D.T.E. 03-121

RR-DTE-1(b)

BULK Attachment

Commonwealth Electric Company

Functionalized Cost of Service Study

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	DEVELOPMENT OF RATE BASE								
2	----------								
3	ELECTRIC PLANT IN SERVICE	P00			516,669,203	3,163,867	2,015,635	177,829	5,357,331
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			151,017,886	1,740,138	1,520,886	52,176	3,313,200
5	LESS ACCUM. PROV. FOR AMORT.	AMLT	QAMLT	PGT2	1,928,313	10,868	18,511	10,777	40,156
6	NET ELECTRIC PLANT IN SERVICE	NTP00			363,723,004	1,412,861	476,238	114,876	2,003,975
7	ADDITIONS TO PLANT								
8	NUCLEAR INVESTMENTS	P123	Q123	P3	383,500	0	0	383,500	383,500
9	WORKING CAPITAL	TWCAP			18,314,394	158,200	188,649	1,052,833	1,399,682
10	TOTAL ADDITIONS TO PLANT	TAPL			18,697,894	158,200	188,649	1,436,333	1,783,182
11	DEDUCTIONS FROM PLANT								
12	ACCUM. DEFERRED INC. TAX	ADT			63,921,848	1	0	0	1
13	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	POOD	85,293	629	400	35	1,064
14	CUSTOMER DEPOSITS	CD	QCD	DA5	1,798,945	0	0	0	0
15	CUSTOMER ADVANCES FOR CONST	CACT	QCAC	P004	2,608,845	16,347	10,414	919	27,680
16	MISC. OPER. RESERVES	MOPRV	MOPR	P00	84,797	519	331	29	879
17	TOTAL DEDUCTIONS FROM PLANT	TDPL			68,499,728	17,496	11,145	983	29,624
18	RATE BASE	RB			313,921,190	1,553,566	653,743	1,550,227	3,757,536
19	DEVELOPMENT OF OPERATING EXPENSE								
20	----------								
21	OPERATING EXPENSES BEFORE TAX								
22	POWER COST CHARGES	EPCC			196,276,128	6,386	65,454	195,506,336	195,578,176
23	CONSERVATION & LOAD MG.	ECLM			2,809,136	0	0	0	0
24	OTHER OPER. & MAINT.	E001			169,473,936	292,312	1,101,508	88,920,643	90,314,463
25	TOTAL OPER. & MAINTENANCE	E00			368,559,200	298,698	1,166,962	284,426,979	285,892,639
26	DEPRECIATION EXPENSE	DE00			16,792,545	103,497	57,950	5,182	166,629
27	AMORTIZATION OF PLANT	ADUP	CDUP	P00	11,715	70	46	4	120
28	AMORTIZATION OF ITC	AITC	TICA	P00	-434,620	-2,660	-1,696	-150	-4,506
29	TAXES OTHER THAN INCOME TAX	OTTX			8,344,920	41,225	39,847	21,455	102,527
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	0	0	0	0	0
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			393,273,760	440,830	1,263,109	284,453,470	286,157,409

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

				TRANSMISSION				DISTRIBUTION	
	OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1 DEVELOPMENT OF RATE BASE									
2 ----------									
3 ELECTRIC PLANT IN SERVICE	P00			9,953,265	63,506,824	4,091,465	77,551,554	44,863,714	147,316,267
4 LESS ACCUM. PROV. FOR DEPREC.	APDT			5,164,369	23,035,430	1,157,114	29,356,913	13,797,231	35,210,746
5 LESS ACCUM. PROV. FOR AMORT.	AMLT	QAMLT	PGT2	16,901	73,871	8,368	99,140	93,391	381,055
6 NET ELECTRIC PLANT IN SERVICE	NTP00			4,771,995	40,397,523	2,925,983	48,095,501	30,973,092	111,724,466
7 ADDITIONS TO PLANT									
8 NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
9 WORKING CAPITAL	TWCAP			212,011	1,127,778	76,893	1,416,682	1,008,391	3,477,365
10 TOTAL ADDITIONS TO PLANT	TAPL			212,011	1,127,778	76,893	1,416,682	1,008,391	3,477,365
11 DEDUCTIONS FROM PLANT									
12 ACCUM. DEFERRED INC. TAX	ADT			1,180,045	8,030,180	529,952	9,740,177	5,506,045	19,119,669
13 UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	P00D	1,977	12,614	813	15,404	8,911	29,261
14 CUSTOMER DEPOSITS	CD	QCD	DA5	0	0	0	0	0	0
15 CUSTOMER ADVANCES FOR CONST	CACT	QCAC	P004	51,425	328,115	21,139	400,679	231,793	761,125
16 MISC. OPER. RESERVES	MOPRV	MOPR	P00	1,634	10,423	672	12,729	7,363	24,178
17 TOTAL DEDUCTIONS FROM PLANT	TDPL			1,235,081	8,381,332	552,576	10,168,989	5,754,112	19,934,233
18 RATE BASE	RB			3,748,926	33,143,970	2,450,301	39,343,197	26,227,372	95,267,599
19 DEVELOPMENT OF OPERATING EXPENSE									
20 ----------									
21 OPERATING EXPENSES BEFORE TAX									
22 POWER COST CHARGES	EPCC			628,334	69,618	0	697,952	0	0
23 CONSERVATION & LOAD MG.	ECLM			0	0	0	0	0	0
24 OTHER OPER. & MAINT.	E001			727,317	3,200,047	235,611	4,162,975	4,214,398	14,923,497
25 TOTAL OPER. & MAINTENANCE	E00			1,355,651	3,269,665	235,611	4,860,927	4,214,398	14,923,497
26 DEPRECIATION EXPENSE	DE00			347,652	3,062,295	309,039	3,718,986	384,396	4,559,634
27 AMORTIZATION OF PLANT	ADUP	CDUP	P00	226	1,440	93	1,759	1,017	3,340
28 AMORTIZATION OF ITC	AITC	TICA	P00	-8,373	-53,422	-3,442	-65,237	-37,739	-123,922
29 TAXES OTHER THAN INCOME TAX	OTTX			97,691	680,888	49,732	828,311	612,059	2,121,278
30 DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	0	0	0	0	0	0
31 TOTAL OPER. EXP. BEFORE TAX	OPEX			1,792,847	6,960,866	591,033	9,344,746	5,174,131	21,483,827

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

				DISTRIBUTION					
	OUT	IN	ALLOC	SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1 DEVELOPMENT OF RATE BASE									
2 ----------									
3 ELECTRIC PLANT IN SERVICE	P00			154,321,070	34,512,821	25,834,601	11,725,736	0	418,574,209
4 LESS ACCUM. PROV. FOR DEPREC.	APDT			39,024,156	14,535,649	8,076,953	3,786,232	0	114,430,967
5 LESS ACCUM. PROV. FOR AMORT.	AMLT	QAMLT	PGT2	294,060	48,921	90,472	72,104	0	980,003
6 NET ELECTRIC PLANT IN SERVICE	NTP00			115,002,854	19,928,251	17,667,176	7,867,400	0	303,163,239
7 ADDITIONS TO PLANT									
8 NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
9 WORKING CAPITAL	TWCAP			3,166,145	460,278	781,511	537,659	0	9,431,349
10 TOTAL ADDITIONS TO PLANT	TAPL			3,166,145	460,278	781,511	537,659	0	9,431,349
11 DEDUCTIONS FROM PLANT									
12 ACCUM. DEFERRED INC. TAX	ADT			20,259,347	4,570,010	3,298,593	1,428,006	0	54,181,670
13 UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	P00D	30,653	0	0	0	0	68,825
14 CUSTOMER DEPOSITS	CD	QCD	DA5	0	0	0	0	0	0
15 CUSTOMER ADVANCES FOR CONST	CACT	QCAC	P004	797,316	178,314	133,477	0	0	2,102,025
16 MISC. OPER. RESERVES	MOPRV	MOPR	P00	25,328	5,664	4,240	1,924	0	68,697
17 TOTAL DEDUCTIONS FROM PLANT	TDPL			21,112,644	4,753,988	3,436,310	1,429,930	0	56,421,217
18 RATE BASE	RB			97,056,356	15,634,542	15,012,378	6,975,130	1	256,173,378
19 DEVELOPMENT OF OPERATING EXPENSE									
20 ----------									
21 OPERATING EXPENSES BEFORE TAX									
22 POWER COST CHARGES	EPCC			0	0	0	0	0	0
23 CONSERVATION & LOAD MG.	ECLM			0	0	0	0	0	0
24 OTHER OPER. & MAINT.	E001			12,579,945	1,247,585	3,709,333	3,235,545	0	39,910,303
25 TOTAL OPER. & MAINTENANCE	E00			12,579,945	1,247,585	3,709,333	3,235,545	0	39,910,303
26 DEPRECIATION EXPENSE	DE00			4,424,446	1,319,259	834,631	994,088	0	12,516,454
27 AMORTIZATION OF PLANT	ADUP	CDUP	P00	3,499	783	586	266	0	9,491
28 AMORTIZATION OF ITC	AITC	TICA	P00	-129,814	-29,032	-21,732	-9,864	0	-352,103
29 TAXES OTHER THAN INCOME TAX	OTTX			2,072,736	320,195	411,847	237,536	0	5,775,651
30 DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	0	0	0	0	0	0
31 TOTAL OPER. EXP. BEFORE TAX	OPEX			18,950,812	2,858,790	4,934,665	4,457,571	0	57,859,796

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	DEVELOPMENT OF RATE BASE									
2	----------									
3	ELECTRIC PLANT IN SERVICE	P00			10,082,631	482,236	631,466	816,866	0	1,836,685
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			2,958,308	141,491	185,276	239,674	0	0
5	LESS ACCUM. PROV. FOR AMORT.	AMLT	QAMLT	PGT2	611,037	29,225	38,269	49,504	0	0
6	NET ELECTRIC PLANT IN SERVICE	NTP00			6,513,286	311,520	407,921	527,688	0	1,836,685
7	ADDITIONS TO PLANT									
8	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
9	WORKING CAPITAL	TWCAP			4,612,754	435,104	178,691	328,695	12,230	13,194
10	TOTAL ADDITIONS TO PLANT	TAPL			4,612,754	435,104	178,691	328,695	12,230	13,194
11	DEDUCTIONS FROM PLANT									
12	ACCUM. DEFERRED INC. TAX	ADT			0	0	0	0	0	0
13	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	P00D	0	0	0	0	0	0
14	CUSTOMER DEPOSITS	CD	QCD	DA5	0	0	0	0	1,798,945	0
15	CUSTOMER ADVANCES FOR CONST	CACT	QCAC	P004	52,093	2,492	3,263	4,220	0	9,489
16	MISC. OPER. RESERVES	MOPRV	MOPR	P00	1,655	79	104	134	0	301
17	TOTAL DEDUCTIONS FROM PLANT	TDPL			53,748	2,571	3,367	4,354	1,798,945	9,790
18	RATE BASE	RB			11,072,293	744,054	583,246	852,030	-1,786,714	1,840,090
19	DEVELOPMENT OF OPERATING EXPENSE									
20	----------									
21	OPERATING EXPENSES BEFORE TAX									
22	POWER COST CHARGES	EPCC			0	0	0	0	0	0
23	CONSERVATION & LOAD MG.	ECLM			0	0	0	2,809,136	0	0
24	OTHER OPER. & MAINT.	E001			28,830,757	2,725,052	1,114,002	-755,877	76,756	61,052
25	TOTAL OPER. & MAINTENANCE	E00			28,830,757	2,725,052	1,114,002	2,053,259	76,756	61,052
26	DEPRECIATION EXPENSE	DE00			293,806	14,052	18,401	23,803	0	1,476
27	AMORTIZATION OF PLANT	ADUP	CDUP	P00	229	11	14	19	0	42
28	AMORTIZATION OF ITC	AITC	TICA	P00	-8,481	-406	-531	-687	0	-1,545
29	TAXES OTHER THAN INCOME TAX	OTTX			1,216,537	58,185	76,190	98,560	0	27,734
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	0	0	0	0	0	0
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			30,332,848	2,796,894	1,208,076	2,174,954	76,756	88,759

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	DEVELOPMENT OF RATE BASE					
2	----------					
3	ELECTRIC PLANT IN SERVICE	P00			1,336,225	15,186,109
4	LESS ACCUM. PROV. FOR DEPREC.	APDT			392,057	3,916,806
5	LESS ACCUM. PROV. FOR AMORT.	AMLT	QAMLT	PGT2	80,979	809,014
6	NET ELECTRIC PLANT IN SERVICE	NTP00			863,189	10,460,289
7	ADDITIONS TO PLANT					
8	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0
9	WORKING CAPITAL	TWCAP			486,013	6,066,681
10	TOTAL ADDITIONS TO PLANT	TAPL			486,013	6,066,681
11	DEDUCTIONS FROM PLANT					
12	ACCUM. DEFERRED INC. TAX	ADT			0	0
13	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	P00D	0	0
14	CUSTOMER DEPOSITS	CD	QCD	DA5	0	1,798,945
15	CUSTOMER ADVANCES FOR CONST	CACT	QCAC	P004	6,904	78,461
16	MISC. OPER. RESERVES	MOPRV	MOPR	P00	219	2,492
17	TOTAL DEDUCTIONS FROM PLANT	TDPL			7,123	1,879,898
18	RATE BASE	RB			1,342,080	14,647,079
19	DEVELOPMENT OF OPERATING EXPENSE					
20	----------					
21	OPERATING EXPENSES BEFORE TAX					
22	POWER COST CHARGES	EPCC			0	0
23	CONSERVATION & LOAD MG.	ECLM			0	2,809,136
24	OTHER OPER. & MAINT.	E001			3,034,453	35,086,195
25	TOTAL OPER. & MAINTENANCE	E00			3,034,453	37,895,331
26	DEPRECIATION EXPENSE	DE00			38,938	390,476
27	AMORTIZATION OF PLANT	ADUP	CDUP	P00	30	345
28	AMORTIZATION OF ITC	AITC	TICA	P00	-1,124	-12,774
29	TAXES OTHER THAN INCOME TAX	OTTX			161,225	1,638,431
30	DEFERRED TAX FLOWBACK	DTFX	DTF	ADT	0	0
31	TOTAL OPER. EXP. BEFORE TAX	OPEX			3,233,522	39,911,809

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	DEVELOPMENT OF REVENUE REQUIREMENT								
2	----------								
3	RATE BASE	RB			313,921,190	1,553,566	653,743	1,550,227	3,757,536
4	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	9.256
5	RETURN	RET			29,055,473	143,793	60,508	143,484	347,785
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			393,273,760	440,830	1,263,109	284,453,470	286,157,409
7	FEDERAL AND STATE INCOME TAX	TTAX			10,091,909	39,717	5,151	101,179	146,047
8	TOTAL REVENUE REQUIREMENT	ROO			432,421,141	624,340	1,328,768	284,698,133	286,651,241
9	LESS- OTHER INCOME	RINC			4,783,542	3,451	2,199	46,214	51,864
10	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	15,007,365	0	0	15,007,365	15,007,365
11	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	-1,222,062	-40	-408	-1,217,269	-1,217,717
12	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-1,316,600	-4,433	-8,442	-434,263	-447,138
13	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	P3	14,037	0	0	14,037	14,037
14	LESS- UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	-2,183,683	0	0	0	0
15	BILLED SALES REV REQUIREMENT	RTSL			417,338,542	625,362	1,335,419	271,282,049	273,242,830
16	CONTRACT REVENUE REQUIREMENT	RCON			4,161,920	0	0	4,095,805	4,095,805
17	TARIFF REVENUE REQUIREMENT	RTSLL			413,176,622	625,362	1,335,419	267,186,244	269,147,025

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	DEVELOPMENT OF REVENUE REQUIREMENT									
2	----------									
3	RATE BASE	RB			3,748,926	33,143,970	2,450,301	39,343,197	26,227,372	95,267,599
4	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	9.256	9.256
5	RETURN	RET			346,988	3,067,693	226,791	3,641,472	2,427,516	8,817,644
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			1,792,847	6,960,866	591,033	9,344,746	5,174,131	21,483,827
7	FEDERAL AND STATE INCOME TAX	TTAX			57,204	924,942	79,614	1,061,760	802,045	3,215,634
8	TOTAL REVENUE REQUIREMENT	ROO			2,197,039	10,953,501	897,438	14,047,978	8,403,692	33,517,105
9	LESS- OTHER INCOME	RINC			144,321	928,756	4,463	1,077,540	400,475	1,305,687
10	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
11	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	-3,912	-433	0	-4,345	0	0
12	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-8,693	-64,734	-5,949	-79,376	-52,805	-213,237
13	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	P3	0	0	0	0	0	0
14	LESS- UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0	0
15	BILLED SALES REV REQUIREMENT	RTSL			2,065,323	10,089,912	898,924	13,054,159	8,056,022	32,424,655
16	CONTRACT REVENUE REQUIREMENT	RCON			0	0	0	0	0	66,115
17	TARIFF REVENUE REQUIREMENT	RTSLL			2,065,323	10,089,912	898,924	13,054,159	8,056,022	32,358,540

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	DEVELOPMENT OF REVENUE REQUIREMENT									
2	----------									
3	RATE BASE	RB			97,056,356	15,634,542	15,012,378	6,975,130	1	256,173,378
4	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	0.000	9.256
5	RETURN	RET			8,983,205	1,447,080	1,389,494	645,594	0	23,710,533
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			18,950,812	2,858,790	4,934,665	4,457,571	0	57,859,796
7	FEDERAL AND STATE INCOME TAX	TTAX			3,201,029	356,940	463,117	226,525	0	8,265,290
8	TOTAL REVENUE REQUIREMENT	ROO			31,135,046	4,662,810	6,787,276	5,329,690	0	89,835,619
9	LESS- OTHER INCOME	RINC			1,381,578	311,324	225,718	12,791	0	3,637,573
10	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
11	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0	0
12	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-196,411	-28,387	-43,591	-35,705	0	-570,136
13	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	P3	0	0	0	0	0	0
14	LESS- UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0	0
15	BILLED SALES REV REQUIREMENT	RTSL			29,949,879	4,379,873	6,605,149	5,352,604	0	86,768,182
16	CONTRACT REVENUE REQUIREMENT	RCON			0	0	0	0	0	66,115
17	TARIFF REVENUE REQUIREMENT	RTSLL			29,949,879	4,379,873	6,605,149	5,352,604	0	86,702,067

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	DEVELOPMENT OF REVENUE REQUIREMENT									
2	----------									
3	RATE BASE	RB			11,072,293	744,054	583,246	852,030	-1,786,714	1,840,090
4	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	9.256	9.256
5	RETURN	RET			1,024,814	68,867	53,983	78,861	-165,372	170,312
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			30,332,848	2,796,894	1,208,076	2,174,954	76,756	88,759
7	FEDERAL AND STATE INCOME TAX	TTAX			491,693	36,323	24,214	37,147	-106,687	78,441
8	TOTAL REVENUE REQUIREMENT	ROO			31,849,355	2,902,084	1,286,273	2,290,961	-195,303	337,512
9	LESS- OTHER INCOME	RINC			10,998	526	689	891	0	2,003
10	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
11	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0	0
12	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-215,197	-19,624	-8,683	47,548	1,303	-2,229
13	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	P3	0	0	0	0	0	0
14	LESS- UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	-2,183,683	0	0
15	BILLED SALES REV REQUIREMENT	RTSL			32,053,554	2,921,182	1,294,267	4,426,205	-196,606	337,738
16	CONTRACT REVENUE REQUIREMENT	RCON			0	0	0	0	0	0
17	TARIFF REVENUE REQUIREMENT	RTSLL			32,053,554	2,921,182	1,294,267	4,426,205	-196,606	337,738

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

SUMMARY OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	DEVELOPMENT OF REVENUE REQUIREMENT					
2	----------					
3	RATE BASE	RB			1,342,080	14,647,079
4	RATE OF RETURN	RTRET			9.256	9.256
5	RETURN	RET			124,218	1,355,683
6	TOTAL OPER. EXP. BEFORE TAX	OPEX			3,233,522	39,911,809
7	FEDERAL AND STATE INCOME TAX	TTAX			57,681	618,812
8	TOTAL REVENUE REQUIREMENT	ROO			3,415,421	41,886,303
9	LESS- OTHER INCOME	RINC			1,458	16,565
10	LESS- NEPOOL REV. CREDIT	RRSALE	XRSALE	P3	0	0
11	LESS- UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0
12	LESS- UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-23,068	-219,950
13	LESS- UNBILL SALE FOR RESALE	EUBSR	UBLSR	P3	0	0
14	LESS- UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	-2,183,683
15	BILLED SALES REV REQUIREMENT	RTSL			3,437,031	44,273,371
16	CONTRACT REVENUE REQUIREMENT	RCON			0	0
17	TARIFF REVENUE REQUIREMENT	RTSLL			3,437,031	44,273,371

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	ELECTRIC PLANT IN SERVICE								
2	----------								
3	INTANGIBLE PLANT								
4	303 MISC. INTANGIBLE PLT.								
5	TOTAL	P03	Q03	DA6	1,836,685	0	0	0	0
6	(NEW CUSTOMER ACCOUNTING SYSTEM)								
7	TOTAL INTANGIBLE PLT.	PIT			1,836,685	0	0	0	0
8	PRODUCTION PLANT								
9	STEAM PRODUCTION								
10	310 LAND AND LAND RIGHTS	P10	Q10	P1	6,866	6,866	0	0	6,866
11	311 STRUCTURES AND IMPROV.	P11	Q11	P1	416,348	416,348	0	0	416,348
12	312 BOILER PLANT EQUIPMENT	P12	Q12	P1	1,703,184	1,703,184	0	0	1,703,184
13	314 GENERATORS	P14	Q14	P1	643,041	643,041	0	0	643,041
14	315 ACCESSORY ELEC. EQUIP.	P15	Q15	P1	183,913	183,913	0	0	183,913
15	316 MISC. POWER PLANT EQUIP	P16	Q16	P1	31,161	31,161	0	0	31,161
16	TOTAL STEAM PLANT	P100			2,984,513	2,984,513	0	0	2,984,513
17	OTHER PRODUCTION PLANT								
18	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0	0	0	0
19	341 STRUCTURES AND IMPROV.	P41	Q41	P2	33,447	0	33,447	0	33,447
20	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	160,791	0	160,791	0	160,791
21	343 PRIME MOVERS	P43	Q43	P2	1,013,849	0	1,013,849	0	1,013,849
22	344 GENERATORS	P44	Q44	P2	402,957	0	402,957	0	402,957
23	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	74,607	0	74,607	0	74,607
24	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	25,083	0	25,083	0	25,083
25	TOTAL OTHER PRODUCTION	P200			1,710,734	0	1,710,734	0	1,710,734
26	TOTAL PRODUCTION PLANT	PPT			4,695,247	2,984,513	1,710,734	0	4,695,247
27	TRANSMISSION PLANT								
28	350 LAND AND LAND RIGHTS	P50			4,047,043	0	0	0	0
29	352 STUCTURES AND IMPROV.	P52			779,978	0	0	0	0
30	353 STATION EQUIPMENT	P53			20,944,884	0	0	0	0
31	354 TOWERS AND FIXTURES	P54			3,911,208	0	0	0	0
32	355 POLES AND FIXTURES	P55			26,702,177	0	0	0	0
33	356 OVERHEAD CONDUCTORS	P56			15,122,031	0	0	0	0
34	357 UNDERGROUND CONDUIT	P57			2,290,992	0	0	0	0
35	358 UNDERGROUND CONDUCTORS	P58			1,154,066	0	0	0	0
36	359 ROADS AND TRAILS	P59			998,326	0	0	0	0
37	TOTAL TRANSMISSION PLANT	PTT			75,950,705	0	0	0	0
38	DISTRIBUTION PLANT								

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	ELECTRIC PLANT IN SERVICE									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.									
5	TOTAL	P03	Q03	DA6	0	0	0	0	0	0
6	(NEW CUSTOMER ACCOUNTING SYSTEM)									
7	TOTAL INTANGIBLE PLT.	PIT			0	0	0	0	0	0
8	PRODUCTION PLANT									
9	STEAM PRODUCTION									
10	310 LAND AND LAND RIGHTS	P10	Q10	P1	0	0	0	0	0	0
11	311 STRUCTURES AND IMPROV.	P11	Q11	P1	0	0	0	0	0	0
12	312 BOILER PLANT EQUIPMENT	P12	Q12	P1	0	0	0	0	0	0
13	314 GENERATORS	P14	Q14	P1	0	0	0	0	0	0
14	315 ACCESSORY ELEC. EQUIP.	P15	Q15	P1	0	0	0	0	0	0
15	316 MISC. POWER PLANT EQUIP	P16	Q16	P1	0	0	0	0	0	0
16	TOTAL STEAM PLANT	P100			0	0	0	0	0	0
17	OTHER PRODUCTION PLANT									
18	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0	0	0	0	0
19	341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0	0	0	0	0
20	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0	0	0	0	0
21	343 PRIME MOVERS	P43	Q43	P2	0	0	0	0	0	0
22	344 GENERATORS	P44	Q44	P2	0	0	0	0	0	0
23	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0	0	0	0	0
24	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0	0	0	0	0
25	TOTAL OTHER PRODUCTION	P200			0	0	0	0	0	0
26	TOTAL PRODUCTION PLANT	PPT			0	0	0	0	0	0
27	TRANSMISSION PLANT									
28	350 LAND AND LAND RIGHTS	P50			965,434	3,036,116	45,493	4,047,043	0	0
29	352 STUCTURES AND IMPROV.	P52			5,457	732,626	41,895	779,978	0	0
30	353 STATION EQUIPMENT	P53			409,516	16,673,962	3,861,406	20,944,884	0	0
31	354 TOWERS AND FIXTURES	P54			3,630,354	280,854	0	3,911,208	0	0
32	355 POLES AND FIXTURES	P55			1,321,423	25,380,754	0	26,702,177	0	0
33	356 OVERHEAD CONDUCTORS	P56			2,862,115	12,259,916	0	15,122,031	0	0
34	357 UNDERGROUND CONDUIT	P57			0	2,290,992	0	2,290,992	0	0
35	358 UNDERGROUND CONDUCTORS	P58			0	1,154,066	0	1,154,066	0	0
36	359 ROADS AND TRAILS	P59			482,430	506,998	8,898	998,326	0	0
37	TOTAL TRANSMISSION PLANT	PTT			9,676,729	62,316,284	3,957,692	75,950,705	0	0
38	DISTRIBUTION PLANT									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	ELECTRIC PLANT IN SERVICE									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.									
5	TOTAL	P03	Q03	DA6	0	0	0	0	0	0
6	(NEW CUSTOMER ACCOUNTING SYSTEM)									
7	TOTAL INTANGIBLE PLT.	PIT			0	0	0	0	0	0
8	PRODUCTION PLANT									
9	STEAM PRODUCTION									
10	310 LAND AND LAND RIGHTS	P10	Q10	P1	0	0	0	0	0	0
11	311 STRUCTURES AND IMPROV.	P11	Q11	P1	0	0	0	0	0	0
12	312 BOILER PLANT EQUIPMENT	P12	Q12	P1	0	0	0	0	0	0
13	314 GENERATORS	P14	Q14	P1	0	0	0	0	0	0
14	315 ACCESSORY ELEC. EQUIP.	P15	Q15	P1	0	0	0	0	0	0
15	316 MISC. POWER PLANT EQUIP	P16	Q16	P1	0	0	0	0	0	0
16	TOTAL STEAM PLANT	P100			0	0	0	0	0	0
17	OTHER PRODUCTION PLANT									
18	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0	0	0	0	0
19	341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0	0	0	0	0
20	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0	0	0	0	0
21	343 PRIME MOVERS	P43	Q43	P2	0	0	0	0	0	0
22	344 GENERATORS	P44	Q44	P2	0	0	0	0	0	0
23	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0	0	0	0	0
24	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0	0	0	0	0
25	TOTAL OTHER PRODUCTION	P200			0	0	0	0	0	0
26	TOTAL PRODUCTION PLANT	PPT			0	0	0	0	0	0
27	TRANSMISSION PLANT									
28	350 LAND AND LAND RIGHTS	P50			0	0	0	0	0	0
29	352 STUCTURES AND IMPROV.	P52			0	0	0	0	0	0
30	353 STATION EQUIPMENT	P53			0	0	0	0	0	0
31	354 TOWERS AND FIXTURES	P54			0	0	0	0	0	0
32	355 POLES AND FIXTURES	P55			0	0	0	0	0	0
33	356 OVERHEAD CONDUCTORS	P56			0	0	0	0	0	0
34	357 UNDERGROUND CONDUIT	P57			0	0	0	0	0	0
35	358 UNDERGROUND CONDUCTORS	P58			0	0	0	0	0	0
36	359 ROADS AND TRAILS	P59			0	0	0	0	0	0
37	TOTAL TRANSMISSION PLANT	PTT			0	0	0	0	0	0
38	DISTRIBUTION PLANT									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED 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 INTANGIBLE PLANT
1	ELECTRIC PLANT IN SERVICE									
2	----------									
3	INTANGIBLE PLANT									
4	303 MISC. INTANGIBLE PLT.									
5	TOTAL	P03	Q03	DA6	0	0	0	0	0	1,836,685
6	(NEW CUSTOMER ACCOUNTING SYSTEM)									
7	TOTAL INTANGIBLE PLT.	PIT			0	0	0	0	0	1,836,685
8	PRODUCTION PLANT									
9	STEAM PRODUCTION									
10	310 LAND AND LAND RIGHTS	P10	Q10	P1	0	0	0	0	0	0
11	311 STRUCTURES AND IMPROV.	P11	Q11	P1	0	0	0	0	0	0
12	312 BOILER PLANT EQUIPMENT	P12	Q12	P1	0	0	0	0	0	0
13	314 GENERATORS	P14	Q14	P1	0	0	0	0	0	0
14	315 ACCESSORY ELEC. EQUIP.	P15	Q15	P1	0	0	0	0	0	0
15	316 MISC. POWER PLANT EQUIP	P16	Q16	P1	0	0	0	0	0	0
16	TOTAL STEAM PLANT	P100			0	0	0	0	0	0
17	OTHER PRODUCTION PLANT									
18	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0	0	0	0	0
19	341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0	0	0	0	0
20	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0	0	0	0	0
21	343 PRIME MOVERS	P43	Q43	P2	0	0	0	0	0	0
22	344 GENERATORS	P44	Q44	P2	0	0	0	0	0	0
23	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0	0	0	0	0
24	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0	0	0	0	0
25	TOTAL OTHER PRODUCTION	P200			0	0	0	0	0	0
26	TOTAL PRODUCTION PLANT	PPT			0	0	0	0	0	0
27	TRANSMISSION PLANT									
28	350 LAND AND LAND RIGHTS	P50			0	0	0	0	0	0
29	352 STUCTURES AND IMPROV.	P52			0	0	0	0	0	0
30	353 STATION EQUIPMENT	P53			0	0	0	0	0	0
31	354 TOWERS AND FIXTURES	P54			0	0	0	0	0	0
32	355 POLES AND FIXTURES	P55			0	0	0	0	0	0
33	356 OVERHEAD CONDUCTORS	P56			0	0	0	0	0	0
34	357 UNDERGROUND CONDUIT	P57			0	0	0	0	0	0
35	358 UNDERGROUND CONDUCTORS	P58			0	0	0	0	0	0
36	359 ROADS AND TRAILS	P59			0	0	0	0	0	0
37	TOTAL TRANSMISSION PLANT	PTT			0	0	0	0	0	0
38	DISTRIBUTION PLANT									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING.DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	ELECTRIC PLANT IN SERVICE					
2	----------					
3	INTANGIBLE PLANT					
4	303 MISC. INTANGIBLE PLT.					
5	TOTAL	P03	Q03	DA6	0	1,836,685
6	(NEW CUSTOMER ACCOUNTING SYSTEM)					
7	TOTAL INTANGIBLE PLT.	PIT			0	1,836,685
8	PRODUCTION PLANT					
9	STEAM PRODUCTION					
10	310 LAND AND LAND RIGHTS	P10	Q10	P1	0	0
11	311 STRUCTURES AND IMPROV.	P11	Q11	P1	0	0
12	312 BOILER PLANT EQUIPMENT	P12	Q12	P1	0	0
13	314 GENERATORS	P14	Q14	P1	0	0
14	315 ACCESSORY ELEC. EQUIP.	P15	Q15	P1	0	0
15	316 MISC. POWER PLANT EQUIP	P16	Q16	P1	0	0
16	TOTAL STEAM PLANT	P100			0	0
17	OTHER PRODUCTION PLANT					
18	340 LAND AND LAND RIGHTS	P40	Q40	P2	0	0
19	341 STRUCTURES AND IMPROV.	P41	Q41	P2	0	0
20	342 FUEL HOLDERS AND ACCES.	P42	Q42	P2	0	0
21	343 PRIME MOVERS	P43	Q43	P2	0	0
22	344 GENERATORS	P44	Q44	P2	0	0
23	345 ACCES. ELECTRIC EQUIP.	P45	Q45	P2	0	0
24	346 MISC. POWER PLANT EQUIP	P46	Q46	P2	0	0
25	TOTAL OTHER PRODUCTION	P200			0	0
26	TOTAL PRODUCTION PLANT	PPT			0	0
27	TRANSMISSION PLANT					
28	350 LAND AND LAND RIGHTS	P50			0	0
29	352 STUCTURES AND IMPROV.	P52			0	0
30	353 STATION EQUIPMENT	P53			0	0
31	354 TOWERS AND FIXTURES	P54			0	0
32	355 POLES AND FIXTURES	P55			0	0
33	356 OVERHEAD CONDUCTORS	P56			0	0
34	357 UNDERGROUND CONDUIT	P57			0	0
35	358 UNDERGROUND CONDUCTORS	P58			0	0
36	359 ROADS AND TRAILS	P59			0	0
37	TOTAL TRANSMISSION PLANT	PTT			0	0
38	DISTRIBUTION PLANT					

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	360 LAND AND LAND RIGHTS								
2	PRIMARY FUNCTION								
3	CAPACITY COMPONENT	P60PD	Q60PD	DSB1	2,687,829	0	0	0	0
4	SECONDARY FUNCTION								
5	CAPACITY COMPONENT	P60SD	Q60SD	DS1	0	0	0	0	0
6	TOTAL ACCOUNT 360	P60			2,687,829	0	0	0	0
7	361 STRUCTURES AND IMPROV.								
8	PRIMARY FUNCTION								
9	CAPACITY COMPONENT	P61PD	Q61PD	DSB1	1,264,818	0	0	0	0
10	SECONDARY FUNCTION								
11	CAPACITY COMPONENT	P61SD	Q61SD	DS1	0	0	0	0	0
12	TOTAL ACCOUNT 361	P61			1,264,818	0	0	0	0
13	362 STATION EQUIPMENT								
14	PRIMARY FUNCTION								
15	CAPACITY COMPONENT	P62PD	Q62PD	DSB1	39,381,755	0	0	0	0
16	SECONDARY FUNCTION								
17	CAPACITY COMPONENT	P62SD	Q62SD	DS1	887,815	0	0	0	0
18	TOTAL ACCOUNT 361	P62			40,269,570	0	0	0	0
19	364 POLES,TOWERS,FIXTURES								
20	PRIMARY FUNCTION								
21	CAPACITY COMPONENT	P64PD	Q64PD	DP1	43,115,111	0	0	0	0
22	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0
23	SECONDARY FUNCTION								
24	CAPACITY COMPONENT	P64SD	Q64SD	DS1	23,420,554	0	0	0	0
25	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0
26	TOTAL ACCOUNT 364								
27	CAPACITY COMPONENT	P64D			66,535,665	0	0	0	0
28	CUSTOMER COMPONENT	P64C			0	0	0	0	0
29	TOTAL	P64			66,535,665	0	0	0	0
30	365 OVERHEAD CONDUCTORS								
31	PRIMARY FUNCTION								
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	49,019,897	0	0	0	0
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0
34	SECONDARY FUNCTION								
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	38,672,227	0	0	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0
37	TOTAL ACCOUNT 365								
38	CAPACITY COMPONENT	P65D			87,692,124	0	0	0	0
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0
40	TOTAL	P65			87,692,124	0	0	0	0
41	366 UNDERGROUND CONDUIT								

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					TRANSMISSION				DISTRIBUTION	
		OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1	360 LAND AND LAND RIGHTS									
2	PRIMARY FUNCTION									
3	CAPACITY COMPONENT	P60PD	Q60PD	DSB1	0	0	0	0	2,687,829	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	P60SD	Q60SD	DS1	0	0	0	0	0	0
6	TOTAL ACCOUNT 360	P60			0	0	0	0	2,687,829	0
7	361 STRUCTURES AND IMPROV.									
8	PRIMARY FUNCTION									
9	CAPACITY COMPONENT	P61PD	Q61PD	DSB1	0	0	0	0	1,264,818	0
10	SECONDARY FUNCTION									
11	CAPACITY COMPONENT	P61SD	Q61SD	DS1	0	0	0	0	0	0
12	TOTAL ACCOUNT 361	P61			0	0	0	0	1,264,818	0
13	362 STATION EQUIPMENT									
14	PRIMARY FUNCTION									
15	CAPACITY COMPONENT	P62PD	Q62PD	DSB1	0	0	0	0	39,381,755	0
16	SECONDARY FUNCTION									
17	CAPACITY COMPONENT	P62SD	Q62SD	DS1	0	0	0	0	0	0
18	TOTAL ACCOUNT 361	P62			0	0	0	0	39,381,755	0
19	364 POLES,TOWERS,FIXTURES									
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0	0	0	0	43,115,111
22	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	P64SD	Q64SD	DS1	0	0	0	0	0	0
25	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0	0
26	TOTAL ACCOUNT 364									
27	CAPACITY COMPONENT	P64D			0	0	0	0	0	43,115,111
28	CUSTOMER COMPONENT	P64C			0	0	0	0	0	0
29	TOTAL	P64			0	0	0	0	0	43,115,111
30	365 OVERHEAD CONDUCTORS									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0	0	0	0	49,019,897
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	0	0	0	0	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0	0
37	TOTAL ACCOUNT 365									
38	CAPACITY COMPONENT	P65D			0	0	0	0	0	49,019,897
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0	0
40	TOTAL	P65			0	0	0	0	0	49,019,897
41	366 UNDERGROUND CONDUIT									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	360 LAND AND LAND RIGHTS									
2	PRIMARY FUNCTION									
3	CAPACITY COMPONENT	P60PD	Q60PD	DSB1	0	0	0	0	0	2,687,829
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	P60SD	Q60SD	DS1	0	0	0	0	0	0
6	TOTAL ACCOUNT 360	P60			0	0	0	0	0	2,687,829
7	361 STRUCTURES AND IMPROV.									
8	PRIMARY FUNCTION									
9	CAPACITY COMPONENT	P61PD	Q61PD	DSB1	0	0	0	0	0	1,264,818
10	SECONDARY FUNCTION									
11	CAPACITY COMPONENT	P61SD	Q61SD	DS1	0	0	0	0	0	0
12	TOTAL ACCOUNT 361	P61			0	0	0	0	0	1,264,818
13	362 STATION EQUIPMENT									
14	PRIMARY FUNCTION									
15	CAPACITY COMPONENT	P62PD	Q62PD	DSB1	0	0	0	0	0	39,381,755
16	SECONDARY FUNCTION									
17	CAPACITY COMPONENT	P62SD	Q62SD	DS1	887,815	0	0	0	0	887,815
18	TOTAL ACCOUNT 361	P62			887,815	0	0	0	0	40,269,570
19	364 POLES,TOWERS,FIXTURES									
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0	0	0	0	43,115,111
22	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	P64SD	Q64SD	DS1	23,420,554	0	0	0	0	23,420,554
25	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0	0
26	TOTAL ACCOUNT 364									
27	CAPACITY COMPONENT	P64D			23,420,554	0	0	0	0	66,535,665
28	CUSTOMER COMPONENT	P64C			0	0	0	0	0	0
29	TOTAL	P64			23,420,554	0	0	0	0	66,535,665
30	365 OVERHEAD CONDUCTORS									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0	0	0	0	49,019,897
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	38,672,227	0	0	0	0	38,672,227
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0	0
37	TOTAL ACCOUNT 365									
38	CAPACITY COMPONENT	P65D			38,672,227	0	0	0	0	87,692,124
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0	0
40	TOTAL	P65			38,672,227	0	0	0	0	87,692,124
41	366 UNDERGROUND CONDUIT									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED 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 INTANGIBLE PLANT
1	360 LAND AND LAND RIGHTS									
2	PRIMARY FUNCTION									
3	CAPACITY COMPONENT	P60PD	Q60PD	DSB1	0	0	0	0	0	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	P60SD	Q60SD	DS1	0	0	0	0	0	0
6	TOTAL ACCOUNT 360	P60			0	0	0	0	0	0
7	361 STRUCTURES AND IMPROV.									
8	PRIMARY FUNCTION									
9	CAPACITY COMPONENT	P61PD	Q61PD	DSB1	0	0	0	0	0	0
10	SECONDARY FUNCTION									
11	CAPACITY COMPONENT	P61SD	Q61SD	DS1	0	0	0	0	0	0
12	TOTAL ACCOUNT 361	P61			0	0	0	0	0	0
13	362 STATION EQUIPMENT									
14	PRIMARY FUNCTION									
15	CAPACITY COMPONENT	P62PD	Q62PD	DSB1	0	0	0	0	0	0
16	SECONDARY FUNCTION									
17	CAPACITY COMPONENT	P62SD	Q62SD	DS1	0	0	0	0	0	0
18	TOTAL ACCOUNT 361	P62			0	0	0	0	0	0
19	364 POLES,TOWERS,FIXTURES									
20	PRIMARY FUNCTION									
21	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0	0	0	0	0
22	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0	0	0	0	0
23	SECONDARY FUNCTION									
24	CAPACITY COMPONENT	P64SD	Q64SD	DS1	0	0	0	0	0	0
25	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0	0	0	0	0
26	TOTAL ACCOUNT 364									
27	CAPACITY COMPONENT	P64D			0	0	0	0	0	0
28	CUSTOMER COMPONENT	P64C			0	0	0	0	0	0
29	TOTAL	P64			0	0	0	0	0	0
30	365 OVERHEAD CONDUCTORS									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0	0	0	0	0
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	0	0	0	0	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0	0	0	0	0
37	TOTAL ACCOUNT 365									
38	CAPACITY COMPONENT	P65D			0	0	0	0	0	0
39	CUSTOMER COMPONENT	P65C			0	0	0	0	0	0
40	TOTAL	P65			0	0	0	0	0	0
41	366 UNDERGROUND CONDUIT									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	360 LAND AND LAND RIGHTS					
2	PRIMARY FUNCTION					
3	CAPACITY COMPONENT	P60PD	Q60PD	DSB1	0	0
4	SECONDARY FUNCTION					
5	CAPACITY COMPONENT	P60SD	Q60SD	DS1	0	0
6	TOTAL ACCOUNT 360	P60			0	0
7	361 STRUCTURES AND IMPROV.					
8	PRIMARY FUNCTION					
9	CAPACITY COMPONENT	P61PD	Q61PD	DSB1	0	0
10	SECONDARY FUNCTION					
11	CAPACITY COMPONENT	P61SD	Q61SD	DS1	0	0
12	TOTAL ACCOUNT 361	P61			0	0
13	362 STATION EQUIPMENT					
14	PRIMARY FUNCTION					
15	CAPACITY COMPONENT	P62PD	Q62PD	DSB1	0	0
16	SECONDARY FUNCTION					
17	CAPACITY COMPONENT	P62SD	Q62SD	DS1	0	0
18	TOTAL ACCOUNT 361	P62			0	0
19	364 POLES,TOWERS,FIXTURES					
20	PRIMARY FUNCTION					
21	CAPACITY COMPONENT	P64PD	Q64PD	DP1	0	0
22	CUSTOMER COMPONENT	P64PC	Q64PC	DP1	0	0
23	SECONDARY FUNCTION					
24	CAPACITY COMPONENT	P64SD	Q64SD	DS1	0	0
25	CUSTOMER COMPOMENT	P64SC	Q64SC	DS1	0	0
26	TOTAL ACCOUNT 364					
27	CAPACITY COMPONENT	P64D			0	0
28	CUSTOMER COMPONENT	P64C			0	0
29	TOTAL	P64			0	0
30	365 OVERHEAD CONDUCTORS					
31	PRIMARY FUNCTION					
32	CAPACITY COMPONENT	P65PD	Q65PD	DP1	0	0
33	CUSTOMER COMPONENT	P65PC	Q65PC	DP1	0	0
34	SECONDARY FUNCTION					
35	CAPACITY COMPONENT	P65SD	Q65SD	DS1	0	0
36	CUSTOMER COMPONENT	P65SC	Q65SC	DS1	0	0
37	TOTAL ACCOUNT 365					
38	CAPACITY COMPONENT	P65D			0	0
39	CUSTOMER COMPONENT	P65C			0	0
40	TOTAL	P65			0	0
41	366 UNDERGROUND CONDUIT					

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	PRIMARY FUNCTION								
2	CAPACITY COMPONENT	P66PD	Q66PD	DP1	8,750,677	0	0	0	0
3	CUSTOMER COMPONENT	P66PC	Q66PC	DP1	0	0	0	0	0
4	SECONDARY FUNCTION								
5	CAPACITY COMPONENT	P66SD	Q66SD	DS1	10,027,600	0	0	0	0
6	CUSTOMER COMPONENT	P66SC	Q66SC	DS1	0	0	0	0	0
7	TOTAL ACCOUNT 366	P66			18,778,277	0	0	0	0
8	367 UNDERGROUND CONDUCTORS								
9	PRIMARY FUNCTION								
10	CAPACITY COMPONENT	P67PD	Q67PD	DP1	37,815,066	0	0	0	0
11	CUSTOMER COMPONENT	P67PC	Q67PC	DP1	0	0	0	0	0
12	SECONDARY FUNCTION								
13	CAPACITY COMPONENT	P67SD	Q67SD	DS1	17,228,698	0	0	0	0
14	CUSTOMER COMPONENT	P67SC	Q67SC	DS1	0	0	0	0	0
15	TOTAL ACCOUNT 367	P67			55,043,764	0	0	0	0
16	368 LINE TRANSFORMERS								
17	PRIMARY FUNCTION								
18	CAPACITY COMPONENT	P68PD	Q68PD	DP1	2,443,935	0	0	0	0
19	SECONDARY FUNCTION								
20	CAPACITY COMPONENT	P68SD	Q68SD	DS1	59,321,093	0	0	0	0
21	TOTAL ACCOUNT 368	P68			61,765,028	0	0	0	0
22	369 SERVICES								
23	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0
24	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	33,736,599	0	0	0	0
25	TOTAL ACCOUNT 369	P69			33,736,599	0	0	0	0
26	370 METERS								
27	TOTAL ACCOUNT 370	P70	Q70	DMTR1	24,350,784	0	0	0	0
28	373 STREET LIGHTING								
29	TOTAL ACCOUNT 373	P73	Q73	DSL1	10,541,783	0	0	0	0
30	TOTAL DISTRIBUTION PLANT								
31	CAPACITY COMPONENT	PDD			334,037,075	0	0	0	0
32	CUSTOMER COMPONENT	PDC			58,087,383	0	0	0	0
33	STREET LIGHTING	PDF			10,541,783	0	0	0	0
34	TOTAL	PDT			402,666,241	0	0	0	0
35	GENERAL PLANT								
36	389-399 GENERAL PLANT								
37	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	14,726,909	179,354	304,901	177,829	662,084
38	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	15,609,463	0	0	0	0
39	STREET LIGHTING	PGF	Q890F	PAYRFL	1,183,953	0	0	0	0
40	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	31,520,325	179,354	304,901	177,829	662,084

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	PRIMARY FUNCTION									
2	CAPACITY COMPONENT	P66PD	Q66PD	DP1	0	0	0	0	0	8,750,677
3	CUSTOMER COMPONENT	P66PC	Q66PC	DP1	0	0	0	0	0	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	P66SD	Q66SD	DS1	0	0	0	0	0	0
6	CUSTOMER COMPONENT	P66SC	Q66SC	DS1	0	0	0	0	0	0
7	TOTAL ACCOUNT 366	P66			0	0	0	0	0	8,750,677
8	367 UNDERGROUND CONDUCTORS									
9	PRIMARY FUNCTION									
10	CAPACITY COMPONENT	P67PD	Q67PD	DP1	0	0	0	0	0	37,815,066
11	CUSTOMER COMPONENT	P67PC	Q67PC	DP1	0	0	0	0	0	0
12	SECONDARY FUNCTION									
13	CAPACITY COMPONENT	P67SD	Q67SD	DS1	0	0	0	0	0	0
14	CUSTOMER COMPONENT	P67SC	Q67SC	DS1	0	0	0	0	0	0
15	TOTAL ACCOUNT 367	P67			0	0	0	0	0	37,815,066
16	368 LINE TRANSFORMERS									
17	PRIMARY FUNCTION									
18	CAPACITY COMPONENT	P68PD	Q68PD	DP1	0	0	0	0	0	2,443,935
19	SECONDARY FUNCTION									
20	CAPACITY COMPONENT	P68SD	Q68SD	DS1	0	0	0	0	0	0
21	TOTAL ACCOUNT 368	P68			0	0	0	0	0	2,443,935
22	369 SERVICES									
23	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0	0
24	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	0	0	0	0	0
25	TOTAL ACCOUNT 369	P69			0	0	0	0	0	0
26	370 METERS									
27	TOTAL ACCOUNT 370	P70	Q70	DMTR1	0	0	0	0	0	0
28	373 STREET LIGHTING									
29	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0	0	0	0	0
30	TOTAL DISTRIBUTION PLANT									
31	CAPACITY COMPONENT	PDD			0	0	0	0	43,334,402	141,144,686
32	CUSTOMER COMPONENT	PDC			0	0	0	0	0	0
33	STREET LIGHTING	PDF			0	0	0	0	0	0
34	TOTAL	PDT			0	0	0	0	43,334,402	141,144,686
35	GENERAL PLANT									
36	389-399 GENERAL PLANT									
37	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	276,536	1,190,540	133,773	1,600,849	1,529,312	6,171,581
38	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	0	0	0	0	0	0
39	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0	0	0	0	0
40	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	276,536	1,190,540	133,773	1,600,849	1,529,312	6,171,581

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	PRIMARY FUNCTION									
2	CAPACITY COMPONENT	P66PD	Q66PD	DP1	0	0	0	0	0	8,750,677
3	CUSTOMER COMPONENT	P66PC	Q66PC	DP1	0	0	0	0	0	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	P66SD	Q66SD	DS1	10,027,600	0	0	0	0	10,027,600
6	CUSTOMER COMPONENT	P66SC	Q66SC	DS1	0	0	0	0	0	0
7	TOTAL ACCOUNT 366	P66			10,027,600	0	0	0	0	18,778,277
8	367 UNDERGROUND CONDUCTORS									
9	PRIMARY FUNCTION									
10	CAPACITY COMPONENT	P67PD	Q67PD	DP1	0	0	0	0	0	37,815,066
11	CUSTOMER COMPONENT	P67PC	Q67PC	DP1	0	0	0	0	0	0
12	SECONDARY FUNCTION									
13	CAPACITY COMPONENT	P67SD	Q67SD	DS1	17,228,698	0	0	0	0	17,228,698
14	CUSTOMER COMPONENT	P67SC	Q67SC	DS1	0	0	0	0	0	0
15	TOTAL ACCOUNT 367	P67			17,228,698	0	0	0	0	55,043,764
16	368 LINE TRANSFORMERS									
17	PRIMARY FUNCTION									
18	CAPACITY COMPONENT	P68PD	Q68PD	DP1	0	0	0	0	0	2,443,935
19	SECONDARY FUNCTION									
20	CAPACITY COMPONENT	P68SD	Q68SD	DS1	59,321,093	0	0	0	0	59,321,093
21	TOTAL ACCOUNT 368	P68			59,321,093	0	0	0	0	61,765,028
22	369 SERVICES									
23	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0	0
24	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	33,736,599	0	0	0	33,736,599
25	TOTAL ACCOUNT 369	P69			0	33,736,599	0	0	0	33,736,599
26	370 METERS									
27	TOTAL ACCOUNT 370	P70	Q70	DMTR1	0	0	24,350,784	0	0	24,350,784
28	373 STREET LIGHTING									
29	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0	0	10,541,783	0	10,541,783
30	TOTAL DISTRIBUTION PLANT									
31	CAPACITY COMPONENT	PDD			149,557,987	0	0	0	0	334,037,075
32	CUSTOMER COMPONENT	PDC			0	33,736,599	24,350,784	0	0	58,087,383
33	STREET LIGHTING	PDF			0	0	0	10,541,783	0	10,541,783
34	TOTAL	PDT			149,557,987	33,736,599	24,350,784	10,541,783	0	402,666,241
35	GENERAL PLANT									
36	389-399 GENERAL PLANT									
37	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	4,763,083	0	0	0	0	12,463,976
38	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	0	776,222	1,483,817	0	0	2,260,039
39	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0	0	1,183,953	0	1,183,953
40	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	4,763,083	776,222	1,483,817	1,183,953	0	15,907,968

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED 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 INTANGIBLE PLANT
1	PRIMARY FUNCTION									
2	CAPACITY COMPONENT	P66PD	Q66PD	DP1	0	0	0	0	0	0
3	CUSTOMER COMPONENT	P66PC	Q66PC	DP1	0	0	0	0	0	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	P66SD	Q66SD	DS1	0	0	0	0	0	0
6	CUSTOMER COMPONENT	P66SC	Q66SC	DS1	0	0	0	0	0	0
7	TOTAL ACCOUNT 366	P66			0	0	0	0	0	0
8	367 UNDERGROUND CONDUCTORS									
9	PRIMARY FUNCTION									
10	CAPACITY COMPONENT	P67PD	Q67PD	DP1	0	0	0	0	0	0
11	CUSTOMER COMPONENT	P67PC	Q67PC	DP1	0	0	0	0	0	0
12	SECONDARY FUNCTION									
13	CAPACITY COMPONENT	P67SD	Q67SD	DS1	0	0	0	0	0	0
14	CUSTOMER COMPONENT	P67SC	Q67SC	DS1	0	0	0	0	0	0
15	TOTAL ACCOUNT 367	P67			0	0	0	0	0	0
16	368 LINE TRANSFORMERS									
17	PRIMARY FUNCTION									
18	CAPACITY COMPONENT	P68PD	Q68PD	DP1	0	0	0	0	0	0
19	SECONDARY FUNCTION									
20	CAPACITY COMPONENT	P68SD	Q68SD	DS1	0	0	0	0	0	0
21	TOTAL ACCOUNT 368	P68			0	0	0	0	0	0
22	369 SERVICES									
23	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0	0	0	0	0
24	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	0	0	0	0	0
25	TOTAL ACCOUNT 369	P69			0	0	0	0	0	0
26	370 METERS									
27	TOTAL ACCOUNT 370	P70	Q70	DMTR1	0	0	0	0	0	0
28	373 STREET LIGHTING									
29	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0	0	0	0	0
30	TOTAL DISTRIBUTION PLANT									
31	CAPACITY COMPONENT	PDD			0	0	0	0	0	0
32	CUSTOMER COMPONENT	PDC			0	0	0	0	0	0
33	STREET LIGHTING	PDF			0	0	0	0	0	0
34	TOTAL	PDT			0	0	0	0	0	0
35	GENERAL PLANT									
36	389-399 GENERAL PLANT									
37	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	0	0	0	0	0	0
38	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	10,082,631	482,236	631,466	816,866	0	0
39	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0	0	0	0	0
40	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	10,082,631	482,236	631,466	816,866	0	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	PRIMARY FUNCTION					
2	CAPACITY COMPONENT	P66PD	Q66PD	DP1	0	0
3	CUSTOMER COMPONENT	P66PC	Q66PC	DP1	0	0
4	SECONDARY FUNCTION					
5	CAPACITY COMPONENT	P66SD	Q66SD	DS1	0	0
6	CUSTOMER COMPONENT	P66SC	Q66SC	DS1	0	0
7	TOTAL ACCOUNT 366	P66			0	0
8	367 UNDERGROUND CONDUCTORS					
9	PRIMARY FUNCTION					
10	CAPACITY COMPONENT	P67PD	Q67PD	DP1	0	0
11	CUSTOMER COMPONENT	P67PC	Q67PC	DP1	0	0
12	SECONDARY FUNCTION					
13	CAPACITY COMPONENT	P67SD	Q67SD	DS1	0	0
14	CUSTOMER COMPONENT	P67SC	Q67SC	DS1	0	0
15	TOTAL ACCOUNT 367	P67			0	0
16	368 LINE TRANSFORMERS					
17	PRIMARY FUNCTION					
18	CAPACITY COMPONENT	P68PD	Q68PD	DP1	0	0
19	SECONDARY FUNCTION					
20	CAPACITY COMPONENT	P68SD	Q68SD	DS1	0	0
21	TOTAL ACCOUNT 368	P68			0	0
22	369 SERVICES					
23	CAPACITY COMPONENT	P69D	Q69D	DSRV1	0	0
24	CUSTOMER COMPONENT	P69C	Q69C	DSRV1	0	0
25	TOTAL ACCOUNT 369	P69			0	0
26	370 METERS					
27	TOTAL ACCOUNT 370	P70	Q70	DMTR1	0	0
28	373 STREET LIGHTING					
29	TOTAL ACCOUNT 373	P73	Q73	DSL1	0	0
30	TOTAL DISTRIBUTION PLANT					
31	CAPACITY COMPONENT	PDD			0	0
32	CUSTOMER COMPONENT	PDC			0	0
33	STREET LIGHTING	PDF			0	0
34	TOTAL	PDT			0	0
35	GENERAL PLANT					
36	389-399 GENERAL PLANT					
37	CAPACITY COMPONENT	PGD	Q890D	PAYRDL	0	0
38	CUSTOMER COMPONENT	PGC	Q890C	PAYRCL	1,336,225	13,349,424
39	STREET LIGHTING	PGF	Q890F	PAYRFL	0	0
40	TOTAL GENERAL PLANT	PGT	Q890	PAYRL	1,336,225	13,349,424

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	GROSS ELECTRIC PLANT IN SERV.								
2	CAPACITY COMPONENT	POOD			429,409,936	3,163,867	2,015,635	177,829	5,357,331
3	CUSTOMER COMPONENT	POOC			75,533,531	0	0	0	0
4	STREET LIGHTING	POOF			11,725,736	0	0	0	0
5	TOTAL	POO			516,669,203	3,163,867	2,015,635	177,829	5,357,331

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	GROSS ELECTRIC PLANT IN SERV.									
2	CAPACITY COMPONENT	POOD			9,953,265	63,506,824	4,091,465	77,551,554	44,863,714	147,316,267
3	CUSTOMER COMPONENT	POOC			0	0	0	0	0	0
4	STREET LIGHTING	POOF			0	0	0	0	0	0
5	TOTAL	POO			9,953,265	63,506,824	4,091,465	77,551,554	44,863,714	147,316,267

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	GROSS ELECTRIC PLANT IN SERV.									
2	CAPACITY COMPONENT	POOD			154,321,070	0	0	0	0	346,501,051
3	CUSTOMER COMPONENT	POOC			0	34,512,821	25,834,601	0	0	60,347,422
4	STREET LIGHTING	POOF			0	0	0	11,725,736	0	11,725,736
5	TOTAL	POO			154,321,070	34,512,821	25,834,601	11,725,736	0	418,574,209

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED 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 INTANGIBLE PLANT
1	GROSS ELECTRIC PLANT IN SERV.									
2	CAPACITY COMPONENT	P00D			0	0	0	0	0	0
3	CUSTOMER COMPONENT	P00C			10,082,631	482,236	631,466	816,866	0	1,836,685
4	STREET LIGHTING	P00F			0	0	0	0	0	0
5	TOTAL	P00			10,082,631	482,236	631,466	816,866	0	1,836,685

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	GROSS ELECTRIC PLANT IN SERV.					
2	CAPACITY COMPONENT	P00D			0	0
3	CUSTOMER COMPONENT	P00C			1,336,225	15,186,109
4	STREET LIGHTING	P00F			0	0
5	TOTAL	P00			1,336,225	15,186,109

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	ACCUM. PROV. FOR DEPRECIATION								
2	----------								
3	PRODUCTION PLANT								
4	STEAM PRODUCTION								
5	ACCOUNT 311	AD11	H11	P11	230,709	230,709	0	0	230,709
6	ACCOUNT 312	AD12	H12	P12	969,412	969,412	0	0	969,412
7	ACCOUNT 314	AD14	H14	P14	365,155	365,155	0	0	365,155
8	ACCOUNT 315	AD15	H15	P15	109,204	109,204	0	0	109,204
9	ACCOUNT 316	AD16	H16	P16	12,730	12,730	0	0	12,730
10	TOTAL STEAM PLANT	AD100			1,687,210	1,687,210	0	0	1,687,210
11	OTHER PRODUCTION PLANT								
12	ACCOUNT 341	AD41	H41	P41	27,923	0	27,923	0	27,923
13	ACCOUNT 342	AD42	H42	P42	116,555	0	116,555	0	116,555
14	ACCOUNT 343	AD43	H43	P43	895,361	0	895,361	0	895,361
15	ACCOUNT 344	AD44	H44	P44	338,330	0	338,330	0	338,330
16	ACCOUNT 345	AD45	H45	P45	42,033	0	42,033	0	42,033
17	ACCOUNT 346	AD46	H46	P46	10,810	0	10,810	0	10,810
18	TOTAL OTHER PRODUCTION	AD200			1,431,012	0	1,431,012	0	1,431,012
19	TOTAL PRODUCTION PLANT	ADPT			3,118,222	1,687,210	1,431,012	0	3,118,222
20	TRANSMISSION PLANT								
21	ACCOUNT 352	AD52	H52	P52	195,555	0	0	0	0
22	ACCOUNT 353	AD53	H53	P53	5,981,473	1	0	0	1
23	ACCOUNT 354	AD54	H54	P54	3,167,513	0	0	0	0
24	ACCOUNT 355	AD55	H55	P55	11,122,746	0	0	0	0
25	ACCOUNT 356	AD56	H56	P56	6,879,418	0	0	0	0
26	ACCOUNT 357	AD57	H57	P57	659,760	0	0	0	0
27	ACCOUNT 358	AD58	H58	P58	511,920	0	0	0	0
28	ACCOUNT 359	AD59	H59	P59	353,380	0	0	0	0
29	TOTAL TRANSMISSION PLANT	ADTT			28,871,765	1	0	0	1
30	DISTRIBUTION PLANT								
31	ACCOUNT 361								
32	PRIMARY	AD61PD	H61PD	P61PD	479,724	0	0	0	0
33	SECONDARY	AD61SD	H61SD	P61SD	0	0	0	0	0
34	TOTAL	AD61	H61	P61	479,724	0	0	0	0
35	ACCOUNT 362								
36	PRIMARY	AD62PD	H62PD	P62PD	12,862,969	0	0	0	0
37	SECONDARY	AD62SD	H62SD	P62SD	289,980	0	0	0	0
38	TOTAL	AD62	H62	P62	13,152,949	0	0	0	0
39	ACCOUNT 364								

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

				TRANSMISSION				DISTRIBUTION	
	OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1 ACCUM. PROV. FOR DEPRECIATION									
2 ----------									
3 PRODUCTION PLANT									
4 STEAM PRODUCTION									
5 ACCOUNT 311	AD11	H11	P11	0	0	0	0	0	0
6 ACCOUNT 312	AD12	H12	P12	0	0	0	0	0	0
7 ACCOUNT 314	AD14	H14	P14	0	0	0	0	0	0
8 ACCOUNT 315	AD15	H15	P15	0	0	0	0	0	0
9 ACCOUNT 316	AD16	H16	P16	0	0	0	0	0	0
10 TOTAL STEAM PLANT	AD100			0	0	0	0	0	0
11 OTHER PRODUCTION PLANT									
12 ACCOUNT 341	AD41	H41	P41	0	0	0	0	0	0
13 ACCOUNT 342	AD42	H42	P42	0	0	0	0	0	0
14 ACCOUNT 343	AD43	H43	P43	0	0	0	0	0	0
15 ACCOUNT 344	AD44	H44	P44	0	0	0	0	0	0
16 ACCOUNT 345	AD45	H45	P45	0	0	0	0	0	0
17 ACCOUNT 346	AD46	H46	P46	0	0	0	0	0	0
18 TOTAL OTHER PRODUCTION	AD200			0	0	0	0	0	0
19 TOTAL PRODUCTION PLANT	ADPT			0	0	0	0	0	0
20 TRANSMISSION PLANT									
21 ACCOUNT 352	AD52	H52	P52	1,368	183,683	10,504	195,555	0	0
22 ACCOUNT 353	AD53	H53	P53	116,950	4,761,776	1,102,746	5,981,472	0	0
23 ACCOUNT 354	AD54	H54	P54	2,940,062	227,451	0	3,167,513	0	0
24 ACCOUNT 355	AD55	H55	P55	550,436	10,572,310	0	11,122,746	0	0
25 ACCOUNT 356	AD56	H56	P56	1,302,053	5,577,365	0	6,879,418	0	0
26 ACCOUNT 357	AD57	H57	P57	0	659,760	0	659,760	0	0
27 ACCOUNT 358	AD58	H58	P58	0	511,920	0	511,920	0	0
28 ACCOUNT 359	AD59	H59	P59	170,767	179,463	3,150	353,380	0	0
29 TOTAL TRANSMISSION PLANT	ADTT			5,081,636	22,673,728	1,116,400	28,871,764	0	0
30 DISTRIBUTION PLANT									
31 ACCOUNT 361									
32 PRIMARY	AD61PD	H61PD	P61PD	0	0	0	0	479,724	0
33 SECONDARY	AD61SD	H61SD	P61SD	0	0	0	0	0	0
34 TOTAL	AD61	H61	P61	0	0	0	0	479,724	0
35 ACCOUNT 362									
36 PRIMARY	AD62PD	H62PD	P62PD	0	0	0	0	12,862,969	0
37 SECONDARY	AD62SD	H62SD	P62SD	0	0	0	0	0	0
38 TOTAL	AD62	H62	P62	0	0	0	0	12,862,969	0
39 ACCOUNT 364									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

				DISTRIBUTION					
	OUT	IN	ALLOC	SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1 ACCUM. PROV. FOR DEPRECIATION									
2 ----------									
3 PRODUCTION PLANT									
4 STEAM PRODUCTION									
5 ACCOUNT 311	AD11	H11	P11	0	0	0	0	0	0
6 ACCOUNT 312	AD12	H12	P12	0	0	0	0	0	0
7 ACCOUNT 314	AD14	H14	P14	0	0	0	0	0	0
8 ACCOUNT 315	AD15	H15	P15	0	0	0	0	0	0
9 ACCOUNT 316	AD16	H16	P16	0	0	0	0	0	0
10 TOTAL STEAM PLANT	AD100			0	0	0	0	0	0
11 OTHER PRODUCTION PLANT									
12 ACCOUNT 341	AD41	H41	P41	0	0	0	0	0	0
13 ACCOUNT 342	AD42	H42	P42	0	0	0	0	0	0
14 ACCOUNT 343	AD43	H43	P43	0	0	0	0	0	0
15 ACCOUNT 344	AD44	H44	P44	0	0	0	0	0	0
16 ACCOUNT 345	AD45	H45	P45	0	0	0	0	0	0
17 ACCOUNT 346	AD46	H46	P46	0	0	0	0	0	0
18 TOTAL OTHER PRODUCTION	AD200			0	0	0	0	0	0
19 TOTAL PRODUCTION PLANT	ADPT			0	0	0	0	0	0
20 TRANSMISSION PLANT									
21 ACCOUNT 352	AD52	H52	P52	0	0	0	0	0	0
22 ACCOUNT 353	AD53	H53	P53	0	0	0	0	0	0
23 ACCOUNT 354	AD54	H54	P54	0	0	0	0	0	0
24 ACCOUNT 355	AD55	H55	P55	0	0	0	0	0	0
25 ACCOUNT 356	AD56	H56	P56	0	0	0	0	0	0
26 ACCOUNT 357	AD57	H57	P57	0	0	0	0	0	0
27 ACCOUNT 358	AD58	H58	P58	0	0	0	0	0	0
28 ACCOUNT 359	AD59	H59	P59	0	0	0	0	0	0
29 TOTAL TRANSMISSION PLANT	ADTT			0	0	0	0	0	0
30 DISTRIBUTION PLANT									
31 ACCOUNT 361									
32 PRIMARY	AD61PD	H61PD	P61PD	0	0	0	0	0	479,724
33 SECONDARY	AD61SD	H61SD	P61SD	0	0	0	0	0	0
34 TOTAL	AD61	H61	P61	0	0	0	0	0	479,724
35 ACCOUNT 362									
36 PRIMARY	AD62PD	H62PD	P62PD	0	0	0	0	0	12,862,969
37 SECONDARY	AD62SD	H62SD	P62SD	289,980	0	0	0	0	289,980
38 TOTAL	AD62	H62	P62	289,980	0	0	0	0	13,152,949
39 ACCOUNT 364									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED 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 INTANGIBLE PLANT
1	ACCUM. PROV. FOR DEPRECIATION									
2	----------									
3	PRODUCTION PLANT									
4	STEAM PRODUCTION									
5	ACCOUNT 311	AD11	H11	P11	0	0	0	0	0	0
6	ACCOUNT 312	AD12	H12	P12	0	0	0	0	0	0
7	ACCOUNT 314	AD14	H14	P14	0	0	0	0	0	0
8	ACCOUNT 315	AD15	H15	P15	0	0	0	0	0	0
9	ACCOUNT 316	AD16	H16	P16	0	0	0	0	0	0
10	TOTAL STEAM PLANT	AD100			0	0	0	0	0	0
11	OTHER PRODUCTION PLANT									
12	ACCOUNT 341	AD41	H41	P41	0	0	0	0	0	0
13	ACCOUNT 342	AD42	H42	P42	0	0	0	0	0	0
14	ACCOUNT 343	AD43	H43	P43	0	0	0	0	0	0
15	ACCOUNT 344	AD44	H44	P44	0	0	0	0	0	0
16	ACCOUNT 345	AD45	H45	P45	0	0	0	0	0	0
17	ACCOUNT 346	AD46	H46	P46	0	0	0	0	0	0
18	TOTAL OTHER PRODUCTION	AD200			0	0	0	0	0	0
19	TOTAL PRODUCTION PLANT	ADPT			0	0	0	0	0	0
20	TRANSMISSION PLANT									
21	ACCOUNT 352	AD52	H52	P52	0	0	0	0	0	0
22	ACCOUNT 353	AD53	H53	P53	0	0	0	0	0	0
23	ACCOUNT 354	AD54	H54	P54	0	0	0	0	0	0
24	ACCOUNT 355	AD55	H55	P55	0	0	0	0	0	0
25	ACCOUNT 356	AD56	H56	P56	0	0	0	0	0	0
26	ACCOUNT 357	AD57	H57	P57	0	0	0	0	0	0
27	ACCOUNT 358	AD58	H58	P58	0	0	0	0	0	0
28	ACCOUNT 359	AD59	H59	P59	0	0	0	0	0	0
29	TOTAL TRANSMISSION PLANT	ADTT			0	0	0	0	0	0
30	DISTRIBUTION PLANT									
31	ACCOUNT 361									
32	PRIMARY	AD61PD	H61PD	P61PD	0	0	0	0	0	0
33	SECONDARY	AD61SD	H61SD	P61SD	0	0	0	0	0	0
34	TOTAL	AD61	H61	P61	0	0	0	0	0	0
35	ACCOUNT 362									
36	PRIMARY	AD62PD	H62PD	P62PD	0	0	0	0	0	0
37	SECONDARY	AD62SD	H62SD	P62SD	0	0	0	0	0	0
38	TOTAL	AD62	H62	P62	0	0	0	0	0	0
39	ACCOUNT 364									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	ACCUM. PROV. FOR DEPRECIATION					
2	----------					
3	PRODUCTION PLANT					
4	STEAM PRODUCTION					
5	ACCOUNT 311	AD11	H11	P11	0	0
6	ACCOUNT 312	AD12	H12	P12	0	0
7	ACCOUNT 314	AD14	H14	P14	0	0
8	ACCOUNT 315	AD15	H15	P15	0	0
9	ACCOUNT 316	AD16	H16	P16	0	0
10	TOTAL STEAM PLANT	AD100			0	0
11	OTHER PRODUCTION PLANT					
12	ACCOUNT 341	AD41	H41	P41	0	0
13	ACCOUNT 342	AD42	H42	P42	0	0
14	ACCOUNT 343	AD43	H43	P43	0	0
15	ACCOUNT 344	AD44	H44	P44	0	0
16	ACCOUNT 345	AD45	H45	P45	0	0
17	ACCOUNT 346	AD46	H46	P46	0	0
18	TOTAL OTHER PRODUCTION	AD200			0	0
19	TOTAL PRODUCTION PLANT	ADPT			0	0
20	TRANSMISSION PLANT					
21	ACCOUNT 352	AD52	H52	P52	0	0
22	ACCOUNT 353	AD53	H53	P53	0	0
23	ACCOUNT 354	AD54	H54	P54	0	0
24	ACCOUNT 355	AD55	H55	P55	0	0
25	ACCOUNT 356	AD56	H56	P56	0	0
26	ACCOUNT 357	AD57	H57	P57	0	0
27	ACCOUNT 358	AD58	H58	P58	0	0
28	ACCOUNT 359	AD59	H59	P59	0	0
29	TOTAL TRANSMISSION PLANT	ADTT			0	0
30	DISTRIBUTION PLANT					
31	ACCOUNT 361					
32	PRIMARY	AD61PD	H61PD	P61PD	0	0
33	SECONDARY	AD61SD	H61SD	P61SD	0	0
34	TOTAL	AD61	H61	P61	0	0
35	ACCOUNT 362					
36	PRIMARY	AD62PD	H62PD	P62PD	0	0
37	SECONDARY	AD62SD	H62SD	P62SD	0	0
38	TOTAL	AD62	H62	P62	0	0
39	ACCOUNT 364					

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	PRIMARY FUNCTION								
2	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	11,459,744	0	0	0	0
3	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0
4	SECONDARY FUNCTION								
5	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	6,225,046	0	0	0	0
6	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0
7	TOTAL ACCOUNT 364								
8	CAPACITY COMPONENT	AD64D			17,684,790	0	0	0	0
9	CUSTOMER COMPONENT	AD64C			0	0	0	0	0
10	TOTAL	AD64			17,684,790	0	0	0	0
11	ACCOUNT 365								
12	PRIMARY FUNCTION								
13	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	10,077,873	0	0	0	0
14	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0
15	SECONDARY FUNCTION								
16	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	7,950,522	0	0	0	0
17	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0
18	TOTAL ACCOUNT 365								
19	CAPACITY COMPONENT	AD65D			18,028,395	0	0	0	0
20	CUSTOMER COMPONENT	AD65C			0	0	0	0	0
21	TOTAL	AD65			18,028,395	0	0	0	0
22	ACCOUNT 366								
23	PRIMARY FUNCTION								
24	CAPACITY COMPONENT	AD66PD	H66PD	P66PD	1,841,209	0	0	0	0
25	CUSTOMER COMPONENT	AD66PC	H66PC	P66PC	0	0	0	0	0
26	SECONDARY FUNCTION								
27	CAPACITY COMPONENT	AD66SD	H66SD	P66SD	2,109,884	0	0	0	0
28	CUSTOMER COMPONENT	AD66SC	H66SC	P66SC	0	0	0	0	0
29	TOTAL ACCOUNT 366	AD66			3,951,093	0	0	0	0
30	ACCOUNT 367								
31	PRIMARY FUNCTION								
32	CAPACITY COMPONENT	AD67PD	H67PD	P67PD	9,289,528	0	0	0	0
33	CUSTOMER COMPONENT	AD67PC	H67PC	P67PC	0	0	0	0	0
34	SECONDARY FUNCTION								
35	CAPACITY COMPONENT	AD67SD	H67SD	P67SD	4,232,347	0	0	0	0
36	CUSTOMER COMPONENT	AD67SC	H67SC	P67SC	0	0	0	0	0
37	TOTAL ACCOUNT 367	AD67			13,521,875	0	0	0	0
38	ACCOUNT 368								
39	PRIMARY FUNCTION								
40	CAPACITY COMPONENT	AD68PD	H68PD	P68PD	691,555	0	0	0	0
41	SECONDARY FUNCTION								

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					TRANSMISSION				DISTRIBUTION	
		OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1	PRIMARY FUNCTION									
2	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0	0	0	0	11,459,744
3	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	0	0	0	0	0	0
6	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0	0
7	TOTAL ACCOUNT 364									
8	CAPACITY COMPONENT	AD64D			0	0	0	0	0	11,459,744
9	CUSTOMER COMPONENT	AD64C			0	0	0	0	0	0
10	TOTAL	AD64			0	0	0	0	0	11,459,744
11	ACCOUNT 365									
12	PRIMARY FUNCTION									
13	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0	0	0	0	10,077,873
14	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0	0
15	SECONDARY FUNCTION									
16	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	0	0	0	0	0	0
17	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0	0
18	TOTAL ACCOUNT 365									
19	CAPACITY COMPONENT	AD65D			0	0	0	0	0	10,077,873
20	CUSTOMER COMPONENT	AD65C			0	0	0	0	0	0
21	TOTAL	AD65			0	0	0	0	0	10,077,873
22	ACCOUNT 366									
23	PRIMARY FUNCTION									
24	CAPACITY COMPONENT	AD66PD	H66PD	P66PD	0	0	0	0	0	1,841,209
25	CUSTOMER COMPONENT	AD66PC	H66PC	P66PC	0	0	0	0	0	0
26	SECONDARY FUNCTION									
27	CAPACITY COMPONENT	AD66SD	H66SD	P66SD	0	0	0	0	0	0
28	CUSTOMER COMPONENT	AD66SC	H66SC	P66SC	0	0	0	0	0	0
29	TOTAL ACCOUNT 366	AD66			0	0	0	0	0	1,841,209
30	ACCOUNT 367									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	AD67PD	H67PD	P67PD	0	0	0	0	0	9,289,528
33	CUSTOMER COMPONENT	AD67PC	H67PC	P67PC	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	AD67SD	H67SD	P67SD	0	0	0	0	0	0
36	CUSTOMER COMPONENT	AD67SC	H67SC	P67SC	0	0	0	0	0	0
37	TOTAL ACCOUNT 367	AD67			0	0	0	0	0	9,289,528
38	ACCOUNT 368									
39	PRIMARY FUNCTION									
40	CAPACITY COMPONENT	AD68PD	H68PD	P68PD	0	0	0	0	0	691,555
41	SECONDARY FUNCTION									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	PRIMARY FUNCTION									
2	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0	0	0	0	11,459,744
3	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	6,225,046	0	0	0	0	6,225,046
6	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0	0
7	TOTAL ACCOUNT 364									
8	CAPACITY COMPONENT	AD64D			6,225,046	0	0	0	0	17,684,790
9	CUSTOMER COMPONENT	AD64C			0	0	0	0	0	0
10	TOTAL	AD64			6,225,046	0	0	0	0	17,684,790
11	ACCOUNT 365									
12	PRIMARY FUNCTION									
13	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0	0	0	0	10,077,873
14	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0	0
15	SECONDARY FUNCTION									
16	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	7,950,522	0	0	0	0	7,950,522
17	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0	0
18	TOTAL ACCOUNT 365									
19	CAPACITY COMPONENT	AD65D			7,950,522	0	0	0	0	18,028,395
20	CUSTOMER COMPONENT	AD65C			0	0	0	0	0	0
21	TOTAL	AD65			7,950,522	0	0	0	0	18,028,395
22	ACCOUNT 366									
23	PRIMARY FUNCTION									
24	CAPACITY COMPONENT	AD66PD	H66PD	P66PD	0	0	0	0	0	1,841,209
25	CUSTOMER COMPONENT	AD66PC	H66PC	P66PC	0	0	0	0	0	0
26	SECONDARY FUNCTION									
27	CAPACITY COMPONENT	AD66SD	H66SD	P66SD	2,109,884	0	0	0	0	2,109,884
28	CUSTOMER COMPONENT	AD66SC	H66SC	P66SC	0	0	0	0	0	0
29	TOTAL ACCOUNT 366	AD66			2,109,884	0	0	0	0	3,951,093
30	ACCOUNT 367									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	AD67PD	H67PD	P67PD	0	0	0	0	0	9,289,528
33	CUSTOMER COMPONENT	AD67PC	H67PC	P67PC	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	AD67SD	H67SD	P67SD	4,232,347	0	0	0	0	4,232,347
36	CUSTOMER COMPONENT	AD67SC	H67SC	P67SC	0	0	0	0	0	0
37	TOTAL ACCOUNT 367	AD67			4,232,347	0	0	0	0	13,521,875
38	ACCOUNT 368									
39	PRIMARY FUNCTION									
40	CAPACITY COMPONENT	AD68PD	H68PD	P68PD	0	0	0	0	0	691,555
41	SECONDARY FUNCTION									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED 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 INTANGIBLE PLANT
1	PRIMARY FUNCTION									
2	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0	0	0	0	0
3	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0	0	0	0	0
4	SECONDARY FUNCTION									
5	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	0	0	0	0	0	0
6	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0	0	0	0	0
7	TOTAL ACCOUNT 364									
8	CAPACITY COMPONENT	AD64D			0	0	0	0	0	0
9	CUSTOMER COMPONENT	AD64C			0	0	0	0	0	0
10	TOTAL	AD64			0	0	0	0	0	0
11	ACCOUNT 365									
12	PRIMARY FUNCTION									
13	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0	0	0	0	0
14	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0	0	0	0	0
15	SECONDARY FUNCTION									
16	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	0	0	0	0	0	0
17	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0	0	0	0	0
18	TOTAL ACCOUNT 365									
19	CAPACITY COMPONENT	AD65D			0	0	0	0	0	0
20	CUSTOMER COMPONENT	AD65C			0	0	0	0	0	0
21	TOTAL	AD65			0	0	0	0	0	0
22	ACCOUNT 366									
23	PRIMARY FUNCTION									
24	CAPACITY COMPONENT	AD66PD	H66PD	P66PD	0	0	0	0	0	0
25	CUSTOMER COMPONENT	AD66PC	H66PC	P66PC	0	0	0	0	0	0
26	SECONDARY FUNCTION									
27	CAPACITY COMPONENT	AD66SD	H66SD	P66SD	0	0	0	0	0	0
28	CUSTOMER COMPONENT	AD66SC	H66SC	P66SC	0	0	0	0	0	0
29	TOTAL ACCOUNT 366	AD66			0	0	0	0	0	0
30	ACCOUNT 367									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	AD67PD	H67PD	P67PD	0	0	0	0	0	0
33	CUSTOMER COMPONENT	AD67PC	H67PC	P67PC	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	AD67SD	H67SD	P67SD	0	0	0	0	0	0
36	CUSTOMER COMPONENT	AD67SC	H67SC	P67SC	0	0	0	0	0	0
37	TOTAL ACCOUNT 367	AD67			0	0	0	0	0	0
38	ACCOUNT 368									
39	PRIMARY FUNCTION									
40	CAPACITY COMPONENT	AD68PD	H68PD	P68PD	0	0	0	0	0	0
41	SECONDARY FUNCTION									

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	PRIMARY FUNCTION					
2	CAPACITY COMPONENT	AD64PD	H64PD	P64PD	0	0
3	CUSTOMER COMPONENT	AD64PC	H64PC	P64PC	0	0
4	SECONDARY FUNCTION					
5	CAPACITY COMPONENT	AD64SD	H64SD	P64SD	0	0
6	CUSTOMER COMPONENT	AD64SC	H64SC	P64SC	0	0
7	TOTAL ACCOUNT 364					
8	CAPACITY COMPONENT	AD64D			0	0
9	CUSTOMER COMPONENT	AD64C			0	0
10	TOTAL	AD64			0	0
11	ACCOUNT 365					
12	PRIMARY FUNCTION					
13	CAPACITY COMPONENT	AD65PD	H65PD	P65PD	0	0
14	CUSTOMER COMPONENT	AD65PC	H65PC	P65PC	0	0
15	SECONDARY FUNCTION					
16	CAPACITY COMPONENT	AD65SD	H65SD	P65SD	0	0
17	CUSTOMER COMPONENT	AD65SC	H65SC	P65SC	0	0
18	TOTAL ACCOUNT 365					
19	CAPACITY COMPONENT	AD65D			0	0
20	CUSTOMER COMPONENT	AD65C			0	0
21	TOTAL	AD65			0	0
22	ACCOUNT 366					
23	PRIMARY FUNCTION					
24	CAPACITY COMPONENT	AD66PD	H66PD	P66PD	0	0
25	CUSTOMER COMPONENT	AD66PC	H66PC	P66PC	0	0
26	SECONDARY FUNCTION					
27	CAPACITY COMPONENT	AD66SD	H66SD	P66SD	0	0
28	CUSTOMER COMPONENT	AD66SC	H66SC	P66SC	0	0
29	TOTAL ACCOUNT 366	AD66			0	0
30	ACCOUNT 367					
31	PRIMARY FUNCTION					
32	CAPACITY COMPONENT	AD67PD	H67PD	P67PD	0	0
33	CUSTOMER COMPONENT	AD67PC	H67PC	P67PC	0	0
34	SECONDARY FUNCTION					
35	CAPACITY COMPONENT	AD67SD	H67SD	P67SD	0	0
36	CUSTOMER COMPONENT	AD67SC	H67SC	P67SC	0	0
37	TOTAL ACCOUNT 367	AD67			0	0
38	ACCOUNT 368					
39	PRIMARY FUNCTION					
40	CAPACITY COMPONENT	AD68PD	H68PD	P68PD	0	0
41	SECONDARY FUNCTION					

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	CAPACITY COMPONENT	AD68SD	H68SD	P68SD	16,785,964	0	0	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	17,477,519	0	0	0	0
3	ACCOUNT 369								
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	14,296,240	0	0	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	14,296,240	0	0	0	0
7	ACCOUNT 370								
8	TOTAL ACCOUNT 370	AD70	H70	P70	7,637,570	0	0	0	0
9	ACCOUNT 373	AD73	H73	P73	3,436,526	0	0	0	0
10	TOTAL DISTRIBUTION								
11	CAPACITY COMPONENT	ADDD			84,296,345	0	0	0	0
12	CUSTOMER COMPONENT	ADDC			21,933,810	0	0	0	0
13	STREET LIGHTING	ADDF			3,436,526	0	0	0	0
14	TOTAL	ADDT			109,666,681	0	0	0	0
15	GENERAL PLANT								
16	ACCOUNT 390-399								
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	4,394,297	52,614	89,602	52,167	194,383
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	4,590,848	0	0	0	0
19	STREET LIGHTING	ADGF	H900F	PG2F	349,028	0	0	0	0
20	TOTAL	ADGT	H900	PGT2	9,334,173	52,614	89,602	52,167	194,383
21	RETIREMENT WORK IN PROGRESS								
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	21,617	313	272	9	594
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	4,750	0	0	0	0
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	678	0	0	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	27,045	313	272	9	594
26	TOTAL ACCUMULATED DEPRECIATION								
27	CAPACITY COMPONENT	APDD			120,702,246	1,740,138	1,520,886	52,176	3,313,200
28	CUSTOMER COMPONENT	APDC			26,529,408	0	0	0	0
29	STREET LIGHTING	APDF			3,786,232	0	0	0	0
30	TOTAL	APDT			151,017,886	1,740,138	1,520,886	52,176	3,313,200
31	ACCUM. PROV. FOR AMORTIZATION								
32	CAPACITY COMPONENT	AMLTD	QAMLTD	PG2D	907,802	10,868	18,511	10,777	40,156
33	CUSTOMER COMPONENT	AMLTC	QAMLTC	PG2C	948,407	0	0	0	0
34	STREET LIGHTING	AMLTF	QAMLTF	PG2F	72,104	0	0	0	0
35	TOTAL	AMLT	QAMLT	PGT2	1,928,313	10,868	18,511	10,777	40,156
36	NET ELECTRIC PLANT IN SERVICE								
37	CAPACITY	NTP00D			307,799,888	1,412,861	476,238	114,876	2,003,975

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	CAPACITY COMPONENT	AD68SD	H68SD	P68SD	0	0	0	0	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	0	0	0	0	0	691,555
3	ACCOUNT 369									
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	0	0	0	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	0	0	0	0	0
7	ACCOUNT 370									
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	0	0	0	0	0
9	ACCOUNT 373	AD73	H73	P73	0	0	0	0	0	0
10	TOTAL DISTRIBUTION									
11	CAPACITY COMPONENT	ADDD			0	0	0	0	13,342,693	33,359,909
12	CUSTOMER COMPONENT	ADDC			0	0	0	0	0	0
13	STREET LIGHTING	ADDF			0	0	0	0	0	0
14	TOTAL	ADDT			0	0	0	0	13,342,693	33,359,909
15	GENERAL PLANT									
16	ACCOUNT 390-399									
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	81,808	357,577	40,507	479,892	452,067	1,844,531
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	0	0	0	0	0	0
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0	0	0	0	0
20	TOTAL	ADGT	H900	PGT2	81,808	357,577	40,507	479,892	452,067	1,844,531
21	RETIREMENT WORK IN PROGRESS									
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	925	4,125	207	5,257	2,471	6,306
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	0	0	0	0	0	0
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0	0	0	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	925	4,125	207	5,257	2,471	6,306
26	TOTAL ACCUMULATED DEPRECIATION									
27	CAPACITY COMPONENT	APDD			5,164,369	23,035,430	1,157,114	29,356,913	13,797,231	35,210,746
28	CUSTOMER COMPONENT	APDC			0	0	0	0	0	0
29	STREET LIGHTING	APDF			0	0	0	0	0	0
30	TOTAL	APDT			5,164,369	23,035,430	1,157,114	29,356,913	13,797,231	35,210,746
31	ACCUM. PROV. FOR AMORTIZATION									
32	CAPACITY COMPONENT	AMLTD	QAMLTD	PG2D	16,901	73,871	8,368	99,140	93,391	381,055
33	CUSTOMER COMPONENT	AMLTC	QAMLTC	PG2C	0	0	0	0	0	0
34	STREET LIGHTING	AMLTF	QAMLTF	PG2F	0	0	0	0	0	0
35	TOTAL	AMLT	QAMLT	PGT2	16,901	73,871	8,368	99,140	93,391	381,055
36	NET ELECTRIC PLANT IN SERVICE									
37	CAPACITY	NTPOOD			4,771,995	40,397,523	2,925,983	48,095,501	30,973,092	111,724,466

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	CAPACITY COMPONENT	AD68SD	H68SD	P68SD	16,785,964	0	0	0	0	16,785,964
2	TOTAL ACCOUNT 368	AD68	H68	P68	16,785,964	0	0	0	0	17,477,519
3	ACCOUNT 369									
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	14,296,240	0	0	0	14,296,240
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	14,296,240	0	0	0	14,296,240
7	ACCOUNT 370									
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	0	7,637,570	0	0	7,637,570
9	ACCOUNT 373	AD73	H73	P73	0	0	0	3,436,526	0	3,436,526
10	TOTAL DISTRIBUTION									
11	CAPACITY COMPONENT	ADDD			37,593,743	0	0	0	0	84,296,345
12	CUSTOMER COMPONENT	ADDC			0	14,296,240	7,637,570	0	0	21,933,810
13	STREET LIGHTING	ADDF			0	0	0	3,436,526	0	3,436,526
14	TOTAL	ADDT			37,593,743	14,296,240	7,637,570	3,436,526	0	109,666,681
15	GENERAL PLANT									
16	ACCOUNT 390-399									
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	1,423,424	0	0	0	0	3,720,022
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	0	236,806	437,937	0	0	674,743
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0	0	349,028	0	349,028
20	TOTAL	ADGT	H900	PGT2	1,423,424	236,806	437,937	349,028	0	4,743,793
21	RETIREMENT WORK IN PROGRESS									
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	6,989	0	0	0	0	15,766
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	0	2,603	1,446	0	0	4,049
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0	0	678	0	678
25	TOTAL	ARWIPT	HRWIP	APDT	6,989	2,603	1,446	678	0	20,493
26	TOTAL ACCUMULATED DEPRECIATION									
27	CAPACITY COMPONENT	APDD			39,024,156	0	0	0	0	88,032,133
28	CUSTOMER COMPONENT	APDC			0	14,535,649	8,076,953	0	0	22,612,602
29	STREET LIGHTING	APDF			0	0	0	3,786,232	0	3,786,232
30	TOTAL	APDT			39,024,156	14,535,649	8,076,953	3,786,232	0	114,430,967
31	ACCUM. PROV. FOR AMORTIZATION									
32	CAPACITY COMPONENT	AMLTD	QAMLTD	PG2D	294,060	0	0	0	0	768,506
33	CUSTOMER COMPONENT	AMLTC	QAMLTC	PG2C	0	48,921	90,472	0	0	139,393
34	STREET LIGHTING	AMLTF	QAMLTF	PG2F	0	0	0	72,104	0	72,104
35	TOTAL	AMLT	QAMLT	PGT2	294,060	48,921	90,472	72,104	0	980,003
36	NET ELECTRIC PLANT IN SERVICE									
37	CAPACITY	NTPOOD			115,002,854	0	0	0	0	257,700,412