAX					
14	STATE TAXABLE INCOME	STXIN			18,548	29,365
15	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0
16	LESS STATE TAX	STAX			1,206	1,910
17	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0
18	FEDERAL TAXABLE INCOME	FTXIN			17,342	27,455
19	FEDERAL TAX @ 35%	FTAX			6,070	9,610
20	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	325	515
21	TOTAL FEDERAL TAX	FTTAX			6,395	10,125
22	TOTAL STATE & FEDERAL TAX	TTAX			7,857	12,439
23	RETURN	RET			20,922	34,142
24	RATE OF RETURN	RTRET			8.982	8.981

TABLE 5
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	DEVELOPMENT OF PAYROLL ALLOC.									
2	----------									
3	DIRECT LABOR PORTION OF EXP.									
4	PRODUCTION LABOR EXPENSES									
5	STEAM PRODUCTION									
6	ACCOUNT 501	L501	K501	E501	0	0	0	0	0	0
7	ACCOUNT 502	L502	K502	E502	629,526	629,526	0	0	629,526	0
8	ACCOUNT 504	L504	K504	E504	0	0	0	0	0	0
9	ACCOUNT 505	L505	K505	E505	389,521	389,521	0	0	389,521	0
10	ACCOUNT 506	L506	K506	E506	196,279	196,279	0	0	196,279	0
11	ACCOUNT 507	L507	K507	E507	0	0	0	0	0	0
12	SUBTOTAL	Z500S			1,215,326	1,215,326	0	0	1,215,326	0
13	ACCOUNT 500	L500	K500	Z500S	735,410	735,410	0	0	735,410	0
14	TOTAL OPERATION	Z500			1,950,736	1,950,736	0	0	1,950,736	0
15	ACCOUNT 511	L511	K511	E511	34,963	34,963	0	0	34,963	0
16	ACCOUNT 512	L512	K512	E512	155,670	155,670	0	0	155,670	0
17	ACCOUNT 513	L513	K513	E513	533,654	533,654	0	0	533,654	0
18	ACCOUNT 514	L514	K514	E514	49,922	49,922	0	0	49,922	0
19	SUBTOTAL	Z510S			774,209	774,209	0	0	774,209	0
20	ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0	0
21	TOTAL MAINTENANCE	Z510			774,209	774,209	0	0	774,209	0
22	OTHER POWER GENERATION									
23	ACCOUNT 547	L547	K547	E547	0	0	0	0	0	0
24	ACCOUNT 548	L548	K548	E548	0	0	0	0	0	0
25	ACCOUNT 549	L549	K549	E549	0	0	0	0	0	0
26	SUBTOTAL	Z546S			0	0	0	0	0	0
27	ACCOUNT 546	L546	K546	Z546S	0	0	0	0	0	0
28	TOTAL OPERATION	Z546			0	0	0	0	0	0
29	ACCOUNT 552	L552	K552	E552	0	0	0	0	0	0
30	ACCOUNT 553	L553	K553	E553	23,404	0	23,404	0	23,404	0
31	ACCOUNT 554	L554	K554	E554	0	0	0	0	0	0
32	SUBTOTAL	Z551S			23,404	0	23,404	0	23,404	0
33	ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0	0
34	TOTAL MAINTENANCE	Z551			23,404	0	23,404	0	23,404	0
35	OTHER POWER SUPPLY									
36	ACCOUNT 556	L556	K556	E556	128,810	0	0	64,405	64,405	64,405
37	TOTAL PRODUCTION LABOR EXP.	LPEX			2,877,159	2,724,945	23,404	64,405	2,812,754	64,405
38	TRANSMISSION LABOR EXPENSES									

TABLE 5
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	DEVELOPMENT OF PAYROLL ALLOC.									
2	----------									
3	DIRECT LABOR PORTION OF EXP.									
4	PRODUCTION LABOR EXPENSES									
5	STEAM PRODUCTION									
6	ACCOUNT 501	L501	K501	E501	0	0	0	0	0	0
7	ACCOUNT 502	L502	K502	E502	0	0	0	0	0	0
8	ACCOUNT 504	L504	K504	E504	0	0	0	0	0	0
9	ACCOUNT 505	L505	K505	E505	0	0	0	0	0	0
10	ACCOUNT 506	L506	K506	E506	0	0	0	0	0	0
11	ACCOUNT 507	L507	K507	E507	0	0	0	0	0	0
12	SUBTOTAL	Z500S			0	0	0	0	0	0
13	ACCOUNT 500	L500	K500	Z500S	0	0	0	0	0	0
14	TOTAL OPERATION	Z500			0	0	0	0	0	0
15	ACCOUNT 511	L511	K511	E511	0	0	0	0	0	0
16	ACCOUNT 512	L512	K512	E512	0	0	0	0	0	0
17	ACCOUNT 513	L513	K513	E513	0	0	0	0	0	0
18	ACCOUNT 514	L514	K514	E514	0	0	0	0	0	0
19	SUBTOTAL	Z510S			0	0	0	0	0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0	0
21	TOTAL MAINTENANCE	Z510			0	0	0	0	0	0
22	OTHER POWER GENERATION									
23	ACCOUNT 547	L547	K547	E547	0	0	0	0	0	0
24	ACCOUNT 548	L548	K548	E548	0	0	0	0	0	0
25	ACCOUNT 549	L549	K549	E549	0	0	0	0	0	0
26	SUBTOTAL	Z546S			0	0	0	0	0	0
27	ACCOUNT 546	L546	K546	Z546S	0	0	0	0	0	0
28	TOTAL OPERATION	Z546			0	0	0	0	0	0
29	ACCOUNT 552	L552	K552	E552	0	0	0	0	0	0
30	ACCOUNT 553	L553	K553	E553	0	0	0	0	0	0
31	ACCOUNT 554	L554	K554	E554	0	0	0	0	0	0
32	SUBTOTAL	Z551S			0	0	0	0	0	0
33	ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0	0
34	TOTAL MAINTENANCE	Z551			0	0	0	0	0	0
35	OTHER POWER SUPPLY									
36	ACCOUNT 556	L556	K556	E556	0	64,405	0	0	0	0
37	TOTAL PRODUCTION LABOR EXP.	LPEX			0	64,405	0	0	0	0
38	TRANSMISSION LABOR EXPENSES									

TABLE 5
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 DEVELOPMENT OF PAYROLL ALLOC.								
2 ----------								
3 DIRECT LABOR PORTION OF EXP.								
4 PRODUCTION LABOR EXPENSES								
5 STEAM PRODUCTION								
6 ACCOUNT 501	L501	K501	E501	0	0	0	0	0
7 ACCOUNT 502	L502	K502	E502	0	0	0	0	0
8 ACCOUNT 504	L504	K504	E504	0	0	0	0	0
9 ACCOUNT 505	L505	K505	E505	0	0	0	0	0
10 ACCOUNT 506	L506	K506	E506	0	0	0	0	0
11 ACCOUNT 507	L507	K507	E507	0	0	0	0	0
12 SUBTOTAL	Z500S			0	0	0	0	0
13 ACCOUNT 500	L500	K500	Z500S	0	0	0	0	0
14 TOTAL OPERATION	Z500			0	0	0	0	0
15 ACCOUNT 511	L511	K511	E511	0	0	0	0	0
16 ACCOUNT 512	L512	K512	E512	0	0	0	0	0
17 ACCOUNT 513	L513	K513	E513	0	0	0	0	0
18 ACCOUNT 514	L514	K514	E514	0	0	0	0	0
19 SUBTOTAL	Z510S			0	0	0	0	0
20 ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0
21 TOTAL MAINTENANCE	Z510			0	0	0	0	0
22 OTHER POWER GENERATION								
23 ACCOUNT 547	L547	K547	E547	0	0	0	0	0
24 ACCOUNT 548	L548	K548	E548	0	0	0	0	0
25 ACCOUNT 549	L549	K549	E549	0	0	0	0	0
26 SUBTOTAL	Z546S			0	0	0	0	0
27 ACCOUNT 546	L546	K546	Z546S	0	0	0	0	0
28 TOTAL OPERATION	Z546			0	0	0	0	0
29 ACCOUNT 552	L552	K552	E552	0	0	0	0	0
30 ACCOUNT 553	L553	K553	E553	0	0	0	0	0
31 ACCOUNT 554	L554	K554	E554	0	0	0	0	0
32 SUBTOTAL	Z551S			0	0	0	0	0
33 ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0
34 TOTAL MAINTENANCE	Z551			0	0	0	0	0
35 OTHER POWER SUPPLY								
36 ACCOUNT 556	L556	K556	E556	0	0	0	0	0
37 TOTAL PRODUCTION LABOR EXP.	LPEX			0	0	0	0	0
38 TRANSMISSION LABOR EXPENSES								

TABLE 5
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	DEVELOPMENT OF PAYROLL ALLOC.									
2	----------									
3	DIRECT LABOR PORTION OF EXP.									
4	PRODUCTION LABOR EXPENSES									
5	STEAM PRODUCTION									
6	ACCOUNT 501	L501	K501	E501	0	0	0	0	0	0
7	ACCOUNT 502	L502	K502	E502	0	0	0	0	0	0
8	ACCOUNT 504	L504	K504	E504	0	0	0	0	0	0
9	ACCOUNT 505	L505	K505	E505	0	0	0	0	0	0
10	ACCOUNT 506	L506	K506	E506	0	0	0	0	0	0
11	ACCOUNT 507	L507	K507	E507	0	0	0	0	0	0
12	SUBTOTAL	Z500S			0	0	0	0	0	0
13	ACCOUNT 500	L500	K500	Z500S	0	0	0	0	0	0
14	TOTAL OPERATION	Z500			0	0	0	0	0	0
15	ACCOUNT 511	L511	K511	E511	0	0	0	0	0	0
16	ACCOUNT 512	L512	K512	E512	0	0	0	0	0	0
17	ACCOUNT 513	L513	K513	E513	0	0	0	0	0	0
18	ACCOUNT 514	L514	K514	E514	0	0	0	0	0	0
19	SUBTOTAL	Z510S			0	0	0	0	0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0	0
21	TOTAL MAINTENANCE	Z510			0	0	0	0	0	0
22	OTHER POWER GENERATION									
23	ACCOUNT 547	L547	K547	E547	0	0	0	0	0	0
24	ACCOUNT 548	L548	K548	E548	0	0	0	0	0	0
25	ACCOUNT 549	L549	K549	E549	0	0	0	0	0	0
26	SUBTOTAL	Z546S			0	0	0	0	0	0
27	ACCOUNT 546	L546	K546	Z546S	0	0	0	0	0	0
28	TOTAL OPERATION	Z546			0	0	0	0	0	0
29	ACCOUNT 552	L552	K552	E552	0	0	0	0	0	0
30	ACCOUNT 553	L553	K553	E553	0	0	0	0	0	0
31	ACCOUNT 554	L554	K554	E554	0	0	0	0	0	0
32	SUBTOTAL	Z551S			0	0	0	0	0	0
33	ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0	0
34	TOTAL MAINTENANCE	Z551			0	0	0	0	0	0
35	OTHER POWER SUPPLY									
36	ACCOUNT 556	L556	K556	E556	0	0	0	0	0	0
37	TOTAL PRODUCTION LABOR EXP.	LPEX			0	0	0	0	0	0
38	TRANSMISSION LABOR EXPENSES									

TABLE 5
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	DEVELOPMENT OF PAYROLL ALLOC.					
2	----------					
3	DIRECT LABOR PORTION OF EXP.					
4	PRODUCTION LABOR EXPENSES					
5	STEAM PRODUCTION					
6	ACCOUNT 501	L501	K501	E501	0	0
7	ACCOUNT 502	L502	K502	E502	0	0
8	ACCOUNT 504	L504	K504	E504	0	0
9	ACCOUNT 505	L505	K505	E505	0	0
10	ACCOUNT 506	L506	K506	E506	0	0
11	ACCOUNT 507	L507	K507	E507	0	0
12	SUBTOTAL	Z500S			0	0
13	ACCOUNT 500	L500	K500	Z500S	0	0
14	TOTAL OPERATION	Z500			0	0
15	ACCOUNT 511	L511	K511	E511	0	0
16	ACCOUNT 512	L512	K512	E512	0	0
17	ACCOUNT 513	L513	K513	E513	0	0
18	ACCOUNT 514	L514	K514	E514	0	0
19	SUBTOTAL	Z510S			0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0
21	TOTAL MAINTENANCE	Z510			0	0
22	OTHER POWER GENERATION					
23	ACCOUNT 547	L547	K547	E547	0	0
24	ACCOUNT 548	L548	K548	E548	0	0
25	ACCOUNT 549	L549	K549	E549	0	0
26	SUBTOTAL	Z546S			0	0
27	ACCOUNT 546	L546	K546	Z546S	0	0
28	TOTAL OPERATION	Z546			0	0
29	ACCOUNT 552	L552	K552	E552	0	0
30	ACCOUNT 553	L553	K553	E553	0	0
31	ACCOUNT 554	L554	K554	E554	0	0
32	SUBTOTAL	Z551S			0	0
33	ACCOUNT 551	L551	K551	Z551S	0	0
34	TOTAL MAINTENANCE	Z551			0	0
35	OTHER POWER SUPPLY					
36	ACCOUNT 556	L556	K556	E556	0	0
37	TOTAL PRODUCTION LABOR EXP.	LPEX			0	0
38	TRANSMISSION LABOR EXPENSES					

TABLE 5
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 561	L561	K561	E561	64,684	0	0	0	0	64,684
2	ACCOUNT 562	L562	K562	E562	188	0	0	0	0	188
3	ACCOUNT 563	L563	K563	E563	0	0	0	0	0	0
4	ACCOUNT 564	L564	K564	E564	0	0	0	0	0	0
5	ACCOUNT 565	L565	K565	E565	0	0	0	0	0	0
6	ACCOUNT 566	L566	K566	E566	2,033	0	0	0	0	2,033
7	ACCOUNT 567	L567	K567	E567	0	0	0	0	0	0
8	SUBTOTAL	Z560S			66,905	0	0	0	0	66,905
9	ACCOUNT 560	L560	K560	Z560S	82,189	0	0	0	0	82,189
10	TOTAL OPERATION	Z560			149,094	0	0	0	0	149,094
11	ACCOUNT 570	L570	K570	E570	39,178	0	0	0	0	39,178
12	ACCOUNT 571	L571	K571	E571	0	0	0	0	0	0
13	ACCOUNT 572	L572	K572	E572	0	0	0	0	0	0
14	ACCOUNT 573	L573	K573	E573	4,310	0	0	0	0	4,310
15	SUBTOTAL	Z568S			43,488	0	0	0	0	43,488
16	ACCOUNT 568	L568	K568	Z568S	0	0	0	0	0	0
17	TOTAL MAINTENANCE	Z568			43,488	0	0	0	0	43,488
18	TOTAL TRANSMISSION LABOR	LTEX			192,582	0	0	0	0	192,582
19	DISTRIBUTION LABOR EXPENSES									
20	ACCOUNT 581	L581	K581	E581	88,016	0	0	0	0	0
21	ACCOUNT 582	L582	K582	E582	49,841	0	0	0	0	0
22	ACCOUNT 583									
23	PRIMARY									
24	DEMAND	L583PD	K583PD	E583PD	166,226	0	0	0	0	0
25	CUSTOMER	L583PC	K583PC	E583PC	0	0	0	0	0	0
26	SECONDARY									
27	DEMAND	L583SD	K583SD	E583SD	172,567	0	0	0	0	0
28	CUSTOMER	L583SC	K583SC	E583SC	0	0	0	0	0	0
29	ACCOUNT 584	L584	K584	E584	69,472	0	0	0	0	0
30	ACCOUNT 585	L585	K585	E585	54,175	0	0	0	0	0
31	ACCOUNT 586	L586	K586	E586	112,190	0	0	0	0	0
32	ACCOUNT 587	L587	K587	E587	54,738	0	0	0	0	0
33	ACCOUNT 588									
34	DEMAND	L588D	K588D	E588D	35,650	0	0	0	0	0
35	CUSTOMER	L588C	K588C	E588C	1,621	0	0	0	0	0
36	ACCOUNT 589									
37	DEMAND	L589D	K589D	E589D	0	0	0	0	0	0
38	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0	0
39	SUBTOTAL									

TABLE 5
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 561	L561	K561	E561	0	64,684	0	0	0	0
2	ACCOUNT 562	L562	K562	E562	0	188	0	0	0	0
3	ACCOUNT 563	L563	K563	E563	0	0	0	0	0	0
4	ACCOUNT 564	L564	K564	E564	0	0	0	0	0	0
5	ACCOUNT 565	L565	K565	E565	0	0	0	0	0	0
6	ACCOUNT 566	L566	K566	E566	0	2,033	0	0	0	0
7	ACCOUNT 567	L567	K567	E567	0	0	0	0	0	0
8	SUBTOTAL	Z560S			0	66,905	0	0	0	0
9	ACCOUNT 560	L560	K560	Z560S	0	82,189	0	0	0	0
10	TOTAL OPERATION	Z560			0	149,094	0	0	0	0
11	ACCOUNT 570	L570	K570	E570	0	39,178	0	0	0	0
12	ACCOUNT 571	L571	K571	E571	0	0	0	0	0	0
13	ACCOUNT 572	L572	K572	E572	0	0	0	0	0	0
14	ACCOUNT 573	L573	K573	E573	0	4,310	0	0	0	0
15	SUBTOTAL	Z568S			0	43,488	0	0	0	0
16	ACCOUNT 568	L568	K568	Z568S	0	0	0	0	0	0
17	TOTAL MAINTENANCE	Z568			0	43,488	0	0	0	0
18	TOTAL TRANSMISSION LABOR	LTEX			0	192,582	0	0	0	0
19	DISTRIBUTION LABOR EXPENSES									
20	ACCOUNT 581	L581	K581	E581	0	0	0	0	0	88,016
21	ACCOUNT 582	L582	K582	E582	0	0	24,300	0	7,740	0
22	ACCOUNT 583									
23	PRIMARY									
24	DEMAND	L583PD	K583PD	E583PD	0	0	0	0	0	166,226
25	CUSTOMER	L583PC	K583PC	E583PC	0	0	0	0	0	0
26	SECONDARY									
27	DEMAND	L583SD	K583SD	E583SD	0	0	0	0	0	0
28	CUSTOMER	L583SC	K583SC	E583SC	0	0	0	0	0	0
29	ACCOUNT 584	L584	K584	E584	0	0	0	47,634	0	13,409
30	ACCOUNT 585	L585	K585	E585	0	0	0	0	0	0
31	ACCOUNT 586	L586	K586	E586	0	0	0	0	0	0
32	ACCOUNT 587	L587	K587	E587	0	0	0	0	0	0
33	ACCOUNT 588									
34	DEMAND	L588D	K588D	E588D	0	0	6,808	12,787	1,891	5,047
35	CUSTOMER	L588C	K588C	E588C	0	0	0	0	0	0
36	ACCOUNT 589									
37	DEMAND	L589D	K589D	E589D	0	0	0	0	0	0
38	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0	0
39	SUBTOTAL									

TABLE 5
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 561	L561	K561	E561	0	0	0	0	0
2	ACCOUNT 562	L562	K562	E562	0	0	0	0	0
3	ACCOUNT 563	L563	K563	E563	0	0	0	0	0
4	ACCOUNT 564	L564	K564	E564	0	0	0	0	0
5	ACCOUNT 565	L565	K565	E565	0	0	0	0	0
6	ACCOUNT 566	L566	K566	E566	0	0	0	0	0
7	ACCOUNT 567	L567	K567	E567	0	0	0	0	0
8	SUBTOTAL	Z560S			0	0	0	0	0
9	ACCOUNT 560	L560	K560	Z560S	0	0	0	0	0
10	TOTAL OPERATION	Z560			0	0	0	0	0
11	ACCOUNT 570	L570	K570	E570	0	0	0	0	0
12	ACCOUNT 571	L571	K571	E571	0	0	0	0	0
13	ACCOUNT 572	L572	K572	E572	0	0	0	0	0
14	ACCOUNT 573	L573	K573	E573	0	0	0	0	0
15	SUBTOTAL	Z568S			0	0	0	0	0
16	ACCOUNT 568	L568	K568	Z568S	0	0	0	0	0
17	TOTAL MAINTENANCE	Z568			0	0	0	0	0
18	TOTAL TRANSMISSION LABOR	LTEX			0	0	0	0	0
19	DISTRIBUTION LABOR EXPENSES								
20	ACCOUNT 581	L581	K581	E581	0	0	0	0	88,016
21	ACCOUNT 582	L582	K582	E582	17,801	0	0	0	49,841
22	ACCOUNT 583								
23	PRIMARY								
24	DEMAND	L583PD	K583PD	E583PD	0	0	0	0	166,226
25	CUSTOMER	L583PC	K583PC	E583PC	0	0	0	0	0
26	SECONDARY								
27	DEMAND	L583SD	K583SD	E583SD	172,567	0	0	0	172,567
28	CUSTOMER	L583SC	K583SC	E583SC	0	0	0	0	0
29	ACCOUNT 584	L584	K584	E584	8,429	0	0	0	69,472
30	ACCOUNT 585	L585	K585	E585	0	0	0	54,175	54,175
31	ACCOUNT 586	L586	K586	E586	0	112,190	0	0	112,190
32	ACCOUNT 587	L587	K587	E587	0	0	0	0	0
33	ACCOUNT 588								
34	DEMAND	L588D	K588D	E588D	9,117	0	0	0	35,650
35	CUSTOMER	L588C	K588C	E588C	0	0	1,621	0	1,621
36	ACCOUNT 589								
37	DEMAND	L589D	K589D	E589D	0	0	0	0	0
38	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0
39	SUBTOTAL								

TABLE 5
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 561	L561	K561	E561	0	0	0	0	0	0
2	ACCOUNT 562	L562	K562	E562	0	0	0	0	0	0
3	ACCOUNT 563	L563	K563	E563	0	0	0	0	0	0
4	ACCOUNT 564	L564	K564	E564	0	0	0	0	0	0
5	ACCOUNT 565	L565	K565	E565	0	0	0	0	0	0
6	ACCOUNT 566	L566	K566	E566	0	0	0	0	0	0
7	ACCOUNT 567	L567	K567	E567	0	0	0	0	0	0
8	SUBTOTAL	Z560S			0	0	0	0	0	0
9	ACCOUNT 560	L560	K560	Z560S	0	0	0	0	0	0
10	TOTAL OPERATION	Z560			0	0	0	0	0	0
11	ACCOUNT 570	L570	K570	E570	0	0	0	0	0	0
12	ACCOUNT 571	L571	K571	E571	0	0	0	0	0	0
13	ACCOUNT 572	L572	K572	E572	0	0	0	0	0	0
14	ACCOUNT 573	L573	K573	E573	0	0	0	0	0	0
15	SUBTOTAL	Z568S			0	0	0	0	0	0
16	ACCOUNT 568	L568	K568	Z568S	0	0	0	0	0	0
17	TOTAL MAINTENANCE	Z568			0	0	0	0	0	0
18	TOTAL TRANSMISSION LABOR	LTEX			0	0	0	0	0	0
19	DISTRIBUTION LABOR EXPENSES									
20	ACCOUNT 581	L581	K581	E581	0	0	0	0	0	0
21	ACCOUNT 582	L582	K582	E582	0	0	0	0	0	0
22	ACCOUNT 583									
23	PRIMARY									
24	DEMAND	L583PD	K583PD	E583PD	0	0	0	0	0	0
25	CUSTOMER	L583PC	K583PC	E583PC	0	0	0	0	0	0
26	SECONDARY									
27	DEMAND	L583SD	K583SD	E583SD	0	0	0	0	0	0
28	CUSTOMER	L583SC	K583SC	E583SC	0	0	0	0	0	0
29	ACCOUNT 584	L584	K584	E584	0	0	0	0	0	0
30	ACCOUNT 585	L585	K585	E585	0	0	0	0	0	0
31	ACCOUNT 586	L586	K586	E586	0	0	0	0	0	0
32	ACCOUNT 587	L587	K587	E587	0	0	0	0	0	54,738
33	ACCOUNT 588									
34	DEMAND	L588D	K588D	E588D	0	0	0	0	0	0
35	CUSTOMER	L588C	K588C	E588C	0	0	0	0	0	0
36	ACCOUNT 589									
37	DEMAND	L589D	K589D	E589D	0	0	0	0	0	0
38	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0	0
39	SUBTOTAL									

TABLE 5
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 561	L561	K561	E561	0	0
2	ACCOUNT 562	L562	K562	E562	0	0
3	ACCOUNT 563	L563	K563	E563	0	0
4	ACCOUNT 564	L564	K564	E564	0	0
5	ACCOUNT 565	L565	K565	E565	0	0
6	ACCOUNT 566	L566	K566	E566	0	0
7	ACCOUNT 567	L567	K567	E567	0	0
8	SUBTOTAL	Z560S			0	0
9	ACCOUNT 560	L560	K560	Z560S	0	0
10	TOTAL OPERATION	Z560			0	0
11	ACCOUNT 570	L570	K570	E570	0	0
12	ACCOUNT 571	L571	K571	E571	0	0
13	ACCOUNT 572	L572	K572	E572	0	0
14	ACCOUNT 573	L573	K573	E573	0	0
15	SUBTOTAL	Z568S			0	0
16	ACCOUNT 568	L568	K568	Z568S	0	0
17	TOTAL MAINTENANCE	Z568			0	0
18	TOTAL TRANSMISSION LABOR	LTEX			0	0
19	DISTRIBUTION LABOR EXPENSES					
20	ACCOUNT 581	L581	K581	E581	0	0
21	ACCOUNT 582	L582	K582	E582	0	0
22	ACCOUNT 583					
23	PRIMARY					
24	DEMAND	L583PD	K583PD	E583PD	0	0
25	CUSTOMER	L583PC	K583PC	E583PC	0	0
26	SECONDARY					
27	DEMAND	L583SD	K583SD	E583SD	0	0
28	CUSTOMER	L583SC	K583SC	E583SC	0	0
29	ACCOUNT 584	L584	K584	E584	0	0
30	ACCOUNT 585	L585	K585	E585	0	0
31	ACCOUNT 586	L586	K586	E586	0	0
32	ACCOUNT 587	L587	K587	E587	0	54,738
33	ACCOUNT 588					
34	DEMAND	L588D	K588D	E588D	0	0
35	CUSTOMER	L588C	K588C	E588C	0	0
36	ACCOUNT 589					
37	DEMAND	L589D	K589D	E589D	0	0
38	CUSTOMER	L589C	K589C	E589C	0	0
39	SUBTOTAL					

TABLE 5
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	DEMAND	Z580DS			581,772	0	0	0	0	0
2	CUSTOMER	Z580CS			168,549	0	0	0	0	0
3	STREET LIGHTING	Z580FS			54,175	0	0	0	0	0
4	TOTAL	Z580S			804,496	0	0	0	0	0
5	ACCOUNT 580									
6	DEMAND	L580D	K580D	Z580DS	21,220	-1	0	0	-1	0
7	CUSTOMER	L580C	K580C	Z580CS	6,148	0	0	0	0	0
8	STREET LIGHTING	L580F	K580F	Z580FS	1,976	0	0	0	0	0
9	TOTAL OPERATION									
10	DEMAND	Z580D			602,992	-1	0	0	-1	0
11	CUSTOMER	Z580C			174,697	0	0	0	0	0
12	STREET LIGHTING	Z580F			56,151	0	0	0	0	0
13	TOTAL	Z580			833,840	-1	0	0	-1	0
14	ACCOUNT 591	L591	K591	E591	20,724	0	0	0	0	0
15	ACCOUNT 592	L592	K592	E592	59,128	0	0	0	0	0
16	ACCOUNT 593									
17	PRIMARY									
18	DEMAND	L593PD	K593PD	E593PD	62,838	0	0	0	0	0
19	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0	0
20	SECONDARY									
21	DEMAND	L593SD	K593SD	E593SD	65,234	0	0	0	0	0
22	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0	0
23	ACCOUNT 594	L594	K594	E594	84,818	1	0	0	1	0
24	ACCOUNT 595									
25	DEMAND	L595D	K595D	E595D	4,189	0	0	0	0	0
26	CUSTOMER	L595C	K595C	E595C	0	0	0	0	0	0
27	ACCOUNT 596	L596	K596	E596	14,280	0	0	0	0	0
28	ACCOUNT 597	L597	K597	E597	35,422	0	0	0	0	0
29	ACCOUNT 598									
30	DEMAND	L598D	K598D	E598D	12,368	0	0	0	0	0
31	CUSTOMER	L598C	K598C	E598C	563	0	0	0	0	0
32	SUBTOTAL									
33	DEMAND	Z590DS			309,299	1	0	0	1	0
34	CUSTOMER	Z590CS			35,985	0	0	0	0	0
35	STREET LIGHTING	Z590FS			14,280	0	0	0	0	0
36	ACCOUNT 590									
37	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0	0
38	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0	0
39	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0	0
40	TOTAL	Z590S			359,564	1	0	0	1	0

TABLE 5
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	DEMAND	Z580DS			0	0	31,108	60,421	9,631	272,698
2	CUSTOMER	Z580CS			0	0	0	0	0	0
3	STREET LIGHTING	Z580FS			0	0	0	0	0	0
4	TOTAL	Z580S			0	0	31,108	60,421	9,631	272,698
5	ACCOUNT 580									
6	DEMAND	L580D	K580D	Z580DS	0	0	1,135	2,204	351	9,947
7	CUSTOMER	L580C	K580C	Z580CS	0	0	0	0	0	0
8	STREET LIGHTING	L580F	K580F	Z580FS	0	0	0	0	0	0
9	TOTAL OPERATION									
10	DEMAND	Z580D			0	0	32,243	62,625	9,982	282,645
11	CUSTOMER	Z580C			0	0	0	0	0	0
12	STREET LIGHTING	Z580F			0	0	0	0	0	0
13	TOTAL	Z580			0	0	32,243	62,625	9,982	282,645
14	ACCOUNT 591	L591	K591	E591	0	0	19,876	0	848	0
15	ACCOUNT 592	L592	K592	E592	0	0	28,828	0	9,182	0
16	ACCOUNT 593									
17	PRIMARY									
18	DEMAND	L593PD	K593PD	E593PD	0	0	0	0	0	62,838
19	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0	0
20	SECONDARY									
21	DEMAND	L593SD	K593SD	E593SD	0	0	0	0	0	0
22	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0	0
23	ACCOUNT 594	L594	K594	E594	0	0	0	58,156	0	16,371
24	ACCOUNT 595									
25	DEMAND	L595D	K595D	E595D	0	0	0	0	0	0
26	CUSTOMER	L595C	K595C	E595C	0	0	0	0	0	0
27	ACCOUNT 596	L596	K596	E596	0	0	0	0	0	0
28	ACCOUNT 597	L597	K597	E597	0	0	0	0	0	0
29	ACCOUNT 598									
30	DEMAND	L598D	K598D	E598D	0	0	2,362	4,436	656	1,751
31	CUSTOMER	L598C	K598C	E598C	0	0	0	0	0	0
32	SUBTOTAL									
33	DEMAND	Z590DS			0	0	51,066	62,592	10,686	80,960
34	CUSTOMER	Z590CS			0	0	0	0	0	0
35	STREET LIGHTING	Z590FS			0	0	0	0	0	0
36	ACCOUNT 590									
37	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0	0
38	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0	0
39	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0	0
40	TOTAL	Z590S			0	0	51,066	62,592	10,686	80,960

TABLE 5
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	DEMAND	Z580DS			207,914	0	0	0	581,772
2	CUSTOMER	Z580CS			0	112,190	1,621	0	113,811
3	STREET LIGHTING	Z580FS			0	0	0	54,175	54,175
4	TOTAL	Z580S			207,914	112,190	1,621	54,175	749,758
5	ACCOUNT 580								
6	DEMAND	L580D	K580D	Z580DS	7,584	0	0	0	21,221
7	CUSTOMER	L580C	K580C	Z580CS	0	4,092	59	0	4,151
8	STREET LIGHTING	L580F	K580F	Z580FS	0	0	0	1,976	1,976
9	TOTAL OPERATION								
10	DEMAND	Z580D			215,498	0	0	0	602,993
11	CUSTOMER	Z580C			0	116,282	1,680	0	117,962
12	STREET LIGHTING	Z580F			0	0	0	56,151	56,151
13	TOTAL	Z580			215,498	116,282	1,680	56,151	777,106
14	ACCOUNT 591	L591	K591	E591	0	0	0	0	20,724
15	ACCOUNT 592	L592	K592	E592	21,118	0	0	0	59,128
16	ACCOUNT 593								
17	PRIMARY								
18	DEMAND	L593PD	K593PD	E593PD	0	0	0	0	62,838
19	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0
20	SECONDARY								
21	DEMAND	L593SD	K593SD	E593SD	65,234	0	0	0	65,234
22	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0
23	ACCOUNT 594	L594	K594	E594	10,290	0	0	0	84,817
24	ACCOUNT 595								
25	DEMAND	L595D	K595D	E595D	4,189	0	0	0	4,189
26	CUSTOMER	L595C	K595C	E595C	0	0	0	0	0
27	ACCOUNT 596	L596	K596	E596	0	0	0	14,280	14,280
28	ACCOUNT 597	L597	K597	E597	0	35,422	0	0	35,422
29	ACCOUNT 598								
30	DEMAND	L598D	K598D	E598D	3,163	0	0	0	12,368
31	CUSTOMER	L598C	K598C	E598C	0	0	563	0	563
32	SUBTOTAL								
33	DEMAND	Z590DS			103,994	0	0	0	309,298
34	CUSTOMER	Z590CS			0	35,422	563	0	35,985
35	STREET LIGHTING	Z590FS			0	0	0	14,280	14,280
36	ACCOUNT 590								
37	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0
38	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0
39	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0
40	TOTAL	Z590S			103,994	35,422	563	14,280	359,563

TABLE 5
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	DEMAND	Z580DS			0	0	0	0	0	0
2	CUSTOMER	Z580CS			0	0	0	0	0	54,738
3	STREET LIGHTING	Z580FS			0	0	0	0	0	0
4	TOTAL	Z580S			0	0	0	0	0	54,738
5	ACCOUNT 580									
6	DEMAND	L580D	K580D	Z580DS	0	0	0	0	0	0
7	CUSTOMER	L580C	K580C	Z580CS	0	0	0	0	0	1,997
8	STREET LIGHTING	L580F	K580F	Z580FS	0	0	0	0	0	0
9	TOTAL OPERATION									
10	DEMAND	Z580D			0	0	0	0	0	0
11	CUSTOMER	Z580C			0	0	0	0	0	56,735
12	STREET LIGHTING	Z580F			0	0	0	0	0	0
13	TOTAL	Z580			0	0	0	0	0	56,735
14	ACCOUNT 591	L591	K591	E591	0	0	0	0	0	0
15	ACCOUNT 592	L592	K592	E592	0	0	0	0	0	0
16	ACCOUNT 593									
17	PRIMARY									
18	DEMAND	L593PD	K593PD	E593PD	0	0	0	0	0	0
19	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0	0
20	SECONDARY									
21	DEMAND	L593SD	K593SD	E593SD	0	0	0	0	0	0
22	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0	0
23	ACCOUNT 594	L594	K594	E594	0	0	0	0	0	0
24	ACCOUNT 595									
25	DEMAND	L595D	K595D	E595D	0	0	0	0	0	0
26	CUSTOMER	L595C	K595C	E595C	0	0	0	0	0	0
27	ACCOUNT 596	L596	K596	E596	0	0	0	0	0	0
28	ACCOUNT 597	L597	K597	E597	0	0	0	0	0	0
29	ACCOUNT 598									
30	DEMAND	L598D	K598D	E598D	0	0	0	0	0	0
31	CUSTOMER	L598C	K598C	E598C	0	0	0	0	0	0
32	SUBTOTAL									
33	DEMAND	Z590DS			0	0	0	0	0	0
34	CUSTOMER	Z590CS			0	0	0	0	0	0
35	STREET LIGHTING	Z590FS			0	0	0	0	0	0
36	ACCOUNT 590									
37	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0	0
38	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0	0
39	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0	0
40	TOTAL	Z590S			0	0	0	0	0	0

TABLE 5
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	DEMAND	Z580DS			0	0
2	CUSTOMER	Z580CS			0	54,738
3	STREET LIGHTING	Z580FS			0	0
4	TOTAL	Z580S			0	54,738
5	ACCOUNT 580					
6	DEMAND	L580D	K580D	Z580DS	0	0
7	CUSTOMER	L580C	K580C	Z580CS	0	1,997
8	STREET LIGHTING	L580F	K580F	Z580FS	0	0
9	TOTAL OPERATION					
10	DEMAND	Z580D			0	0
11	CUSTOMER	Z580C			0	56,735
12	STREET LIGHTING	Z580F			0	0
13	TOTAL	Z580			0	56,735
14	ACCOUNT 591	L591	K591	E591	0	0
15	ACCOUNT 592	L592	K592	E592	0	0
16	ACCOUNT 593					
17	PRIMARY					
18	DEMAND	L593PD	K593PD	E593PD	0	0
19	CUSTOMER	L593PC	K593PC	E593PC	0	0
20	SECONDARY					
21	DEMAND	L593SD	K593SD	E593SD	0	0
22	CUSTOMER	L593SC	K593SC	E593SC	0	0
23	ACCOUNT 594	L594	K594	E594	0	0
24	ACCOUNT 595					
25	DEMAND	L595D	K595D	E595D	0	0
26	CUSTOMER	L595C	K595C	E595C	0	0
27	ACCOUNT 596	L596	K596	E596	0	0
28	ACCOUNT 597	L597	K597	E597	0	0
29	ACCOUNT 598					
30	DEMAND	L598D	K598D	E598D	0	0
31	CUSTOMER	L598C	K598C	E598C	0	0
32	SUBTOTAL					
33	DEMAND	Z590DS			0	0
34	CUSTOMER	Z590CS			0	0
35	STREET LIGHTING	Z590FS			0	0
36	ACCOUNT 590					
37	DEMAND	L590D	K590D	Z590DS	0	0
38	CUSTOMER	L590C	K590C	Z590CS	0	0
39	STRET LIGHTING	L590F	K590F	Z590FS	0	0
40	TOTAL	Z590S			0	0

TABLE 5
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 MAINTENANCE									
2	DEMAND	Z590D			309,299	1	0	0	1	0
3	CUSTOMER	Z590C			35,985	0	0	0	0	0
4	STREET LIGHTING	Z590F			14,280	0	0	0	0	0
5	TOTAL	Z590			359,564	1	0	0	1	0
6	TOTAL DISTRIBUTION LABOR	LDEX			1,193,404	0	0	0	0	0
7	CUSTOMER ACCOUNTS LABOR EXP.									
8	ACCOUNT 902	L902	K902	E902	222,655	0	0	0	0	0
9	ACCOUNT 903	L903	K903	E903	561,192	0	0	0	0	0
10	ACCOUNT 904	L904	K904	E904	0	0	0	0	0	0
11	ACCOUNT 905	L905	K905	E905	17,053	0	0	0	0	0
12	SUBTOTAL	Z901S			800,900	0	0	0	0	0
13	ACCOUNT 901	L901	K901	Z901S	101,359	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR	Z901			902,259	0	0	0	0	0
15	CUSTOMER SERV.& INFO. EXP.									
16	ACCOUNT 908	L908	K908	E908	187,657	0	0	0	0	0
17	ACCOUNT 909	L909	K909	E909	0	0	0	0	0	0
18	ACCOUNT 910	L910	K910	E910	0	0	0	0	0	0
19	SUBTOTAL	Z907S			187,657	0	0	0	0	0
20	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0	0
21	TOTAL CUSTOMER SERV. &INF.	Z907			187,657	0	0	0	0	0
22	SALES EXPENSE LABOR									
23	ACCOUNT 912	L912	K912	E912	199,597	0	0	0	0	0
24	ACCOUNT 913	L913	K913	E913	0	0	0	0	0	0
25	ACCOUNT 916	L916	K916	E916	0	0	0	0	0	0
26	SUBTOTAL	Z911S			199,597	0	0	0	0	0
27	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0	0
28	TOTAL SALES EXPENSE LABOR	Z911			199,597	0	0	0	0	0
29	SUBTOTAL O&M LABOR									
30	DEMAND	PAYRDS			3,982,032	2,724,945	23,404	64,405	2,812,754	256,987
31	CUSTOMER	PAYRCS			1,500,195	0	0	0	0	0
32	STREET LIGHTING	PAYRFS			70,431	0	0	0	0	0
33	TOTAL	PAYRS			5,552,658	2,724,945	23,404	64,405	2,812,754	256,987
34	ADMIN. & GENERAL EXP. LABOR									
35	DEMAND	L9200D	K9200D	PAYRDS	1,506,077	1,030,624	8,852	24,359	1,063,835	97,197
36	CUSTOMER	L9200C	K9200C	PAYRCS	567,400	0	0	0	0	0

TABLE 5
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 MAINTENANCE									
2	DEMAND	Z590D			0	0	51,066	62,592	10,686	80,960
3	CUSTOMER	Z590C			0	0	0	0	0	0
4	STREET LIGHTING	Z590F			0	0	0	0	0	0
5	TOTAL	Z590			0	0	51,066	62,592	10,686	80,960
6	TOTAL DISTRIBUTION LABOR	LDEX			0	0	83,309	125,217	20,668	363,605
7	CUSTOMER ACCOUNTS LABOR EXP.									
8	ACCOUNT 902	L902	K902	E902	0	0	0	0	0	0
9	ACCOUNT 903	L903	K903	E903	0	0	0	0	0	0
10	ACCOUNT 904	L904	K904	E904	0	0	0	0	0	0
11	ACCOUNT 905	L905	K905	E905	0	0	0	0	0	0
12	SUBTOTAL	Z901S			0	0	0	0	0	0
13	ACCOUNT 901	L901	K901	Z901S	0	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR	Z901			0	0	0	0	0	0
15	CUSTOMER SERV.& INFO. EXP.									
16	ACCOUNT 908	L908	K908	E908	0	0	0	0	0	0
17	ACCOUNT 909	L909	K909	E909	0	0	0	0	0	0
18	ACCOUNT 910	L910	K910	E910	0	0	0	0	0	0
19	SUBTOTAL	Z907S			0	0	0	0	0	0
20	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0	0
21	TOTAL CUSTOMER SERV. &INF.	Z907			0	0	0	0	0	0
22	SALES EXPENSE LABOR									
23	ACCOUNT 912	L912	K912	E912	0	0	0	0	0	0
24	ACCOUNT 913	L913	K913	E913	0	0	0	0	0	0
25	ACCOUNT 916	L916	K916	E916	0	0	0	0	0	0
26	SUBTOTAL	Z911S			0	0	0	0	0	0
27	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0	0
28	TOTAL SALES EXPENSE LABOR	Z911			0	0	0	0	0	0
29	SUBTOTAL O&M LABOR									
30	DEMAND	PAYRDS			0	256,987	83,309	125,217	20,668	363,605
31	CUSTOMER	PAYRCS			0	0	0	0	0	0
32	STREET LIGHTING	PAYRFS			0	0	0	0	0	0
33	TOTAL	PAYRS			0	256,987	83,309	125,217	20,668	363,605
34	ADMIN. & GENERAL EXP. LABOR									
35	DEMAND	L9200D	K9200D	PAYRDS	0	97,197	31,509	47,359	7,817	137,522
36	CUSTOMER	L9200C	K9200C	PAYRCS	0	0	0	0	0	0

TABLE 5
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 MAINTENANCE								
2	DEMAND	Z590D			103,994	0	0	0	309,298
3	CUSTOMER	Z590C			0	35,422	563	0	35,985
4	STREET LIGHTING	Z590F			0	0	0	14,280	14,280
5	TOTAL	Z590			103,994	35,422	563	14,280	359,563
6	TOTAL DISTRIBUTION LABOR	LDEX			319,492	151,704	2,243	70,431	1,136,669
7	CUSTOMER ACCOUNTS LABOR EXP.								
8	ACCOUNT 902	L902	K902	E902	0	0	0	0	0
9	ACCOUNT 903	L903	K903	E903	0	0	0	0	0
10	ACCOUNT 904	L904	K904	E904	0	0	0	0	0
11	ACCOUNT 905	L905	K905	E905	0	0	0	0	0
12	SUBTOTAL	Z901S			0	0	0	0	0
13	ACCOUNT 901	L901	K901	Z901S	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR	Z901			0	0	0	0	0
15	CUSTOMER SERV.& INFO. EXP.								
16	ACCOUNT 908	L908	K908	E908	0	0	0	0	0
17	ACCOUNT 909	L909	K909	E909	0	0	0	0	0
18	ACCOUNT 910	L910	K910	E910	0	0	0	0	0
19	SUBTOTAL	Z907S			0	0	0	0	0
20	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0
21	TOTAL CUSTOMER SERV. &INF.	Z907			0	0	0	0	0
22	SALES EXPENSE LABOR								
23	ACCOUNT 912	L912	K912	E912	0	0	0	0	0
24	ACCOUNT 913	L913	K913	E913	0	0	0	0	0
25	ACCOUNT 916	L916	K916	E916	0	0	0	0	0
26	SUBTOTAL	Z911S			0	0	0	0	0
27	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0
28	TOTAL SALES EXPENSE LABOR	Z911			0	0	0	0	0
29	SUBTOTAL O&M LABOR								
30	DEMAND	PAYRDS			319,492	0	0	0	912,291
31	CUSTOMER	PAYRCS			0	151,704	2,243	0	153,947
32	STREET LIGHTING	PAYRFS			0	0	0	70,431	70,431
33	TOTAL	PAYRS			319,492	151,704	2,243	70,431	1,136,669
34	ADMIN. & GENERAL EXP. LABOR								
35	DEMAND	L9200D	K9200D	PAYRDS	120,838	0	0	0	345,045
36	CUSTOMER	L9200C	K9200C	PAYRCS	0	57,377	848	0	58,225

TABLE 5
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 MAINTENANCE									
2	DEMAND	Z590D			0	0	0	0	0	0
3	CUSTOMER	Z590C			0	0	0	0	0	0
4	STREET LIGHTING	Z590F			0	0	0	0	0	0
5	TOTAL	Z590			0	0	0	0	0	0
6	TOTAL DISTRIBUTION LABOR	LDEX			0	0	0	0	0	56,735
7	CUSTOMER ACCOUNTS LABOR EXP.									
8	ACCOUNT 902	L902	K902	E902	222,655	0	0	0	0	0
9	ACCOUNT 903	L903	K903	E903	561,192	0	0	0	0	0
10	ACCOUNT 904	L904	K904	E904	0	0	0	0	0	0
11	ACCOUNT 905	L905	K905	E905	17,053	0	0	0	0	0
12	SUBTOTAL	Z901S			800,900	0	0	0	0	0
13	ACCOUNT 901	L901	K901	Z901S	101,359	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR	Z901			902,259	0	0	0	0	0
15	CUSTOMER SERV.& INFO. EXP.									
16	ACCOUNT 908	L908	K908	E908	0	72,173	0	115,484	0	0
17	ACCOUNT 909	L909	K909	E909	0	0	0	0	0	0
18	ACCOUNT 910	L910	K910	E910	0	0	0	0	0	0
19	SUBTOTAL	Z907S			0	72,173	0	115,484	0	0
20	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0	0
21	TOTAL CUSTOMER SERV. &INF.	Z907			0	72,173	0	115,484	0	0
22	SALES EXPENSE LABOR									
23	ACCOUNT 912	L912	K912	E912	0	0	199,597	0	0	0
24	ACCOUNT 913	L913	K913	E913	0	0	0	0	0	0
25	ACCOUNT 916	L916	K916	E916	0	0	0	0	0	0
26	SUBTOTAL	Z911S			0	0	199,597	0	0	0
27	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0	0
28	TOTAL SALES EXPENSE LABOR	Z911			0	0	199,597	0	0	0
29	SUBTOTAL O&M LABOR									
30	DEMAND	PAYRDS			0	0	0	0	0	0
31	CUSTOMER	PAYRCS			902,259	72,173	199,597	115,484	0	56,735
32	STREET LIGHTING	PAYRFS			0	0	0	0	0	0
33	TOTAL	PAYRS			902,259	72,173	199,597	115,484	0	56,735
34	ADMIN. & GENERAL EXP. LABOR									
35	DEMAND	L9200D	K9200D	PAYRDS	0	0	0	0	0	0
36	CUSTOMER	L9200C	K9200C	PAYRCS	341,251	27,297	75,491	43,678	0	21,458

TABLE 5
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 MAINTENANCE					
2	DEMAND	Z590D			0	0
3	CUSTOMER	Z590C			0	0
4	STREET LIGHTING	Z590F			0	0
5	TOTAL	Z590			0	0
6	TOTAL DISTRIBUTION LABOR	LDEX			0	56,735
7	CUSTOMER ACCOUNTS LABOR EXP.					
8	ACCOUNT 902	L902	K902	E902	0	222,655
9	ACCOUNT 903	L903	K903	E903	0	561,192
10	ACCOUNT 904	L904	K904	E904	0	0
11	ACCOUNT 905	L905	K905	E905	0	17,053
12	SUBTOTAL	Z901S			0	800,900
13	ACCOUNT 901	L901	K901	Z901S	0	101,359
14	TOTAL CUSTOMER ACCTS LABOR	Z901			0	902,259
15	CUSTOMER SERV.& INFO. EXP.					
16	ACCOUNT 908	L908	K908	E908	0	187,657
17	ACCOUNT 909	L909	K909	E909	0	0
18	ACCOUNT 910	L910	K910	E910	0	0
19	SUBTOTAL	Z907S			0	187,657
20	ACCOUNT 907	L907	K907	Z907S	0	0
21	TOTAL CUSTOMER SERV. &INF.	Z907			0	187,657
22	SALES EXPENSE LABOR					
23	ACCOUNT 912	L912	K912	E912	0	199,597
24	ACCOUNT 913	L913	K913	E913	0	0
25	ACCOUNT 916	L916	K916	E916	0	0
26	SUBTOTAL	Z911S			0	199,597
27	ACCOUNT 911	L911	K911	Z911S	0	0
28	TOTAL SALES EXPENSE LABOR	Z911			0	199,597
29	SUBTOTAL O&M LABOR					
30	DEMAND	PAYRDS			0	0
31	CUSTOMER	PAYRCS			0	1,346,248
32	STREET LIGHTING	PAYRFS			0	0
33	TOTAL	PAYRS			0	1,346,248
34	ADMIN. & GENERAL EXP. LABOR					
35	DEMAND	L9200D	K9200D	PAYRDS	0	0
36	CUSTOMER	L9200C	K9200C	PAYRCS	0	509,175

TABLE 5
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	STREET LIGHTING	L9200F	K9200F	PAYRFS	26,638	0	0	0	0	0
2	TOTAL	L9200	K9200	PAYRS	2,100,115	1,030,624	8,852	24,359	1,063,835	97,197
3	TOTAL O & M LABOR EXPENSE									
4	DEMAND	PAYRD			5,488,109	3,755,569	32,256	88,764	3,876,589	354,184
5	CUSTOMER	PAYRC			2,067,595	0	0	0	0	0
6	STREET LIGHTING	PAYRF			97,069	0	0	0	0	0
7	TOTAL	PAYR			7,652,773	3,755,569	32,256	88,764	3,876,589	354,184
8	O&M LABOR & CAPITALIZED LABOR									
9	DEMAND	PAYRDL			4,739,878	2,823,153	38,323	64,405	2,925,881	256,987
10	CUSTOMER	PAYRCL			1,543,496	0	0	0	0	0
11	STREET LIGHTING	PAYRFL			84,205	0	0	0	0	0
12	TOTAL	PAYRL			6,367,579	2,823,153	38,323	64,405	2,925,881	256,987

TABLE 5
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	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0	0	0	0	0
2	TOTAL	L9200	K9200	PAYRS	0	97,197	31,509	47,359	7,817	137,522
3	TOTAL O & M LABOR EXPENSE									
4	DEMAND	PAYRD			0	354,184	114,818	172,576	28,485	501,127
5	CUSTOMER	PAYRC			0	0	0	0	0	0
6	STREET LIGHTING	PAYRF			0	0	0	0	0	0
7	TOTAL	PAYR			0	354,184	114,818	172,576	28,485	501,127
8	O&M LABOR & CAPITALIZED LABOR									
9	DEMAND	PAYRDL			0	256,987	162,520	372,135	45,899	488,136
10	CUSTOMER	PAYRCL			0	0	0	0	0	0
11	STREET LIGHTING	PAYRFL			0	0	0	0	0	0
12	TOTAL	PAYRL			0	256,987	162,520	372,135	45,899	488,136

TABLE 5
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	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0	0	26,638	26,638
2	TOTAL	L9200	K9200	PAYRS	120,838	57,377	848	26,638	429,908
3	TOTAL O & M LABOR EXPENSE								
4	DEMAND	PAYRD			440,330	0	0	0	1,257,336
5	CUSTOMER	PAYRC			0	209,081	3,091	0	212,172
6	STREET LIGHTING	PAYRF			0	0	0	97,069	97,069
7	TOTAL	PAYR			440,330	209,081	3,091	97,069	1,566,577
8	O&M LABOR & CAPITALIZED LABOR								
9	DEMAND	PAYRDL			488,320	0	0	0	1,557,010
10	CUSTOMER	PAYRCL			0	158,536	38,712	0	197,248
11	STREET LIGHTING	PAYRFL			0	0	0	84,205	84,205
12	TOTAL	PAYRL			488,320	158,536	38,712	84,205	1,838,463

TABLE 5
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	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0	0	0	0	0
2	TOTAL	L9200	K9200	PAYRS	341,251	27,297	75,491	43,678	0	21,458
3	TOTAL O & M LABOR EXPENSE									
4	DEMAND	PAYRD			0	0	0	0	0	0
5	CUSTOMER	PAYRC			1,243,510	99,470	275,088	159,162	0	78,193
6	STREET LIGHTING	PAYRF			0	0	0	0	0	0
7	TOTAL	PAYR			1,243,510	99,470	275,088	159,162	0	78,193
8	O&M LABOR & CAPITALIZED LABOR									
9	DEMAND	PAYRDL			0	0	0	0	0	0
10	CUSTOMER	PAYRCL			902,259	72,173	199,597	115,484	0	56,735
11	STREET LIGHTING	PAYRFL			0	0	0	0	0	0
12	TOTAL	PAYRL			902,259	72,173	199,597	115,484	0	56,735

TABLE 5
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	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0
2	TOTAL	L9200	K9200	PAYRS	0	509,175
3	TOTAL O & M LABOR EXPENSE					
4	DEMAND	PAYRD			0	0
5	CUSTOMER	PAYRC			0	1,855,423
6	STREET LIGHTING	PAYRF			0	0
7	TOTAL	PAYR			0	1,855,423
8	O&M LABOR & CAPITALIZED LABOR					
9	DEMAND	PAYRDL			0	0
10	CUSTOMER	PAYRCL			0	1,346,248
11	STREET LIGHTING	PAYRFL			0	0
12	TOTAL	PAYRL			0	1,346,248

TABLE 6
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	LIST OF ALLOCATORS									
2	----------									
3	STEAM PRODUCTION	P1			1	1	0	0	1	0
4	JET-TURBINE PRODUCTION	P2			1	0	1	0	1	0
5	PURCHASES PRODUCTION	P3			1	0	0	1	1	0
6	DEMAND AT TRANSMISSION LEVEL	T1			1	0	0	0	0	1
7	13.8 KV LEVEL OF DISTRIBUTION	DHT1			1	0	0	0	0	0
8	PRIMARY LEVEL OF DISTRIBUTION	DP1			1	0	0	0	0	0
9	SECONDARY LEVEL OF DISTRIBU-									
10	TION	DS1			1	0	0	0	0	0
11	METER PLANT	DMTR1			1	0	0	0	0	0
12	SERVICES	DSRV1			1	0	0	0	0	0
13	OUTDOOR LIGHTING PLANT	DSL1			1	0	0	0	0	0
14	GENERAL PLANT MINUS ACCT.389	PG2D			2,387,117	1,417,728	19,402	32,317	1,469,447	128,950
15		PG2C			774,992	0	0	0	0	0
16		PG2F			42,411	0	0	0	0	0
17	PTT PLUS PDD	PTDD			104,745,356	0	0	0	0	23,039,569
18	PURCHASE POWER ENERGY	E555ET			26,453,428	0	0	26,453,428	26,453,428	0
19	TRANSMISSION AND DISTRIBUTION	PTD2D			104,305,531	0	0	0	0	22,724,816
20	PLANT MINUS ACCTS.350 & 360	PD2C			8,392,197	0	0	0	0	0
21	TRANSMISSION OVERHEAD PLANT	TOHL			36,955	0	0	0	0	36,955
22	TRANSMISSION UNDERGROUND PLT.	TUGL			11,616,272	0	0	0	0	11,616,272
23	DISTRIBUTION OVERHEAD PLANT	DOHPD			3,317,428	0	0	0	0	0
24		DOHPC			0	0	0	0	0	0
25		DOHSD			3,443,969	0	0	0	0	0
26		DOHSC			0	0	0	0	0	0
27	DISTRIBUTION UNDERGROUND PLT.	DUGP			8,249,830	0	0	0	0	0
28		DUGS			5,185,755	0	0	0	0	0
29	DIRECT ASSIGNMENT STRINGS									
30	CUSTOMER ACCOUNT EXPENSES	DA1			1	0	0	0	0	0
31	CUST SERV.&INFO EXPENSE	DA5			1	0	0	0	0	0
32	SALES EXPENSE	DA2			1	0	0	0	0	0
33	CONS. & LOAD MANAGEMENT	DA3			1	0	0	0	0	0
34	CUSTOMER DEPOSITS	DA4			1	0	0	0	0	0
35	CUSTOMER INSTALLATION	DA6			1	0	0	0	0	0
36	INTANGIBLE EXPENSE	DA7			1	0	0	0	0	0
37	POWER COSTS									
38	CAPACITY COMPONENT	PCCD			49,693,693	0	0	45,532,873	45,532,873	4,160,820
39	ENERGY COMPONENT	PCCE			30,086,517	3,337,102	168,082	26,581,333	30,086,517	0

TABLE 6
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	LIST OF ALLOCATORS									
2	----------									
3	STEAM PRODUCTION	P1			0	0	0	0	0	0
4	JET-TURBINE PRODUCTION	P2			0	0	0	0	0	0
5	PURCHASES PRODUCTION	P3			0	0	0	0	0	0
6	DEMAND AT TRANSMISSION LEVEL	T1			0	1	0	0	0	0
7	13.8 KV LEVEL OF DISTRIBUTION	DHT1			0	0	0	1	0	0
8	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0	0	0	0	1
9	SECONDARY LEVEL OF DISTRIBU-									
10	TION	DS1			0	0	0	0	0	0
11	METER PLANT	DMTR1			0	0	0	0	0	0
12	SERVICES	DSRV1			0	0	0	0	0	0
13	OUTDOOR LIGHTING PLANT	DSL1			0	0	0	0	0	0
14	GENERAL PLANT MINUS ACCT.389	PG2D			0	128,950	82,464	189,582	23,322	246,374
15		PG2C			0	0	0	0	0	0
16		PG2F			0	0	0	0	0	0
17	PTT PLUS PDD	PTDD			0	23,039,569	15,603,647	29,306,985	4,333,599	11,567,258
18	PURCHASE POWER ENERGY	E555ET			0	0	0	0	0	0
19	TRANSMISSION AND DISTRIBUTION	PTD2D			0	22,724,816	15,603,647	29,306,985	4,208,527	11,567,258
20	PLANT MINUS ACCTS.350 & 360	PD2C			0	0	0	0	0	0
21	TRANSMISSION OVERHEAD PLANT	TOHL			0	36,955	0	0	0	0
22	TRANSMISSION UNDERGROUND PLT.	TUGL			0	11,616,272	0	0	0	0
23	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0	0	0	0	3,317,428
24		DOHPC			0	0	0	0	0	0
25		DOHSD			0	0	0	0	0	0
26		DOHSC			0	0	0	0	0	0
27	DISTRIBUTION UNDERGROUND PLT.	DUGP			0	0	0	0	0	8,249,830
28		DUGS			0	0	0	0	0	0
29	DIRECT ASSIGNMENT STRINGS									
30	CUSTOMER ACCOUNT EXPENSES	DA1			0	0	0	0	0	0
31	CUST SERV.&INFO EXPENSE	DA5			0	0	0	0	0	0
32	SALES EXPENSE	DA2			0	0	0	0	0	0
33	CONS. & LOAD MANAGEMENT	DA3			0	0	0	0	0	0
34	CUSTOMER DEPOSITS	DA4			0	0	0	0	0	0
35	CUSTOMER INSTALLATION	DA6			0	0	0	0	0	0
36	INTANGIBLE EXPENSE	DA7			0	0	0	0	0	0
37	POWER COSTS									
38	CAPACITY COMPONENT	PCCD			0	4,160,820	0	0	0	0
39	ENERGY COMPONENT	PCCE			0	0	0	0	0	0

TABLE 6
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	LIST OF ALLOCATORS								
2	----------								
3	STEAM PRODUCTION	P1			0	0	0	0	0
4	JET-TURBINE PRODUCTION	P2			0	0	0	0	0
5	PURCHASES PRODUCTION	P3			0	0	0	0	0
6	DEMAND AT TRANSMISSION LEVEL	T1			0	0	0	0	0
7	13.8 KV LEVEL OF DISTRIBUTION	DHT1			0	0	0	0	1
8	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0	0	0	1
9	SECONDARY LEVEL OF DISTRIBU-								
10	TION	DS1			1	0	0	0	1
11	METER PLANT	DMTR1			0	1	0	0	1
12	SERVICES	DSRV1			0	0	1	0	1
13	OUTDOOR LIGHTING PLANT	DSL1			0	0	0	1	1
14	GENERAL PLANT MINUS ACCT.389	PG2D			246,978	0	0	0	788,720
15		PG2C			0	79,629	19,846	0	99,475
16		PG2F			0	0	0	42,411	42,411
17	PTT PLUS PDD	PTDD			20,894,298	0	0	0	81,705,787
18	PURCHASE POWER ENERGY	E555ET			0	0	0	0	0
19	TRANSMISSION AND DISTRIBUTION	PTD2D			20,894,298	0	0	0	81,580,715
20	PLANT MINUS ACCTS.350 & 360	PD2C			0	4,676,864	3,715,333	0	8,392,197
21	TRANSMISSION OVERHEAD PLANT	TOHL			0	0	0	0	0
22	TRANSMISSION UNDERGROUND PLT.	TUGL			0	0	0	0	0
23	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0	0	0	3,317,428
24		DOHPC			0	0	0	0	0
25		DOHSD			3,443,969	0	0	0	3,443,969
26		DOHSC			0	0	0	0	0
27	DISTRIBUTION UNDERGROUND PLT.	DUGP			0	0	0	0	8,249,830
28		DUGS			5,185,755	0	0	0	5,185,755
29	DIRECT ASSIGNMENT STRINGS								
30	CUSTOMER ACCOUNT EXPENSES	DA1			0	0	0	0	0
31	CUST SERV.&INFO EXPENSE	DA5			0	0	0	0	0
32	SALES EXPENSE	DA2			0	0	0	0	0
33	CONS. & LOAD MANAGEMENT	DA3			0	0	0	0	0
34	CUSTOMER DEPOSITS	DA4			0	0	0	0	0
35	CUSTOMER INSTALLATION	DA6			0	0	0	0	0
36	INTANGIBLE EXPENSE	DA7			0	0	0	0	0
37	POWER COSTS								
38	CAPACITY COMPONENT	PCCD			0	0	0	0	0
39	ENERGY COMPONENT	PCCE			0	0	0	0	0

TABLE 6
CAMBRIDGE ELECTRIC LIGHT COMPANY
FUNCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

	LIST OF ALLOCATORS	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	LIST OF ALLOCATORS									
2	----------									
3	STEAM PRODUCTION	P1			0	0	0	0	0	0
4	JET-TURBINE PRODUCTION	P2			0	0	0	0	0	0
5	PURCHASES PRODUCTION	P3			0	0	0	0	0	0
6	DEMAND AT TRANSMISSION LEVEL	T1			0	0	0	0	0	0
7	13.8 KV LEVEL OF DISTRIBUTION	DHT1			0	0	0	0	0	0
8	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0	0	0	0	0
9	SECONDARY LEVEL OF DISTRIBU-									
10	TION	DS1			0	0	0	0	0	0
11	METER PLANT	DMTR1			0	0	0	0	0	0
12	SERVICES	DSRV1			0	0	0	0	0	0
13	OUTDOOR LIGHTING PLANT	DSL1			0	0	0	0	0	0
14	GENERAL PLANT MINUS ACCT.389	PG2D			0	0	0	0	0	0
15		PG2C			452,733	36,215	100,153	57,947	0	28,469
16		PG2F			0	0	0	0	0	0
17	PTT PLUS PDD	PTDD			0	0	0	0	0	0
18	PURCHASE POWER ENERGY	E555ET			0	0	0	0	0	0
19	TRANSMISSION AND DISTRIBUTION	PTD2D			0	0	0	0	0	0
20	PLANT MINUS ACCTS.350 & 360	PD2C			0	0	0	0	0	0
21	TRANSMISSION OVERHEAD PLANT	TOHL			0	0	0	0	0	0
22	TRANSMISSION UNDERGROUND PLT.	TUGL			0	0	0	0	0	0
23	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0	0	0	0	0
24		DOHPC			0	0	0	0	0	0
25		DOHSD			0	0	0	0	0	0
26		DOHSC			0	0	0	0	0	0
27	DISTRIBUTION UNDERGROUND PLT.	DUGP			0	0	0	0	0	0
28		DUGS			0	0	0	0	0	0
29	DIRECT ASSIGNMENT STRINGS									
30	CUSTOMER ACCOUNT EXPENSES	DA1			1	0	0	0	0	0
31	CUST SERV.&INFO EXPENSE	DA5			0	1	0	0	0	0
32	SALES EXPENSE	DA2			0	0	1	0	0	0
33	CONS. & LOAD MANAGEMENT	DA3			0	0	0	1	0	0
34	CUSTOMER DEPOSITS	DA4			0	0	0	0	1	0
35	CUSTOMER INSTALLATION	DA6			0	0	0	0	0	1
36	INTANGIBLE EXPENSE	DA7			0	0	0	0	0	0
37	POWER COSTS									
38	CAPACITY COMPONENT	PCCD			0	0	0	0	0	0
39	ENERGY COMPONENT	PCCE			0	0	0	0	0	0

TABLE 6
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	LIST OF ALLOCATORS					
2	----------					
3	STEAM PRODUCTION	P1			0	0
4	JET-TURBINE PRODUCTION	P2			0	0
5	PURCHASES PRODUCTION	P3			0	0
6	DEMAND AT TRANSMISSION LEVEL	T1			0	0
7	13.8 KV LEVEL OF DISTRIBUTION	DHT1			0	0
8	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0
9	SECONDARY LEVEL OF DISTRIBU-					
10	TION	DS1			0	0
11	METER PLANT	DMTR1			0	0
12	SERVICES	DSRV1			0	0
13	OUTDOOR LIGHTING PLANT	DSL1			0	0
14	GENERAL PLANT MINUS ACCT.389	PG2D			0	0
15		PG2C			0	675,517
16		PG2F			0	0
17	PTT PLUS PDD	PTDD			0	0
18	PURCHASE POWER ENERGY	E555ET			0	0
19	TRANSMISSION AND DISTRIBUTION	PTD2D			0	0
20	PLANT MINUS ACCTS.350 & 360	PD2C			0	0
21	TRANSMISSION OVERHEAD PLANT	TOHL			0	0
22	TRANSMISSION UNDERGROUND PLT.	TUGL			0	0
23	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0
24		DOHPC			0	0
25		DOHSD			0	0
26		DOHSC			0	0
27	DISTRIBUTION UNDERGROUND PLT.	DUGP			0	0
28		DUGS			0	0
29	DIRECT ASSIGNMENT STRINGS					
30	CUSTOMER ACCOUNT EXPENSES	DA1			0	1
31	CUST SERV.&INFO EXPENSE	DA5			0	1
32	SALES EXPENSE	DA2			0	1
33	CONS. & LOAD MANAGEMENT	DA3			0	1
34	CUSTOMER DEPOSITS	DA4			0	1
35	CUSTOMER INSTALLATION	DA6			0	1
36	INTANGIBLE EXPENSE	DA7			1	1
37	POWER COSTS					
38	CAPACITY COMPONENT	PCCD			0	0
39	ENERGY COMPONENT	PCCE			0	0

TABLE 6
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	PCC			79,780,210	3,337,102	168,082	72,114,206	75,619,390	4,160,820
2	PRO-FORMA POWER COSTS									
3	CAPACITY COMPONENT	PCCD1			50,986,923	0	0	46,826,103	46,826,103	4,160,820
4	ENERGY COMPONENT	PCCE1			27,136,357	3,009,879	151,601	23,974,877	27,136,357	0
5	TOTAL	PCC1			78,123,280	3,009,879	151,601	70,800,980	73,962,460	4,160,820
6	RESIDUAL OPER. & MAINT.									
7	CAPACITY COMPONENT	RESOMD			6,444,998	4,003,717	64,596	303,519	4,371,832	342,989
8	ENERGY COMPONENT	RESOME			-672,450	-544,545	0	-127,905	-672,450	0
9	CUSTOMER COMPONENT	RESOMC			1,958,687	0	0	0	0	0
10	STREET LIGHTING	RESOMF			129,236	0	0	0	0	0
11	TOTAL	RESOM			7,860,471	3,459,172	64,596	175,614	3,699,382	342,989
12	REV. REQ. NET PROFORMA PCC									
13	CAPACITY COMPONENT	R002DZ			28,238,754	9,948,632	342,783	360,600	10,652,015	4,006,490
14	ENERGY COMPONENT	R002EZ			721,964	114,171	821	129,354	244,346	0
15	CUSTOMER COMPONENT	R002CZ			5,320,255	0	0	0	0	0
16	STREET LIGHTING	R002FZ			896,996	0	0	0	0	0
17	TOTAL	R002Z			35,177,969	10,062,803	343,604	489,954	10,896,361	4,006,490

TABLE 6
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	PCC			0	4,160,820	0	0	0	0
2	PRO-FORMA POWER COSTS									
3	CAPACITY COMPONENT	PCCD1			0	4,160,820	0	0	0	0
4	ENERGY COMPONENT	PCCE1			0	0	0	0	0	0
5	TOTAL	PCC1			0	4,160,820	0	0	0	0
6	RESIDUAL OPER. & MAINT.									
7	CAPACITY COMPONENT	RESOMD			0	342,989	178,811	309,207	45,769	584,069
8	ENERGY COMPONENT	RESOME			0	0	0	0	0	0
9	CUSTOMER COMPONENT	RESOMC			0	0	0	0	0	0
10	STREET LIGHTING	RESOMF			0	0	0	0	0	0
11	TOTAL	RESOM			0	342,989	178,811	309,207	45,769	584,069
12	REV. REQ. NET PROFORMA PCC									
13	CAPACITY COMPONENT	R002DZ			0	4,006,490	2,125,619	4,348,380	597,315	2,756,624
14	ENERGY COMPONENT	R002EZ			0	0	0	0	0	0
15	CUSTOMER COMPONENT	R002CZ			0	0	0	0	0	0
16	STREET LIGHTING	R002FZ			0	0	0	0	0	0
17	TOTAL	R002Z			0	4,006,490	2,125,619	4,348,380	597,315	2,756,624

TABLE 6
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	PCC			0	0	0	0	0
2	PRO-FORMA POWER COSTS								
3	CAPACITY COMPONENT	PCCD1			0	0	0	0	0
4	ENERGY COMPONENT	PCCE1			0	0	0	0	0
5	TOTAL	PCC1			0	0	0	0	0
6	RESIDUAL OPER. & MAINT.								
7	CAPACITY COMPONENT	RESOMD			612,321	0	0	0	1,730,177
8	ENERGY COMPONENT	RESOME			0	0	0	0	0
9	CUSTOMER COMPONENT	RESOMC			0	208,036	10,659	0	218,695
10	STREET LIGHTING	RESOMF			0	0	0	129,236	129,236
11	TOTAL	RESOM			612,321	208,036	10,659	129,236	2,078,108
12	REV. REQ. NET PROFORMA PCC								
13	CAPACITY COMPONENT	R002DZ			3,752,311	0	0	0	13,580,249
14	ENERGY COMPONENT	R002EZ			0	0	0	0	0
15	CUSTOMER COMPONENT	R002CZ			0	1,035,661	457,964	0	1,493,625
16	STREET LIGHTING	R002FZ			0	0	0	896,996	896,996
17	TOTAL	R002Z			3,752,311	1,035,661	457,964	896,996	15,970,870

TABLE 6
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	PCC	0	0	0	0	0	0
2	PRO-FORMA POWER COSTS							
3	CAPACITY COMPONENT	PCCD1	0	0	0	0	0	0
4	ENERGY COMPONENT	PCCE1	0	0	0	0	0	0
5	TOTAL	PCC1	0	0	0	0	0	0
6	RESIDUAL OPER. & MAINT.							
7	CAPACITY COMPONENT	RESOMD	0	0	0	0	0	0
8	ENERGY COMPONENT	RESOME	0	0	0	0	0	0
9	CUSTOMER COMPONENT	RESOMC	1,316,089	267,884	94,839	-18,171	0	79,351
10	STREET LIGHTING	RESOMF	0	0	0	0	0	0
11	TOTAL	RESOM	1,316,089	267,884	94,839	-18,171	0	79,351
12	REV. REQ. NET PROFORMA PCC							
13	CAPACITY COMPONENT	R002DZ	0	0	0	0	0	0
14	ENERGY COMPONENT	R002EZ	0	0	0	477,618	0	0
15	CUSTOMER COMPONENT	R002CZ	3,217,975	398,039	425,238	-398,630	-27,660	175,662
16	STREET LIGHTING	R002FZ	0	0	0	0	0	0
17	TOTAL	R002Z	3,217,975	398,039	425,238	78,988	-27,660	175,662

TABLE 6
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	PCC			0	0
2	PRO-FORMA POWER COSTS					
3	CAPACITY COMPONENT	PCCD1			0	0
4	ENERGY COMPONENT	PCCE1			0	0
5	TOTAL	PCC1			0	0
6	RESIDUAL OPER. & MAINT.					
7	CAPACITY COMPONENT	RESOMD			0	0
8	ENERGY COMPONENT	RESOME			0	0
9	CUSTOMER COMPONENT	RESOMC			0	1,739,992
10	STREET LIGHTING	RESOMF			0	0
11	TOTAL	RESOM			0	1,739,992
12	REV. REQ. NET PROFORMA PCC					
13	CAPACITY COMPONENT	R002DZ			0	0
14	ENERGY COMPONENT	R002EZ			0	477,618
15	CUSTOMER COMPONENT	R002CZ			36,006	3,826,630
16	STREET LIGHTING	R002FZ			0	0
17	TOTAL	R002Z			36,006	4,304,248

TABLE 7
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	RATE OF RETURN PRESENT	RTRTN			8.981	8.981	8.981	8.981	8.981	8.981
2	----------									
3	OPERATING EXP. BEFORE TAXES	OPEX			108,272,571	14,002,482	443,834	69,039,690	83,486,006	6,778,339
4	CAPACITY	OPEXD			75,931,873	11,704,417	300,683	46,534,305	58,539,405	6,778,339
5	CUSTOMER	OPEXC			6,038,701	0	0	0	0	0
6	ENERGY	OPEXE			25,536,668	2,298,065	143,151	22,505,385	24,946,601	0
7	STREET LIGHTING	OPEXF			765,329	0	0	0	0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			2,209,969	201,954	32,181	-544,737	-310,602	574,635
9	CAPACITY	TTAXD			1,893,313	170,898	31,973	-577,499	-374,628	574,635
10	CUSTOMER	TTAXC			155,685	0	0	0	0	0
11	ENERGY	TTAXE			64,885	31,056	208	32,762	64,026	0
12	STREET LIGHTING	TTAXF			96,086	0	0	0	0	0
13	RETURN	RET			8,172,807	574,107	93,908	714,317	1,382,332	1,547,096
14	CAPACITY	RETD			7,329,803	492,512	93,361	628,241	1,214,114	1,547,096
15	CUSTOMER	RETC			419,229	0	0	0	0	0
16	ENERGY	RETE			170,476	81,595	548	86,076	168,219	0
17	STREET LIGHTING	RETF			253,300	0	0	0	0	0
18	SALES REVENUE REQUIREMENT	RTSL			110,940,675	11,979,149	57,963	65,828,144	77,865,256	7,846,564
19	CAPACITY	RTSLD			79,208,577	9,742,671	-75,440	45,685,034	55,352,265	7,846,564
20	CUSTOMER	RTSLC			7,548,538	0	0	0	0	0
21	ENERGY	RTSLE			23,070,399	2,236,478	133,403	20,143,110	22,512,991	0
22	STREET LIGHTING	RTSLF			1,113,161	0	0	0	0	0
23	UNIT COSTS									
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			302	37	0	174	211	30
25	$ PER CUSTOMER -YEAR	UNITC			177	0	0	0	0	0
26	MILLS PER KILOWATT HOUR	UNITE			16.845	4.220	0.167	496.735	16.438	0.000
27	$ PER STREET LIGHT -MONTH	UNITF			180.937	0.000	0.000	0.000	0.000	0.000

TABLE 7
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	RATE OF RETURN PRESENT	RTRTN			0.000	8.981	8.981	8.981	8.981	8.981
2	----------									
3	OPERATING EXP. BEFORE TAXES	OPEX			0	6,778,339	1,569,417	3,022,500	430,994	2,474,707
4	CAPACITY	OPEXD			0	6,778,339	1,569,417	3,022,500	430,994	2,474,707
5	CUSTOMER	OPEXC			0	0	0	0	0	0
6	ENERGY	OPEXE			0	0	0	0	0	0
7	STREET LIGHTING	OPEXF			0	0	0	0	0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			0	574,635	289,099	644,062	84,047	257,827
9	CAPACITY	TTAXD			0	574,635	289,099	644,062	84,047	257,827
10	CUSTOMER	TTAXC			0	0	0	0	0	0
11	ENERGY	TTAXE			0	0	0	0	0	0
12	STREET LIGHTING	TTAXF			0	0	0	0	0	0
13	RETURN	RET			0	1,547,096	782,801	1,736,684	227,180	693,496
14	CAPACITY	RETD			0	1,547,096	782,801	1,736,684	227,180	693,496
15	CUSTOMER	RETC			0	0	0	0	0	0
16	ENERGY	RETE			0	0	0	0	0	0
17	STREET LIGHTING	RETF			0	0	0	0	0	0
18	SALES REVENUE REQUIREMENT	RTSL			0	7,846,564	2,406,759	4,905,618	727,564	3,381,369
19	CAPACITY	RTSLD			0	7,846,564	2,406,759	4,905,618	727,564	3,381,369
20	CUSTOMER	RTSLC			0	0	0	0	0	0
21	ENERGY	RTSLE			0	0	0	0	0	0
22	STREET LIGHTING	RTSLF			0	0	0	0	0	0
23	UNIT COSTS									
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			0	30	9	19	3	13
25	$ PER CUSTOMER -YEAR	UNITC			0	0	0	0	0	0
26	MILLS PER KILOWATT HOUR	UNITE			0.000	0.000	0.000	0.000	0.000	0.000
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000	0.000	0.000	0.000	0.000

TABLE 7
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	RATE OF RETURN PRESENT	RTRTN			8.981	8.981	8.981	8.981	8.981
2	----------								
3	OPERATING EXP. BEFORE TAXES	OPEX			3,116,511	985,784	338,902	765,329	12,704,144
4	CAPACITY	OPEXD			3,116,511	0	0	0	10,614,129
5	CUSTOMER	OPEXC			0	985,784	338,902	0	1,324,686
6	ENERGY	OPEXE			0	0	0	0	0
7	STREET LIGHTING	OPEXF			0	0	0	765,329	765,329
8	FEDERAL & STATE INCOME TAXES	TTAX			418,271	81,750	62,355	96,086	1,933,497
9	CAPACITY	TTAXD			418,271	0	0	0	1,693,306
10	CUSTOMER	TTAXC			0	81,750	62,355	0	144,105
11	ENERGY	TTAXE			0	0	0	0	0
12	STREET LIGHTING	TTAXF			0	0	0	96,086	96,086
13	RETURN	RET			1,128,432	219,583	167,761	253,300	5,209,237
14	CAPACITY	RETD			1,128,432	0	0	0	4,568,593
15	CUSTOMER	RETC			0	219,583	167,761	0	387,344
16	ENERGY	RETE			0	0	0	0	0
17	STREET LIGHTING	RETF			0	0	0	253,300	253,300
18	SALES REVENUE REQUIREMENT	RTSL			4,588,438	1,274,276	560,110	1,113,161	18,957,295
19	CAPACITY	RTSLD			4,588,438	0	0	0	16,009,748
20	CUSTOMER	RTSLC			0	1,274,276	560,110	0	1,834,386
21	ENERGY	RTSLE			0	0	0	0	0
22	STREET LIGHTING	RTSLF			0	0	0	1,113,161	1,113,161
23	UNIT COSTS								
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			17	0	0	0	61
25	$ PER CUSTOMER -YEAR	UNITC			0	30	13	0	43
26	MILLS PER KILOWATT HOUR	UNITE			0.000	0.000	0.000	0.000	0.000
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000	0.000	180.943	180.940

TABLE 7
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	RATE OF RETURN PRESENT	RTRTN			8.981	8.982	8.981	8.982	8.981	8.980
2	----------									
3	OPERATING EXP. BEFORE TAXES	OPEX			3,951,338	490,260	519,444	93,966	17,632	215,485
4	CAPACITY	OPEXD			0	0	0	0	0	0
5	CUSTOMER	OPEXC			3,951,338	490,260	519,444	-496,101	17,632	215,485
6	ENERGY	OPEXE			0	0	0	590,067	0	0
7	STREET LIGHTING	OPEXF			0	0	0	0	0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			13,292	1,317	2,423	1,102	-14,339	787
9	CAPACITY	TTAXD			0	0	0	0	0	0
10	CUSTOMER	TTAXC			13,292	1,317	2,423	243	-14,339	787
11	ENERGY	TTAXE			0	0	0	859	0	0
12	STREET LIGHTING	TTAXF			0	0	0	0	0	0
13	RETURN	RET			35,710	3,523	6,543	2,996	-37,671	2,119
14	CAPACITY	RETD			0	0	0	0	0	0
15	CUSTOMER	RETC			35,710	3,523	6,543	739	-37,671	2,119
16	ENERGY	RETE			0	0	0	2,257	0	0
17	STREET LIGHTING	RETF			0	0	0	0	0	0
18	SALES REVENUE REQUIREMENT	RTSL			4,005,591	493,697	478,193	1,065,128	-34,457	218,853
19	CAPACITY	RTSLD			0	0	0	0	0	0
20	CUSTOMER	RTSLC			4,005,591	493,697	478,193	507,720	-34,457	218,853
21	ENERGY	RTSLE			0	0	0	557,408	0	0
22	STREET LIGHTING	RTSLF			0	0	0	0	0	0
23	UNIT COSTS									
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			0	0	0	0	0	0
25	$ PER CUSTOMER -YEAR	UNITC			94	12	11	12	-1	5
26	MILLS PER KILOWATT HOUR	UNITE			0.000	0.000	0.000	55740805.120	0.000	0.000
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000	0.000	0.000	0.000	0.000

TABLE 7
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	RATE OF RETURN PRESENT	RTRTN			8.982	8.981
2	----------					
3	OPERATING EXP. BEFORE TAXES	OPEX			15,957	5,304,082
4	CAPACITY	OPEXD			0	0
5	CUSTOMER	OPEXC			15,957	4,714,015
6	ENERGY	OPEXE			0	590,067
7	STREET LIGHTING	OPEXF			0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			7,857	12,439
9	CAPACITY	TTAXD			0	0
10	CUSTOMER	TTAXC			7,857	11,580
11	ENERGY	TTAXE			0	859
12	STREET LIGHTING	TTAXF			0	0
13	RETURN	RET			20,922	34,142
14	CAPACITY	RETD			0	0
15	CUSTOMER	RETC			20,922	31,885
16	ENERGY	RETE			0	2,257
17	STREET LIGHTING	RETF			0	0
18	SALES REVENUE REQUIREMENT	RTSL			44,555	6,271,560
19	CAPACITY	RTSLD			0	0
20	CUSTOMER	RTSLC			44,555	5,714,152
21	ENERGY	RTSLE			0	557,408
22	STREET LIGHTING	RTSLF			0	0
23	UNIT COSTS					
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			0	0
25	$ PER CUSTOMER -YEAR	UNITC			1	134
26	MILLS PER KILOWATT HOUR	UNITE			0.000	7962971.429
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000