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	CALC OF STATE-FEDERAL INC. TAX					
2	----------					
3	OTHER INCOME AND DEDUCTIONS					
4	ADD-OTHER INCOME					
5	CAPACITY	AIN1D	QIN1D	P00D	0	0
6	CUSTOMER	AIN1C	QIN1C	P00C	0	0
7	STREET LIGHTING	AIN1F	QIN1F	P00F	0	0
8	TOTAL OTHER INCOME	AIN1	QIN1	P00	0	0
9	ADD-ALLOWANCE FOR FUNDS					
10	CAPACITY	AIN2D	QIN2D	P00D	0	0
11	CUSTOMER	AIN2C	QIN2C	P00C	0	0
12	STREET LIGHTING	AIN2F	QIN2F	P00F	0	0
13	TOTAL	AIN2	QIN2	P00	0	0
14	LESS-DEFERRED TAX FLOWBACK					
15	CAPACITY COMPONENT	DTFXD	DTFD	ADTD	0	0
16	CUSTOMER COMPONENT	DTFXC	DTFC	ADTC	0	0
17	STREET LIGHTING	DTFXF	DTFF	ADTF	0	0
18	TOTAL	DTFX	DTF	ADT	0	0
19	LESS-INTEREST CHARGES					
20	CAPACITY	SIN3D	QIN3D	P00D	0	0
21	CUSTOMER	SIN3C	QIN3C	P00C	34,342	390,296
22	STREET LIGHTING	SIN3F	QIN3F	P00F	0	0
23	TOTAL	SIN3	QIN3	P00	34,342	390,296
24	LESS-OTHER DEDUCTIONS					
25	CAPACITY	SIN4D	QIN4D	P00D	0	0
26	CUSTOMER	SIN4C	QIN4C	P00C	0	0
27	STREET LIGHTING	SIN4F	QIN4F	P00F	0	0
28	TOTAL	SIN4	QIN4	P00	0	0
29	LESS NUCLEAR EXCLUSION	SIN5	QIN5	P123	0	0
30	ADJUSTMENTS TO TAXABLE INCOME					
31	ADD-EXCESS BOOK OVER TX DEPR.					
32	CAPACITY	DED1D	EDD1D	DE00D	0	0
33	CUSTOMER	DED1C	EDD1C	DE00C	657	6,584
34	STREET LIGHTING	DED1F	EDD1F	DE00F	0	0
35	TOTAL	DED1	EDD1	DE00	657	6,584
36	ADD-BOOK/TAX ABAND. DIFF.	DED5	EDD5	P123	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	LESS-AFUDC								
2	CAPACITY	DED2D	EDD2D	P00D	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	P00C	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	P00F	0	0	0	0	0
5	TOTAL	DED2	EDD2	P00	0	0	0	0	0
6	LESS-PENSION & TAXES TO CONST								
7	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0
8	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0
9	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0
10	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0
11	LESS-AMORT. OF INV. TX CREDIT								
12	CAPACITY	DED4D			361,218	2,660	1,696	150	4,506
13	CUSTOMER	DED4C			63,538	0	0	0	0
14	STREET LIGHTING	DED4F			9,864	0	0	0	0
15	TOTAL	DED4			434,620	2,660	1,696	150	4,506
16	STATE TAXABLE INCOME	STXIN			25,735,006	101,280	13,136	258,012	372,428
17	CALCULATION OF STATE INC. TAX								
18	STATE TAXABLE INCOME	STXIN			25,735,006	101,280	13,136	258,012	372,428
19	STATE TAX @ 6.5%	STAX			1,672,777	6,583	854	16,771	24,208
20	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0
21	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	-1,169	-4	-1	-12	-17
22	TOTAL STATE TAX	STTAX			1,671,608	6,579	853	16,759	24,191
23	CALCULATION OF FEDERAL INC.TAX								
24	STATE TAXABLE INCOME	STXIN			25,735,006	101,280	13,136	258,012	372,428
25	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0
26	LESS STATE TAX	STAX			1,672,777	6,583	854	16,771	24,208
27	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0
28	FEDERAL TAXABLE INCOME	FTXIN			24,062,229	94,697	12,282	241,241	348,220
29	FEDERAL TAX @ 35%	FTAX			8,421,780	33,144	4,299	84,434	121,877
30	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	-1,479	-7	-1	-15	-23
31	TOTAL FEDERAL TAX	FTTAX			8,420,301	33,137	4,298	84,419	121,854
32	TOTAL STATE & FEDERAL TAX	TTAX			10,091,909	39,717	5,151	101,179	146,047
33	RETURN	RET			29,055,473	143,793	60,508	143,484	347,785
34	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	9.256

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	LESS-AFUDC									
2	CAPACITY	DED2D	EDD2D	POOD	0	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	POOC	0	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	POOF	0	0	0	0	0	0
5	TOTAL	DED2	EDD2	POO	0	0	0	0	0	0
6	LESS-PENSION & TAXES TO CONST									
7	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0	0
8	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0	0
9	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0	0
10	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0	0
11	LESS-AMORT. OF INV. TX CREDIT									
12	CAPACITY	DED4D			8,373	53,422	3,442	65,237	37,739	123,922
13	CUSTOMER	DED4C			0	0	0	0	0	0
14	STREET LIGHTING	DED4F			0	0	0	0	0	0
15	TOTAL	DED4			8,373	53,422	3,442	65,237	37,739	123,922
16	STATE TAXABLE INCOME	STXIN			145,873	2,358,661	203,020	2,707,554	2,045,265	8,200,072
17	CALCULATION OF STATE INC. TAX									
18	STATE TAXABLE INCOME	STXIN			145,873	2,358,661	203,020	2,707,554	2,045,265	8,200,072
19	STATE TAX @ 6.5%	STAX			9,482	153,313	13,196	175,991	132,942	533,005
20	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0	0
21	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	-7	-107	-9	-123	-93	-372
22	TOTAL STATE TAX	STTAX			9,475	153,206	13,187	175,868	132,849	532,633
23	CALCULATION OF FEDERAL INC.TAX									
24	STATE TAXABLE INCOME	STXIN			145,873	2,358,661	203,020	2,707,554	2,045,265	8,200,072
25	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0	0
26	LESS STATE TAX	STAX			9,482	153,313	13,196	175,991	132,942	533,005
27	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0	0
28	FEDERAL TAXABLE INCOME	FTXIN			136,391	2,205,348	189,824	2,531,563	1,912,323	7,667,067
29	FEDERAL TAX @ 35%	FTAX			47,737	771,872	66,438	886,047	669,313	2,683,473
30	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	-8	-136	-12	-156	-118	-471
31	TOTAL FEDERAL TAX	FTTAX			47,729	771,736	66,426	885,891	669,195	2,683,002
32	TOTAL STATE & FEDERAL TAX	TTAX			57,204	924,942	79,614	1,061,760	802,045	3,215,634
33	RETURN	RET			346,988	3,067,693	226,791	3,641,472	2,427,516	8,817,644
34	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	9.256	9.256

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	LESS-AFUDC									
2	CAPACITY	DED2D	EDD2D	P00D	0	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	P00C	0	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	P00F	0	0	0	0	0	0
5	TOTAL	DED2	EDD2	P00	0	0	0	0	0	0
6	LESS-PENSION & TAXES TO CONST									
7	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0	0
8	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0	0
9	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0	0
10	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0	0
11	LESS-AMORT. OF INV. TX CREDIT									
12	CAPACITY	DED4D			129,814	0	0	0	0	291,475
13	CUSTOMER	DED4C			0	29,032	21,732	0	0	50,764
14	STREET LIGHTING	DED4F			0	0	0	9,864	0	9,864
15	TOTAL	DED4			129,814	29,032	21,732	9,864	0	352,103
16	STATE TAXABLE INCOME	STXIN			8,162,827	910,220	1,180,978	577,654	0	21,077,016
17	CALCULATION OF STATE INC. TAX									
18	STATE TAXABLE INCOME	STXIN			8,162,827	910,220	1,180,978	577,654	0	21,077,016
19	STATE TAX @ 6.5%	STAX			530,584	59,164	76,764	37,548	0	1,370,007
20	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0	0
21	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	-371	-41	-54	-26	0	-957
22	TOTAL STATE TAX	STTAX			530,213	59,123	76,710	37,522	0	1,369,050
23	CALCULATION OF FEDERAL INC.TAX									
24	STATE TAXABLE INCOME	STXIN			8,162,827	910,220	1,180,978	577,654	0	21,077,016
25	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0	0
26	LESS STATE TAX	STAX			530,584	59,164	76,764	37,548	0	1,370,007
27	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0	0
28	FEDERAL TAXABLE INCOME	FTXIN			7,632,243	851,056	1,104,214	540,106	0	19,707,009
29	FEDERAL TAX @ 35%	FTAX			2,671,285	297,870	386,475	189,037	0	6,897,453
30	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	-469	-52	-68	-33	0	-1,211
31	TOTAL FEDERAL TAX	FTTAX			2,670,816	297,818	386,407	189,004	0	6,896,242
32	TOTAL STATE & FEDERAL TAX	TTAX			3,201,029	356,940	463,117	226,525	0	8,265,290
33	RETURN	RET			8,983,205	1,447,080	1,389,494	645,594	0	23,710,533
34	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	0.000	9.256

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	LESS-AFUDC									
2	CAPACITY	DED2D	EDD2D	P00D	0	0	0	0	0	0
3	CUSTOMER	DED2C	EDD2C	P00C	0	0	0	0	0	0
4	STREET LIGHTING	DED2F	EDD2F	P00F	0	0	0	0	0	0
5	TOTAL	DED2	EDD2	P00	0	0	0	0	0	0
6	LESS-PENSION & TAXES TO CONST									
7	CAPACITY	DED3D	EDD3D	PAYRD	0	0	0	0	0	0
8	CUSTOMER	DED3C	EDD3C	PAYRC	0	0	0	0	0	0
9	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0	0	0	0	0
10	TOTAL	DED3	EDD3	PAYR	0	0	0	0	0	0
11	LESS-AMORT. OF INV. TX CREDIT									
12	CAPACITY	DED4D			0	0	0	0	0	0
13	CUSTOMER	DED4C			8,481	406	531	687	0	1,545
14	STREET LIGHTING	DED4F			0	0	0	0	0	0
15	TOTAL	DED4			8,481	406	531	687	0	1,545
16	STATE TAXABLE INCOME	STXIN			1,253,847	92,627	61,747	94,727	-272,059	200,029
17	CALCULATION OF STATE INC. TAX									
18	STATE TAXABLE INCOME	STXIN			1,253,847	92,627	61,747	94,727	-272,059	200,029
19	STATE TAX @ 6.5%	STAX			81,500	6,021	4,014	6,157	-17,684	13,002
20	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0	0	0	0	0
21	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	-57	-4	-3	-4	12	-9
22	TOTAL STATE TAX	STTAX			81,443	6,017	4,011	6,153	-17,672	12,993
23	CALCULATION OF FEDERAL INC.TAX									
24	STATE TAXABLE INCOME	STXIN			1,253,847	92,627	61,747	94,727	-272,059	200,029
25	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0	0	0	0	0
26	LESS STATE TAX	STAX			81,500	6,021	4,014	6,157	-17,684	13,002
27	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0	0	0	0	0
28	FEDERAL TAXABLE INCOME	FTXIN			1,172,347	86,606	57,733	88,570	-254,375	187,027
29	FEDERAL TAX @ 35%	FTAX			410,321	30,312	20,207	31,000	-89,031	65,459
30	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	-72	-5	-4	-5	16	-11
31	TOTAL FEDERAL TAX	FTTAX			410,249	30,307	20,203	30,995	-89,015	65,448
32	TOTAL STATE & FEDERAL TAX	TTAX			491,693	36,323	24,214	37,147	-106,687	78,441
33	RETURN	RET			1,024,814	68,867	53,983	78,861	-165,372	170,312
34	RATE OF RETURN	RTRET			9.256	9.256	9.256	9.256	9.256	9.256

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	LESS-AFUDC					
2	CAPACITY	DED2D	EDD2D	POOD	0	0
3	CUSTOMER	DED2C	EDD2C	POOC	0	0
4	STREET LIGHTING	DED2F	EDD2F	POOF	0	0
5	TOTAL	DED2	EDD2	POO	0	0
6	LESS-PENSION & TAXES TO CONST					
7	CAPACITY	DED3D	EDD3D	PAYRD	0	0
8	CUSTOMER	DED3C	EDD3C	PAYRC	0	0
9	STREET LIGHTING	DED3F	EDD3F	PAYRF	0	0
10	TOTAL	DED3	EDD3	PAYR	0	0
11	LESS-AMORT. OF INV. TX CREDIT					
12	CAPACITY	DED4D			0	0
13	CUSTOMER	DED4C			1,124	12,774
14	STREET LIGHTING	DED4F			0	0
15	TOTAL	DED4			1,124	12,774
16	STATE TAXABLE INCOME	STXIN			147,090	1,578,008
17	CALCULATION OF STATE INC. TAX					
18	STATE TAXABLE INCOME	STXIN			147,090	1,578,008
19	STATE TAX @ 6.5%	STAX			9,561	102,571
20	TAX ADJ. DED. FOR FED. TAX	STXAD	SXTAD	STXIN	0	0
21	TAX ADJ. NOT DEDUCTIBLE	STXA	SXTA	STXIN	-7	-72
22	TOTAL STATE TAX	STTAX			9,554	102,499
23	CALCULATION OF FEDERAL INC.TAX					
24	STATE TAXABLE INCOME	STXIN			147,090	1,578,008
25	LESS DIVIDEND EXCL.	NDIVEX	DIVNEX	P123	0	0
26	LESS STATE TAX	STAX			9,561	102,571
27	LESS STATE TAX ADJ. DED.	STXAD	SXTAD	STXIN	0	0
28	FEDERAL TAXABLE INCOME	FTXIN			137,529	1,475,437
29	FEDERAL TAX @ 35%	FTAX			48,135	516,403
30	FEDERAL TAX ADJ.	FTXA	FXTA	FTXIN	-8	-89
31	TOTAL FEDERAL TAX	FTTAX			48,127	516,314
32	TOTAL STATE & FEDERAL TAX	TTAX			57,681	618,812
33	RETURN	RET			124,218	1,355,683
34	RATE OF RETURN	RTRET			9.256	9.256

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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	DEVELOPMENT OF PAYROLL ALLOC.								
2	----------								
3	DIRECT LABOR PORTION OF EXP.								
4	PRODUCTION LABOR EXPENSES								
5	STEAM PRODUCTION								
6	ACCOUNT 501	L501	K501	E501	0	0	0	0	0
7	ACCOUNT 502	L502	K502	E502	0	0	0	0	0
8	ACCOUNT 504	L504	K504	E504	0	0	0	0	0
9	ACCOUNT 505	L505	K505	E505	0	0	0	0	0
10	ACCOUNT 506	L506	K506	E506	1,029	1,029	0	0	1,029
11	ACCOUNT 507	L507	K507	E507	0	0	0	0	0
12	SUBTOTAL	Z500S			1,029	1,029	0	0	1,029
13	ACCOUNT 500	L500	K500	Z500S	0	0	0	0	0
14	TOTAL OPERATION	Z500			1,029	1,029	0	0	1,029
15	ACCOUNT 511	L511	K511	E511	0	0	0	0	0
16	ACCOUNT 512	L512	K512	E512	0	0	0	0	0
17	ACCOUNT 513	L513	K513	E513	0	0	0	0	0
18	ACCOUNT 514	L514	K514	E514	0	0	0	0	0
19	SUBTOTAL	Z510S			0	0	0	0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0
21	TOTAL MAINTENANCE	Z510			0	0	0	0	0
22	OTHER POWER GENERATION								
23	ACCOUNT 547	L547	K547	E547	0	0	0	0	0
24	ACCOUNT 548	L548	K548	E548	2,021	0	2,021	0	2,021
25	ACCOUNT 549	L549	K549	E549	67,680	0	67,680	0	67,680
26	ACCOUNT 550	L550	K550	E550	0	0	0	0	0
27	SUBTOTAL	Z546S			69,701	0	69,701	0	69,701
28	ACCOUNT 546	L546	K546	Z546S	53,978	0	53,978	0	53,978
29	TOTAL OPERATION	Z546			123,679	0	123,679	0	123,679
30	ACCOUNT 552	L552	K552	E552	1,772	0	1,772	0	1,772
31	ACCOUNT 553	L553	K553	E553	72,705	0	72,705	0	72,705
32	ACCOUNT 554	L554	K554	E554	152	0	152	0	152
33	SUBTOTAL	Z551S			74,629	0	74,629	0	74,629
34	ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0
35	TOTAL MAINTENANCE	Z551			74,629	0	74,629	0	74,629
36	OTHER POWER SUPPLY								
37	ACCOUNT 556	L556	K556	E556	479,069	119,765	0	119,768	239,533
38	ACCOUNT 557	L557	K557	E557	0	0	0	0	0

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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	DEVELOPMENT OF PAYROLL ALLOC.									
2	----------									
3	DIRECT LABOR PORTION OF EXP.									
4	PRODUCTION LABOR EXPENSES									
5	STEAM PRODUCTION									
6	ACCOUNT 501	L501	K501	E501	0	0	0	0	0	0
7	ACCOUNT 502	L502	K502	E502	0	0	0	0	0	0
8	ACCOUNT 504	L504	K504	E504	0	0	0	0	0	0
9	ACCOUNT 505	L505	K505	E505	0	0	0	0	0	0
10	ACCOUNT 506	L506	K506	E506	0	0	0	0	0	0
11	ACCOUNT 507	L507	K507	E507	0	0	0	0	0	0
12	SUBTOTAL	Z500S			0	0	0	0	0	0
13	ACCOUNT 500	L500	K500	Z500S	0	0	0	0	0	0
14	TOTAL OPERATION	Z500			0	0	0	0	0	0
15	ACCOUNT 511	L511	K511	E511	0	0	0	0	0	0
16	ACCOUNT 512	L512	K512	E512	0	0	0	0	0	0
17	ACCOUNT 513	L513	K513	E513	0	0	0	0	0	0
18	ACCOUNT 514	L514	K514	E514	0	0	0	0	0	0
19	SUBTOTAL	Z510S			0	0	0	0	0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0	0
21	TOTAL MAINTENANCE	Z510			0	0	0	0	0	0
22	OTHER POWER GENERATION									
23	ACCOUNT 547	L547	K547	E547	0	0	0	0	0	0
24	ACCOUNT 548	L548	K548	E548	0	0	0	0	0	0
25	ACCOUNT 549	L549	K549	E549	0	0	0	0	0	0
26	ACCOUNT 550	L550	K550	E550	0	0	0	0	0	0
27	SUBTOTAL	Z546S			0	0	0	0	0	0
28	ACCOUNT 546	L546	K546	Z546S	0	0	0	0	0	0
29	TOTAL OPERATION	Z546			0	0	0	0	0	0
30	ACCOUNT 552	L552	K552	E552	0	0	0	0	0	0
31	ACCOUNT 553	L553	K553	E553	0	0	0	0	0	0
32	ACCOUNT 554	L554	K554	E554	0	0	0	0	0	0
33	SUBTOTAL	Z551S			0	0	0	0	0	0
34	ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0	0
35	TOTAL MAINTENANCE	Z551			0	0	0	0	0	0
36	OTHER POWER SUPPLY									
37	ACCOUNT 556	L556	K556	E556	119,768	119,768	0	239,536	0	0
38	ACCOUNT 557	L557	K557	E557	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	DEVELOPMENT OF PAYROLL ALLOC.									
2	----------									
3	DIRECT LABOR PORTION OF EXP.									
4	PRODUCTION LABOR EXPENSES									
5	STEAM PRODUCTION									
6	ACCOUNT 501	L501	K501	E501	0	0	0	0	0	0
7	ACCOUNT 502	L502	K502	E502	0	0	0	0	0	0
8	ACCOUNT 504	L504	K504	E504	0	0	0	0	0	0
9	ACCOUNT 505	L505	K505	E505	0	0	0	0	0	0
10	ACCOUNT 506	L506	K506	E506	0	0	0	0	0	0
11	ACCOUNT 507	L507	K507	E507	0	0	0	0	0	0
12	SUBTOTAL	Z500S			0	0	0	0	0	0
13	ACCOUNT 500	L500	K500	Z500S	0	0	0	0	0	0
14	TOTAL OPERATION	Z500			0	0	0	0	0	0
15	ACCOUNT 511	L511	K511	E511	0	0	0	0	0	0
16	ACCOUNT 512	L512	K512	E512	0	0	0	0	0	0
17	ACCOUNT 513	L513	K513	E513	0	0	0	0	0	0
18	ACCOUNT 514	L514	K514	E514	0	0	0	0	0	0
19	SUBTOTAL	Z510S			0	0	0	0	0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0	0
21	TOTAL MAINTENANCE	Z510			0	0	0	0	0	0
22	OTHER POWER GENERATION									
23	ACCOUNT 547	L547	K547	E547	0	0	0	0	0	0
24	ACCOUNT 548	L548	K548	E548	0	0	0	0	0	0
25	ACCOUNT 549	L549	K549	E549	0	0	0	0	0	0
26	ACCOUNT 550	L550	K550	E550	0	0	0	0	0	0
27	SUBTOTAL	Z546S			0	0	0	0	0	0
28	ACCOUNT 546	L546	K546	Z546S	0	0	0	0	0	0
29	TOTAL OPERATION	Z546			0	0	0	0	0	0
30	ACCOUNT 552	L552	K552	E552	0	0	0	0	0	0
31	ACCOUNT 553	L553	K553	E553	0	0	0	0	0	0
32	ACCOUNT 554	L554	K554	E554	0	0	0	0	0	0
33	SUBTOTAL	Z551S			0	0	0	0	0	0
34	ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0	0
35	TOTAL MAINTENANCE	Z551			0	0	0	0	0	0
36	OTHER POWER SUPPLY									
37	ACCOUNT 556	L556	K556	E556	0	0	0	0	0	0
38	ACCOUNT 557	L557	K557	E557	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	DEVELOPMENT OF PAYROLL ALLOC.									
2	----------									
3	DIRECT LABOR PORTION OF EXP.									
4	PRODUCTION LABOR EXPENSES									
5	STEAM PRODUCTION									
6	ACCOUNT 501	L501	K501	E501	0	0	0	0	0	0
7	ACCOUNT 502	L502	K502	E502	0	0	0	0	0	0
8	ACCOUNT 504	L504	K504	E504	0	0	0	0	0	0
9	ACCOUNT 505	L505	K505	E505	0	0	0	0	0	0
10	ACCOUNT 506	L506	K506	E506	0	0	0	0	0	0
11	ACCOUNT 507	L507	K507	E507	0	0	0	0	0	0
12	SUBTOTAL	Z500S			0	0	0	0	0	0
13	ACCOUNT 500	L500	K500	Z500S	0	0	0	0	0	0
14	TOTAL OPERATION	Z500			0	0	0	0	0	0
15	ACCOUNT 511	L511	K511	E511	0	0	0	0	0	0
16	ACCOUNT 512	L512	K512	E512	0	0	0	0	0	0
17	ACCOUNT 513	L513	K513	E513	0	0	0	0	0	0
18	ACCOUNT 514	L514	K514	E514	0	0	0	0	0	0
19	SUBTOTAL	Z510S			0	0	0	0	0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0	0	0	0	0
21	TOTAL MAINTENANCE	Z510			0	0	0	0	0	0
22	OTHER POWER GENERATION									
23	ACCOUNT 547	L547	K547	E547	0	0	0	0	0	0
24	ACCOUNT 548	L548	K548	E548	0	0	0	0	0	0
25	ACCOUNT 549	L549	K549	E549	0	0	0	0	0	0
26	ACCOUNT 550	L550	K550	E550	0	0	0	0	0	0
27	SUBTOTAL	Z546S			0	0	0	0	0	0
28	ACCOUNT 546	L546	K546	Z546S	0	0	0	0	0	0
29	TOTAL OPERATION	Z546			0	0	0	0	0	0
30	ACCOUNT 552	L552	K552	E552	0	0	0	0	0	0
31	ACCOUNT 553	L553	K553	E553	0	0	0	0	0	0
32	ACCOUNT 554	L554	K554	E554	0	0	0	0	0	0
33	SUBTOTAL	Z551S			0	0	0	0	0	0
34	ACCOUNT 551	L551	K551	Z551S	0	0	0	0	0	0
35	TOTAL MAINTENANCE	Z551			0	0	0	0	0	0
36	OTHER POWER SUPPLY									
37	ACCOUNT 556	L556	K556	E556	0	0	0	0	0	0
38	ACCOUNT 557	L557	K557	E557	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	DEVELOPMENT OF PAYROLL ALLOC.					
2	----------					
3	DIRECT LABOR PORTION OF EXP.					
4	PRODUCTION LABOR EXPENSES					
5	STEAM PRODUCTION					
6	ACCOUNT 501	L501	K501	E501	0	0
7	ACCOUNT 502	L502	K502	E502	0	0
8	ACCOUNT 504	L504	K504	E504	0	0
9	ACCOUNT 505	L505	K505	E505	0	0
10	ACCOUNT 506	L506	K506	E506	0	0
11	ACCOUNT 507	L507	K507	E507	0	0
12	SUBTOTAL	Z500S			0	0
13	ACCOUNT 500	L500	K500	Z500S	0	0
14	TOTAL OPERATION	Z500			0	0
15	ACCOUNT 511	L511	K511	E511	0	0
16	ACCOUNT 512	L512	K512	E512	0	0
17	ACCOUNT 513	L513	K513	E513	0	0
18	ACCOUNT 514	L514	K514	E514	0	0
19	SUBTOTAL	Z510S			0	0
20	ACCOUNT 510	L510	K510	Z510S	0	0
21	TOTAL MAINTENANCE	Z510			0	0
22	OTHER POWER GENERATION					
23	ACCOUNT 547	L547	K547	E547	0	0
24	ACCOUNT 548	L548	K548	E548	0	0
25	ACCOUNT 549	L549	K549	E549	0	0
26	ACCOUNT 550	L550	K550	E550	0	0
27	SUBTOTAL	Z546S			0	0
28	ACCOUNT 546	L546	K546	Z546S	0	0
29	TOTAL OPERATION	Z546			0	0
30	ACCOUNT 552	L552	K552	E552	0	0
31	ACCOUNT 553	L553	K553	E553	0	0
32	ACCOUNT 554	L554	K554	E554	0	0
33	SUBTOTAL	Z551S			0	0
34	ACCOUNT 551	L551	K551	Z551S	0	0
35	TOTAL MAINTENANCE	Z551			0	0
36	OTHER POWER SUPPLY					
37	ACCOUNT 556	L556	K556	E556	0	0
38	ACCOUNT 557	L557	K557	E557	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	TOTAL PRODUCTION LABOR EXP.	LPEX			678,406	120,794	198,308	119,768	438,870
2	TRANSMISSION LABOR EXPENSES								
3	ACCOUNT 561	L561	K561	E561	133,495	1	0	0	1
4	ACCOUNT 562	L562	K562	E562	102,613	0	0	0	0
5	ACCOUNT 563	L563	K563	E563	16,936	0	0	0	0
6	ACCOUNT 564	L564	K564	E564	0	0	0	0	0
7	ACCOUNT 565	L565	K565	E565	0	0	0	0	0
8	ACCOUNT 566	L566	K566	E566	46,835	1	0	0	1
9	ACCOUNT 567	L567	K567	E567	0	0	0	0	0
10	SUBTOTAL	Z560S			299,879	2	0	0	2
11	ACCOUNT 560	L560	K560	Z560S	25,595	0	0	0	0
12	TOTAL OPERATION	Z560			325,474	2	0	0	2
13	ACCOUNT 570	L570	K570	E570	12,639	-3	0	0	-3
14	ACCOUNT 571	L571	K571	E571	17,822	0	0	0	0
15	ACCOUNT 572	L572	K572	E572	0	0	0	0	0
16	ACCOUNT 573	L573	K573	E573	14,357	0	0	0	0
17	SUBTOTAL	Z568S			54,792	-2	0	0	-2
18	ACCOUNT 568	L568	K568	Z568S	0	0	0	0	0
19	TOTAL MAINTENANCE	Z568			54,792	-2	0	0	-2
20	TOTAL TRANSMISSION LABOR	LTEX			380,266	0	0	0	0
21	DISTRIBUTION LABOR EXPENSES								
22	ACCOUNT 581	L581	K581	E581	199,619	0	0	0	0
23	ACCOUNT 582	L582	K582	E582	372,402	0	0	0	0
24	ACCOUNT 583								
25	PRIMARY								
26	DEMAND	L583PD	K583PD	E583PD	350,992	0	0	0	0
27	CUSTOMER	L583PC	K583PC	E583PC	0	0	0	0	0
28	SECONDARY								
29	DEMAND	L583SD	K583SD	E583SD	236,545	0	0	0	0
30	CUSTOMER	L583SC	K583SC	E583SC	0	0	0	0	0
31	ACCOUNT 584	L584	K584	E584	131,146	0	0	0	0
32	ACCOUNT 585	L585	K585	E585	563,014	0	0	0	0
33	ACCOUNT 586	L586	K586	E586	854,271	0	0	0	0
34	ACCOUNT 587	L587	K587	E587	885,004	0	0	0	0
35	ACCOUNT 588								
36	DEMAND	L588D	K588D	E588D	1,021,166	0	0	0	0
37	CUSTOMER	L588C	K588C	E588C	103,134	0	0	0	0
38	ACCOUNT 589								

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	TOTAL PRODUCTION LABOR EXP.	LPEX			119,768	119,768	0	239,536	0	0
2	TRANSMISSION LABOR EXPENSES									
3	ACCOUNT 561	L561	K561	E561	17,008	109,530	6,956	133,494	0	0
4	ACCOUNT 562	L562	K562	E562	2,006	81,689	18,918	102,613	0	0
5	ACCOUNT 563	L563	K563	E563	2,894	14,042	0	16,936	0	0
6	ACCOUNT 564	L564	K564	E564	0	0	0	0	0	0
7	ACCOUNT 565	L565	K565	E565	0	0	0	0	0	0
8	ACCOUNT 566	L566	K566	E566	5,967	38,427	2,440	46,834	0	0
9	ACCOUNT 567	L567	K567	E567	0	0	0	0	0	0
10	SUBTOTAL	Z560S			27,875	243,688	28,314	299,877	0	0
11	ACCOUNT 560	L560	K560	Z560S	2,379	20,799	2,417	25,595	0	0
12	TOTAL OPERATION	Z560			30,254	264,487	30,731	325,472	0	0
13	ACCOUNT 570	L570	K570	E570	248	10,063	2,331	12,642	0	0
14	ACCOUNT 571	L571	K571	E571	3,045	14,777	0	17,822	0	0
15	ACCOUNT 572	L572	K572	E572	0	0	0	0	0	0
16	ACCOUNT 573	L573	K573	E573	2,284	11,970	103	14,357	0	0
17	SUBTOTAL	Z568S			5,647	46,178	2,969	54,794	0	0
18	ACCOUNT 568	L568	K568	Z568S	0	0	0	0	0	0
19	TOTAL MAINTENANCE	Z568			5,647	46,178	2,969	54,794	0	0
20	TOTAL TRANSMISSION LABOR	LTEX			35,901	310,665	33,700	380,266	0	0
21	DISTRIBUTION LABOR EXPENSES									
22	ACCOUNT 581	L581	K581	E581	0	0	0	0	0	199,619
23	ACCOUNT 582	L582	K582	E582	0	0	0	0	364,192	0
24	ACCOUNT 583									
25	PRIMARY									
26	DEMAND	L583PD	K583PD	E583PD	0	0	0	0	0	350,992
27	CUSTOMER	L583PC	K583PC	E583PC	0	0	0	0	0	0
28	SECONDARY									
29	DEMAND	L583SD	K583SD	E583SD	0	0	0	0	0	0
30	CUSTOMER	L583SC	K583SC	E583SC	0	0	0	0	0	0
31	ACCOUNT 584	L584	K584	E584	0	0	0	0	0	82,725
32	ACCOUNT 585	L585	K585	E585	0	0	0	0	0	0
33	ACCOUNT 586	L586	K586	E586	0	0	0	0	0	0
34	ACCOUNT 587	L587	K587	E587	0	0	0	0	0	0
35	ACCOUNT 588									
36	DEMAND	L588D	K588D	E588D	0	0	0	0	132,475	431,486
37	CUSTOMER	L588C	K588C	E588C	0	0	0	0	0	0
38	ACCOUNT 589									

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 PRODUCTION LABOR EXP.	LPEX			0	0	0	0	0	0
2	TRANSMISSION LABOR EXPENSES									
3	ACCOUNT 561	L561	K561	E561	0	0	0	0	0	0
4	ACCOUNT 562	L562	K562	E562	0	0	0	0	0	0
5	ACCOUNT 563	L563	K563	E563	0	0	0	0	0	0
6	ACCOUNT 564	L564	K564	E564	0	0	0	0	0	0
7	ACCOUNT 565	L565	K565	E565	0	0	0	0	0	0
8	ACCOUNT 566	L566	K566	E566	0	0	0	0	0	0
9	ACCOUNT 567	L567	K567	E567	0	0	0	0	0	0
10	SUBTOTAL	Z560S			0	0	0	0	0	0
11	ACCOUNT 560	L560	K560	Z560S	0	0	0	0	0	0
12	TOTAL OPERATION	Z560			0	0	0	0	0	0
13	ACCOUNT 570	L570	K570	E570	0	0	0	0	0	0
14	ACCOUNT 571	L571	K571	E571	0	0	0	0	0	0
15	ACCOUNT 572	L572	K572	E572	0	0	0	0	0	0
16	ACCOUNT 573	L573	K573	E573	0	0	0	0	0	0
17	SUBTOTAL	Z568S			0	0	0	0	0	0
18	ACCOUNT 568	L568	K568	Z568S	0	0	0	0	0	0
19	TOTAL MAINTENANCE	Z568			0	0	0	0	0	0
20	TOTAL TRANSMISSION LABOR	LTEX			0	0	0	0	0	0
21	DISTRIBUTION LABOR EXPENSES									
22	ACCOUNT 581	L581	K581	E581	0	0	0	0	0	199,619
23	ACCOUNT 582	L582	K582	E582	8,210	0	0	0	0	372,402
24	ACCOUNT 583									
25	PRIMARY									
26	DEMAND	L583PD	K583PD	E583PD	0	0	0	0	0	350,992
27	CUSTOMER	L583PC	K583PC	E583PC	0	0	0	0	0	0
28	SECONDARY									
29	DEMAND	L583SD	K583SD	E583SD	236,545	0	0	0	0	236,545
30	CUSTOMER	L583SC	K583SC	E583SC	0	0	0	0	0	0
31	ACCOUNT 584	L584	K584	E584	48,421	0	0	0	0	131,146
32	ACCOUNT 585	L585	K585	E585	0	0	0	563,014	0	563,014
33	ACCOUNT 586	L586	K586	E586	0	0	854,271	0	0	854,271
34	ACCOUNT 587	L587	K587	E587	0	0	0	0	0	0
35	ACCOUNT 588									
36	DEMAND	L588D	K588D	E588D	457,205	0	0	0	0	1,021,166
37	CUSTOMER	L588C	K588C	E588C	0	103,134	0	0	0	103,134
38	ACCOUNT 589									

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

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 PRODUCTION LABOR EXP.	LPEX			0	0
2	TRANSMISSION LABOR EXPENSES					
3	ACCOUNT 561	L561	K561	E561	0	0
4	ACCOUNT 562	L562	K562	E562	0	0
5	ACCOUNT 563	L563	K563	E563	0	0
6	ACCOUNT 564	L564	K564	E564	0	0
7	ACCOUNT 565	L565	K565	E565	0	0
8	ACCOUNT 566	L566	K566	E566	0	0
9	ACCOUNT 567	L567	K567	E567	0	0
10	SUBTOTAL	Z560S			0	0
11	ACCOUNT 560	L560	K560	Z560S	0	0
12	TOTAL OPERATION	Z560			0	0
13	ACCOUNT 570	L570	K570	E570	0	0
14	ACCOUNT 571	L571	K571	E571	0	0
15	ACCOUNT 572	L572	K572	E572	0	0
16	ACCOUNT 573	L573	K573	E573	0	0
17	SUBTOTAL	Z568S			0	0
18	ACCOUNT 568	L568	K568	Z568S	0	0
19	TOTAL MAINTENANCE	Z568			0	0
20	TOTAL TRANSMISSION LABOR	LTEX			0	0
21	DISTRIBUTION LABOR EXPENSES					
22	ACCOUNT 581	L581	K581	E581	0	0
23	ACCOUNT 582	L582	K582	E582	0	0
24	ACCOUNT 583					
25	PRIMARY					
26	DEMAND	L583PD	K583PD	E583PD	0	0
27	CUSTOMER	L583PC	K583PC	E583PC	0	0
28	SECONDARY					
29	DEMAND	L583SD	K583SD	E583SD	0	0
30	CUSTOMER	L583SC	K583SC	E583SC	0	0
31	ACCOUNT 584	L584	K584	E584	0	0
32	ACCOUNT 585	L585	K585	E585	0	0
33	ACCOUNT 586	L586	K586	E586	0	0
34	ACCOUNT 587	L587	K587	E587	885,004	885,004
35	ACCOUNT 588					
36	DEMAND	L588D	K588D	E588D	0	0
37	CUSTOMER	L588C	K588C	E588C	0	0
38	ACCOUNT 589					

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	DEMAND	L589D	K589D	E589D	0	0	0	0	0
2	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0
3	SUBTOTAL								
4	DEMAND	Z580DS			2,311,870	0	0	0	0
5	CUSTOMER	Z580CS			1,842,409	0	0	0	0
6	STREET LIGHTING	Z580FS			563,014	0	0	0	0
7	TOTAL	Z580S			4,717,293	0	0	0	0
8	ACCOUNT 580								
9	DEMAND	L580D	K580D	Z580DS	39,037	1	0	0	1
10	CUSTOMER	L580C	K580C	Z580CS	31,108	0	0	0	0
11	STREET LIGHTING	L580F	K580F	Z580FS	9,507	0	0	0	0
12	TOTAL OPERATION								
13	DEMAND	Z580D			2,350,907	1	0	0	1
14	CUSTOMER	Z580C			1,873,517	0	0	0	0
15	STREET LIGHTING	Z580F			572,521	0	0	0	0
16	TOTAL	Z580			4,796,945	1	0	0	1
17	ACCOUNT 591	L591	K591	E591	1,086	0	0	0	0
18	ACCOUNT 592	L592	K592	E592	362,899	0	0	0	0
19	ACCOUNT 593								
20	PRIMARY								
21	DEMAND	L593PD	K593PD	E593PD	1,296,354	0	0	0	0
22	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0
23	SECONDARY								
24	DEMAND	L593SD	K593SD	E593SD	873,655	0	0	0	0
25	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0
26	ACCOUNT 594	L594	K594	E594	313,079	0	0	0	0
27	ACCOUNT 595								
28	PRIMARY	L595PD	K595PD	E595PD	9,362	0	0	0	0
29	SECONDARY	L595SD	K595SD	E595SD	227,237	0	0	0	0
30	TOTAL 595	L595	K595	E595	236,599	0	0	0	0
31	ACCOUNT 596	L596	K596	E596	148,551	0	0	0	0
32	ACCOUNT 597	L597	K597	E597	12,300	0	0	0	0
33	ACCOUNT 598								
34	DEMAND	L598D	K598D	E598D	120,590	0	0	0	0
35	CUSTOMER	L598C	K598C	E598C	12,179	0	0	0	0
36	SUBTOTAL								
37	DEMAND	Z590DS			3,204,262	0	0	0	0
38	CUSTOMER	Z590CS			24,479	0	0	0	0
39	STREET LIGHTING	Z590FS			148,551	0	0	0	0
40	ACCOUNT 590								

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	DEMAND	L589D	K589D	E589D	0	0	0	0	0	0
2	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0	0
3	SUBTOTAL									
4	DEMAND	Z580DS			0	0	0	0	496,667	1,064,822
5	CUSTOMER	Z580CS			0	0	0	0	0	0
6	STREET LIGHTING	Z580FS			0	0	0	0	0	0
7	TOTAL	Z580S			0	0	0	0	496,667	1,064,822
8	ACCOUNT 580									
9	DEMAND	L580D	K580D	Z580DS	0	0	0	0	8,386	17,980
10	CUSTOMER	L580C	K580C	Z580CS	0	0	0	0	0	0
11	STREET LIGHTING	L580F	K580F	Z580FS	0	0	0	0	0	0
12	TOTAL OPERATION									
13	DEMAND	Z580D			0	0	0	0	505,053	1,082,802
14	CUSTOMER	Z580C			0	0	0	0	0	0
15	STREET LIGHTING	Z580F			0	0	0	0	0	0
16	TOTAL	Z580			0	0	0	0	505,053	1,082,802
17	ACCOUNT 591	L591	K591	E591	0	0	0	0	1,086	0
18	ACCOUNT 592	L592	K592	E592	0	0	0	0	354,898	0
19	ACCOUNT 593									
20	PRIMARY									
21	DEMAND	L593PD	K593PD	E593PD	0	0	0	0	0	1,296,354
22	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0	0
23	SECONDARY									
24	DEMAND	L593SD	K593SD	E593SD	0	0	0	0	0	0
25	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0	0
26	ACCOUNT 594	L594	K594	E594	0	0	0	0	0	197,485
27	ACCOUNT 595									
28	PRIMARY	L595PD	K595PD	E595PD	0	0	0	0	0	9,362
29	SECONDARY	L595SD	K595SD	E595SD	0	0	0	0	0	0
30	TOTAL 595	L595	K595	E595	0	0	0	0	0	9,362
31	ACCOUNT 596	L596	K596	E596	0	0	0	0	0	0
32	ACCOUNT 597	L597	K597	E597	0	0	0	0	0	0
33	ACCOUNT 598									
34	DEMAND	L598D	K598D	E598D	0	0	0	0	15,644	50,954
35	CUSTOMER	L598C	K598C	E598C	0	0	0	0	0	0
36	SUBTOTAL									
37	DEMAND	Z590DS			0	0	0	0	371,628	1,554,155
38	CUSTOMER	Z590CS			0	0	0	0	0	0
39	STREET LIGHTING	Z590FS			0	0	0	0	0	0
40	ACCOUNT 590									

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	DEMAND	L589D	K589D	E589D	0	0	0	0	0	0
2	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0	0
3	SUBTOTAL									
4	DEMAND	Z580DS			750,381	0	0	0	0	2,311,870
5	CUSTOMER	Z580CS			0	103,134	854,271	0	0	957,405
6	STREET LIGHTING	Z580FS			0	0	0	563,014	0	563,014
7	TOTAL	Z580S			750,381	103,134	854,271	563,014	0	3,832,289
8	ACCOUNT 580									
9	DEMAND	L580D	K580D	Z580DS	12,670	0	0	0	0	39,036
10	CUSTOMER	L580C	K580C	Z580CS	0	1,741	14,424	0	0	16,165
11	STREET LIGHTING	L580F	K580F	Z580FS	0	0	0	9,507	0	9,507
12	TOTAL OPERATION									
13	DEMAND	Z580D			763,051	0	0	0	0	2,350,906
14	CUSTOMER	Z580C			0	104,875	868,695	0	0	973,570
15	STREET LIGHTING	Z580F			0	0	0	572,521	0	572,521
16	TOTAL	Z580			763,051	104,875	868,695	572,521	0	3,896,997
17	ACCOUNT 591	L591	K591	E591	0	0	0	0	0	1,086
18	ACCOUNT 592	L592	K592	E592	8,001	0	0	0	0	362,899
19	ACCOUNT 593									
20	PRIMARY									
21	DEMAND	L593PD	K593PD	E593PD	0	0	0	0	0	1,296,354
22	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0	0
23	SECONDARY									
24	DEMAND	L593SD	K593SD	E593SD	873,655	0	0	0	0	873,655
25	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0	0
26	ACCOUNT 594	L594	K594	E594	115,594	0	0	0	0	313,079
27	ACCOUNT 595									
28	PRIMARY	L595PD	K595PD	E595PD	0	0	0	0	0	9,362
29	SECONDARY	L595SD	K595SD	E595SD	227,237	0	0	0	0	227,237
30	TOTAL 595	L595	K595	E595	227,237	0	0	0	0	236,599
31	ACCOUNT 596	L596	K596	E596	0	0	0	148,551	0	148,551
32	ACCOUNT 597	L597	K597	E597	0	0	12,300	0	0	12,300
33	ACCOUNT 598									
34	DEMAND	L598D	K598D	E598D	53,992	0	0	0	0	120,590
35	CUSTOMER	L598C	K598C	E598C	0	12,179	0	0	0	12,179
36	SUBTOTAL									
37	DEMAND	Z590DS			1,278,479	0	0	0	0	3,204,262
38	CUSTOMER	Z590CS			0	12,179	12,300	0	0	24,479
39	STREET LIGHTING	Z590FS			0	0	0	148,551	0	148,551
40	ACCOUNT 590									

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	DEMAND	L589D	K589D	E589D	0	0	0	0	0	0
2	CUSTOMER	L589C	K589C	E589C	0	0	0	0	0	0
3	SUBTOTAL									
4	DEMAND	Z580DS			0	0	0	0	0	0
5	CUSTOMER	Z580CS			0	0	0	0	0	0
6	STREET LIGHTING	Z580FS			0	0	0	0	0	0
7	TOTAL	Z580S			0	0	0	0	0	0
8	ACCOUNT 580									
9	DEMAND	L580D	K580D	Z580DS	0	0	0	0	0	0
10	CUSTOMER	L580C	K580C	Z580CS	0	0	0	0	0	0
11	STREET LIGHTING	L580F	K580F	Z580FS	0	0	0	0	0	0
12	TOTAL OPERATION									
13	DEMAND	Z580D			0	0	0	0	0	0
14	CUSTOMER	Z580C			0	0	0	0	0	0
15	STREET LIGHTING	Z580F			0	0	0	0	0	0
16	TOTAL	Z580			0	0	0	0	0	0
17	ACCOUNT 591	L591	K591	E591	0	0	0	0	0	0
18	ACCOUNT 592	L592	K592	E592	0	0	0	0	0	0
19	ACCOUNT 593									
20	PRIMARY									
21	DEMAND	L593PD	K593PD	E593PD	0	0	0	0	0	0
22	CUSTOMER	L593PC	K593PC	E593PC	0	0	0	0	0	0
23	SECONDARY									
24	DEMAND	L593SD	K593SD	E593SD	0	0	0	0	0	0
25	CUSTOMER	L593SC	K593SC	E593SC	0	0	0	0	0	0
26	ACCOUNT 594	L594	K594	E594	0	0	0	0	0	0
27	ACCOUNT 595									
28	PRIMARY	L595PD	K595PD	E595PD	0	0	0	0	0	0
29	SECONDARY	L595SD	K595SD	E595SD	0	0	0	0	0	0
30	TOTAL 595	L595	K595	E595	0	0	0	0	0	0
31	ACCOUNT 596	L596	K596	E596	0	0	0	0	0	0
32	ACCOUNT 597	L597	K597	E597	0	0	0	0	0	0
33	ACCOUNT 598									
34	DEMAND	L598D	K598D	E598D	0	0	0	0	0	0
35	CUSTOMER	L598C	K598C	E598C	0	0	0	0	0	0
36	SUBTOTAL									
37	DEMAND	Z590DS			0	0	0	0	0	0
38	CUSTOMER	Z590CS			0	0	0	0	0	0
39	STREET LIGHTING	Z590FS			0	0	0	0	0	0
40	ACCOUNT 590									

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	DEMAND	L589D	K589D	E589D	0	0
2	CUSTOMER	L589C	K589C	E589C	0	0
3	SUBTOTAL					
4	DEMAND	Z580DS			0	0
5	CUSTOMER	Z580CS			885,004	885,004
6	STREET LIGHTING	Z580FS			0	0
7	TOTAL	Z580S			885,004	885,004
8	ACCOUNT 580					
9	DEMAND	L580D	K580D	Z580DS	0	0
10	CUSTOMER	L580C	K580C	Z580CS	14,943	14,943
11	STREET LIGHTING	L580F	K580F	Z580FS	0	0
12	TOTAL OPERATION					
13	DEMAND	Z580D			0	0
14	CUSTOMER	Z580C			899,947	899,947
15	STREET LIGHTING	Z580F			0	0
16	TOTAL	Z580			899,947	899,947
17	ACCOUNT 591	L591	K591	E591	0	0
18	ACCOUNT 592	L592	K592	E592	0	0
19	ACCOUNT 593					
20	PRIMARY					
21	DEMAND	L593PD	K593PD	E593PD	0	0
22	CUSTOMER	L593PC	K593PC	E593PC	0	0
23	SECONDARY					
24	DEMAND	L593SD	K593SD	E593SD	0	0
25	CUSTOMER	L593SC	K593SC	E593SC	0	0
26	ACCOUNT 594	L594	K594	E594	0	0
27	ACCOUNT 595					
28	PRIMARY	L595PD	K595PD	E595PD	0	0
29	SECONDARY	L595SD	K595SD	E595SD	0	0
30	TOTAL 595	L595	K595	E595	0	0
31	ACCOUNT 596	L596	K596	E596	0	0
32	ACCOUNT 597	L597	K597	E597	0	0
33	ACCOUNT 598					
34	DEMAND	L598D	K598D	E598D	0	0
35	CUSTOMER	L598C	K598C	E598C	0	0
36	SUBTOTAL					
37	DEMAND	Z590DS			0	0
38	CUSTOMER	Z590CS			0	0
39	STREET LIGHTING	Z590FS			0	0
40	ACCOUNT 590					

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	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0
2	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0
3	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0
4	TOTAL	Z590S			3,377,292	0	0	0	0
5	TOTAL MAINTENANCE								
6	DEMAND	Z590D			3,204,262	0	0	0	0
7	CUSTOMER	Z590C			24,479	0	0	0	0
8	STREET LIGHTING	Z590F			148,551	0	0	0	0
9	TOTAL	Z590			3,377,292	0	0	0	0
10	TOTAL DISTRIBUTION LABOR	LDEX			8,174,237	1	0	0	1
11	CUSTOMER ACCOUNTS LABOR EXP.								
12	ACCOUNT 902	L902	K902	E902	2,139,260	0	0	0	0
13	ACCOUNT 903	L903	K903	E903	3,911,194	0	0	0	0
14	ACCOUNT 904	L904	K904	E904	0	0	0	0	0
15	ACCOUNT 905	L905	K905	E905	251,557	0	0	0	0
16	SUBTOTAL	Z901S			6,302,011	0	0	0	0
17	ACCOUNT 901	L901	K901	Z901S	488,638	0	0	0	0
18	TOTAL CUSTOMER ACCTS LABOR	Z901			6,790,649	0	0	0	0
19	CUSTOMER SERV.& INFO. EXP.								
20	ACCOUNT 908	L908	K908	E908	874,207	0	0	0	0
21	ACCOUNT 909	L909	K909	E909	0	0	0	0	0
22	ACCOUNT 910	L910	K910	E910	738	0	0	0	0
23	SUBTOTAL	Z907S			874,945	0	0	0	0
24	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0
25	TOTAL CUSTOMER SERV. &INF.	Z907			874,945	0	0	0	0
26	SALES EXPENSE LABOR								
27	ACCOUNT 912	L912	K912	E912	425,219	0	0	0	0
28	ACCOUNT 913	L913	K913	E913	0	0	0	0	0
29	ACCOUNT 916	L916	K916	E916	73	0	0	0	0
30	SUBTOTAL	Z911S			425,292	0	0	0	0
31	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0
32	TOTAL SALES EXPENSE LABOR	Z911			425,292	0	0	0	0
33	SUBTOTAL O&M LABOR								
34	DEMAND	PAYRDS			6,613,841	120,795	198,308	119,768	438,871
35	CUSTOMER	PAYRCS			9,988,882	0	0	0	0
36	STREET LIGHTING	PAYRFS			721,072	0	0	0	0
37	TOTAL	PAYRS			17,323,795	120,795	198,308	119,768	438,871

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	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0	0
2	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0	0
3	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0	0
4	TOTAL	Z590S			0	0	0	0	371,628	1,554,155
5	TOTAL MAINTENANCE									
6	DEMAND	Z590D			0	0	0	0	371,628	1,554,155
7	CUSTOMER	Z590C			0	0	0	0	0	0
8	STREET LIGHTING	Z590F			0	0	0	0	0	0
9	TOTAL	Z590			0	0	0	0	371,628	1,554,155
10	TOTAL DISTRIBUTION LABOR	LDEX			0	0	0	0	876,681	2,636,957
11	CUSTOMER ACCOUNTS LABOR EXP.									
12	ACCOUNT 902	L902	K902	E902	0	0	0	0	0	0
13	ACCOUNT 903	L903	K903	E903	0	0	0	0	0	0
14	ACCOUNT 904	L904	K904	E904	0	0	0	0	0	0
15	ACCOUNT 905	L905	K905	E905	0	0	0	0	0	0
16	SUBTOTAL	Z901S			0	0	0	0	0	0
17	ACCOUNT 901	L901	K901	Z901S	0	0	0	0	0	0
18	TOTAL CUSTOMER ACCTS LABOR	Z901			0	0	0	0	0	0
19	CUSTOMER SERV.& INFO. EXP.									
20	ACCOUNT 908	L908	K908	E908	0	0	0	0	0	0
21	ACCOUNT 909	L909	K909	E909	0	0	0	0	0	0
22	ACCOUNT 910	L910	K910	E910	0	0	0	0	0	0
23	SUBTOTAL	Z907S			0	0	0	0	0	0
24	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0	0
25	TOTAL CUSTOMER SERV. &INF.	Z907			0	0	0	0	0	0
26	SALES EXPENSE LABOR									
27	ACCOUNT 912	L912	K912	E912	0	0	0	0	0	0
28	ACCOUNT 913	L913	K913	E913	0	0	0	0	0	0
29	ACCOUNT 916	L916	K916	E916	0	0	0	0	0	0
30	SUBTOTAL	Z911S			0	0	0	0	0	0
31	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0	0
32	TOTAL SALES EXPENSE LABOR	Z911			0	0	0	0	0	0
33	SUBTOTAL O&M LABOR									
34	DEMAND	PAYRDS			155,669	430,433	33,700	619,802	876,681	2,636,957
35	CUSTOMER	PAYRCS			0	0	0	0	0	0
36	STREET LIGHTING	PAYRFS			0	0	0	0	0	0
37	TOTAL	PAYRS			155,669	430,433	33,700	619,802	876,681	2,636,957

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	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0	0
2	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0	0
3	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0	0
4	TOTAL	Z590S			1,278,479	12,179	12,300	148,551	0	3,377,292
5	TOTAL MAINTENANCE									
6	DEMAND	Z590D			1,278,479	0	0	0	0	3,204,262
7	CUSTOMER	Z590C			0	12,179	12,300	0	0	24,479
8	STREET LIGHTING	Z590F			0	0	0	148,551	0	148,551
9	TOTAL	Z590			1,278,479	12,179	12,300	148,551	0	3,377,292
10	TOTAL DISTRIBUTION LABOR	LDEX			2,041,530	117,054	880,995	721,072	0	7,274,289
11	CUSTOMER ACCOUNTS LABOR EXP.									
12	ACCOUNT 902	L902	K902	E902	0	0	0	0	0	0
13	ACCOUNT 903	L903	K903	E903	0	0	0	0	0	0
14	ACCOUNT 904	L904	K904	E904	0	0	0	0	0	0
15	ACCOUNT 905	L905	K905	E905	0	0	0	0	0	0
16	SUBTOTAL	Z901S			0	0	0	0	0	0
17	ACCOUNT 901	L901	K901	Z901S	0	0	0	0	0	0
18	TOTAL CUSTOMER ACCTS LABOR	Z901			0	0	0	0	0	0
19	CUSTOMER SERV.& INFO. EXP.									
20	ACCOUNT 908	L908	K908	E908	0	0	0	0	0	0
21	ACCOUNT 909	L909	K909	E909	0	0	0	0	0	0
22	ACCOUNT 910	L910	K910	E910	0	0	0	0	0	0
23	SUBTOTAL	Z907S			0	0	0	0	0	0
24	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0	0
25	TOTAL CUSTOMER SERV. &INF.	Z907			0	0	0	0	0	0
26	SALES EXPENSE LABOR									
27	ACCOUNT 912	L912	K912	E912	0	0	0	0	0	0
28	ACCOUNT 913	L913	K913	E913	0	0	0	0	0	0
29	ACCOUNT 916	L916	K916	E916	0	0	0	0	0	0
30	SUBTOTAL	Z911S			0	0	0	0	0	0
31	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0	0
32	TOTAL SALES EXPENSE LABOR	Z911			0	0	0	0	0	0
33	SUBTOTAL O&M LABOR									
34	DEMAND	PAYRDS			2,041,530	0	0	0	0	5,555,168
35	CUSTOMER	PAYRCS			0	117,054	880,995	0	0	998,049
36	STREET LIGHTING	PAYRFS			0	0	0	721,072	0	721,072
37	TOTAL	PAYRS			2,041,530	117,054	880,995	721,072	0	7,274,289

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	DEMAND	L590D	K590D	Z590DS	0	0	0	0	0	0
2	CUSTOMER	L590C	K590C	Z590CS	0	0	0	0	0	0
3	STRET LIGHTING	L590F	K590F	Z590FS	0	0	0	0	0	0
4	TOTAL	Z590S			0	0	0	0	0	0
5	TOTAL MAINTENANCE									
6	DEMAND	Z590D			0	0	0	0	0	0
7	CUSTOMER	Z590C			0	0	0	0	0	0
8	STREET LIGHTING	Z590F			0	0	0	0	0	0
9	TOTAL	Z590			0	0	0	0	0	0
10	TOTAL DISTRIBUTION LABOR	LDEX			0	0	0	0	0	0
11	CUSTOMER ACCOUNTS LABOR EXP.									
12	ACCOUNT 902	L902	K902	E902	2,139,260	0	0	0	0	0
13	ACCOUNT 903	L903	K903	E903	3,911,194	0	0	0	0	0
14	ACCOUNT 904	L904	K904	E904	0	0	0	0	0	0
15	ACCOUNT 905	L905	K905	E905	251,557	0	0	0	0	0
16	SUBTOTAL	Z901S			6,302,011	0	0	0	0	0
17	ACCOUNT 901	L901	K901	Z901S	488,638	0	0	0	0	0
18	TOTAL CUSTOMER ACCTS LABOR	Z901			6,790,649	0	0	0	0	0
19	CUSTOMER SERV.& INFO. EXP.									
20	ACCOUNT 908	L908	K908	E908	0	324,048	0	550,159	0	0
21	ACCOUNT 909	L909	K909	E909	0	0	0	0	0	0
22	ACCOUNT 910	L910	K910	E910	0	738	0	0	0	0
23	SUBTOTAL	Z907S			0	324,786	0	550,159	0	0
24	ACCOUNT 907	L907	K907	Z907S	0	0	0	0	0	0
25	TOTAL CUSTOMER SERV. &INF.	Z907			0	324,786	0	550,159	0	0
26	SALES EXPENSE LABOR									
27	ACCOUNT 912	L912	K912	E912	0	0	425,219	0	0	0
28	ACCOUNT 913	L913	K913	E913	0	0	0	0	0	0
29	ACCOUNT 916	L916	K916	E916	0	0	73	0	0	0
30	SUBTOTAL	Z911S			0	0	425,292	0	0	0
31	ACCOUNT 911	L911	K911	Z911S	0	0	0	0	0	0
32	TOTAL SALES EXPENSE LABOR	Z911			0	0	425,292	0	0	0
33	SUBTOTAL O&M LABOR									
34	DEMAND	PAYRDS			0	0	0	0	0	0
35	CUSTOMER	PAYRCS			6,790,649	324,786	425,292	550,159	0	0
36	STREET LIGHTING	PAYRFS			0	0	0	0	0	0
37	TOTAL	PAYRS			6,790,649	324,786	425,292	550,159	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	DEMAND	L590D	K590D	Z590DS	0	0
2	CUSTOMER	L590C	K590C	Z590CS	0	0
3	STRET LIGHTING	L590F	K590F	Z590FS	0	0
4	TOTAL	Z590S			0	0
5	TOTAL MAINTENANCE					
6	DEMAND	Z590D			0	0
7	CUSTOMER	Z590C			0	0
8	STREET LIGHTING	Z590F			0	0
9	TOTAL	Z590			0	0
10	TOTAL DISTRIBUTION LABOR	LDEX			899,947	899,947
11	CUSTOMER ACCOUNTS LABOR EXP.					
12	ACCOUNT 902	L902	K902	E902	0	2,139,260
13	ACCOUNT 903	L903	K903	E903	0	3,911,194
14	ACCOUNT 904	L904	K904	E904	0	0
15	ACCOUNT 905	L905	K905	E905	0	251,557
16	SUBTOTAL	Z901S			0	6,302,011
17	ACCOUNT 901	L901	K901	Z901S	0	488,638
18	TOTAL CUSTOMER ACCTS LABOR	Z901			0	6,790,649
19	CUSTOMER SERV.& INFO. EXP.					
20	ACCOUNT 908	L908	K908	E908	0	874,207
21	ACCOUNT 909	L909	K909	E909	0	0
22	ACCOUNT 910	L910	K910	E910	0	738
23	SUBTOTAL	Z907S			0	874,945
24	ACCOUNT 907	L907	K907	Z907S	0	0
25	TOTAL CUSTOMER SERV. &INF.	Z907			0	874,945
26	SALES EXPENSE LABOR					
27	ACCOUNT 912	L912	K912	E912	0	425,219
28	ACCOUNT 913	L913	K913	E913	0	0
29	ACCOUNT 916	L916	K916	E916	0	73
30	SUBTOTAL	Z911S			0	425,292
31	ACCOUNT 911	L911	K911	Z911S	0	0
32	TOTAL SALES EXPENSE LABOR	Z911			0	425,292
33	SUBTOTAL O&M LABOR					
34	DEMAND	PAYRDS			0	0
35	CUSTOMER	PAYRCS			899,947	8,990,833
36	STREET LIGHTING	PAYRFS			0	0
37	TOTAL	PAYRS			899,947	8,990,833

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	ADMIN. & GENERAL EXP. LABOR								
2	DEMAND	L9200D	K9200D	PAYRDS	2,550,327	46,578	76,468	46,183	169,229
3	CUSTOMER	L9200C	K9200C	PAYRCS	3,851,761	0	0	0	0
4	STREET LIGHTING	L9200F	K9200F	PAYRFS	278,049	0	0	0	0
5	TOTAL	L9200	K9200	PAYRS	6,680,137	46,578	76,468	46,183	169,229
6	TOTAL O & M LABOR EXPENSE								
7	DEMAND	PAYRD			9,164,168	167,373	274,776	165,951	608,100
8	CUSTOMER	PAYRC			13,840,643	0	0	0	0
9	STREET LIGHTING	PAYRF			999,121	0	0	0	0
10	TOTAL	PAYR			24,003,932	167,373	274,776	165,951	608,100
11	O&M LABOR & CAPITALIZED LABOR								
12	DEMAND	PAYRDL			9,918,569	120,795	205,351	119,768	445,914
13	CUSTOMER	PAYRCL			10,512,968	0	0	0	0
14	STREET LIGHTING	PAYRFL			797,392	0	0	0	0
15	TOTAL	PAYRL			21,228,929	120,795	205,351	119,768	445,914

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	ADMIN. & GENERAL EXP. LABOR									
2	DEMAND	L9200D	K9200D	PAYRDS	60,027	165,977	12,995	238,999	338,052	1,016,823
3	CUSTOMER	L9200C	K9200C	PAYRCS	0	0	0	0	0	0
4	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0	0	0	0	0
5	TOTAL	L9200	K9200	PAYRS	60,027	165,977	12,995	238,999	338,052	1,016,823
6	TOTAL O & M LABOR EXPENSE									
7	DEMAND	PAYRD			215,696	596,410	46,695	858,801	1,214,733	3,653,780
8	CUSTOMER	PAYRC			0	0	0	0	0	0
9	STREET LIGHTING	PAYRF			0	0	0	0	0	0
10	TOTAL	PAYR			215,696	596,410	46,695	858,801	1,214,733	3,653,780
11	O&M LABOR & CAPITALIZED LABOR									
12	DEMAND	PAYRDL			186,247	801,828	90,096	1,078,171	1,029,991	4,156,558
13	CUSTOMER	PAYRCL			0	0	0	0	0	0
14	STREET LIGHTING	PAYRFL			0	0	0	0	0	0
15	TOTAL	PAYRL			186,247	801,828	90,096	1,078,171	1,029,991	4,156,558

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	ADMIN. & GENERAL EXP. LABOR									
2	DEMAND	L9200D	K9200D	PAYRDS	787,224	0	0	0	0	2,142,099
3	CUSTOMER	L9200C	K9200C	PAYRCS	0	45,137	339,716	0	0	384,853
4	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0	0	278,049	0	278,049
5	TOTAL	L9200	K9200	PAYRS	787,224	45,137	339,716	278,049	0	2,805,001
6	TOTAL O & M LABOR EXPENSE									
7	DEMAND	PAYRD			2,828,754	0	0	0	0	7,697,267
8	CUSTOMER	PAYRC			0	162,191	1,220,711	0	0	1,382,902
9	STREET LIGHTING	PAYRF			0	0	0	999,121	0	999,121
10	TOTAL	PAYR			2,828,754	162,191	1,220,711	999,121	0	10,079,290
11	O&M LABOR & CAPITALIZED LABOR									
12	DEMAND	PAYRDL			3,207,935	0	0	0	0	8,394,484
13	CUSTOMER	PAYRCL			0	522,785	999,350	0	0	1,522,135
14	STREET LIGHTING	PAYRFL			0	0	0	797,392	0	797,392
15	TOTAL	PAYRL			3,207,935	522,785	999,350	797,392	0	10,714,011

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	ADMIN. & GENERAL EXP. LABOR									
2	DEMAND	L9200D	K9200D	PAYRDS	0	0	0	0	0	0
3	CUSTOMER	L9200C	K9200C	PAYRCS	2,618,506	125,239	163,995	212,144	0	0
4	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0	0	0	0	0
5	TOTAL	L9200	K9200	PAYRS	2,618,506	125,239	163,995	212,144	0	0
6	TOTAL O & M LABOR EXPENSE									
7	DEMAND	PAYRD			0	0	0	0	0	0
8	CUSTOMER	PAYRC			9,409,155	450,025	589,287	762,303	0	0
9	STREET LIGHTING	PAYRF			0	0	0	0	0	0
10	TOTAL	PAYR			9,409,155	450,025	589,287	762,303	0	0
11	O&M LABOR & CAPITALIZED LABOR									
12	DEMAND	PAYRDL			0	0	0	0	0	0
13	CUSTOMER	PAYRCL			6,790,649	324,786	425,292	550,159	0	0
14	STREET LIGHTING	PAYRFL			0	0	0	0	0	0
15	TOTAL	PAYRL			6,790,649	324,786	425,292	550,159	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	ADMIN. & GENERAL EXP. LABOR					
2	DEMAND	L9200D	K9200D	PAYRDS	0	0
3	CUSTOMER	L9200C	K9200C	PAYRCS	347,024	3,466,908
4	STREET LIGHTING	L9200F	K9200F	PAYRFS	0	0
5	TOTAL	L9200	K9200	PAYRS	347,024	3,466,908
6	TOTAL O & M LABOR EXPENSE					
7	DEMAND	PAYRD			0	0
8	CUSTOMER	PAYRC			1,246,971	12,457,741
9	STREET LIGHTING	PAYRF			0	0
10	TOTAL	PAYR			1,246,971	12,457,741
11	O&M LABOR & CAPITALIZED LABOR					
12	DEMAND	PAYRDL			0	0
13	CUSTOMER	PAYRCL			899,947	8,990,833
14	STREET LIGHTING	PAYRFL			0	0
15	TOTAL	PAYRL			899,947	8,990,833

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	LIST OF ALLOCATORS								
2	----------								
3	STEAM PRODUCTION	P1			1	1	0	0	1
4	DIESELS PRODUCTION	P2			1	0	1	0	1
5	PURCHASES PRODUCTION	P3			1	0	0	1	1
6	DEMAND AT 345KV TRANSMISSION								
7	LEVEL	T1			1	0	0	0	0
8	DEMAND AT 115KV TRANSMISSION								
9	LEVEL	T2			1	0	0	0	0
10	DEMAND AT TRANSMISSION								
11	SUBSTATION LEVEL	T3			1	0	0	0	0
12	DISTRIBUTION SUBSTATION	DSB1			1	0	0	0	0
13	PRIMARY LEVEL OF DISTRIBUTION	DP1			1	0	0	0	0
14	SECONDARY LEVEL OF DISTRIBU-								
15	TION	DS1			1	0	0	0	0
16	SERVICES	DSRV1			1	0	0	0	0
17	METER PLANT	DMTR1			1	0	0	0	0
18	OUTDOOR LIGHTING PLANT	DSL1			1	0	0	0	0
19	DIRECT ASSIGNMENT								
20	CUSTOMER ACCOUNTS	DA1			1	0	0	0	0
21	CUST. SERVICE&INFO. EXPENSE	DA2			1	0	0	0	0
22	SALES EXPENSE	DA3			1	0	0	0	0
23	CONSERVATION & LOAD MG.	DA4			1	0	0	0	0
24	CUSTOMER DEPOSITS	DA5			1	0	0	0	0
25	INTANGIBLE PLANT	DA6			1	0	0	0	0
26	CUSTOMER INSTALL.	DA7			1	0	0	0	0
27	GENERAL PLANT MINUS ACCT.389	PG2D			14,246,104	170,572	290,485	169,122	630,179
28		PG2C			14,883,306	0	0	0	0
29		PG2F			1,131,533	0	0	0	0
30	PTT PLUS PDD	PTDD			409,987,780	0	0	0	0
31	PURCHASE POWER ENERGY	E555ET			107,688,718	0	0	107,688,718	107,688,718
32	TRANSMISSION AND DISTRIBUTION	PTD2D			403,252,908	0	0	0	0
33	PLANT MINUS ACCTS.350 & 360	PD2C			58,087,383	0	0	0	0
34	TRANSMISSION OVERHEAD PLANT	TOHL			45,735,416	0	0	0	0
35	TRANSMISSION UNDERGROUND PLT.	TUGL			3,445,058	0	0	0	0
36	DISTRIBUTION OVERHEAD PLANT	DOHPD			92,135,008	0	0	0	0
37		DOHPC			0	0	0	0	0
38		DOHSD			62,092,781	0	0	0	0
39		DOHSC			0	0	0	0	0
40	DISTRIBUTION UNDERGROUND PLT.	DUGPD			46,565,743	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	LIST OF ALLOCATORS									
2	----------									
3	STEAM PRODUCTION	P1			0	0	0	0	0	0
4	DIESELS PRODUCTION	P2			0	0	0	0	0	0
5	PURCHASES PRODUCTION	P3			0	0	0	0	0	0
6	DEMAND AT 345KV TRANSMISSION									
7	LEVEL	T1			1	0	0	1	0	0
8	DEMAND AT 115KV TRANSMISSION									
9	LEVEL	T2			0	1	0	1	0	0
10	DEMAND AT TRANSMISSION									
11	SUBSTATION LEVEL	T3			0	0	1	1	0	0
12	DISTRIBUTION SUBSTATION	DSB1			0	0	0	0	1	0
13	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0	0	0	0	1
14	SECONDARY LEVEL OF DISTRIBU-									
15	TION	DS1			0	0	0	0	0	0
16	SERVICES	DSRV1			0	0	0	0	0	0
17	METER PLANT	DMTR1			0	0	0	0	0	0
18	OUTDOOR LIGHTING PLANT	DSL1			0	0	0	0	0	0
19	DIRECT ASSIGNMENT									
20	CUSTOMER ACCOUNTS	DA1			0	0	0	0	0	0
21	CUST. SERVICE&INFO. EXPENSE	DA2			0	0	0	0	0	0
22	SALES EXPENSE	DA3			0	0	0	0	0	0
23	CONSERVATION & LOAD MG.	DA4			0	0	0	0	0	0
24	CUSTOMER DEPOSITS	DA5			0	0	0	0	0	0
25	INTANGIBLE PLANT	DA6			0	0	0	0	0	0
26	CUSTOMER INSTALL.	DA7			0	0	0	0	0	0
27	GENERAL PLANT MINUS ACCT.389	PG2D			265,219	1,159,249	131,323	1,555,791	1,465,580	5,979,883
28		PG2C			0	0	0	0	0	0
29		PG2F			0	0	0	0	0	0
30	PTT PLUS PDD	PTDD			9,676,729	62,316,284	3,957,692	75,950,705	43,334,402	141,144,686
31	PURCHASE POWER ENERGY	E555ET			0	0	0	0	0	0
32	TRANSMISSION AND DISTRIBUTION	PTD2D			8,711,295	59,280,168	3,912,199	71,903,662	40,646,573	141,144,686
33	PLANT MINUS ACCTS.350 & 360	PD2C			0	0	0	0	0	0
34	TRANSMISSION OVERHEAD PLANT	TOHL			7,813,892	37,921,524	0	45,735,416	0	0
35	TRANSMISSION UNDERGROUND PLT.	TUGL			0	3,445,058	0	3,445,058	0	0
36	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0	0	0	0	92,135,008
37		DOHPC			0	0	0	0	0	0
38		DOHSD			0	0	0	0	0	0
39		DOHSC			0	0	0	0	0	0
40	DISTRIBUTION UNDERGROUND PLT.	DUGPD			0	0	0	0	0	46,565,743

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	LIST OF ALLOCATORS									
2	----------									
3	STEAM PRODUCTION	P1			0	0	0	0	0	0
4	DIESELS PRODUCTION	P2			0	0	0	0	0	0
5	PURCHASES PRODUCTION	P3			0	0	0	0	0	0
6	DEMAND AT 345KV TRANSMISSION									
7	LEVEL	T1			0	0	0	0	0	0
8	DEMAND AT 115KV TRANSMISSION									
9	LEVEL	T2			0	0	0	0	0	0
10	DEMAND AT TRANSMISSION									
11	SUBSTATION LEVEL	T3			0	0	0	0	0	0
12	DISTRIBUTION SUBSTATION	DSB1			0	0	0	0	0	1
13	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0	0	0	0	1
14	SECONDARY LEVEL OF DISTRIBU-									
15	TION	DS1			1	0	0	0	0	1
16	SERVICES	DSRV1			0	1	0	0	0	1
17	METER PLANT	DMTR1			0	0	1	0	0	1
18	OUTDOOR LIGHTING PLANT	DSL1			0	0	0	1	0	1
19	DIRECT ASSIGNMENT									
20	CUSTOMER ACCOUNTS	DA1			0	0	0	0	0	0
21	CUST. SERVICE&INFO. EXPENSE	DA2			0	0	0	0	0	0
22	SALES EXPENSE	DA3			0	0	0	0	0	0
23	CONSERVATION & LOAD MG.	DA4			0	0	0	0	0	0
24	CUSTOMER DEPOSITS	DA5			0	0	0	0	0	0
25	INTANGIBLE PLANT	DA6			0	0	0	0	0	0
26	CUSTOMER INSTALL.	DA7			0	0	0	0	0	0
27	GENERAL PLANT MINUS ACCT.389	PG2D			4,614,671	0	0	0	0	12,060,134
28		PG2C			0	767,713	1,419,772	0	0	2,187,485
29		PG2F			0	0	0	1,131,533	0	1,131,533
30	PTT PLUS PDD	PTDD			149,557,987	0	0	0	0	334,037,075
31	PURCHASE POWER ENERGY	E555ET			0	0	0	0	0	0
32	TRANSMISSION AND DISTRIBUTION	PTD2D			149,557,987	0	0	0	0	331,349,246
33	PLANT MINUS ACCTS.350 & 360	PD2C			0	33,736,599	24,350,784	0	0	58,087,383
34	TRANSMISSION OVERHEAD PLANT	TOHL			0	0	0	0	0	0
35	TRANSMISSION UNDERGROUND PLT.	TUGL			0	0	0	0	0	0
36	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0	0	0	0	92,135,008
37		DOHPC			0	0	0	0	0	0
38		DOHSD			62,092,781	0	0	0	0	62,092,781
39		DOHSC			0	0	0	0	0	0
40	DISTRIBUTION UNDERGROUND PLT.	DUGPD			0	0	0	0	0	46,565,743

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	LIST OF ALLOCATORS									
2	----------									
3	STEAM PRODUCTION	P1			0	0	0	0	0	0
4	DIESELS PRODUCTION	P2			0	0	0	0	0	0
5	PURCHASES PRODUCTION	P3			0	0	0	0	0	0
6	DEMAND AT 345KV TRANSMISSION									
7	LEVEL	T1			0	0	0	0	0	0
8	DEMAND AT 115KV TRANSMISSION									
9	LEVEL	T2			0	0	0	0	0	0
10	DEMAND AT TRANSMISSION									
11	SUBSTATION LEVEL	T3			0	0	0	0	0	0
12	DISTRIBUTION SUBSTATION	DSB1			0	0	0	0	0	0
13	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0	0	0	0	0
14	SECONDARY LEVEL OF DISTRIBU-									
15	TION	DS1			0	0	0	0	0	0
16	SERVICES	DSRV1			0	0	0	0	0	0
17	METER PLANT	DMTR1			0	0	0	0	0	0
18	OUTDOOR LIGHTING PLANT	DSL1			0	0	0	0	0	0
19	DIRECT ASSIGNMENT									
20	CUSTOMER ACCOUNTS	DA1			1	0	0	0	0	0
21	CUST. SERVICE&INFO. EXPENSE	DA2			0	1	0	0	0	0
22	SALES EXPENSE	DA3			0	0	1	0	0	0
23	CONSERVATION & LOAD MG.	DA4			0	0	0	1	0	0
24	CUSTOMER DEPOSITS	DA5			0	0	0	0	1	0
25	INTANGIBLE PLANT	DA6			0	0	0	0	0	1
26	CUSTOMER INSTALL.	DA7			0	0	0	0	0	0
27	GENERAL PLANT MINUS ACCT.389	PG2D			0	0	0	0	0	0
28		PG2C			9,588,974	458,625	600,549	776,871	0	0
29		PG2F			0	0	0	0	0	0
30	PTT PLUS PDD	PTDD			0	0	0	0	0	0
31	PURCHASE POWER ENERGY	E555ET			0	0	0	0	0	0
32	TRANSMISSION AND DISTRIBUTION	PTD2D			0	0	0	0	0	0
33	PLANT MINUS ACCTS.350 & 360	PD2C			0	0	0	0	0	0
34	TRANSMISSION OVERHEAD PLANT	TOHL			0	0	0	0	0	0
35	TRANSMISSION UNDERGROUND PLT.	TUGL			0	0	0	0	0	0
36	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0	0	0	0	0
37		DOHPC			0	0	0	0	0	0
38		DOHSD			0	0	0	0	0	0
39		DOHSC			0	0	0	0	0	0
40	DISTRIBUTION UNDERGROUND PLT.	DUGPD			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	LIST OF ALLOCATORS					
2	----------					
3	STEAM PRODUCTION	P1			0	0
4	DIESELS PRODUCTION	P2			0	0
5	PURCHASES PRODUCTION	P3			0	0
6	DEMAND AT 345KV TRANSMISSION					
7	LEVEL	T1			0	0
8	DEMAND AT 115KV TRANSMISSION					
9	LEVEL	T2			0	0
10	DEMAND AT TRANSMISSION					
11	SUBSTATION LEVEL	T3			0	0
12	DISTRIBUTION SUBSTATION	DSB1			0	0
13	PRIMARY LEVEL OF DISTRIBUTION	DP1			0	0
14	SECONDARY LEVEL OF DISTRIBU-					
15	TION	DS1			0	0
16	SERVICES	DSRV1			0	0
17	METER PLANT	DMTR1			0	0
18	OUTDOOR LIGHTING PLANT	DSL1			0	0
19	DIRECT ASSIGNMENT					
20	CUSTOMER ACCOUNTS	DA1			0	1
21	CUST. SERVICE&INFO. EXPENSE	DA2			0	1
22	SALES EXPENSE	DA3			0	1
23	CONSERVATION & LOAD MG.	DA4			0	1
24	CUSTOMER DEPOSITS	DA5			0	1
25	INTANGIBLE PLANT	DA6			0	1
26	CUSTOMER INSTALL.	DA7			1	1
27	GENERAL PLANT MINUS ACCT.389	PG2D			0	0
28		PG2C			1,270,802	12,695,821
29		PG2F			0	0
30	PTT PLUS PDD	PTDD			0	0
31	PURCHASE POWER ENERGY	E555ET			0	0
32	TRANSMISSION AND DISTRIBUTION	PTD2D			0	0
33	PLANT MINUS ACCTS.350 & 360	PD2C			0	0
34	TRANSMISSION OVERHEAD PLANT	TOHL			0	0
35	TRANSMISSION UNDERGROUND PLT.	TUGL			0	0
36	DISTRIBUTION OVERHEAD PLANT	DOHPD			0	0
37		DOHPC			0	0
38		DOHSD			0	0
39		DOHSC			0	0
40	DISTRIBUTION UNDERGROUND PLT.	DUGPD			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		DUGPC			0	0	0	0	0	
2		DUGSD			27,256,298	0	0	0	0	
3		DUGSC			0	0	0	0	0	
4	PRO FORMA POWER COST									
5	CAPACITY COMPONENT	PCCD1			176,974,278	0	0	176,276,326	176,276,326	
6	ENERGY COMPONENT	PCCE1			107,989,680	235,508	65,454	107,688,718	107,989,680	
7	TOTAL	PCC1			284,963,958	235,508	65,454	283,965,044	284,266,006	
8	POWER COSTS									
9	CAPACITY COMPONENT	PCCD			177,672,387	0	0	176,974,435	176,974,435	
10	ENERGY COMPONENT	PCCE			107,989,680	235,508	65,454	107,688,718	107,989,680	
11	TOTAL	PCC			285,662,067	235,508	65,454	284,663,153	284,964,115	
12	RESIDUAL OPER. & MAINT.									
13	CAPACITY	RESOMD			10,764,768	216,702	530,363	116,817	863,882	
14	CUSTOMER	RESOMC			11,821,830	0	0	0	0	
15	ENERGY	RESOME			0	0	0	0	0	
16	STREET LIGHTING	RESOMF			1,064,116	0	0	0	0	
17	TOTAL	RESOM			23,650,714	216,702	530,363	116,817	863,882	
18	REV. REQ. NET PROFORMA PCC									
19	CAPACITY	R002DZ			71,607,986	292,783	1,031,863	413,337	1,737,983	
20	CUSTOMER	R002CZ			40,640,117	0	0	0	0	
21	ENERGY	R002EZ			3,162,569	19,166	0	236,970	256,136	
22	STREET LIGHTING	R002FZ			4,337,451	0	0	0	0	
23	TOTAL	R002Z			119,748,123	311,949	1,031,863	650,307	1,994,119	
24					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	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1		DUGPC			0	0	0	0	0	0
2		DUGSD			0	0	0	0	0	0
3		DUGSC			0	0	0	0	0	0
4	PRO FORMA POWER COST									
5	CAPACITY COMPONENT	PCCD1			628,334	69,618	0	697,952	0	0
6	ENERGY COMPONENT	PCCE1			0	0	0	0	0	0
7	TOTAL	PCC1			628,334	69,618	0	697,952	0	0
8	POWER COSTS									
9	CAPACITY COMPONENT	PCCD			628,334	69,618	0	697,952	0	0
10	ENERGY COMPONENT	PCCE			0	0	0	0	0	0
11	TOTAL	PCC			628,334	69,618	0	697,952	0	0
12	RESIDUAL OPER. & MAINT.									
13	CAPACITY	RESOMD			183,721	517,144	18,224	719,089	1,235,036	4,429,664
14	CUSTOMER	RESOMC			0	0	0	0	0	0
15	ENERGY	RESOME			0	0	0	0	0	0
16	STREET LIGHTING	RESOMF			0	0	0	0	0	0
17	TOTAL	RESOM			183,721	517,144	18,224	719,089	1,235,036	4,429,664
18	REV. REQ. NET PROFORMA PCC									
19	CAPACITY	R002DZ			1,266,210	8,777,217	725,029	10,768,456	6,796,359	27,133,669
20	CUSTOMER	R002CZ			0	0	0	0	0	0
21	ENERGY	R002EZ			0	0	0	0	0	0
22	STREET LIGHTING	R002FZ			0	0	0	0	0	0
23	TOTAL	R002Z			1,266,210	8,777,217	725,029	10,768,456	6,796,359	27,133,669
24					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		DUGPC			0	0	0	0	0	0
2		DUGSD			27,256,298	0	0	0	0	27,256,298
3		DUGSC			0	0	0	0	0	0
4	PRO FORMA POWER COST									
5	CAPACITY COMPONENT	PCCD1			0	0	0	0	0	0
6	ENERGY COMPONENT	PCCE1			0	0	0	0	0	0
7	TOTAL	PCC1			0	0	0	0	0	0
8	POWER COSTS									
9	CAPACITY COMPONENT	PCCD			0	0	0	0	0	0
10	ENERGY COMPONENT	PCCE			0	0	0	0	0	0
11	TOTAL	PCC			0	0	0	0	0	0
12	RESIDUAL OPER. & MAINT.									
13	CAPACITY	RESOMD			3,517,097	0	0	0	0	9,181,797
14	CUSTOMER	RESOMC			0	209,910	1,021,855	0	0	1,231,765
15	ENERGY	RESOME			0	0	0	0	0	0
16	STREET LIGHTING	RESOMF			0	0	0	1,064,116	0	1,064,116
17	TOTAL	RESOM			3,517,097	209,910	1,021,855	1,064,116	0	11,477,678
18	REV. REQ. NET PROFORMA PCC									
19	CAPACITY	R002DZ			25,171,519	0	0	0	0	59,101,547
20	CUSTOMER	R002CZ			0	3,749,612	5,505,637	0	0	9,255,249
21	ENERGY	R002EZ			0	0	0	0	0	0
22	STREET LIGHTING	R002FZ			0	0	0	4,337,451	0	4,337,451
23	TOTAL	R002Z			25,171,519	3,749,612	5,505,637	4,337,451	0	72,694,247
24					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		DUGPC			0	0	0	0	0	0
2		DUGSD			0	0	0	0	0	0
3		DUGSC			0	0	0	0	0	0
4	PRO FORMA POWER COST									
5	CAPACITY COMPONENT	PCCD1			0	0	0	0	0	0
6	ENERGY COMPONENT	PCCE1			0	0	0	0	0	0
7	TOTAL	PCC1			0	0	0	0	0	0
8	POWER COSTS									
9	CAPACITY COMPONENT	PCCD			0	0	0	0	0	0
10	ENERGY COMPONENT	PCCE			0	0	0	0	0	0
11	TOTAL	PCC			0	0	0	0	0	0
12	RESIDUAL OPER. & MAINT.									
13	CAPACITY	RESOMD			0	0	0	0	0	0
14	CUSTOMER	RESOMC			8,876,051	1,604,073	189,889	-1,008,891	0	0
15	ENERGY	RESOME			0	0	0	0	0	0
16	STREET LIGHTING	RESOMF			0	0	0	0	0	0
17	TOTAL	RESOM			8,876,051	1,604,073	189,889	-1,008,891	0	0
18	REV. REQ. NET PROFORMA PCC									
19	CAPACITY	R002DZ			0	0	0	0	0	0
20	CUSTOMER	R002CZ			26,076,358	2,377,451	1,052,408	-1,031,021	-157,849	271,994
21	ENERGY	R002EZ			0	0	0	2,906,433	0	0
22	STREET LIGHTING	R002FZ			0	0	0	0	0	0
23	TOTAL	R002Z			26,076,358	2,377,451	1,052,408	1,875,412	-157,849	271,994
24					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		DUGPC			0	0				
2		DUGSD			0	0				
3		DUGSC			0	0				
4	PRO FORMA POWER COST									
5	CAPACITY COMPONENT	PCCD1			0	0				
6	ENERGY COMPONENT	PCCE1			0	0				
7	TOTAL	PCC1			0	0				
8	POWER COSTS									
9	CAPACITY COMPONENT	PCCD			0	0				
10	ENERGY COMPONENT	PCCE			0	0				
11	TOTAL	PCC			0	0				
12	RESIDUAL OPER. & MAINT.									
13	CAPACITY	RESOMD			0	0				
14	CUSTOMER	RESOMC			928,943	10,590,065				
15	ENERGY	RESOME			0	0				
16	STREET LIGHTING	RESOMF			0	0				
17	TOTAL	RESOM			928,943	10,590,065				
18	REV. REQ. NET PROFORMA PCC									
19	CAPACITY	R002DZ			0	0				
20	CUSTOMER	R002CZ			2,795,527	31,384,868				
21	ENERGY	R002EZ			0	2,906,433				
22	STREET LIGHTING	R002FZ			0	0				
23	TOTAL	R002Z			2,795,527	34,291,301				
24					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	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	RATE OF RETURN ALLOWED	RTRTN			9.256	9.256	9.256	9.256	9.256
2	----------								
3	OPERATING EXP. BEFORE TAXES	OPEX			393,273,760	440,830	1,263,109	284,453,470	286,157,409
4	CAPACITY	OPEXD			233,063,754	201,021	1,197,655	176,711,562	178,110,238
5	CUSTOMER	OPEXC			44,243,747	0	0	0	0
6	ENERGY	OPEXE			111,508,688	239,809	65,454	107,741,908	108,047,171
7	STREET LIGHTING	OPEXF			4,457,571	0	0	0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			10,091,909	39,717	5,151	101,179	146,047
9	CAPACITY	TTAXD			8,353,359	32,160	5,151	35,580	72,891
10	CUSTOMER	TTAXC			1,405,936	0	0	0	0
11	ENERGY	TTAXE			106,089	7,557	0	65,599	73,156
12	STREET LIGHTING	TTAXF			226,525	0	0	0	0
13	RETURN	RET			29,055,473	143,793	60,508	143,484	347,785
14	CAPACITY	RETD			24,104,225	132,079	60,508	41,801	234,388
15	CUSTOMER	RETC			4,141,208	0	0	0	0
16	ENERGY	RETE			164,445	11,714	0	101,683	113,397
17	STREET LIGHTING	RETF			645,594	0	0	0	0
18	SALES REVENUE REQUIREMENT	RTSL			417,338,542	625,362	1,335,419	271,282,049	273,242,830
19	CAPACITY	RTSLD			263,062,486	364,871	1,269,616	177,943,284	179,577,771
20	CUSTOMER	RTSLC			51,688,899	0	0	0	0
21	ENERGY	RTSLE			97,234,553	260,491	65,803	93,338,765	93,665,059
22	STREET LIGHTING	RTSLF			5,352,604	0	0	0	0
23	UNIT COSTS								
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			487	1	2	329	332
25	$ PER CUSTOMER-YEAR	UNITC			3,774,942	0	0	0	0
26	MILLS PER KILOWATT HOUR	UNITE			33.082	0.179	0.045	21889.954	31.867
27	$ PER STREET LIGHT -MONTH	UNITF			11.433	0.000	0.000	0.000	0.000

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	RATE OF RETURN ALLOWED	RTRTN			9.256	9.256	9.256	9.256	9.256	9.256
2	----------									
3	OPERATING EXP. BEFORE TAXES	OPEX			1,792,847	6,960,866	591,033	9,344,746	5,174,131	21,483,827
4	CAPACITY	OPEXD			1,792,847	6,960,866	591,033	9,344,746	5,174,131	21,483,827
5	CUSTOMER	OPEXC			0	0	0	0	0	0
6	ENERGY	OPEXE			0	0	0	0	0	0
7	STREET LIGHTING	OPEXF			0	0	0	0	0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			57,204	924,942	79,614	1,061,760	802,045	3,215,634
9	CAPACITY	TTAXD			57,204	924,942	79,614	1,061,760	802,045	3,215,634
10	CUSTOMER	TTAXC			0	0	0	0	0	0
11	ENERGY	TTAXE			0	0	0	0	0	0
12	STREET LIGHTING	TTAXF			0	0	0	0	0	0
13	RETURN	RET			346,988	3,067,693	226,791	3,641,472	2,427,516	8,817,644
14	CAPACITY	RETD			346,988	3,067,693	226,791	3,641,472	2,427,516	8,817,644
15	CUSTOMER	RETC			0	0	0	0	0	0
16	ENERGY	RETE			0	0	0	0	0	0
17	STREET LIGHTING	RETF			0	0	0	0	0	0
18	SALES REVENUE REQUIREMENT	RTSL			2,065,323	10,089,912	898,924	13,054,159	8,056,022	32,424,655
19	CAPACITY	RTSLD			2,065,323	10,089,912	898,924	13,054,159	8,056,022	32,424,655
20	CUSTOMER	RTSLC			0	0	0	0	0	0
21	ENERGY	RTSLE			0	0	0	0	0	0
22	STREET LIGHTING	RTSLF			0	0	0	0	0	0
23	UNIT COSTS									
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			4	19	2	25	15	60
25	$ PER CUSTOMER-YEAR	UNITC			0	0	0	0	0	0
26	MILLS PER KILOWATT HOUR	UNITE			0.000	0.000	0.000	0.000	0.000	0.000
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000	0.000	0.000	0.000	0.000

TABLE 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	RATE OF RETURN ALLOWED	RTRTN			9.256	9.256	9.256	9.256	0.000	9.256
2	----------									
3	OPERATING EXP. BEFORE TAXES	OPEX			18,950,812	2,858,790	4,934,665	4,457,571	0	57,859,796
4	CAPACITY	OPEXD			18,950,812	0	0	0	0	45,608,770
5	CUSTOMER	OPEXC			0	2,858,790	4,934,665	0	0	7,793,455
6	ENERGY	OPEXE			0	0	0	0	0	0
7	STREET LIGHTING	OPEXF			0	0	0	4,457,571	0	4,457,571
8	FEDERAL & STATE INCOME TAXES	TTAX			3,201,029	356,940	463,117	226,525	0	8,265,290
9	CAPACITY	TTAXD			3,201,029	0	0	0	0	7,218,708
10	CUSTOMER	TTAXC			0	356,940	463,117	0	0	820,057
11	ENERGY	TTAXE			0	0	0	0	0	0
12	STREET LIGHTING	TTAXF			0	0	0	226,525	0	226,525
13	RETURN	RET			8,983,205	1,447,080	1,389,494	645,594	0	23,710,533
14	CAPACITY	RETD			8,983,205	0	0	0	0	20,228,365
15	CUSTOMER	RETC			0	1,447,080	1,389,494	0	0	2,836,574
16	ENERGY	RETE			0	0	0	0	0	0
17	STREET LIGHTING	RETF			0	0	0	645,594	0	645,594
18	SALES REVENUE REQUIREMENT	RTSL			29,949,879	4,379,873	6,605,149	5,352,604	0	86,768,182
19	CAPACITY	RTSLD			29,949,879	0	0	0	0	70,430,556
20	CUSTOMER	RTSLC			0	4,379,873	6,605,149	0	0	10,985,022
21	ENERGY	RTSLE			0	0	0	0	0	0
22	STREET LIGHTING	RTSLF			0	0	0	5,352,604	0	5,352,604
23	UNIT COSTS									
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			55	0	0	0	0	130
25	$ PER CUSTOMER-YEAR	UNITC			0	16	24	0	0	40
26	MILLS PER KILOWATT HOUR	UNITE			0.000	0.000	0.000	0.000	0.000	0.000
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000	0.000	11.433	0.000	11.433

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	RATE OF RETURN ALLOWED	RTRTN			9.256	9.256	9.256	9.256	9.256	9.256
2	----------									
3	OPERATING EXP. BEFORE TAXES	OPEX			30,332,848	2,796,894	1,208,076	2,174,954	76,756	88,759
4	CAPACITY	OPEXD			0	0	0	0	0	0
5	CUSTOMER	OPEXC			30,332,848	2,796,894	1,208,076	-1,286,563	76,756	88,759
6	ENERGY	OPEXE			0	0	0	3,461,517	0	0
7	STREET LIGHTING	OPEXF			0	0	0	0	0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			491,693	36,323	24,214	37,147	-106,687	78,441
9	CAPACITY	TTAXD			0	0	0	0	0	0
10	CUSTOMER	TTAXC			491,693	36,323	24,214	4,214	-106,687	78,441
11	ENERGY	TTAXE			0	0	0	32,933	0	0
12	STREET LIGHTING	TTAXF			0	0	0	0	0	0
13	RETURN	RET			1,024,814	68,867	53,983	78,861	-165,372	170,312
14	CAPACITY	RETD			0	0	0	0	0	0
15	CUSTOMER	RETC			1,024,814	68,867	53,983	27,812	-165,372	170,312
16	ENERGY	RETE			0	0	0	51,048	0	0
17	STREET LIGHTING	RETF			0	0	0	0	0	0
18	SALES REVENUE REQUIREMENT	RTSL			32,053,554	2,921,182	1,294,267	4,426,205	-196,606	337,738
19	CAPACITY	RTSLD			0	0	0	0	0	0
20	CUSTOMER	RTSLC			32,053,554	2,921,182	1,294,267	856,711	-196,606	337,738
21	ENERGY	RTSLE			0	0	0	3,569,494	0	0
22	STREET LIGHTING	RTSLF			0	0	0	0	0	0
23	UNIT COSTS									
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			0	0	0	0	0	0
25	$ PER CUSTOMER-YEAR	UNITC			115	11	5	3	-1	337,738
26	MILLS PER KILOWATT HOUR	UNITE			0.000	0.000	0.000356	949583.296	0.000	0.000
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000	0.000	0.000	0.000	0.000

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	RATE OF RETURN ALLOWED	RTRTN			9.256	9.256
2	----------					
3	OPERATING EXP. BEFORE TAXES	OPEX			3,233,522	39,911,809
4	CAPACITY	OPEXD			0	0
5	CUSTOMER	OPEXC			3,233,522	36,450,292
6	ENERGY	OPEXE			0	3,461,517
7	STREET LIGHTING	OPEXF			0	0
8	FEDERAL & STATE INCOME TAXES	TTAX			57,681	618,812
9	CAPACITY	TTAXD			0	0
10	CUSTOMER	TTAXC			57,681	585,879
11	ENERGY	TTAXE			0	32,933
12	STREET LIGHTING	TTAXF			0	0
13	RETURN	RET			124,218	1,355,683
14	CAPACITY	RETD			0	0
15	CUSTOMER	RETC			124,218	1,304,634
16	ENERGY	RETE			0	51,048
17	STREET LIGHTING	RETF			0	0
18	SALES REVENUE REQUIREMENT	RTSL			3,437,031	44,273,371
19	CAPACITY	RTSLD			0	0
20	CUSTOMER	RTSLC			3,437,031	40,703,877
21	ENERGY	RTSLE			0	3,569,494
22	STREET LIGHTING	RTSLF			0	0
23	UNIT COSTS					
24	$/COIN.PEAK KW-YEAR @ GEN.	UNITD			0	0
25	$ PER CUSTOMER-YEAR	UNITC			3,437,031	3,774,902
26	MILLS PER KILOWATT HOUR	UNITE			0.000	50992776.549
27	$ PER STREET LIGHT -MONTH	UNITF			0.000	0.000

Commonwealth Electric Company

Allocated Cost of Service Study

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	RESIDENTIAL REGULAR ANNUAL	SEASONAL	ASST ANN	ASST SEAS
1	REVENUE REQUIREMENT								
2	------- ----------								
3	PRODUCTION								
4	DEMAND	RPT	SPT	D10	179,577,771	60,090,069	8,913,054	4,598,143	9,854
5	ENERGY	RE			89,569,254	28,650,055	3,097,670	2,229,973	4,188
6	D. A. ENERGY	RDCONE	SCONE	DACON	4,095,805	0	0	0	0
7	TRANSMISSION								
8	DEMAND	RTT	STT	D20	13,054,159	4,246,780	537,226	327,950	653
9	DISTRIBUTION								
10	SUPP. GENERATION DEM	RDSPR	SDSPR	D10	0	0	0	0	0
11	SUPP. GENERATION ENE	RDSPE	SDSPE	U10	0	0	0	0	0
12	PRIMARY SUBSTATION	RDSB1	SDSB1	D30	8,056,022	2,439,652	478,142	187,387	468
13	PRIMARY LINES	RDP1	SDP1	D30	32,358,540	9,799,318	1,920,548	752,674	1,880
14	D. A. PRIMARY LINES	RDCOND	SCOND	DACON	66,115	0	0	0	0
15	SECONDARY-LINES	RDS1	SDS1	D31	29,949,879	9,619,733	1,885,351	738,880	1,846
16	DISTRIBUTION CUSTOMER								
17	SERVICES	RSRVC	SSRVC	CU31L	4,379,873	2,823,889	590,514	179,954	466
18	METERS	RMTR	SMTR	DA70	6,605,149	2,955,714	680,290	244,353	593
19	TOTAL	RDCUS			10,985,022	5,779,603	1,270,804	424,307	1,059
20	STREET LIGHTING	RSTLG			5,352,604	0	0	0	0
21	DIRECTLY ASSIGNED COST								
22	CUSTOMER ACCOUNTING	RDACAX	SDACAX	DA900	32,053,554	16,863,055	3,721,204	2,085,899	4,525
23	CUSTOMER SERVICE	RDACIX	SDACIX	DA906	2,921,182	217,067	51,645	135,494	439
24	SALES	RDASLX	SDASLX	DA912	1,294,267	96,174	22,883	60,033	195
25	CONSERVATION EXPENSES	RDACL	SDACL	CLMEXP	4,426,205	447,321	81,258	39,210	103
26	CUSTOMER DEPOSITS	RDACD	SDACD	DACD	-196,606	0	0	0	0
27	INTANGIBLE PLANT	RDAINT	SDAINT	CUST1	337,738	188,537	44,857	17,310	56
28	CUSTOMER INST.	RDACUI	SDACUI	CU31L	3,437,031	2,216,000	463,395	141,216	366
29	TOTAL DA EXPENSES	RDA			44,273,371	20,028,154	4,385,242	2,479,162	5,684
30	TOTAL REVENUE REQUIREMENT	RR			417,338,542	140,653,364	22,488,037	11,738,476	25,632
31	DEMAND	RDEM			263,062,486	86,195,552	13,734,321	6,605,034	14,701
32	ENERGY	RET			93,665,059	28,650,055	3,097,670	2,229,973	4,188
33	CUSTOMER	RCUS			55,258,393	25,807,757	5,656,046	2,903,469	6,743
34	STREET LIGHTING	RSTLG			5,352,604	0	0	0	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	RESIDENTIAL SPACE HEATING	RESIDENTIAL SPACE HTG ASST	RESIDENTIAL CONTROLLED WATER HTG	RESIDENTIAL TOTAL CLASS
1	REVENUE REQUIREMENT							
2	------- ----------							
3	PRODUCTION							
4	DEMAND	RPT	SPT	D10	13,676,365	1,128,025	0	88,415,510
5	ENERGY	RE			8,090,316	722,487	1,004,871	43,799,560
6	D. A. ENERGY	RDCONE	SCONE	DACON	0	0	0	0
7	TRANSMISSION							
8	DEMAND	RTT	STT	D20	1,091,494	94,437	138,868	6,437,408
9	DISTRIBUTION							
10	SUPP. GENERATION DEM	RDSPR	SDSPR	D10	0	0	0	0
11	SUPP. GENERATION ENE	RDSPE	SDSPE	U10	0	0	0	0
12	PRIMARY SUBSTATION	RDSB1	SDSB1	D30	969,973	95,991	205,905	4,377,518
13	PRIMARY LINES	RDP1	SDP1	D30	3,896,082	385,565	827,057	17,583,124
14	D. A. PRIMARY LINES	RDCOND	SCOND	DACON	0	0	0	0
15	SECONDARY-LINES	RDS1	SDS1	D31	3,824,681	378,499	811,900	17,260,890
16	DISTRIBUTION CUSTOMER							
17	SERVICES	RSRVC	SSRVC	CU31L	296,047	17,762	0	3,908,632
18	METERS	RMTR	SMTR	DA70	488,056	36,097	362,055	4,767,158
19	TOTAL	RDCUS			784,103	53,859	362,055	8,675,790
20	STREET LIGHTING	RSTLG			0	0	0	0
21	DIRECTLY ASSIGNED COST							
22	CUSTOMER ACCOUNTING	RDACAX	SDACAX	DA900	3,014,425	567,902	1,377,693	27,634,703
23	CUSTOMER SERVICE	RDACIX	SDACIX	DA906	69,543	69,543	0	543,731
24	SALES	RDASLX	SDASLX	DA912	30,813	30,813	0	240,911
25	CONSERVATION EXPENSES	RDACL	SDACL	CLMEXP	574,128	50,479	7,172	1,199,671
26	CUSTOMER DEPOSITS	RDACD	SDACD	DACD	0	0	-14	-14
27	INTANGIBLE PLANT	RDAINT	SDAINT	CUST1	27,367	2,111	15,875	296,113
28	CUSTOMER INST.	RDACUI	SDACUI	CU31L	232,318	13,938	0	3,067,233
29	TOTAL DA EXPENSES	RDA			3,948,594	734,786	1,400,726	32,982,348
30	TOTAL REVENUE REQUIREMENT	RR			36,281,608	3,593,649	4,751,382	219,532,148
31	DEMAND	RDEM			23,458,595	2,082,517	1,983,730	134,074,450
32	ENERGY	RET			8,090,316	722,487	1,004,871	43,799,560
33	CUSTOMER	RCUS			4,732,697	788,645	1,762,781	41,658,138
34	STREET LIGHTING	RSTLG			0	0	0	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	GENERAL SERVICE: SMALL GENERAL	SMALL GEN. SEAS.	MEDIUM GENERAL	LARGE GENERAL	COMM. SPACE HEATING	ELECTRIC SCHOOLS
1	REVENUE REQUIREMENT									
2	------- ----------									
3	PRODUCTION									
4	DEMAND	RPT	SPT	D10	47,733,613	3,479,065	21,578,051	15,940,070	1,332,610	664,262
5	ENERGY	RE			22,032,737	1,121,574	11,483,535	9,622,785	590,857	380,820
6	D. A. ENERGY	RDCONE	SCONE	DACON	0	0	0	0	0	0
7	TRANSMISSION									
8	DEMAND	RTT	STT	D20	3,316,584	205,703	1,640,167	1,254,381	87,930	48,813
9	DISTRIBUTION									
10	SUPP. GENERATION DEM	RDSPR	SDSPR	D10	0	0	0	0	0	0
11	SUPP. GENERATION ENE	RDSPE	SDSPE	U10	0	0	0	0	0	0
12	PRIMARY SUBSTATION	RDSB1	SDSB1	D30	1,888,969	186,762	752,624	599,145	101,071	101,860
13	PRIMARY LINES	RDP1	SDP1	D30	7,587,403	750,167	3,023,058	2,406,579	405,972	409,141
14	D. A. PRIMARY LINES	RDCOND	SCOND	DACON	0	0	0	0	0	0
15	SECONDARY-LINES	RDS1	SDS1	D31	7,404,494	736,419	2,837,753	720,591	398,532	401,643
16	DISTRIBUTION CUSTOMER									
17	SERVICES	RSRVC	SSRVC	CU31L	404,248	47,972	14,429	2,168	0	2,424
18	METERS	RMTR	SMTR	DA70	1,309,824	152,068	155,124	173,270	46,303	1,402
19	TOTAL	RDCUS			1,714,072	200,040	169,553	175,438	46,303	3,826
20	STREET LIGHTING	RSTLG			0	0	0	0	0	0
21	DIRECTLY ASSIGNED COST									
22	CUSTOMER ACCOUNTING	RDACAX	SDACAX	DA900	3,022,902	310,094	390,535	241,254	114,990	1,202
23	CUSTOMER SERVICE	RDACIX	SDACIX	DA906	681,358	8,465	887,963	370,123	5,809	13,776
24	SALES	RDASLX	SDASLX	DA912	301,873	3,750	393,429	163,989	2,573	6,103
25	CONSERVATION EXPENSES	RDACL	SDACL	CLMEXP	1,736,967	92,485	737,958	635,640	0	23,484
26	CUSTOMER DEPOSITS	RDACD	SDACD	DACD	-165,778	-9,972	-14,931	0	-5,689	0
27	INTANGIBLE PLANT	RDAINT	SDAINT	CUST1	30,733	4,035	374	56	1,218	13
28	CUSTOMER INST.	RDACUI	SDACUI	CU31L	317,227	37,645	11,323	1,701	0	1,902
29	TOTAL DA EXPENSES	RDA			5,925,282	446,502	2,406,651	1,412,763	118,901	46,480
30	TOTAL REVENUE REQUIREMENT	RR			97,603,154	7,126,232	43,891,392	32,131,752	3,082,176	2,056,845
31	DEMAND	RDEM			67,931,063	5,358,116	29,831,653	20,920,766	2,326,115	1,625,719
32	ENERGY	RET			22,032,737	1,121,574	11,483,535	9,622,785	590,857	380,820
33	CUSTOMER	RCUS			7,639,354	646,542	2,576,204	1,588,201	165,204	50,306
34	STREET LIGHTING	RSTLG			0	0	0	0	0	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	-- GENERAL SERVICE -- OUTDOOR LIGHTING	D. A. CONTRACTS
1	REVENUE REQUIREMENT					
2	------- ----------					
3	PRODUCTION					
4	DEMAND	RPT	SPT	D10	434,590	0
5	ENERGY	RE			537,386	0
6	D. A. ENERGY	RDCONE	SCONE	DACON	0	4,095,805
7	TRANSMISSION					
8	DEMAND	RTT	STT	D20	63,173	0
9	DISTRIBUTION					
10	SUPP. GENERATION DEM	RDSPR	SDSPR	D10	0	0
11	SUPP. GENERATION ENE	RDSPE	SDSPE	U10	0	0
12	PRIMARY SUBSTATION	RDSB1	SDSB1	D30	48,073	0
13	PRIMARY LINES	RDP1	SDP1	D30	193,096	0
14	D. A. PRIMARY LINES	RDCOND	SCOND	DACON	0	66,115
15	SECONDARY-LINES	RDS1	SDS1	D31	189,557	0
16	DISTRIBUTION CUSTOMER					
17	SERVICES	RSRVC	SSRVC	CU31L	0	0
18	METERS	RMTR	SMTR	DA70	0	0
19	TOTAL	RDCUS			0	0
20	STREET LIGHTING	RSTLG			5,352,604	0
21	DIRECTLY ASSIGNED COST					
22	CUSTOMER ACCOUNTING	RDACAX	SDACAX	DA900	337,874	0
23	CUSTOMER SERVICE	RDACIX	SDACIX	DA906	409,957	0
24	SALES	RDASLX	SDASLX	DA912	181,639	0
25	CONSERVATION EXPENSES	RDACL	SDACL	CLMEXP	0	0
26	CUSTOMER DEPOSITS	RDACD	SDACD	DACD	-222	0
27	INTANGIBLE PLANT	RDAINT	SDAINT	CUST1	5,196	0
28	CUSTOMER INST.	RDACUI	SDACUI	CU31L	0	0
29	TOTAL DA EXPENSES	RDA			934,444	0
30	TOTAL REVENUE REQUIREMENT	RR			7,752,923	4,161,920
31	DEMAND	RDEM			928,489	66,115
32	ENERGY	RET			537,386	4,095,805
33	CUSTOMER	RCUS			934,444	0
34	STREET LIGHTING	RSTLG			5,352,604	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	RESIDENTIAL REGULAR ANNUAL	SEASONAL	ASST ANN	ASST SEAS
1	RATE BASE								
2	---								
3	PRODUCTION								
4	DEMAND	RBDPT	BRDPT	D10	2,532,371	847,380	125,690	64,842	139
5	ENERGY	RBE			1,225,162	391,888	42,371	30,502	57
6	TRANSMISSION	RBDT	BRDT	D20	39,343,194	12,799,128	1,619,116	988,389	1,969
7	DISTRIBUTION								
8	SUPP. GENERATION DEM	RBDSPR	BRDSPR	D10	0	0	0	0	0
9	SUPP. GENERATION ENE	RBDSPE	BRDSPE	U10	0	0	0	0	0
10	PRIMARY SUBSTATION	RBDSB1	BRDSB1	D30	26,227,371	7,942,583	1,556,650	610,060	1,524
11	PRIMARY LINES	RBDP1	BRDP1	D30	95,267,598	28,850,422	5,654,334	2,215,967	5,536
12	SECONDARY-LINES	RBDS1	BRDS1	D31	97,056,355	31,173,957	6,109,719	2,394,435	5,982
13	DISTRIBUTION-CUSTOMER								
14	SERVICES	RBSRVC	BRSRVC	CU31L	15,634,541	10,080,248	2,107,917	642,369	1,663
15	METERS	RBMTR	BRMTR	DA70	15,012,377	6,717,832	1,546,183	555,373	1,347
16	TOTAL	RBDCU			30,646,918	16,798,080	3,654,100	1,197,742	3,010
17	STREET LIGHTING	RBSTLG	BRSTLG	DA73	6,975,129	0	0	0	0
18	DIRECTLY ASSIGNED COSTS								
19	CUSTOMER ACCOUNTING	RBDCAX	BRDCAX	DA900	11,072,292	5,825,023	1,285,419	720,534	1,563
20	CUSTOMER SERVICE	RBDCIX	BRDCIX	DA906	744,053	55,288	13,155	34,512	112
21	SALES	RBDASX	BRDASX	DA912	583,245	43,339	10,312	27,053	88
22	CONSERVATION EXPENSES	RBDACL	BRDACL	CLMEXP	852,030	86,107	15,642	7,548	20
23	CUSTOMER DEPOSITS	RBDACD	BRDACD	DACD	-1,786,715	-1	0	0	0
24	INTANGIBLE PLANT	RBDINT	BRDINT	CUST1	1,840,089	1,027,201	244,395	94,310	306
25	CUSTOMER INST.	RBDCUI	BRDCUI	CU31L	1,342,080	865,295	180,945	55,141	143
26	TOTAL DA EXPENSES	RBDA			14,647,074	7,902,252	1,749,868	939,098	2,232
27	TOTAL RATE BASE	RB			313,921,172	106,705,690	20,511,848	8,441,035	20,449
28	DEMAND	RBDEM			260,426,889	81,613,470	15,065,509	6,273,693	15,150
29	ENERGY	RBE			1,225,162	391,888	42,371	30,502	57
30	CUSTOMER	RBCUS			45,293,992	24,700,332	5,403,968	2,136,840	5,242

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	RESIDENTIAL SPACE HEATING	SPACE HTG ASST	CONTROLLED WATER HTG	TOTAL CLASS
1	RATE BASE							
2	---							
3	PRODUCTION							
4	DEMAND	RBDPT	BRDPT	D10	192,861	15,907	0	1,246,819
5	ENERGY	RBE			110,662	9,882	13,745	599,107
6	TRANSMISSION	RBDT	BRDT	D20	3,289,593	284,619	418,526	19,401,340
7	DISTRIBUTION							
8	SUPP. GENERATION DEM	RBDSPR	BRDSPR	D10	0	0	0	0
9	SUPP. GENERATION ENE	RBDSPE	BRDSPE	U10	0	0	0	0
10	PRIMARY SUBSTATION	RBDSB1	BRDSB1	D30	3,157,868	312,510	670,349	14,251,544
11	PRIMARY LINES	RBDP1	BRDP1	D30	11,470,554	1,135,152	2,434,959	51,766,924
12	SECONDARY-LINES	RBDS1	BRDS1	D31	12,394,361	1,226,574	2,631,064	55,936,092
13	DISTRIBUTION-CUSTOMER							
14	SERVICES	RBSRVC	BRSRVC	CU31L	1,056,780	63,404	0	13,952,381
15	METERS	RBMTR	BRMTR	DA70	1,109,267	82,043	822,889	10,834,934
16	TOTAL	RBDCU			2,166,047	145,447	822,889	24,787,315
17	STREET LIGHTING	RBSTLG	BRSTLG	DA73	0	0	0	0
18	DIRECTLY ASSIGNED COSTS							
19	CUSTOMER ACCOUNTING	RBDCAX	BRDCAX	DA900	1,041,276	196,171	475,898	9,545,884
20	CUSTOMER SERVICE	RBDCIX	BRDCIX	DA906	17,713	17,713	0	138,493
21	SALES	RBDASX	BRDASX	DA912	13,886	13,886	0	108,564
22	CONSERVATION EXPENSES	RBDACL	BRDACL	CLMEXP	110,518	9,717	1,381	230,933
23	CUSTOMER DEPOSITS	RBDACD	BRDACD	DACD	0	0	-125	-126
24	INTANGIBLE PLANT	RBDINT	BRDINT	CUST1	149,104	11,501	86,491	1,613,308
25	CUSTOMER INST.	RBDCUI	BRDCUI	CU31L	90,715	5,443	0	1,197,682
26	TOTAL DA EXPENSES	RBDA			1,423,212	254,431	563,645	12,834,738
27	TOTAL RATE BASE	RB			34,205,158	3,384,522	7,555,177	180,823,879
28	DEMAND	RBDEM			30,505,237	2,974,762	6,154,898	142,602,719
29	ENERGY	RBE			110,662	9,882	13,745	599,107
30	CUSTOMER	RBCUS			3,589,259	399,878	1,386,534	37,622,053

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	GENERAL SERVICE: SMALL GENERAL	SMALL GEN. SEAS.	MEDIUM GENERAL	LARGE GENERAL	COMM. SPACE HEATING	ELECTRIC SCHOOLS
1	RATE BASE									
2	---									
3	PRODUCTION									
4	DEMAND	RBDPT	BRDPT	D10	673,130	49,061	304,290	224,784	18,792	9,367
5	ENERGY	RBE			301,372	15,341	157,076	131,624	8,082	5,209
6	TRANSMISSION	RBDT	BRDT	D20	9,995,665	619,957	4,943,207	3,780,509	265,007	147,115
7	DISTRIBUTION									
8	SUPP. GENERATION DEM	RBDSPR	BRDSPR	D10	0	0	0	0	0	0
9	SUPP. GENERATION ENE	RBDSPE	BRDSPE	U10	0	0	0	0	0	0
10	PRIMARY SUBSTATION	RBDSB1	BRDSB1	D30	6,149,771	608,028	2,450,261	1,950,590	329,050	331,618
11	PRIMARY LINES	RBDP1	BRDP1	D30	22,338,264	2,208,585	8,900,263	7,085,270	1,195,232	1,204,561
12	SECONDARY-LINES	RBDS1	BRDS1	D31	23,995,194	2,386,458	9,196,095	2,335,166	1,291,492	1,301,574
13	DISTRIBUTION-CUSTOMER									
14	SERVICES	RBSRVC	BRSRVC	CU31L	1,443,017	171,244	51,506	7,740	0	8,653
15	METERS	RBMTR	BRMTR	DA70	2,977,006	345,626	352,571	393,814	105,239	3,187
16	TOTAL	RBDCU			4,420,023	516,870	404,077	401,554	105,239	11,840
17	STREET LIGHTING	RBSTLG	BRSTLG	DA73	0	0	0	0	0	0
18	DIRECTLY ASSIGNED COSTS									
19	CUSTOMER ACCOUNTING	RBDCAX	BRDCAX	DA900	1,044,204	107,116	134,903	83,337	39,721	415
20	CUSTOMER SERVICE	RBDCIX	BRDCIX	DA906	173,548	2,156	226,173	94,274	1,480	3,509
21	SALES	RBDASX	BRDASX	DA912	136,035	1,690	177,294	73,899	1,160	2,750
22	CONSERVATION EXPENSES	RBDACL	BRDACL	CLMEXP	334,360	17,803	142,054	122,359	0	4,521
23	CUSTOMER DEPOSITS	RBDACD	BRDACD	DACD	-1,506,556	-90,622	-135,688	0	-51,703	0
24	INTANGIBLE PLANT	RBDINT	BRDINT	CUST1	167,439	21,983	2,038	306	6,633	72
25	CUSTOMER INST.	RBDCUI	BRDCUI	CU31L	123,870	14,700	4,421	664	0	743
26	TOTAL DA EXPENSES	RBDA			472,900	74,826	551,195	374,839	-2,709	12,010
27	TOTAL RATE BASE	RB			68,346,319	6,479,126	26,906,464	16,284,336	3,210,185	3,023,294
28	DEMAND	RBDEM			63,152,024	5,872,089	25,794,116	15,376,319	3,099,573	2,994,235
29	ENERGY	RBE			301,372	15,341	157,076	131,624	8,082	5,209
30	CUSTOMER	RBCUS			4,892,923	591,696	955,272	776,393	102,530	23,850

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	-- GENERAL SERVICE -- OUTDOOR LIGHTING	D. A. CONTRACTS
1	RATE BASE					
2	---------					
3	PRODUCTION					
4	DEMAND	RBDPT	BRDPT	D10	6,128	0
5	ENERGY	RBE			7,351	0
6	TRANSMISSION	RBDT	BRDT	D20	190,394	0
7	DISTRIBUTION					
8	SUPP. GENERATION DEM	RBDSPR	BRDSPR	D10	0	0
9	SUPP. GENERATION ENE	RBDSPE	BRDSPE	U10	0	0
10	PRIMARY SUBSTATION	RBDSB1	BRDSB1	D30	156,509	0
11	PRIMARY LINES	RBDP1	BRDP1	D30	568,499	0
12	SECONDARY-LINES	RBDS1	BRDS1	D31	614,284	0
13	DISTRIBUTION-CUSTOMER					
14	SERVICES	RBSRVC	BRSRVC	CU31L	0	0
15	METERS	RBMTR	BRMTR	DA70	0	0
16	TOTAL	RBDCU			0	0
17	STREET LIGHTING	RBSTLG	BRSTLG	DA73	6,975,129	0
18	DIRECTLY ASSIGNED COSTS					
19	CUSTOMER ACCOUNTING	RBDCAX	BRDCAX	DA900	116,712	0
20	CUSTOMER SERVICE	RBDCIX	BRDCIX	DA906	104,420	0
21	SALES	RBDASX	BRDASX	DA912	81,853	0
22	CONSERVATION EXPENSES	RBDACL	BRDACL	CLMEXP	0	0
23	CUSTOMER DEPOSITS	RBDACD	BRDACD	DACD	-2,020	0
24	INTANGIBLE PLANT	RBDINT	BRDINT	CUST1	28,310	0
25	CUSTOMER INST.	RBDCUI	BRDCUI	CU31L	0	0
26	TOTAL DA EXPENSES	RBDA			329,275	0
27	TOTAL RATE BASE	RB			8,847,569	0
28	DEMAND	RBDEM			1,535,814	0
29	ENERGY	RBE			7,351	0
30	CUSTOMER	RBCUS			329,275	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	RESIDENTIAL REGULAR ANNUAL	SEASONAL	ASST ANN	ASST SEAS
1	STREET LIGHTING	RBSTLG	BRSTLG	DA73	6,975,129	0	0	0	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	RESIDENTIAL SPACE HEATING	RESIDENTIAL SPACE HTG ASST	RESIDENTIAL CONTROLLED WATER HTG	RESIDENTIAL TOTAL CLASS
1	STREET LIGHTING	RBSTLG	BRSTLG	DA73	0	0	0	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

					GENERAL SERVICE					
		OUT	IN	ALLOC	SMALL GENERAL	SMALL GEN. SEAS.	MEDIUM GENERAL	LARGE GENERAL	COMM. SPACE HEATING	ELECTRIC SCHOOLS
1	STREET LIGHTING	RBSTLG	BRSTLG	DA73	0	0	0	0	0	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

SUMMARY OF RESULTS

		OUT	IN	ALLOC	-- GENERAL SERVICE -- OUTDOOR LIGHTING	D. A. CONTRACTS
1	STREET LIGHTING	RBSTLG	BRSTLG	DA73	6,975,129	0

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

	LIST OF ALLOCATORS	OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	RESIDENTIAL REGULAR ANNUAL	SEASONAL	ASST ANN	ASST SEAS
1									
2									
3	PRODUCTION DEMAND	D10			9,713,380	3,250,278	482,108	248,714	533
4		D10D1			1.000000000	0.334618660	0.049633390	0.025605300	0.000054870
5	PRODUCTION ENERGY	U10			9,708,861	3,105,523	335,772	241,718	454
6		U10D1			1.000000000	0.319864820	0.034584080	0.024896640	0.000046760
7	TRANSMISSION DEMAND	D20			9,749,732	3,171,783	401,237	244,935	488
8		D20D1			1.000000000	0.325320040	0.041153640	0.025122230	0.000050050
9	DISTRIBUTION								
10	ANNUAL NCD (PRI.)	D30			929,217	281,400	55,151	21,614	54
11		D300D			1.000000000	0.302835620	0.059352120	0.023260440	0.000058110
12	ANNUAL NCD (SEC)	D31			876,105	281,400	55,151	21,614	54
13		D310D			1.000000000	0.321194380	0.062950220	0.024670560	0.000061640
14	ANN. NCD (SEC) LESS STLG	D31L			870,560	281,400	55,151	21,614	54
15		D31LD			1.000000000	0.323240200	0.063351180	0.024827700	0.000062030
16	NUMBER OF CUSTOMERS	CUST1			330,380	184,429	43,880	16,933	55
17		CUST1D			1.000000000	0.558232950	0.132816760	0.051253100	0.000166470
18	CUSTOMERS/SERVICES	CU10			179,182	118,798	25,151	8,377	28
19		CU10D			1.000000000	0.663001860	0.140365660	0.046751350	0.000156270
20	CUSTOMERS @ PRIMARY LEVEL	CU30			179,182	118,798	25,151	8,377	28
21		CU30D			1.000000000	0.663001860	0.140365660	0.046751350	0.000156270
22	CUSTOMERS @ SECONDARY LEVEL	CU31			179,140	118,798	25,151	8,377	28
23		CU31D			1.000000000	0.663157290	0.140398570	0.046762310	0.000156300
24	WEIGHTED SERVICES LESS LGTS.	CU31L			33,724,568	21,743,652	4,546,893	1,385,626	3,588
25		CU31LD			1.000000000	0.644742200	0.134824350	0.041086550	0.000106390
26	DIRECT ASSIGNED CUST. DEPOSIT	DACD			1,953,483	0	0	0	0
27		DACDD			1.000000000	0.000000010	0.000000000	0.000000000	0.000000000
28	DIRECT ASSIGNED METERS	DA70			24,321,465	10,883,522	2,504,962	899,756	2,182
29		DA70D			1.000000000	0.447486280	0.102993880	0.036994320	0.000089710
30	DIRECT ASSIGNED STREET LGTS	DA73			1	0	0	0	0
31		DA73D			1.000000000	0.000000000	0.000000000	0.000000000	0.000000000
32	DIRECT ASSIGNED ACCOUNT EXP.	DA900			14,803,622	7,788,037	1,718,602	963,352	2,090
33		DA900D			1.000000000	0.526089970	0.116093350	0.065075430	0.000141180
34	DIRECT ASSIGNED SERVICE EXP.	DA906			1,861,124	138,296	32,904	86,325	280
35		DA906D			1.000000000	0.074307780	0.017679640	0.046383260	0.000150450
36	DIRECT ASSIGNED SALES EXP.	DA912			465,274	34,574	8,226	21,581	70
37		DA912D			1.000000000	0.074308900	0.017679900	0.046383420	0.000150450
38	DIR. ASSIG. CONSERVATION EXP	CCREV			7,631,673	376,004	41,874	30,661	59
39		CCREVD			1.000000000	0.049268900	0.005486870	0.004017600	0.000007730
40	DIR. ASSIG. ENERGY CONS. EXP	ECREV			796,074	475,723	112,845	43,998	137
41		ECREVD			1.000000000	0.597586430	0.141751900	0.055268730	0.000172090

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

		OUT	IN	ALLOC	RESIDENTIAL SPACE HEATING	RESIDENTIAL SPACE HTG ASST	RESIDENTIAL CONTROLLED WATER HTG	RESIDENTIAL TOTAL CLASS
1	LIST OF ALLOCATORS							
2	----------							
3	PRODUCTION DEMAND	D10			739,756	61,015	0	4,782,404
4		D10D1			0.076158450	0.006281540	0.000000000	0.492352210
5	PRODUCTION ENERGY	U10			876,950	78,314	108,923	4,747,654
6		U10D1			0.090324700	0.008066240	0.011218930	0.489002170
7	TRANSMISSION DEMAND	D20			815,202	70,532	103,716	4,807,893
8		D20D1			0.083612760	0.007234250	0.010637830	0.493130800
9	DISTRIBUTION							
10	ANNUAL NCD (PRI.)	D30			111,881	11,072	23,750	504,922
11		D300D			0.120403520	0.011915410	0.025559150	0.543384370
12	ANNUAL NCD (SEC)	D31			111,881	11,072	23,750	504,922
13		D310D			0.127702730	0.012637750	0.027108620	0.576325900
14	ANN. NCD (SEC) LESS STLG	D31L			111,881	11,072	23,750	504,922
15		D31LD			0.128516130	0.012718250	0.027281290	0.579996780
16	NUMBER OF CUSTOMERS	CUST1			26,771	2,065	15,529	289,662
17		CUST1D			0.081030930	0.006250380	0.047003450	0.876754040
18	CUSTOMERS/SERVICES	CU10			10,119	722	0	163,195
19		CU10D			0.056473310	0.004029420	0.000000000	0.910777870
20	CUSTOMERS @ PRIMARY LEVEL	CU30			10,119	722	0	163,195
21		CU30D			0.056473310	0.004029420	0.000000000	0.910777870
22	CUSTOMERS @ SECONDARY LEVEL	CU31			10,119	722	0	163,195
23		CU31D			0.056486550	0.004030370	0.000000000	0.910991390
24	WEIGHTED SERVICES LESS LGTS.	CU31L			2,279,533	136,765	0	30,096,057
25		CU31LD			0.067592650	0.004055350	0.000000000	0.892407490
26	DIRECT ASSIGNED CUST. DEPOSIT	DACD			0	0	137	137
27		DACDD			0.000000000	0.000000000	0.000070130	0.000070140
28	DIRECT ASSIGNED METERS	DA70			1,797,117	132,917	1,333,158	17,553,614
29		DA70D			0.073890160	0.005465010	0.054814050	0.721733410
30	DIRECT ASSIGNED STREET LGTS	DA73			0	0	0	0
31		DA73D			0.000000000	0.000000000	0.000000000	0.000000000
32	DIRECT ASSIGNED ACCOUNT EXP.	DA900			1,392,183	262,280	636,274	12,762,818
33		DA900D			0.094043400	0.017717290	0.042980970	0.862141590
34	DIRECT ASSIGNED SERVICE EXP.	DA906			44,307	44,307	0	346,419
35		DA906D			0.023806580	0.023806580	0.000000000	0.186134290
36	DIRECT ASSIGNED SALES EXP.	DA912			11,077	11,077	0	86,605
37		DA912D			0.023807480	0.023807480	0.000000000	0.186137630
38	DIR. ASSIG. CONSERVATION EXP	CCREV			1,024,017	90,703	13,656	1,576,974
39		CCREVD			0.134179880	0.011885070	0.001789380	0.206635430
40	DIR. ASSIG. ENERGY CONS. EXP	ECREV			69,155	5,412	0	707,270
41		ECREVD			0.086870060	0.006798360	0.000000000	0.888447570

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

	LIST OF ALLOCATORS	OUT	IN	ALLOC	GENERAL SERVICE: SMALL GENERAL	SMALL GEN. SEAS.	MEDIUM GENERAL	LARGE GENERAL	COMM. SPACE HEATING	ELECTRIC SCHOOLS
3	PRODUCTION DEMAND	D10			2,581,916	188,183	1,167,159	862,200	72,081	35,930
4		D10D1			0.265810250	0.019373590	0.120159920	0.088764160	0.007420790	0.003699020
5	PRODUCTION ENERGY	U10			2,388,239	121,573	1,244,758	1,043,062	64,046	41,279
6		U10D1			0.245985500	0.012521860	0.128208450	0.107434020	0.006596650	0.004251680
7	TRANSMISSION DEMAND	D20			2,477,050	153,633	1,224,988	936,857	65,672	36,457
8		D20D1			0.254063390	0.015757660	0.125643250	0.096090540	0.006735770	0.003739280
9	DISTRIBUTION									
10	ANNUAL NCD (PRI.)	D30			217,882	21,542	86,811	69,108	11,658	11,749
11		D30OD			0.234479140	0.023182960	0.093423820	0.074372290	0.012546050	0.012643980
12	ANNUAL NCD (SEC)	D31			216,599	21,542	83,011	21,079	11,658	11,749
13		D31OD			0.247229500	0.024588380	0.094750060	0.024059900	0.013306620	0.013410490
14	ANN. NCD (SEC) LESS STLG	D31L			216,599	21,542	83,011	21,079	11,658	11,749
15		D31LD			0.248804220	0.024744990	0.095353570	0.024213150	0.013391380	0.013495910
16	NUMBER OF CUSTOMERS	CUST1			30,063	3,947	366	55	1,191	13
17		CUST1D			0.090995220	0.011946850	0.001107820	0.000166470	0.003604940	0.000039350
18	CUSTOMERS/SERVICES	CU10			13,538	2,015	366	55	0	13
19		CU10D			0.075554460	0.011245550	0.002042620	0.000306950	0.000000000	0.000072550
20	CUSTOMERS @ PRIMARY LEVEL	CU30			13,538	2,015	366	55	0	13
21		CU30D			0.075554460	0.011245550	0.002042620	0.000306950	0.000000000	0.000072550
22	CUSTOMERS @ SECONDARY LEVEL	CU31			13,538	2,015	349	31	0	12
23		CU31D			0.075572180	0.011248190	0.001948200	0.000173050	0.000000000	0.000066990
24	WEIGHTED SERVICES LESS LGTS.	CU31L			3,112,668	369,382	111,101	16,695	0	18,665
25		CU31LD			0.092296750	0.010952910	0.003294360	0.000495040	0.000000000	0.000553450
26	DIRECT ASSIGNED CUST. DEPOSIT	DACD			1,647,175	99,080	148,353	0	56,529	0
27		DACDD			0.843199040	0.050719660	0.075942820	0.000000000	0.028937540	0.000000000
28	DIRECT ASSIGNED METERS	DA70			4,823,030	559,946	571,198	638,016	170,497	5,164
29		DA70D			0.198303430	0.023022710	0.023485350	0.026232630	0.007010150	0.000212320
30	DIRECT ASSIGNED STREET LGTS	DA73			0	0	0	0	0	0
31		DA73D			0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
32	DIRECT ASSIGNED ACCOUNT EXP.	DA900			1,396,098	143,214	180,365	111,421	53,107	555
33		DA900D			0.094307870	0.009674250	0.012183840	0.007526600	0.003587430	0.000037490
34	DIRECT ASSIGNED SERVICE EXP.	DA906			434,102	5,393	565,733	235,810	3,701	8,777
35		DA906D			0.233247220	0.002897710	0.303973840	0.126703000	0.001988580	0.004715970
36	DIRECT ASSIGNED SALES EXP.	DA912			108,520	1,348	141,433	58,952	925	2,194
37		DA912D			0.233238910	0.002897220	0.303977870	0.126703830	0.001988080	0.004715500
38	DIR. ASSIG. CONSERVATION EXP	CCREV			3,229,707	165,936	1,404,171	1,210,205	0	44,680
39		CCREVD			0.423197770	0.021743070	0.183992550	0.158576630	0.000000000	0.005854550
40	DIR. ASSIG. ENERGY CONS. EXP	ECREV			77,577	10,160	943	90	0	34
41		ECREVD			0.097449480	0.012762630	0.001184560	0.000113050	0.000000000	0.000042710

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

	LIST OF ALLOCATORS	OUT	IN	ALLOC	-- GENERAL SERVICE -- OUTDOOR LIGHTING	D. A. CONTRACTS
3	PRODUCTION DEMAND	D10			23,507	0
4		D10D1			0.002420060	0.000000000
5	PRODUCTION ENERGY	U10			58,250	0
6		U10D1			0.005999670	0.000000000
7	TRANSMISSION DEMAND	D20			47,182	0
8		D20D1			0.004839310	0.000000000
9	DISTRIBUTION					
10	ANNUAL NCD (PRI.)	D30			5,545	0
11		D300D			0.005967390	0.000000000
12	ANNUAL NCD (SEC)	D31			5,545	0
13		D310D			0.006329150	0.000000000
14	ANN. NCD (SEC) LESS STLG	D31L			0	0
15		D31LD			0.000000000	0.000000000
16	NUMBER OF CUSTOMERS	CUST1			5,083	0
17		CUST1D			0.015385310	0.000000000
18	CUSTOMERS/SERVICES	CU10			0	0
19		CU10D			0.000000000	0.000000000
20	CUSTOMERS @ PRIMARY LEVEL	CU30			0	0
21		CU30D			0.000000000	0.000000000
22	CUSTOMERS @ SECONDARY LEVEL	CU31			0	0
23		CU31D			0.000000000	0.000000000
24	WEIGHTED SERVICES LESS LGTS.	CU31L			0	0
25		CU31LD			0.000000000	0.000000000
26	DIRECT ASSIGNED CUST. DEPOSIT	DACD			2,209	0
27		DACDD			0.001130800	0.000000000
28	DIRECT ASSIGNED METERS	DA70			0	0
29		DA70D			0.000000000	0.000000000
30	DIRECT ASSIGNED STREET LGTS	DA73			1	0
31		DA73D			1.000000000	0.000000000
32	DIRECT ASSIGNED ACCOUNT EXP.	DA900			156,044	0
33		DA900D			0.010540930	0.000000000
34	DIRECT ASSIGNED SERVICE EXP.	DA906			261,189	0
35		DA906D			0.140339390	0.000000000
36	DIRECT ASSIGNED SALES EXP.	DA912			65,297	0
37		DA912D			0.140340960	0.000000000
38	DIR. ASSIG. CONSERVATION EXP	CCREV			0	0
39		CCREVD			0.000000000	0.000000000
40	DIR. ASSIG. ENERGY CONS. EXP	ECREV			0	0
41		ECREVD			0.000000000	0.000000000

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

			OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	RESIDENTIAL REGULAR ANNUAL	SEASONAL	ASST ANN	ASST SEAS
1	DIR. ASSIG. CONS. & LM	EXP	CLMEXP			8,427,747	851,727	154,719	74,659	196
2			CLMEXD			1.000000000	0.101062240	0.018358290	0.008858710	0.000023260

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

						RESIDENTIAL			
			OUT	IN	ALLOC	SPACE HEATING	SPACE HTG ASST	CONTROLLED WATER HTG	TOTAL CLASS
1	DIR. ASSIG. CONS. & LM	EXP	CLMEXP			1,093,172	96,115	13,656	2,284,244
2			CLMEXD			0.129711060	0.011404590	0.001620360	0.271038510

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

			OUT	IN	ALLOC	GENERAL SERVICE					
						SMALL GENERAL	SMALL GEN. SEAS.	MEDIUM GENERAL	LARGE GENERAL	COMM. SPACE HEATING	ELECTRIC SCHOOLS
1	DIR. ASSIG. CONS. & LM	EXP	CLMEXP			3,307,284	176,096	1,405,114	1,210,295	0	44,714
2			CLMEXD			0.392428010	0.020894790	0.166724750	0.143608370	0.000000000	0.005305570

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
COST OF SERVICE STUDY
RATE BASE - 12 MONTHS DECEMBER 31,1995
ALLOC. METHOD : BREAKEVEN POD
ADJUSTED TEST YEAR

DETAILS OF RESULTS

			OUT	IN	ALLOC	-- GENERAL SERVICE -- OUTDOOR LIGHTING	D. A. CONTRACTS
1	DIR. ASSIG. CONS. & LM	EXP	CLMEXP			0	0
2			CLMEXD			0.000000000	0.000000000