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	CAPACITY COMPONENT	E00DZ			0	0
2	ENERGY COMPONENT	E00EZ			0	3,380,147
3	CUSTOMER COMPONENT	E00CZ			2,887,875	33,644,771
4	STREET LIGHTING	E00FZ			0	0
5	TOTAL	E00Z			2,887,875	37,024,918
6	PRO-FORMA O & M EXPENSES					
7	POWER COST CHARGES					
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0
9	ENERGY MANAG. SYSTEM(SCADA)	EEMS	XEMS	E556	0	0
10	BASE RATE POWER COSTS					
11	PRODUCTION COMPONENT	PCCAP			0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0
13	TOTAL	PCCBAP			0	0
14	BASE RATE POWER CTS DEF.	DPCC	XDPCC	E555D	0	0
15	OTHER PRO FORMA O & M					
16	POST RETIREMENT BENEFITS					
17	CAPACITY COMPONENT	EPB01D	XPB01D	PAYRD	0	0
18	CUSTOMER COMPONENT	EPB01C	XPB01C	PAYRC	30,995	309,655
19	STREET LIGHTING	EPB01F	XPB01F	PAYRF	0	0
20	TOTAL	EPB01	XPB01	PAYR	30,995	309,655
21	AMORT. DEFER. POST RETIRE					
22	CAPACITY COMPONENT	EDPRBD	XDPRBD	PAYRD	0	0
23	CUSTOMER COMPONENT	EDPRBC	XDPRBC	PAYRC	14,836	148,215
24	STREET LIGHTING	EDPRBF	XDPRBF	PAYRF	0	0
25	TOTAL	EDPRB	XDPRB	PAYR	14,836	148,215
26	AMORT. OF RATE CASE EXP.					
27	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	0	0
28	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	-557
29	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	-536	-6,020
30	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0
31	TOTAL	ERCE	XRCE	R002Z	-536	-6,577

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	BAD DEBT EXPENSE	EBDE	XBDE	DA1	658,672	0	0	0	0
2	BASE RATE POWER COSTS								
3	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	88,458,708	0	0	88,458,708	88,458,708
4	TRANSMISSION COMPONENT	PCCB	XPCCB	E565P	229,122	229,122	0	0	229,122
5	TOTAL	PCCBA			88,687,830	229,122	0	88,458,708	88,687,830
6	CESV FICA TAX ADJ.								
7	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	8,229	149	247	149	545
8	CUSTMER COMPONENT	EFICAC	XFICAC	PAYRC	12,428	0	0	0	0
9	STREET LIGHTING	EFICAF	XFICAF	PAYRF	897	0	0	0	0
10	TOTAL	EFICA	XFICA	PAYR	21,554	149	247	149	545
11	ECS ADJUSTMENT	EECS	XECS	DA4	-594,135	0	0	0	0
12	INFLATION								
13	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	457,503	9,209	22,540	4,965	36,714
14	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0	0	0	0
15	CUSTMER COMPONENT	EINFAC	XINFAC	RESOMC	502,427	0	0	0	0
16	STREET LIGHTING	EINFAF	XINFAF	RESOMF	45,225	0	0	0	0
17	TOTAL	EINFA	XINFA	RESOM	1,005,155	9,209	22,540	4,965	36,714
18	INSURANCE								
19	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	1,126,422	4,604	16,232	6,502	27,338
20	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	49,748	301	0	3,728	4,029
21	CUSTMER COMPONENT	ELIEC	XLIEC	R002CZ	639,287	0	0	0	0
22	STREET LIGHTING	ELIEF	XLIEF	R002FZ	68,230	0	0	0	0
23	TOTAL	ELIE	XLIE	R002Z	1,883,687	4,905	16,232	10,230	31,367
24	CHARITABLE CONTRIBUTIONS								
25	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	-17,695	-71	-255	-102	-428
26	ENERGY COMPONENT	ECCE	XCCE	R002EZ	-782	-5	0	-59	-64
27	CUSTMER COMPONENT	ECCC	XCCC	R002CZ	-10,044	0	0	0	0
28	STREET LIGHTING	ECCF	XCCF	R002FZ	-1,072	0	0	0	0
29	TOTAL	ECC	XCC	R002Z	-29,593	-76	-255	-161	-492
30	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	112,187	0	0	0	0
31	PAYROLL ADJUSTMENT								
32	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	909,779	3,718	13,110	5,251	22,079

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	BAD DEBT EXPENSE	EBDE	XBDE	DA1	0	0	0	0	0	0
2	BASE RATE POWER COSTS									
3	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0	0	0	0	0
4	TRANSMISSION COMPONENT	PCCB	XPCCB	E565P	0	0	0	0	0	0
5	TOTAL	PCCBA			0	0	0	0	0	0
6	CESV FICA TAX ADJ.									
7	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	194	536	42	772	1,091	3,281
8	CUSTMER COMPONENT	EFICAC	XFICAC	PAYRC	0	0	0	0	0	0
9	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0	0	0	0	0
10	TOTAL	EFICA	XFICA	PAYR	194	536	42	772	1,091	3,281
11	ECS ADJUSTMENT	EECS	XECS	DA4	0	0	0	0	0	0
12	INFLATION									
13	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	7,808	21,979	775	30,562	52,489	188,261
14	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0	0	0	0	0
15	CUSTMER COMPONENT	EINFAC	XINFAC	RESOMC	0	0	0	0	0	0
16	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0	0	0	0	0
17	TOTAL	EINFA	XINFA	RESOM	7,808	21,979	775	30,562	52,489	188,261
18	INSURANCE									
19	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	19,918	138,069	11,405	169,392	106,910	426,824
20	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	0	0	0	0	0
21	CUSTMER COMPONENT	ELIEC	XLIEC	R002CZ	0	0	0	0	0	0
22	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0	0	0	0	0
23	TOTAL	ELIE	XLIE	R002Z	19,918	138,069	11,405	169,392	106,910	426,824
24	CHARITABLE CONTRIBUTIONS									
25	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	-313	-2,169	-179	-2,661	-1,680	-6,705
26	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	0	0	0	0	0
27	CUSTMER COMPONENT	ECCC	XCCC	R002CZ	0	0	0	0	0	0
28	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0	0	0	0	0
29	TOTAL	ECC	XCC	R002Z	-313	-2,169	-179	-2,661	-1,680	-6,705
30	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	0	0	0	0	0
31	PAYROLL ADJUSTMENT									
32	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	16,087	111,515	9,212	136,814	86,348	344,734

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	BAD DEBT EXPENSE	EBDE	XBDE	DA1	0	0	0	0	0	0
2	BASE RATE POWER COSTS									
3	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0	0	0	0	0
4	TRANSMISSION COMPONENT	PCCB	XPCCB	E565P	0	0	0	0	0	0
5	TOTAL	PCCBA			0	0	0	0	0	0
6	CESV FICA TAX ADJ.									
7	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	2,540	0	0	0	0	6,912
8	CUSTMER COMPONENT	EFICAC	XFICAC	PAYRC	0	146	1,096	0	0	1,242
9	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0	0	897	0	897
10	TOTAL	EFICA	XFICA	PAYR	2,540	146	1,096	897	0	9,051
11	ECS ADJUSTMENT	EECS	XECS	DA4	0	0	0	0	0	0
12	INFLATION									
13	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	149,477	0	0	0	0	390,227
14	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0	0	0	0	0
15	CUSTMER COMPONENT	EINFAC	XINFAC	RESOMC	0	8,921	43,429	0	0	52,350
16	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0	0	45,225	0	45,225
17	TOTAL	EINFA	XINFA	RESOM	149,477	8,921	43,429	45,225	0	487,802
18	INSURANCE									
19	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	395,958	0	0	0	0	929,692
20	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	0	0	0	0	0
21	CUSTMER COMPONENT	ELIEC	XLIEC	R002CZ	0	58,983	86,606	0	0	145,589
22	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0	0	68,230	0	68,230
23	TOTAL	ELIE	XLIE	R002Z	395,958	58,983	86,606	68,230	0	1,143,511
24	CHARITABLE CONTRIBUTIONS									
25	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	-6,221	0	0	0	0	-14,606
26	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	0	0	0	0	0
27	CUSTMER COMPONENT	ECCC	XCCC	R002CZ	0	-927	-1,361	0	0	-2,288
28	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0	0	-1,072	0	-1,072
29	TOTAL	ECC	XCC	R002Z	-6,221	-927	-1,361	-1,072	0	-17,966
30	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	0	0	0	0	0
31	PAYROLL ADJUSTMENT									
32	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	319,804	0	0	0	0	750,886

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	BAD DEBT EXPENSE	EBDE	XBDE	DA1	658,672	0	0	0	0	0
2	BASE RATE POWER COSTS									
3	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0	0	0	0	0
4	TRANSMISSION COMPONENT	PCCB	XPCCB	E565P	0	0	0	0	0	0
5	TOTAL	PCCBA			0	0	0	0	0	0
6	CESV FICA TAX ADJ.									
7	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	0	0	0	0	0	0
8	CUSTMER COMPONENT	EFICAC	XFICAC	PAYRC	8,449	404	529	684	0	0
9	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0	0	0	0	0
10	TOTAL	EFICA	XFICA	PAYR	8,449	404	529	684	0	0
11	ECS ADJUSTMENT	EECS	XECS	DA4	0	0	0	-594,135	0	0
12	INFLATION									
13	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	0	0	0	0	0	0
14	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0	0	0	0	0
15	CUSTMER COMPONENT	EINFAC	XINFAC	RESOMC	377,232	68,173	8,070	-42,878	0	0
16	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0	0	0	0	0
17	TOTAL	EINFA	XINFA	RESOM	377,232	68,173	8,070	-42,878	0	0
18	INSURANCE									
19	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	0	0	0	0	0	0
20	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	0	0	45,719	0	0
21	CUSTMER COMPONENT	ELIEC	XLIEC	R002CZ	410,192	37,398	16,555	-16,218	-2,483	4,279
22	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0	0	0	0	0
23	TOTAL	ELIE	XLIE	R002Z	410,192	37,398	16,555	29,501	-2,483	4,279
24	CHARITABLE CONTRIBUTIONS									
25	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	0	0	0	0	0	0
26	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	0	0	-718	0	0
27	CUSTMER COMPONENT	ECCC	XCCC	R002CZ	-6,444	-588	-260	255	39	-67
28	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0	0	0	0	0
29	TOTAL	ECC	XCC	R002Z	-6,444	-588	-260	-463	39	-67
30	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	0	0	0	112,187	0
31	PAYROLL ADJUSTMENT									
32	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	0	0	0	0	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	BAD DEBT EXPENSE	EBDE	XBDE	DA1	0	658,672
2	BASE RATE POWER COSTS					
3	PRODUCTION COMPONENT	PCCA	XPCCA	E555D	0	0
4	TRANSMISSION COMPONENT	PCCB	XPCCB	E565P	0	0
5	TOTAL	PCCBA			0	0
6	CESV FICA TAX ADJ.					
7	CAPACITY COMPONENT	EFICAD	XFICAD	PAYRD	0	0
8	CUSTMER COMPONENT	EFICAC	XFICAC	PAYRC	1,120	11,186
9	STREET LIGHTING	EFICAF	XFICAF	PAYRF	0	0
10	TOTAL	EFICA	XFICA	PAYR	1,120	11,186
11	ECS ADJUSTMENT	EECS	XECS	DA4	0	-594,135
12	INFLATION					
13	CAPACITY COMPONENT	EINFAD	XINFAD	RESOMD	0	0
14	ENERGY COMPONENT	EINFAE	XINFAE	RESOME	0	0
15	CUSTMER COMPONENT	EINFAC	XINFAC	RESOMC	39,480	450,077
16	STREET LIGHTING	EINFAF	XINFAF	RESOMF	0	0
17	TOTAL	EINFA	XINFA	RESOM	39,480	450,077
18	INSURANCE					
19	CAPACITY COMPONENT	ELIED	XLIED	R002DZ	0	0
20	ENERGY COMPONENT	ELIEE	XLIEE	R002EZ	0	45,719
21	CUSTMER COMPONENT	ELIEC	XLIEC	R002CZ	43,975	493,698
22	STREET LIGHTING	ELIEF	XLIEF	R002FZ	0	0
23	TOTAL	ELIE	XLIE	R002Z	43,975	539,417
24	CHARITABLE CONTRIBUTIONS					
25	CAPACITY COMPONENT	ECCD	XCCD	R002DZ	0	0
26	ENERGY COMPONENT	ECCE	XCCE	R002EZ	0	-718
27	CUSTMER COMPONENT	ECCC	XCCC	R002CZ	-691	-7,756
28	STREET LIGHTING	ECCF	XCCF	R002FZ	0	0
29	TOTAL	ECC	XCC	R002Z	-691	-8,474
30	INTEREST ON CUST. DEPOSITS	ECD	XCD	CD	0	112,187
31	PAYROLL ADJUSTMENT					
32	CAPACITY COMPONENT	EPAYD	XPAYD	R002DZ	0	0

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	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	40,181	244	0	3,011	3,255
2	CUSTMER COMPONENT	EPAYC	XPAYC	R002CZ	516,334	0	0	0	0
3	STREET LIGHTING	EPAYF	XPAYF	R002FZ	55,107	0	0	0	0
4	TOTAL	EPAY	XPAY	R002Z	1,521,401	3,962	13,110	8,262	25,334
5	PENSION ADJUSTMENT								
6	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	-133,149	-2,432	-3,992	-2,411	-8,835
7	CUSTMER COMPONENT	EPENC	XPENC	PAYRC	-201,098	0	0	0	0
8	STREET LIGHTING	EPENF	XPENF	PAYRF	-14,517	0	0	0	0
9	TOTAL	EPEN	XPEN	PAYR	-348,764	-2,432	-3,992	-2,411	-8,835
10	CANNON ST. ENVIRON. EXP.	ECSEE	XCSEE	P1	-428,571	-428,571	0	0	-428,571
11	AUTOMATED METER READING	EAMRE	XAMRE	DA1	0	0	0	0	0
12	CONSERVATION CHARGE ADJ	ECCADJ	CCADJ	ECLM	-1,004,477	0	0	0	0

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	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	0	0	0	0	0
2	CUSTMER COMPONENT	EPAYC	XPAYC	R002CZ	0	0	0	0	0	0
3	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0	0	0	0	0
4	TOTAL	EPAY	XPAY	R002Z	16,087	111,515	9,212	136,814	86,348	344,734
5	PENSION ADJUSTMENT									
6	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	-3,134	-8,666	-678	-12,478	-17,649	-53,087
7	CUSTMER COMPONENT	EPENC	XPENC	PAYRC	0	0	0	0	0	0
8	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0	0	0	0	0
9	TOTAL	EPEN	XPEN	PAYR	-3,134	-8,666	-678	-12,478	-17,649	-53,087
10	CANNON ST. ENVIRON. EXP.	ECSEE	XCSEE	P1	0	0	0	0	0	0
11	AUTOMATED METER READING	EAMRE	XAMRE	DA1	0	0	0	0	0	0
12	CONSERVATION CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	0	0	0	0	0

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	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	0	0	0	0	0
2	CUSTMER COMPONENT	EPAYC	XPAYC	R002CZ	0	47,639	69,949	0	0	117,588
3	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0	0	55,107	0	55,107
4	TOTAL	EPAY	XPAY	R002Z	319,804	47,639	69,949	55,107	0	923,581
5	PENSION ADJUSTMENT									
6	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	-41,100	0	0	0	0	-111,836
7	CUSTMER COMPONENT	EPENC	XPENC	PAYRC	0	-2,357	-17,736	0	0	-20,093
8	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0	0	-14,517	0	-14,517
9	TOTAL	EPEN	XPEN	PAYR	-41,100	-2,357	-17,736	-14,517	0	-146,446
10	CANNON ST. ENVIRON. EXP.	ECSEE	XCSEE	P1	0	0	0	0	0	0
11	AUTOMATED METER READING	EAMRE	XAMRE	DA1	0	0	0	0	0	0
12	CONSERVATION CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	0	0	0	0	0

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	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	0	0	36,926	0	0
2	CUSTMER COMPONENT	EPAYC	XPAYC	R002CZ	331,300	30,206	13,371	-13,099	-2,005	3,456
3	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0	0	0	0	0
4	TOTAL	EPAY	XPAY	R002Z	331,300	30,206	13,371	23,827	-2,005	3,456
5	PENSION ADJUSTMENT									
6	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	0	0	0	0	0	0
7	CUSTMER COMPONENT	EPENC	XPENC	PAYRC	-136,710	-6,539	-8,562	-11,076	0	0
8	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0	0	0	0	0
9	TOTAL	EPEN	XPEN	PAYR	-136,710	-6,539	-8,562	-11,076	0	0
10	CANNON ST. ENVIRON. EXP.	ECSEE	XCSEE	P1	0	0	0	0	0	0
11	AUTOMATED METER READING	EAMRE	XAMRE	DA1	0	0	0	0	0	0
12	CONSERVATION CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	0	0	-1,004,477	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	ENERGY COMPONENT	EPAYE	XPAYE	R002EZ	0	36,926
2	CUSTMER COMPONENT	EPAYC	XPAYC	R002CZ	35,517	398,746
3	STREET LIGHTING	EPAYF	XPAYF	R002FZ	0	0
4	TOTAL	EPAY	XPAY	R002Z	35,517	435,672
5	PENSION ADJUSTMENT					
6	CAPACITY COMPONENT	EPEND	XPEND	PAYRD	0	0
7	CUSTMER COMPONENT	EPENC	XPENC	PAYRC	-18,118	-181,005
8	STREET LIGHTING	EPENF	XPENF	PAYRF	0	0
9	TOTAL	EPEN	XPEN	PAYR	-18,118	-181,005
10	CANNON ST. ENVIRON. EXP.	ECSEE	XCSEE	P1	0	0
11	AUTOMATED METER READING	EAMRE	XAMRE	DA1	0	0
12	CONSERVATION CHARGE ADJ	ECCADJ	CCADJ	ECLM	0	-1,004,477

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	TOTAL O & M EXPENSES								
2	CAPACITY COMPONENT	E00D			214,424,235	58,889	1,101,508	176,685,071	177,845,468
3	CUSTOMER COMPONENT	E00C			39,390,732	0	0	0	0
4	ENERGY COMPONENT	E00E			111,508,688	239,809	65,454	107,741,908	108,047,171
5	STREET LIGHTING	E00F			3,235,545	0	0	0	0
6	TOTAL	E00			368,559,200	298,698	1,166,962	284,426,979	285,892,639

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	TOTAL O & M EXPENSES									
2	CAPACITY COMPONENT	E00D			1,355,651	3,269,665	235,611	4,860,927	4,214,398	14,923,497
3	CUSTOMER COMPONENT	E00C			0	0	0	0	0	0
4	ENERGY COMPONENT	E00E			0	0	0	0	0	0
5	STREET LIGHTING	E00F			0	0	0	0	0	0
6	TOTAL	E00			1,355,651	3,269,665	235,611	4,860,927	4,214,398	14,923,497

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	TOTAL O & M EXPENSES									
2	CAPACITY COMPONENT	E00D			12,579,945	0	0	0	0	31,717,840
3	CUSTOMER COMPONENT	E00C			0	1,247,585	3,709,333	0	0	4,956,918
4	ENERGY COMPONENT	E00E			0	0	0	0	0	0
5	STREET LIGHTING	E00F			0	0	0	3,235,545	0	3,235,545
6	TOTAL	E00			12,579,945	1,247,585	3,709,333	3,235,545	0	39,910,303

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	TOTAL O & M EXPENSES									
2	CAPACITY COMPONENT	E00D			0	0	0	0	0	0
3	CUSTOMER COMPONENT	E00C			28,830,757	2,725,052	1,114,002	-1,408,258	76,756	61,052
4	ENERGY COMPONENT	E00E			0	0	0	3,461,517	0	0
5	STREET LIGHTING	E00F			0	0	0	0	0	0
6	TOTAL	E00			28,830,757	2,725,052	1,114,002	2,053,259	76,756	61,052

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	TOTAL O & M EXPENSES					
2	CAPACITY COMPONENT	E00D			0	0
3	CUSTOMER COMPONENT	E00C			3,034,453	34,433,814
4	ENERGY COMPONENT	E00E			0	3,461,517
5	STREET LIGHTING	E00F			0	0
6	TOTAL	E00			3,034,453	37,895,331

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	PRO-FORMA DEPR. EXPENSE								
2	----------								
3	PRODUCTION PLANT								
4	STEAM PRODUCTION								
5	ACCOUNT 311	DE11	DX11	P11	13,240	13,240	0	0	13,240
6	ACCOUNT 312	DE12	DX12	P12	55,353	55,353	0	0	55,353
7	ACCOUNT 314	DE14	DX14	P14	20,384	20,384	0	0	20,384
8	ACCOUNT 315	DE15	DX15	P15	5,738	5,738	0	0	5,738
9	ACCOUNT 316	DE16	DX16	P16	1,155	1,155	0	0	1,155
10	TOTAL STEAM PLANT	DE100			95,870	95,870	0	0	95,870
11	OTHER PRODUCTION PLANT								
12	ACCOUNT 341	DE41	DX41	P41	1,174	0	1,174	0	1,174
13	ACCOUNT 342	DE42	DX42	P42	6,030	0	6,030	0	6,030
14	ACCOUNT 343	DE43	DX43	P43	26,461	0	26,461	0	26,461
15	ACCOUNT 344	DE44	DX44	P44	10,066	0	10,066	0	10,066
16	ACCOUNT 345	DE45	DX45	P45	2,738	0	2,738	0	2,738
17	ACCOUNT 346	DE46	DX46	P46	1,207	0	1,207	0	1,207
18	TOTAL OTHER PRODUCTION	DE200			47,676	0	47,676	0	47,676
19	TOTAL PRODUCTION PLANT	DEPT			143,546	95,870	47,676	0	143,546
20	TRANSMISSION PLANT								
21	ACCOUNT 352	DE52	DX52	P52	39,835	-1	0	0	-1
22	ACCOUNT 353	DE53	DX53	P53	1,624,741	0	0	0	0
23	ACCOUNT 354	DE54	DX54	P54	136,892	0	0	0	0
24	ACCOUNT 355	DE55	DX55	P55	1,135,602	0	0	0	0
25	ACCOUNT 356	DE56	DX56	P56	569,020	0	0	0	0
26	ACCOUNT 357	DE57	DX57	P57	57,275	0	0	0	0
27	ACCOUNT 358	DE58	DX58	P58	28,852	0	0	0	0
28	ACCOUNT 359	DE59	DX59	P59	18,109	0	0	0	0
29	TOTAL TRANSMISSION PLANT	DETT			3,610,326	-1	0	0	-1
30	DISTRIBUTION PLANT								
31	ACCOUNT 361								
32	PRIMARY	DE61PD	DX61PD	P61PD	9,214	0	0	0	0
33	SECONDARY	DE61SD	DX61SD	P61SD	0	0	0	0	0
34	TOTAL	DE61	DX61	P61	9,214	0	0	0	0
35	ACCOUNT 362	DE62	DX62	P62	302,133	0	0	0	0
36	PRIMARY	DE62PD	DX62PD	P62PD	295,472	0	0	0	0
37	SECONDARY	DE62SD	DX62SD	P62SD	6,661	0	0	0	0
38	TOTAL	DE62	DX62	P62	302,133	0	0	0	0

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 PRO-FORMA DEPR. EXPENSE									
2 ----------									
3 PRODUCTION PLANT									
4 STEAM PRODUCTION									
5 ACCOUNT 311	DE11	DX11	P11	0	0	0	0	0	0
6 ACCOUNT 312	DE12	DX12	P12	0	0	0	0	0	0
7 ACCOUNT 314	DE14	DX14	P14	0	0	0	0	0	0
8 ACCOUNT 315	DE15	DX15	P15	0	0	0	0	0	0
9 ACCOUNT 316	DE16	DX16	P16	0	0	0	0	0	0
10 TOTAL STEAM PLANT	DE100			0	0	0	0	0	0
11 OTHER PRODUCTION PLANT									
12 ACCOUNT 341	DE41	DX41	P41	0	0	0	0	0	0
13 ACCOUNT 342	DE42	DX42	P42	0	0	0	0	0	0
14 ACCOUNT 343	DE43	DX43	P43	0	0	0	0	0	0
15 ACCOUNT 344	DE44	DX44	P44	0	0	0	0	0	0
16 ACCOUNT 345	DE45	DX45	P45	0	0	0	0	0	0
17 ACCOUNT 346	DE46	DX46	P46	0	0	0	0	0	0
18 TOTAL OTHER PRODUCTION	DE200			0	0	0	0	0	0
19 TOTAL PRODUCTION PLANT	DEPT			0	0	0	0	0	0
20 TRANSMISSION PLANT									
21 ACCOUNT 352	DE52	DX52	P52	279	37,417	2,140	39,836	0	0
22 ACCOUNT 353	DE53	DX53	P53	31,767	1,293,436	299,538	1,624,741	0	0
23 ACCOUNT 354	DE54	DX54	P54	127,062	9,830	0	136,892	0	0
24 ACCOUNT 355	DE55	DX55	P55	56,198	1,079,404	0	1,135,602	0	0
25 ACCOUNT 356	DE56	DX56	P56	107,697	461,323	0	569,020	0	0
26 ACCOUNT 357	DE57	DX57	P57	0	57,275	0	57,275	0	0
27 ACCOUNT 358	DE58	DX58	P58	0	28,852	0	28,852	0	0
28 ACCOUNT 359	DE59	DX59	P59	8,751	9,197	161	18,109	0	0
29 TOTAL TRANSMISSION PLANT	DETT			331,754	2,976,734	301,839	3,610,327	0	0
30 DISTRIBUTION PLANT									
31 ACCOUNT 361									
32 PRIMARY	DE61PD	DX61PD	P61PD	0	0	0	0	9,214	0
33 SECONDARY	DE61SD	DX61SD	P61SD	0	0	0	0	0	0
34 TOTAL	DE61	DX61	P61	0	0	0	0	9,214	0
35 ACCOUNT 362	DE62	DX62	P62	0	0	0	0	295,472	0
36 PRIMARY	DE62PD	DX62PD	P62PD	0	0	0	0	295,472	0
37 SECONDARY	DE62SD	DX62SD	P62SD	0	0	0	0	0	0
38 TOTAL	DE62	DX62	P62	0	0	0	0	295,472	0

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	PRO-FORMA DEPR. EXPENSE									
2	----------									
3	PRODUCTION PLANT									
4	STEAM PRODUCTION									
5	ACCOUNT 311	DE11	DX11	P11	0	0	0	0	0	0
6	ACCOUNT 312	DE12	DX12	P12	0	0	0	0	0	0
7	ACCOUNT 314	DE14	DX14	P14	0	0	0	0	0	0
8	ACCOUNT 315	DE15	DX15	P15	0	0	0	0	0	0
9	ACCOUNT 316	DE16	DX16	P16	0	0	0	0	0	0
10	TOTAL STEAM PLANT	DE100			0	0	0	0	0	0
11	OTHER PRODUCTION PLANT									
12	ACCOUNT 341	DE41	DX41	P41	0	0	0	0	0	0
13	ACCOUNT 342	DE42	DX42	P42	0	0	0	0	0	0
14	ACCOUNT 343	DE43	DX43	P43	0	0	0	0	0	0
15	ACCOUNT 344	DE44	DX44	P44	0	0	0	0	0	0
16	ACCOUNT 345	DE45	DX45	P45	0	0	0	0	0	0
17	ACCOUNT 346	DE46	DX46	P46	0	0	0	0	0	0
18	TOTAL OTHER PRODUCTION	DE200			0	0	0	0	0	0
19	TOTAL PRODUCTION PLANT	DEPT			0	0	0	0	0	0
20	TRANSMISSION PLANT									
21	ACCOUNT 352	DE52	DX52	P52	0	0	0	0	0	0
22	ACCOUNT 353	DE53	DX53	P53	0	0	0	0	0	0
23	ACCOUNT 354	DE54	DX54	P54	0	0	0	0	0	0
24	ACCOUNT 355	DE55	DX55	P55	0	0	0	0	0	0
25	ACCOUNT 356	DE56	DX56	P56	0	0	0	0	0	0
26	ACCOUNT 357	DE57	DX57	P57	0	0	0	0	0	0
27	ACCOUNT 358	DE58	DX58	P58	0	0	0	0	0	0
28	ACCOUNT 359	DE59	DX59	P59	0	0	0	0	0	0
29	TOTAL TRANSMISSION PLANT	DETT			0	0	0	0	0	0
30	DISTRIBUTION PLANT									
31	ACCOUNT 361									
32	PRIMARY	DE61PD	DX61PD	P61PD	0	0	0	0	0	9,214
33	SECONDARY	DE61SD	DX61SD	P61SD	0	0	0	0	0	0
34	TOTAL	DE61	DX61	P61	0	0	0	0	0	9,214
35	ACCOUNT 362	DE62	DX62	P62	6,661	0	0	0	0	302,133
36	PRIMARY	DE62PD	DX62PD	P62PD	0	0	0	0	0	295,472
37	SECONDARY	DE62SD	DX62SD	P62SD	6,661	0	0	0	0	6,661
38	TOTAL	DE62	DX62	P62	6,661	0	0	0	0	302,133

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	PRO-FORMA DEPR. EXPENSE									
2	----------									
3	PRODUCTION PLANT									
4	STEAM PRODUCTION									
5	ACCOUNT 311	DE11	DX11	P11	0	0	0	0	0	0
6	ACCOUNT 312	DE12	DX12	P12	0	0	0	0	0	0
7	ACCOUNT 314	DE14	DX14	P14	0	0	0	0	0	0
8	ACCOUNT 315	DE15	DX15	P15	0	0	0	0	0	0
9	ACCOUNT 316	DE16	DX16	P16	0	0	0	0	0	0
10	TOTAL STEAM PLANT	DE100			0	0	0	0	0	0
11	OTHER PRODUCTION PLANT									
12	ACCOUNT 341	DE41	DX41	P41	0	0	0	0	0	0
13	ACCOUNT 342	DE42	DX42	P42	0	0	0	0	0	0
14	ACCOUNT 343	DE43	DX43	P43	0	0	0	0	0	0
15	ACCOUNT 344	DE44	DX44	P44	0	0	0	0	0	0
16	ACCOUNT 345	DE45	DX45	P45	0	0	0	0	0	0
17	ACCOUNT 346	DE46	DX46	P46	0	0	0	0	0	0
18	TOTAL OTHER PRODUCTION	DE200			0	0	0	0	0	0
19	TOTAL PRODUCTION PLANT	DEPT			0	0	0	0	0	0
20	TRANSMISSION PLANT									
21	ACCOUNT 352	DE52	DX52	P52	0	0	0	0	0	0
22	ACCOUNT 353	DE53	DX53	P53	0	0	0	0	0	0
23	ACCOUNT 354	DE54	DX54	P54	0	0	0	0	0	0
24	ACCOUNT 355	DE55	DX55	P55	0	0	0	0	0	0
25	ACCOUNT 356	DE56	DX56	P56	0	0	0	0	0	0
26	ACCOUNT 357	DE57	DX57	P57	0	0	0	0	0	0
27	ACCOUNT 358	DE58	DX58	P58	0	0	0	0	0	0
28	ACCOUNT 359	DE59	DX59	P59	0	0	0	0	0	0
29	TOTAL TRANSMISSION PLANT	DETT			0	0	0	0	0	0
30	DISTRIBUTION PLANT									
31	ACCOUNT 361									
32	PRIMARY	DE61PD	DX61PD	P61PD	0	0	0	0	0	0
33	SECONDARY	DE61SD	DX61SD	P61SD	0	0	0	0	0	0
34	TOTAL	DE61	DX61	P61	0	0	0	0	0	0
35	ACCOUNT 362	DE62	DX62	P62	0	0	0	0	0	0
36	PRIMARY	DE62PD	DX62PD	P62PD	0	0	0	0	0	0
37	SECONDARY	DE62SD	DX62SD	P62SD	0	0	0	0	0	0
38	TOTAL	DE62	DX62	P62	0	0	0	0	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	PRO-FORMA DEPR. EXPENSE					
2	----------					
3	PRODUCTION PLANT					
4	STEAM PRODUCTION					
5	ACCOUNT 311	DE11	DX11	P11	0	0
6	ACCOUNT 312	DE12	DX12	P12	0	0
7	ACCOUNT 314	DE14	DX14	P14	0	0
8	ACCOUNT 315	DE15	DX15	P15	0	0
9	ACCOUNT 316	DE16	DX16	P16	0	0
10	TOTAL STEAM PLANT	DE100			0	0
11	OTHER PRODUCTION PLANT					
12	ACCOUNT 341	DE41	DX41	P41	0	0
13	ACCOUNT 342	DE42	DX42	P42	0	0
14	ACCOUNT 343	DE43	DX43	P43	0	0
15	ACCOUNT 344	DE44	DX44	P44	0	0
16	ACCOUNT 345	DE45	DX45	P45	0	0
17	ACCOUNT 346	DE46	DX46	P46	0	0
18	TOTAL OTHER PRODUCTION	DE200			0	0
19	TOTAL PRODUCTION PLANT	DEPT			0	0
20	TRANSMISSION PLANT					
21	ACCOUNT 352	DE52	DX52	P52	0	0
22	ACCOUNT 353	DE53	DX53	P53	0	0
23	ACCOUNT 354	DE54	DX54	P54	0	0
24	ACCOUNT 355	DE55	DX55	P55	0	0
25	ACCOUNT 356	DE56	DX56	P56	0	0
26	ACCOUNT 357	DE57	DX57	P57	0	0
27	ACCOUNT 358	DE58	DX58	P58	0	0
28	ACCOUNT 359	DE59	DX59	P59	0	0
29	TOTAL TRANSMISSION PLANT	DETT			0	0
30	DISTRIBUTION PLANT					
31	ACCOUNT 361					
32	PRIMARY	DE61PD	DX61PD	P61PD	0	0
33	SECONDARY	DE61SD	DX61SD	P61SD	0	0
34	TOTAL	DE61	DX61	P61	0	0
35	ACCOUNT 362	DE62	DX62	P62	0	0
36	PRIMARY	DE62PD	DX62PD	P62PD	0	0
37	SECONDARY	DE62SD	DX62SD	P62SD	0	0
38	TOTAL	DE62	DX62	P62	0	0

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	ACCOUNT 364								
2	PRIMARY FUNCTION								
3	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	1,520,804	0	0	0	0
4	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0
5	SECONDARY FUNCTION								
6	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	826,115	0	0	0	0
7	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0
8	TOTAL ACCOUNT 364	DE64	DX64	P64	2,346,919	0	0	0	0
9	ACCOUNT 365								
10	PRIMARY FUNCTION								
11	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	1,256,195	0	0	0	0
12	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0
13	SECONDARY FUNCTION								
14	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	991,023	0	0	0	0
15	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0
16	TOTAL ACCOUNT 365	DE65	DX65	P65	2,247,218	0	0	0	0
17	ACCOUNT 366								
18	PRIMARY FUNCTION								
19	CAPACITY COMPONENT	DE66PD	DX66PD	P66PD	182,115	0	0	0	0
20	CUSTOMER COMPONENT	DE66PC	DX66PC	P66PC	0	0	0	0	0
21	SECONDARY FUNCTION								
22	CAPACITY COMPONENT	DE66SD	DX66SD	P66SD	208,690	0	0	0	0
23	CUSTOMER COMPONENT	DE66SC	DX66SC	P66SC	0	0	0	0	0
24	TOTAL ACCOUNT 366	DE66	DX66	P66	390,805	0	0	0	0
25	ACCOUNT 367								
26	PRIMARY FUNCTION								
27	CAPACITY COMPONENT	DE67PD	DX67PD	P67PD	1,239,487	0	0	0	0
28	CUSTOMER COMPONENT	DE67PC	DX67PC	P67PC	0	0	0	0	0
29	SECONDARY FUNCTION								
30	CAPACITY COMPONENT	DE67SD	DX67SD	P67SD	564,715	0	0	0	0
31	CUSTOMER COMPONENT	DE67SC	DX67SC	P67SC	0	0	0	0	0
32	TOTAL ACCOUNT 367	DE67	DX67	P67	1,804,202	0	0	0	0
33	ACCOUNT 368								
34	PRIMARY COMPONENT	DE68PD	DX68PD	P68PD	64,507	0	0	0	0
35	SECONDARY COMPONENT	DE68SD	DX68SD	P68SD	1,565,766	0	0	0	0
36	TOTAL ACCOUNT 368	DE68	DX68	P68	1,630,273	0	0	0	0
37	ACCOUNT 369								
38	CAPACITY COMPONENT	DE69D	DX69D	P69D	0	0	0	0	0
39	CUSTOMER COMPONENT	DE69C	DX69C	P69C	1,268,657	0	0	0	0
40	TOTAL ACCOUNT 369	DE69	DX69	P69	1,268,657	0	0	0	0
41	ACCOUNT 370								

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	ACCOUNT 364									
2	PRIMARY FUNCTION									
3	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0	0	0	0	1,520,804
4	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0	0
5	SECONDARY FUNCTION									
6	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	0	0	0	0	0	0
7	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0	0
8	TOTAL ACCOUNT 364	DE64	DX64	P64	0	0	0	0	0	1,520,804
9	ACCOUNT 365									
10	PRIMARY FUNCTION									
11	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0	0	0	0	1,256,195
12	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0	0
13	SECONDARY FUNCTION									
14	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	0	0	0	0	0	0
15	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0	0
16	TOTAL ACCOUNT 365	DE65	DX65	P65	0	0	0	0	0	1,256,195
17	ACCOUNT 366									
18	PRIMARY FUNCTION									
19	CAPACITY COMPONENT	DE66PD	DX66PD	P66PD	0	0	0	0	0	182,115
20	CUSTOMER COMPONENT	DE66PC	DX66PC	P66PC	0	0	0	0	0	0
21	SECONDARY FUNCTION									
22	CAPACITY COMPONENT	DE66SD	DX66SD	P66SD	0	0	0	0	0	0
23	CUSTOMER COMPONENT	DE66SC	DX66SC	P66SC	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	DE66	DX66	P66	0	0	0	0	0	182,115
25	ACCOUNT 367									
26	PRIMARY FUNCTION									
27	CAPACITY COMPONENT	DE67PD	DX67PD	P67PD	0	0	0	0	0	1,239,487
28	CUSTOMER COMPONENT	DE67PC	DX67PC	P67PC	0	0	0	0	0	0
29	SECONDARY FUNCTION									
30	CAPACITY COMPONENT	DE67SD	DX67SD	P67SD	0	0	0	0	0	0
31	CUSTOMER COMPONENT	DE67SC	DX67SC	P67SC	0	0	0	0	0	0
32	TOTAL ACCOUNT 367	DE67	DX67	P67	0	0	0	0	0	1,239,487
33	ACCOUNT 368									
34	PRIMARY COMPONENT	DE68PD	DX68PD	P68PD	0	0	0	0	0	64,507
35	SECONDARY COMPONENT	DE68SD	DX68SD	P68SD	0	0	0	0	0	0
36	TOTAL ACCOUNT 368	DE68	DX68	P68	0	0	0	0	0	64,507
37	ACCOUNT 369									
38	CAPACITY COMPONENT	DE69D	DX69D	P69D	0	0	0	0	0	0
39	CUSTOMER COMPONENT	DE69C	DX69C	P69C	0	0	0	0	0	0
40	TOTAL ACCOUNT 369	DE69	DX69	P69	0	0	0	0	0	0
41	ACCOUNT 370									

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	ACCOUNT 364									
2	PRIMARY FUNCTION									
3	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0	0	0	0	1,520,804
4	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0	0
5	SECONDARY FUNCTION									
6	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	826,115	0	0	0	0	826,115
7	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0	0
8	TOTAL ACCOUNT 364	DE64	DX64	P64	826,115	0	0	0	0	2,346,919
9	ACCOUNT 365									
10	PRIMARY FUNCTION									
11	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0	0	0	0	1,256,195
12	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0	0
13	SECONDARY FUNCTION									
14	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	991,023	0	0	0	0	991,023
15	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0	0
16	TOTAL ACCOUNT 365	DE65	DX65	P65	991,023	0	0	0	0	2,247,218
17	ACCOUNT 366									
18	PRIMARY FUNCTION									
19	CAPACITY COMPONENT	DE66PD	DX66PD	P66PD	0	0	0	0	0	182,115
20	CUSTOMER COMPONENT	DE66PC	DX66PC	P66PC	0	0	0	0	0	0
21	SECONDARY FUNCTION									
22	CAPACITY COMPONENT	DE66SD	DX66SD	P66SD	208,690	0	0	0	0	208,690
23	CUSTOMER COMPONENT	DE66SC	DX66SC	P66SC	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	DE66	DX66	P66	208,690	0	0	0	0	390,805
25	ACCOUNT 367									
26	PRIMARY FUNCTION									
27	CAPACITY COMPONENT	DE67PD	DX67PD	P67PD	0	0	0	0	0	1,239,487
28	CUSTOMER COMPONENT	DE67PC	DX67PC	P67PC	0	0	0	0	0	0
29	SECONDARY FUNCTION									
30	CAPACITY COMPONENT	DE67SD	DX67SD	P67SD	564,715	0	0	0	0	564,715
31	CUSTOMER COMPONENT	DE67SC	DX67SC	P67SC	0	0	0	0	0	0
32	TOTAL ACCOUNT 367	DE67	DX67	P67	564,715	0	0	0	0	1,804,202
33	ACCOUNT 368									
34	PRIMARY COMPONENT	DE68PD	DX68PD	P68PD	0	0	0	0	0	64,507
35	SECONDARY COMPONENT	DE68SD	DX68SD	P68SD	1,565,766	0	0	0	0	1,565,766
36	TOTAL ACCOUNT 368	DE68	DX68	P68	1,565,766	0	0	0	0	1,630,273
37	ACCOUNT 369									
38	CAPACITY COMPONENT	DE69D	DX69D	P69D	0	0	0	0	0	0
39	CUSTOMER COMPONENT	DE69C	DX69C	P69C	0	1,268,657	0	0	0	1,268,657
40	TOTAL ACCOUNT 369	DE69	DX69	P69	0	1,268,657	0	0	0	1,268,657
41	ACCOUNT 370									

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	ACCOUNT 364									
2	PRIMARY FUNCTION									
3	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0	0	0	0	0
4	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0	0	0	0	0
5	SECONDARY FUNCTION									
6	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	0	0	0	0	0	0
7	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0	0	0	0	0
8	TOTAL ACCOUNT 364	DE64	DX64	P64	0	0	0	0	0	0
9	ACCOUNT 365									
10	PRIMARY FUNCTION									
11	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0	0	0	0	0
12	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0	0	0	0	0
13	SECONDARY FUNCTION									
14	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	0	0	0	0	0	0
15	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0	0	0	0	0
16	TOTAL ACCOUNT 365	DE65	DX65	P65	0	0	0	0	0	0
17	ACCOUNT 366									
18	PRIMARY FUNCTION									
19	CAPACITY COMPONENT	DE66PD	DX66PD	P66PD	0	0	0	0	0	0
20	CUSTOMER COMPONENT	DE66PC	DX66PC	P66PC	0	0	0	0	0	0
21	SECONDARY FUNCTION									
22	CAPACITY COMPONENT	DE66SD	DX66SD	P66SD	0	0	0	0	0	0
23	CUSTOMER COMPONENT	DE66SC	DX66SC	P66SC	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	DE66	DX66	P66	0	0	0	0	0	0
25	ACCOUNT 367									
26	PRIMARY FUNCTION									
27	CAPACITY COMPONENT	DE67PD	DX67PD	P67PD	0	0	0	0	0	0
28	CUSTOMER COMPONENT	DE67PC	DX67PC	P67PC	0	0	0	0	0	0
29	SECONDARY FUNCTION									
30	CAPACITY COMPONENT	DE67SD	DX67SD	P67SD	0	0	0	0	0	0
31	CUSTOMER COMPONENT	DE67SC	DX67SC	P67SC	0	0	0	0	0	0
32	TOTAL ACCOUNT 367	DE67	DX67	P67	0	0	0	0	0	0
33	ACCOUNT 368									
34	PRIMARY COMPONENT	DE68PD	DX68PD	P68PD	0	0	0	0	0	0
35	SECONDARY COMPONENT	DE68SD	DX68SD	P68SD	0	0	0	0	0	0
36	TOTAL ACCOUNT 368	DE68	DX68	P68	0	0	0	0	0	0
37	ACCOUNT 369									
38	CAPACITY COMPONENT	DE69D	DX69D	P69D	0	0	0	0	0	0
39	CUSTOMER COMPONENT	DE69C	DX69C	P69C	0	0	0	0	0	0
40	TOTAL ACCOUNT 369	DE69	DX69	P69	0	0	0	0	0	0
41	ACCOUNT 370									

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	ACCOUNT 364					
2	PRIMARY FUNCTION					
3	CAPACITY COMPONENT	DE64PD	DX64PD	P64PD	0	0
4	CUSTOMER COMPONENT	DE64PC	DX64PC	P64PC	0	0
5	SECONDARY FUNCTION					
6	CAPACITY COMPONENT	DE64SD	DX64SD	P64SD	0	0
7	CUSTOMER COMPONENT	DE64SC	DX64SC	P64SC	0	0
8	TOTAL ACCOUNT 364	DE64	DX64	P64	0	0
9	ACCOUNT 365					
10	PRIMARY FUNCTION					
11	CAPACITY COMPONENT	DE65PD	DX65PD	P65PD	0	0
12	CUSTOMER COMPONENT	DE65PC	DX65PC	P65PC	0	0
13	SECONDARY FUNCTION					
14	CAPACITY COMPONENT	DE65SD	DX65SD	P65SD	0	0
15	CUSTOMER COMPONENT	DE65SC	DX65SC	P65SC	0	0
16	TOTAL ACCOUNT 365	DE65	DX65	P65	0	0
17	ACCOUNT 366					
18	PRIMARY FUNCTION					
19	CAPACITY COMPONENT	DE66PD	DX66PD	P66PD	0	0
20	CUSTOMER COMPONENT	DE66PC	DX66PC	P66PC	0	0
21	SECONDARY FUNCTION					
22	CAPACITY COMPONENT	DE66SD	DX66SD	P66SD	0	0
23	CUSTOMER COMPONENT	DE66SC	DX66SC	P66SC	0	0
24	TOTAL ACCOUNT 366	DE66	DX66	P66	0	0
25	ACCOUNT 367					
26	PRIMARY FUNCTION					
27	CAPACITY COMPONENT	DE67PD	DX67PD	P67PD	0	0
28	CUSTOMER COMPONENT	DE67PC	DX67PC	P67PC	0	0
29	SECONDARY FUNCTION					
30	CAPACITY COMPONENT	DE67SD	DX67SD	P67SD	0	0
31	CUSTOMER COMPONENT	DE67SC	DX67SC	P67SC	0	0
32	TOTAL ACCOUNT 367	DE67	DX67	P67	0	0
33	ACCOUNT 368					
34	PRIMARY COMPONENT	DE68PD	DX68PD	P68PD	0	0
35	SECONDARY COMPONENT	DE68SD	DX68SD	P68SD	0	0
36	TOTAL ACCOUNT 368	DE68	DX68	P68	0	0
37	ACCOUNT 369					
38	CAPACITY COMPONENT	DE69D	DX69D	P69D	0	0
39	CUSTOMER COMPONENT	DE69C	DX69C	P69C	0	0
40	TOTAL ACCOUNT 369	DE69	DX69	P69	0	0
41	ACCOUNT 370					

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	TOTAL ACCOUNT 370	DE70	DX70	P70	771,574	0	0	0	0
2	ACCOUNT 373	DE73	DX73	P73	950,954	0	0	0	0
3	TOTAL DISTRIBUTION								
4	CAPACITY COMPONENT	DEDD			8,730,764	0	0	0	0
5	CUSTOMER COMPONENT	DEDC			2,040,231	0	0	0	0
6	STREET LIGHTING	DEDF			950,954	0	0	0	0
7	TOTAL	DEDT			11,721,949	0	0	0	0
8	GENERAL PLANT								
9	ACCOUNT 390-399								
10	CAPACITY COMPONENT	DEGD	DXGD	PG2D	424,467	5,084	8,655	5,039	18,778
11	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	443,452	0	0	0	0
12	STREET LIGHTING	DEGF	DXGF	PG2F	33,714	0	0	0	0
13	TOTAL	DEGT	DX900	PGT2	901,633	5,084	8,655	5,039	18,778
14	LESS-DEPRECIATION ADJ.								
15	CAPACITY COMPONENT	DEADJD	DXADJD	P00D	344,988	2,544	1,619	143	4,306
16	CUSTOMER COMPONENT	DEADJC	DXADJC	P00C	60,683	0	0	0	0
17	STREET LIGHTING	DEADJF	DXADJF	P00F	9,420	0	0	0	0
18	TOTAL	DEADJ	DXADJ	P00	415,091	2,544	1,619	143	4,306
19	TOTAL DEPRECIATION EXPENSE								
20	CAPACITY COMPONENT	DE00D			13,254,091	103,497	57,950	5,182	166,629
21	CUSTOMER COMPONENT	DE00C			2,544,366	0	0	0	0
22	STREET LIGHTING	DE00F			994,088	0	0	0	0
23	TOTAL	DE00			16,792,545	103,497	57,950	5,182	166,629

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	TOTAL ACCOUNT 370	DE70	DX70	P70	0	0	0	0	0	0
2	ACCOUNT 373	DE73	DX73	P73	0	0	0	0	0	0
3	TOTAL DISTRIBUTION									
4	CAPACITY COMPONENT	DEDD			0	0	0	0	304,686	4,263,108
5	CUSTOMER COMPONENT	DEDC			0	0	0	0	0	0
6	STREET LIGHTING	DEDF			0	0	0	0	0	0
7	TOTAL	DEDT			0	0	0	0	304,686	4,263,108
8	GENERAL PLANT									
9	ACCOUNT 390-399									
10	CAPACITY COMPONENT	DEGD	DXGD	PG2D	7,902	34,540	3,913	46,355	43,667	178,172
11	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	0	0	0	0	0	0
12	STREET LIGHTING	DEGF	DXGF	PG2F	0	0	0	0	0	0
13	TOTAL	DEGT	DX900	PGT2	7,902	34,540	3,913	46,355	43,667	178,172
14	LESS-DEPRECIATION ADJ.									
15	CAPACITY COMPONENT	DEADJD	DXADJD	P00D	7,996	51,021	3,287	62,304	36,043	118,354
16	CUSTOMER COMPONENT	DEADJC	DXADJC	P00C	0	0	0	0	0	0
17	STREET LIGHTING	DEADJF	DXADJF	P00F	0	0	0	0	0	0
18	TOTAL	DEADJ	DXADJ	P00	7,996	51,021	3,287	62,304	36,043	118,354
19	TOTAL DEPRECIATION EXPENSE									
20	CAPACITY COMPONENT	DE00D			347,652	3,062,295	309,039	3,718,986	384,396	4,559,634
21	CUSTOMER COMPONENT	DE00C			0	0	0	0	0	0
22	STREET LIGHTING	DE00F			0	0	0	0	0	0
23	TOTAL	DE00			347,652	3,062,295	309,039	3,718,986	384,396	4,559,634

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	TOTAL ACCOUNT 370	DE70	DX70	P70	0	0	771,574	0	0	771,574
2	ACCOUNT 373	DE73	DX73	P73	0	0	0	950,954	0	950,954
3	TOTAL DISTRIBUTION									
4	CAPACITY COMPONENT	DEDD			4,162,970	0	0	0	0	8,730,764
5	CUSTOMER COMPONENT	DEDC			0	1,268,657	771,574	0	0	2,040,231
6	STREET LIGHTING	DEDF			0	0	0	950,954	0	950,954
7	TOTAL	DEDT			4,162,970	1,268,657	771,574	950,954	0	11,721,949
8	GENERAL PLANT									
9	ACCOUNT 390-399									
10	CAPACITY COMPONENT	DEGD	DXGD	PG2D	137,495	0	0	0	0	359,334
11	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	0	22,874	42,302	0	0	65,176
12	STREET LIGHTING	DEGF	DXGF	PG2F	0	0	0	33,714	0	33,714
13	TOTAL	DEGT	DX900	PGT2	137,495	22,874	42,302	33,714	0	458,224
14	LESS-DEPRECIATION ADJ.									
15	CAPACITY COMPONENT	DEADJD	DXADJD	P00D	123,981	0	0	0	0	278,378
16	CUSTOMER COMPONENT	DEADJC	DXADJC	P00C	0	27,728	20,755	0	0	48,483
17	STREET LIGHTING	DEADJF	DXADJF	P00F	0	0	0	9,420	0	9,420
18	TOTAL	DEADJ	DXADJ	P00	123,981	27,728	20,755	9,420	0	336,281
19	TOTAL DEPRECIATION EXPENSE									
20	CAPACITY COMPONENT	DE00D			4,424,446	0	0	0	0	9,368,476
21	CUSTOMER COMPONENT	DE00C			0	1,319,259	834,631	0	0	2,153,890
22	STREET LIGHTING	DE00F			0	0	0	994,088	0	994,088
23	TOTAL	DE00			4,424,446	1,319,259	834,631	994,088	0	12,516,454

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	TOTAL ACCOUNT 370	DE70	DX70	P70	0	0	0	0	0	0
2	ACCOUNT 373	DE73	DX73	P73	0	0	0	0	0	0
3	TOTAL DISTRIBUTION									
4	CAPACITY COMPONENT	DEDD			0	0	0	0	0	0
5	CUSTOMER COMPONENT	DEDC			0	0	0	0	0	0
6	STREET LIGHTING	DEDF			0	0	0	0	0	0
7	TOTAL	DEDT			0	0	0	0	0	0
8	GENERAL PLANT									
9	ACCOUNT 390-399									
10	CAPACITY COMPONENT	DEGD	DXGD	PG2D	0	0	0	0	0	0
11	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	285,706	13,665	17,894	23,147	0	0
12	STREET LIGHTING	DEGF	DXGF	PG2F	0	0	0	0	0	0
13	TOTAL	DEGT	DX900	PGT2	285,706	13,665	17,894	23,147	0	0
14	LESS-DEPRECIATION ADJ.									
15	CAPACITY COMPONENT	DEADJD	DXADJD	P00D	0	0	0	0	0	0
16	CUSTOMER COMPONENT	DEADJC	DXADJC	P00C	8,100	387	507	656	0	1,476
17	STREET LIGHTING	DEADJF	DXADJF	P00F	0	0	0	0	0	0
18	TOTAL	DEADJ	DXADJ	P00	8,100	387	507	656	0	1,476
19	TOTAL DEPRECIATION EXPENSE									
20	CAPACITY COMPONENT	DE00D			0	0	0	0	0	0
21	CUSTOMER COMPONENT	DE00C			293,806	14,052	18,401	23,803	0	1,476
22	STREET LIGHTING	DE00F			0	0	0	0	0	0
23	TOTAL	DE00			293,806	14,052	18,401	23,803	0	1,476

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	TOTAL ACCOUNT 370	DE70	DX70	P70	0	0
2	ACCOUNT 373	DE73	DX73	P73	0	0
3	TOTAL DISTRIBUTION					
4	CAPACITY COMPONENT	DEDD			0	0
5	CUSTOMER COMPONENT	DEDC			0	0
6	STREET LIGHTING	DEDF			0	0
7	TOTAL	DEDT			0	0
8	GENERAL PLANT					
9	ACCOUNT 390-399					
10	CAPACITY COMPONENT	DEGD	DXGD	PG2D	0	0
11	CUSTOMER COMPONENT	DEGC	DXGC	PG2C	37,864	378,276
12	STREET LIGHTING	DEGF	DXGF	PG2F	0	0
13	TOTAL	DEGT	DX900	PGT2	37,864	378,276
14	LESS-DEPRECIATION ADJ.					
15	CAPACITY COMPONENT	DEADJD	DXADJD	P00D	0	0
16	CUSTOMER COMPONENT	DEADJC	DXADJC	P00C	1,074	12,200
17	STREET LIGHTING	DEADJF	DXADJF	P00F	0	0
18	TOTAL	DEADJ	DXADJ	P00	1,074	12,200
19	TOTAL DEPRECIATION EXPENSE					
20	CAPACITY COMPONENT	DE00D			0	0
21	CUSTOMER COMPONENT	DE00C			38,938	390,476
22	STREET LIGHTING	DE00F			0	0
23	TOTAL	DE00			38,938	390,476

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	TAXES OTHER THAN INCOME TAXES								
2	----------								
3	PAYROLL TAXES								
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	1,049,797	19,175	31,477	19,010	69,662
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	1,585,507	0	0	0	0
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	114,454	0	0	0	0
7	TOTAL	PAYTX	TXPAY	PAYR	2,749,758	19,175	31,477	19,010	69,662
8	PRO FORMA PAYROLL TAXES								
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	39,274	717	1,178	711	2,606
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	59,315	0	0	0	0
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	4,282	0	0	0	0
12	TOTAL	PYTX	PYTXP	PAYR	102,871	717	1,178	711	2,606
13	REAL ESTATE & PROPERTY TAXES								
14	CAPACITY COMPONENT	RETXD	TXRED	NTPOOD	4,346,957	19,953	6,726	1,622	28,301
15	CUSTOMER COMPONENT	RETXC	TXREC	NTPOOC	678,675	0	0	0	0
16	STREET LIGHTING	RETXF	TXREF	NTPOOF	111,109	0	0	0	0
17	TOTAL	RETX	TXRE	NTPOO	5,136,741	19,953	6,726	1,622	28,301
18	PRO FORMA REAL ESTATE TAXES								
19	CAPACITY COMPONENT	RTXD	RXTD	NTPOOD	300,883	1,380	466	112	1,958
20	CUSTOMER COMPONENT	RTXC	RXTC	NTPOOC	46,976	0	0	0	0
21	STREET LIGHTING	RTXF	RXTF	NTPOOF	7,691	0	0	0	0
22	TOTAL	RTX	RXT	NTPOO	355,550	1,380	466	112	1,958
23	STATE SALES TAX								
24	CAPACITY COMPONENT	SSTXD	TXSD	POOD	0	0	0	0	0
25	CUSTOMER COMPONENT	SSTXC	TXSC	POOC	0	0	0	0	0
26	STREET LIGHTING	SSTXF	TXSF	POOF	0	0	0	0	0
27	TOTAL	SSTX	TXS	POO	0	0	0	0	0
28	TOTAL TAXES OTHER THAN INCOME								
29	CAPACITY COMPONENT	OTTXD			5,736,911	41,225	39,847	21,455	102,527
30	CUSTOMER COMPONENT	OTTXC			2,370,473	0	0	0	0
31	STREET LIGHTING	OTTXF			237,536	0	0	0	0
32	TOTAL	OTTX			8,344,920	41,225	39,847	21,455	102,527
33	AMOR. OF INVESTMENT TAX CREDIT								
34	CAPACITY COMPONENT	AITCD	TICAD	POOD	-361,218	-2,660	-1,696	-150	-4,506
35	CUSTOMER COMPONENT	AITCC	TICAC	POOC	-63,538	0	0	0	0
36	STREET LIGHTING	AITCF	TICAF	POOF	-9,864	0	0	0	0
37	TOTAL	AITC	TICA	POO	-434,620	-2,660	-1,696	-150	-4,506
38	AMOR. & DEPLE. OF UTILITY PLT.								
39	CAPACITY COMPONENT	ADUPD	CDUPD	POOD	9,735	70	46	4	120

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 TAXES OTHER THAN INCOME TAXES									
2 ----------									
3 PAYROLL TAXES									
4 CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	24,709	68,321	5,349	98,379	139,153	418,557
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	24,709	68,321	5,349	98,379	139,153	418,557
8 PRO FORMA PAYROLL TAXES									
9 CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	924	2,556	200	3,680	5,206	15,659
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	924	2,556	200	3,680	5,206	15,659
13 REAL ESTATE & PROPERTY TAXES									
14 CAPACITY COMPONENT	RETXD	TXRED	NTP00D	67,393	570,521	41,323	679,237	437,423	1,577,848
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	67,393	570,521	41,323	679,237	437,423	1,577,848
18 PRO FORMA REAL ESTATE TAXES									
19 CAPACITY COMPONENT	RTXD	RXTD	NTP00D	4,665	39,490	2,860	47,015	30,277	109,214
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	4,665	39,490	2,860	47,015	30,277	109,214
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			97,691	680,888	49,732	828,311	612,059	2,121,278
30 CUSTOMER COMPONENT	OTTXC			0	0	0	0	0	0
31 STREET LIGHTING	OTTXF			0	0	0	0	0	0
32 TOTAL	OTTX			97,691	680,888	49,732	828,311	612,059	2,121,278
33 AMOR. OF INVESTMENT TAX CREDIT									
34 CAPACITY COMPONENT	AITCD	TICAD	P00D	-8,373	-53,422	-3,442	-65,237	-37,739	-123,922
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	-8,373	-53,422	-3,442	-65,237	-37,739	-123,922
38 AMOR. & DEPLE. OF UTILITY PLT.									
39 CAPACITY COMPONENT	ADUPD	CDUPD	P00D	226	1,440	93	1,759	1,017	3,340

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	TAXES OTHER THAN INCOME TAXES									
2	----------									
3	PAYROLL TAXES									
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	324,046	0	0	0	0	881,756
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	0	18,580	139,838	0	0	158,418
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	0	0	0	114,454	0	114,454
7	TOTAL	PAYTX	TXPAY	PAYR	324,046	18,580	139,838	114,454	0	1,154,628
8	PRO FORMA PAYROLL TAXES									
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	12,123	0	0	0	0	32,988
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	0	695	5,231	0	0	5,926
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	0	0	0	4,282	0	4,282
12	TOTAL	PYTX	PYTXP	PAYR	12,123	695	5,231	4,282	0	43,196
13	REAL ESTATE & PROPERTY TAXES									
14	CAPACITY COMPONENT	RETXD	TXRED	NTPOOD	1,624,148	0	0	0	0	3,639,419
15	CUSTOMER COMPONENT	RETXC	TXREC	NTPOOC	0	281,440	249,508	0	0	530,948
16	STREET LIGHTING	RETXF	TXREF	NTPOOF	0	0	0	111,109	0	111,109
17	TOTAL	RETX	TXRE	NTPOO	1,624,148	281,440	249,508	111,109	0	4,281,476
18	PRO FORMA REAL ESTATE TAXES									
19	CAPACITY COMPONENT	RTXD	RXTD	NTPOOD	112,419	0	0	0	0	251,910
20	CUSTOMER COMPONENT	RTXC	RXTC	NTPOOC	0	19,480	17,270	0	0	36,750
21	STREET LIGHTING	RTXF	RXTF	NTPOOF	0	0	0	7,691	0	7,691
22	TOTAL	RTX	RXT	NTPOO	112,419	19,480	17,270	7,691	0	296,351
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			2,072,736	0	0	0	0	4,806,073
30	CUSTOMER COMPONENT	OTTXC			0	320,195	411,847	0	0	732,042
31	STREET LIGHTING	OTTXF			0	0	0	237,536	0	237,536
32	TOTAL	OTTX			2,072,736	320,195	411,847	237,536	0	5,775,651
33	AMOR. OF INVESTMENT TAX CREDIT									
34	CAPACITY COMPONENT	AITCD	TICAD	POOD	-129,814	0	0	0	0	-291,475
35	CUSTOMER COMPONENT	AITCC	TICAC	POOC	0	-29,032	-21,732	0	0	-50,764
36	STREET LIGHTING	AITCF	TICAF	POOF	0	0	0	-9,864	0	-9,864
37	TOTAL	AITC	TICA	POO	-129,814	-29,032	-21,732	-9,864	0	-352,103
38	AMOR. & DEPLE. OF UTILITY PLT.									
39	CAPACITY COMPONENT	ADUPD	CDUPD	POOD	3,499	0	0	0	0	7,856

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	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	1,077,861	51,552	67,505	87,325	0	0
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	0	0	0	0	0	0
7	TOTAL	PAYTX	TXPAY	PAYR	1,077,861	51,552	67,505	87,325	0	0
8	PRO FORMA PAYROLL TAXES									
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	0	0	0	0	0	0
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	40,324	1,929	2,525	3,267	0	0
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	0	0	0	0	0	0
12	TOTAL	PYTX	PYTXP	PAYR	40,324	1,929	2,525	3,267	0	0
13	REAL ESTATE & PROPERTY TAXES									
14	CAPACITY COMPONENT	RETXD	TXRED	NTPOOD	0	0	0	0	0	0
15	CUSTOMER COMPONENT	RETXC	TXREC	NTPOOC	91,985	4,399	5,761	7,452	0	25,939
16	STREET LIGHTING	RETXF	TXREF	NTPOOF	0	0	0	0	0	0
17	TOTAL	RETX	TXRE	NTPOO	91,985	4,399	5,761	7,452	0	25,939
18	PRO FORMA REAL ESTATE TAXES									
19	CAPACITY COMPONENT	RTXD	RXTD	NTPOOD	0	0	0	0	0	0
20	CUSTOMER COMPONENT	RTXC	RXTC	NTPOOC	6,367	305	399	516	0	1,795
21	STREET LIGHTING	RTXF	RXTF	NTPOOF	0	0	0	0	0	0
22	TOTAL	RTX	RXT	NTPOO	6,367	305	399	516	0	1,795
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			0	0	0	0	0	0
30	CUSTOMER COMPONENT	OTTXC			1,216,537	58,185	76,190	98,560	0	27,734
31	STREET LIGHTING	OTTXF			0	0	0	0	0	0
32	TOTAL	OTTX			1,216,537	58,185	76,190	98,560	0	27,734
33	AMOR. OF INVESTMENT TAX CREDIT									
34	CAPACITY COMPONENT	AITCD	TICAD	POOD	0	0	0	0	0	0
35	CUSTOMER COMPONENT	AITCC	TICAC	POOC	-8,481	-406	-531	-687	0	-1,545
36	STREET LIGHTING	AITCF	TICAF	POOF	0	0	0	0	0	0
37	TOTAL	AITC	TICA	POO	-8,481	-406	-531	-687	0	-1,545
38	AMOR. & DEPLE. OF UTILITY PLT.									
39	CAPACITY COMPONENT	ADUPD	CDUPD	POOD	0	0	0	0	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	TAXES OTHER THAN INCOME TAXES					
2	----------					
3	PAYROLL TAXES					
4	CAPACITY COMPONENT	PAYTXD	TXPAYD	PAYRD	0	0
5	CUSTOMER COMPONENT	PAYTXC	TXPAYC	PAYRC	142,846	1,427,089
6	STREET LIGHTING	PAYTXF	TXPAYF	PAYRF	0	0
7	TOTAL	PAYTX	TXPAY	PAYR	142,846	1,427,089
8	PRO FORMA PAYROLL TAXES					
9	CAPACITY COMPONENT	PYTXD	PYTXPD	PAYRD	0	0
10	CUSTOMER COMPONENT	PYTXC	PYTXPC	PAYRC	5,344	53,389
11	STREET LIGHTING	PYTXF	PYTXPF	PAYRF	0	0
12	TOTAL	PYTX	PYTXP	PAYR	5,344	53,389
13	REAL ESTATE & PROPERTY TAXES					
14	CAPACITY COMPONENT	RETXD	TXRED	NTPOOD	0	0
15	CUSTOMER COMPONENT	RETXC	TXREC	NTPOOC	12,191	147,727
16	STREET LIGHTING	RETXF	TXREF	NTPOOF	0	0
17	TOTAL	RETX	TXRE	NTPOO	12,191	147,727
18	PRO FORMA REAL ESTATE TAXES					
19	CAPACITY COMPONENT	RTXD	RXTD	NTPOOD	0	0
20	CUSTOMER COMPONENT	RTXC	RXTC	NTPOOC	844	10,226
21	STREET LIGHTING	RTXF	RXTF	NTPOOF	0	0
22	TOTAL	RTX	RXT	NTPOO	844	10,226
23	STATE SALES TAX					
24	CAPACITY COMPONENT	SSTXD	TXSD	POOD	0	0
25	CUSTOMER COMPONENT	SSTXC	TXSC	POOC	0	0
26	STREET LIGHTING	SSTXF	TXSF	POOF	0	0
27	TOTAL	SSTX	TXS	POO	0	0
28	TOTAL TAXES OTHER THAN INCOME					
29	CAPACITY COMPONENT	OTTXD			0	0
30	CUSTOMER COMPONENT	OTTXC			161,225	1,638,431
31	STREET LIGHTING	OTTXF			0	0
32	TOTAL	OTTX			161,225	1,638,431
33	AMOR. OF INVESTMENT TAX CREDIT					
34	CAPACITY COMPONENT	AITCD	TICAD	POOD	0	0
35	CUSTOMER COMPONENT	AITCC	TICAC	POOC	-1,124	-12,774
36	STREET LIGHTING	AITCF	TICAF	POOF	0	0
37	TOTAL	AITC	TICA	POO	-1,124	-12,774
38	AMOR. & DEPLE. OF UTILITY PLT.					
39	CAPACITY COMPONENT	ADUPD	CDUPD	POOD	0	0

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	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	1,714	0	0	0	0
2	STREET LIGHTING	ADUPF	CDUPF	POOF	266	0	0	0	0
3	TOTAL	ADUP	CDUP	POO	11,715	70	46	4	120
4	DEFERRED TAX FLOWBACK								
5	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0
6	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0
7	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0
8	TOTAL	DTFX	DTF	ADT	0	0	0	0	0
9	TOTAL OPERATING EXP. BEF. TAX								
10	CAPACITY COMPONENT	OPEXD			233,063,754	201,021	1,197,655	176,711,562	178,110,238
11	CUSTOMER COMPONENT	OPEXC			44,243,747	0	0	0	0
12	ENERGY COMPONENT	OPEXE			111,508,688	239,809	65,454	107,741,908	108,047,171
13	STREET LIGHTING	OPEXF			4,457,571	0	0	0	0
14	TOTAL	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

DETAILS OF RESULTS

					TRANSMISSION				DISTRIBUTION	
		OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	0	0	0	0	0	0
2	STREET LIGHTING	ADUPF	CDUPF	POOF	0	0	0	0	0	0
3	TOTAL	ADUP	CDUP	POO	226	1,440	93	1,759	1,017	3,340
4	DEFERRED TAX FLOWBACK									
5	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0	0
6	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0	0
7	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
8	TOTAL	DTFX	DTF	ADT	0	0	0	0	0	0
9	TOTAL OPERATING EXP. BEF. TAX									
10	CAPACITY COMPONENT	OPEXD			1,792,847	6,960,866	591,033	9,344,746	5,174,131	21,483,827
11	CUSTOMER COMPONENT	OPEXC			0	0	0	0	0	0
12	ENERGY COMPONENT	OPEXE			0	0	0	0	0	0
13	STREET LIGHTING	OPEXF			0	0	0	0	0	0
14	TOTAL	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

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	0	783	586	0	0	1,369
2	STREET LIGHTING	ADUPF	CDUPF	POOF	0	0	0	266	0	266
3	TOTAL	ADUP	CDUP	POO	3,499	783	586	266	0	9,491
4	DEFERRED TAX FLOWBACK									
5	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0	0
6	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0	0
7	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
8	TOTAL	DTFX	DTF	ADT	0	0	0	0	0	0
9	TOTAL OPERATING EXP. BEF. TAX									
10	CAPACITY COMPONENT	OPEXD			18,950,812	0	0	0	0	45,608,770
11	CUSTOMER COMPONENT	OPEXC			0	2,858,790	4,934,665	0	0	7,793,455
12	ENERGY COMPONENT	OPEXE			0	0	0	0	0	0
13	STREET LIGHTING	OPEXF			0	0	0	4,457,571	0	4,457,571
14	TOTAL	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

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	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	229	11	14	19	0	42
2	STREET LIGHTING	ADUPF	CDUPF	POOF	0	0	0	0	0	0
3	TOTAL	ADUP	CDUP	POO	229	11	14	19	0	42
4	DEFERRED TAX FLOWBACK									
5	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0	0
6	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0	0
7	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
8	TOTAL	DTFX	DTF	ADT	0	0	0	0	0	0
9	TOTAL OPERATING EXP. BEF. TAX									
10	CAPACITY COMPONENT	OPEXD			0	0	0	0	0	0
11	CUSTOMER COMPONENT	OPEXC			30,332,848	2,796,894	1,208,076	-1,286,563	76,756	88,759
12	ENERGY COMPONENT	OPEXE			0	0	0	3,461,517	0	0
13	STREET LIGHTING	OPEXF			0	0	0	0	0	0
14	TOTAL	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

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	CUSTOMER COMPONENT	ADUPC	CDUPC	POOC	30	345
2	STREET LIGHTING	ADUPF	CDUPF	POOF	0	0
3	TOTAL	ADUP	CDUP	POO	30	345
4	DEFERRED TAX FLOWBACK					
5	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0
6	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0
7	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0
8	TOTAL	DTFX	DTF	ADT	0	0
9	TOTAL OPERATING EXP. BEF. TAX					
10	CAPACITY COMPONENT	OPEXD			0	0
11	CUSTOMER COMPONENT	OPEXC			3,233,522	36,450,292
12	ENERGY COMPONENT	OPEXE			0	3,461,517
13	STREET LIGHTING	OPEXF			0	0
14	TOTAL	OPEX			3,233,522	39,911,809

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	CALC OF STATE-FEDERAL INC. TAX								
2	----------								
3	OTHER INCOME AND DEDUCTIONS								
4	ADD-OTHER INCOME								
5	CAPACITY	AIN1D	QIN1D	P00D	0	0	0	0	0
6	CUSTOMER	AIN1C	QIN1C	P00C	0	0	0	0	0
7	STREET LIGHTING	AIN1F	QIN1F	P00F	0	0	0	0	0
8	TOTAL OTHER INCOME	AIN1	QIN1	P00	0	0	0	0	0
9	ADD-ALLOWANCE FOR FUNDS								
10	CAPACITY	AIN2D	QIN2D	P00D	0	0	0	0	0
11	CUSTOMER	AIN2C	QIN2C	P00C	0	0	0	0	0
12	STREET LIGHTING	AIN2F	QIN2F	P00F	0	0	0	0	0
13	TOTAL	AIN2	QIN2	P00	0	0	0	0	0
14	LESS-DEFERRED TAX FLOWBACK								
15	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0
16	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0
17	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0
18	TOTAL	DTFX	DTF	ADT	0	0	0	0	0
19	LESS-INTEREST CHARGES								
20	CAPACITY	SIN3D	QIN3D	P00D	11,036,223	81,314	51,804	4,570	137,688
21	CUSTOMER	SIN3C	QIN3C	P00C	1,941,280	0	0	0	0
22	STREET LIGHTING	SIN3F	QIN3F	P00F	301,362	0	0	0	0
23	TOTAL	SIN3	QIN3	P00	13,278,865	81,314	51,804	4,570	137,688
24	LESS-OTHER DEDUCTIONS								
25	CAPACITY	SIN4D	QIN4D	P00D	0	0	0	0	0
26	CUSTOMER	SIN4C	QIN4C	P00C	0	0	0	0	0
27	STREET LIGHTING	SIN4F	QIN4F	P00F	0	0	0	0	0
28	TOTAL	SIN4	QIN4	P00	0	0	0	0	0
29	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	-17,982	0	0	-17,982	-17,982
30	ADJUSTMENTS TO TAXABLE INCOME								
31	ADD-EXCESS BOOK OVER TX DEPR.								
32	CAPACITY	DED1D	EDD1D	DE00D	223,468	1,744	977	87	2,808
33	CUSTOMER	DED1C	EDD1C	DE00C	42,899	0	0	0	0
34	STREET LIGHTING	DED1F	EDD1F	DE00F	16,761	0	0	0	0
35	TOTAL	DED1	EDD1	DE00	283,128	1,744	977	87	2,808
36	ADD-BOOK/TAX ABAND. DIFF.	DED5	EDD5	P123	0	0	0	0	0

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	CALC OF STATE-FEDERAL INC. TAX									
2	----------									
3	OTHER INCOME AND DEDUCTIONS									
4	ADD-OTHER INCOME									
5	CAPACITY	AIN1D	QIN1D	P00D	0	0	0	0	0	0
6	CUSTOMER	AIN1C	QIN1C	P00C	0	0	0	0	0	0
7	STREET LIGHTING	AIN1F	QIN1F	P00F	0	0	0	0	0	0
8	TOTAL OTHER INCOME	AIN1	QIN1	P00	0	0	0	0	0	0
9	ADD-ALLOWANCE FOR FUNDS									
10	CAPACITY	AIN2D	QIN2D	P00D	0	0	0	0	0	0
11	CUSTOMER	AIN2C	QIN2C	P00C	0	0	0	0	0	0
12	STREET LIGHTING	AIN2F	QIN2F	P00F	0	0	0	0	0	0
13	TOTAL	AIN2	QIN2	P00	0	0	0	0	0	0
14	LESS-DEFERRED TAX FLOWBACK									
15	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0	0
16	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0	0
17	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
18	TOTAL	DTFX	DTF	ADT	0	0	0	0	0	0
19	LESS-INTEREST CHARGES									
20	CAPACITY	SIN3D	QIN3D	P00D	255,808	1,632,183	105,154	1,993,145	1,153,038	3,786,161
21	CUSTOMER	SIN3C	QIN3C	P00C	0	0	0	0	0	0
22	STREET LIGHTING	SIN3F	QIN3F	P00F	0	0	0	0	0	0
23	TOTAL	SIN3	QIN3	P00	255,808	1,632,183	105,154	1,993,145	1,153,038	3,786,161
24	LESS-OTHER DEDUCTIONS									
25	CAPACITY	SIN4D	QIN4D	P00D	0	0	0	0	0	0
26	CUSTOMER	SIN4C	QIN4C	P00C	0	0	0	0	0	0
27	STREET LIGHTING	SIN4F	QIN4F	P00F	0	0	0	0	0	0
28	TOTAL	SIN4	QIN4	P00	0	0	0	0	0	0
29	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0	0	0	0	0
30	ADJUSTMENTS TO TAXABLE INCOME									
31	ADD-EXCESS BOOK OVER TX DEPR.									
32	CAPACITY	DED1D	EDD1D	DE00D	5,862	51,631	5,211	62,704	6,481	76,877
33	CUSTOMER	DED1C	EDD1C	DE00C	0	0	0	0	0	0
34	STREET LIGHTING	DED1F	EDD1F	DE00F	0	0	0	0	0	0
35	TOTAL	DED1	EDD1	DE00	5,862	51,631	5,211	62,704	6,481	76,877
36	ADD-BOOK/TAX ABAND. DIFF.	DED5	EDD5	P123	0	0	0	0	0	0

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	CALC OF STATE-FEDERAL INC. TAX									
2	----------									
3	OTHER INCOME AND DEDUCTIONS									
4	ADD-OTHER INCOME									
5	CAPACITY	AIN1D	QIN1D	P00D	0	0	0	0	0	0
6	CUSTOMER	AIN1C	QIN1C	P00C	0	0	0	0	0	0
7	STREET LIGHTING	AIN1F	QIN1F	P00F	0	0	0	0	0	0
8	TOTAL OTHER INCOME	AIN1	QIN1	P00	0	0	0	0	0	0
9	ADD-ALLOWANCE FOR FUNDS									
10	CAPACITY	AIN2D	QIN2D	P00D	0	0	0	0	0	0
11	CUSTOMER	AIN2C	QIN2C	P00C	0	0	0	0	0	0
12	STREET LIGHTING	AIN2F	QIN2F	P00F	0	0	0	0	0	0
13	TOTAL	AIN2	QIN2	P00	0	0	0	0	0	0
14	LESS-DEFERRED TAX FLOWBACK									
15	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0	0
16	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0	0
17	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
18	TOTAL	DTFX	DTF	ADT	0	0	0	0	0	0
19	LESS-INTEREST CHARGES									
20	CAPACITY	SIN3D	QIN3D	P00D	3,966,191	0	0	0	0	8,905,390
21	CUSTOMER	SIN3C	QIN3C	P00C	0	887,011	663,973	0	0	1,550,984
22	STREET LIGHTING	SIN3F	QIN3F	P00F	0	0	0	301,362	0	301,362
23	TOTAL	SIN3	QIN3	P00	3,966,191	887,011	663,973	301,362	0	10,757,736
24	LESS-OTHER DEDUCTIONS									
25	CAPACITY	SIN4D	QIN4D	P00D	0	0	0	0	0	0
26	CUSTOMER	SIN4C	QIN4C	P00C	0	0	0	0	0	0
27	STREET LIGHTING	SIN4F	QIN4F	P00F	0	0	0	0	0	0
28	TOTAL	SIN4	QIN4	P00	0	0	0	0	0	0
29	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0	0	0	0	0
30	ADJUSTMENTS TO TAXABLE INCOME									
31	ADD-EXCESS BOOK OVER TX DEPR.									
32	CAPACITY	DED1D	EDD1D	DE00D	74,598	0	0	0	0	157,956
33	CUSTOMER	DED1C	EDD1C	DE00C	0	22,243	14,072	0	0	36,315
34	STREET LIGHTING	DED1F	EDD1F	DE00F	0	0	0	16,761	0	16,761
35	TOTAL	DED1	EDD1	DE00	74,598	22,243	14,072	16,761	0	211,032
36	ADD-BOOK/TAX ABAND. DIFF.	DED5	EDD5	P123	0	0	0	0	0	0

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	CALC OF STATE-FEDERAL INC. TAX									
2	----------									
3	OTHER INCOME AND DEDUCTIONS									
4	ADD-OTHER INCOME									
5	CAPACITY	AIN1D	QIN1D	POOD	0	0	0	0	0	0
6	CUSTOMER	AIN1C	QIN1C	POOC	0	0	0	0	0	0
7	STREET LIGHTING	AIN1F	QIN1F	POOF	0	0	0	0	0	0
8	TOTAL OTHER INCOME	AIN1	QIN1	POO	0	0	0	0	0	0
9	ADD-ALLOWANCE FOR FUNDS									
10	CAPACITY	AIN2D	QIN2D	POOD	0	0	0	0	0	0
11	CUSTOMER	AIN2C	QIN2C	POOC	0	0	0	0	0	0
12	STREET LIGHTING	AIN2F	QIN2F	POOF	0	0	0	0	0	0
13	TOTAL	AIN2	QIN2	POO	0	0	0	0	0	0
14	LESS-DEFERRED TAX FLOWBACK									
15	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0	0	0	0	0
16	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0	0	0	0	0
17	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0	0	0	0	0
18	TOTAL	DTFX	DTF	ADT	0	0	0	0	0	0
19	LESS-INTEREST CHARGES									
20	CAPACITY	SIN3D	QIN3D	POOD	0	0	0	0	0	0
21	CUSTOMER	SIN3C	QIN3C	POOC	259,133	12,394	16,229	20,994	0	47,204
22	STREET LIGHTING	SIN3F	QIN3F	POOF	0	0	0	0	0	0
23	TOTAL	SIN3	QIN3	POO	259,133	12,394	16,229	20,994	0	47,204
24	LESS-OTHER DEDUCTIONS									
25	CAPACITY	SIN4D	QIN4D	POOD	0	0	0	0	0	0
26	CUSTOMER	SIN4C	QIN4C	POOC	0	0	0	0	0	0
27	STREET LIGHTING	SIN4F	QIN4F	POOF	0	0	0	0	0	0
28	TOTAL	SIN4	QIN4	POO	0	0	0	0	0	0
29	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0	0	0	0	0
30	ADJUSTMENTS TO TAXABLE INCOME									
31	ADD-EXCESS BOOK OVER TX DEPR.									
32	CAPACITY	DED1D	EDD1D	DEOOD	0	0	0	0	0	0
33	CUSTOMER	DED1C	EDD1C	DEOOC	4,954	237	310	401	0	25
34	STREET LIGHTING	DED1F	EDD1F	DEOOF	0	0	0	0	0	0
35	TOTAL	DED1	EDD1	DEOO	4,954	237	310	401	0	25
36	ADD-BOOK/TAX ABAND. DIFF.	DED5	EDD5	P123	0	0	0	0	0	0