



CITY OF CAMBRIDGE

MASSACHUSETTS

OFFICE OF THE

POLE AND CONDUIT COMMISSION

831 MASSACHUSETTS AVE. 1ST FLOOR
CAMBRIDGE, MASSACHUSETTS 02139
(617) 349-6140

RICHARD V. SCALI
EXECUTIVE OFFICER

COMMISSION MEMBERS

ALEX RODRIGUEZ
CHAIRMAN

ROBERT J. KEATING
SUPERINTENDENT OF STREETS

GEORGE FERNANDES
CITY ELECTRICIAN

Date: May 4, 1994

To: Robert W. Healy, City Manager

Fr: Richard V. Scali, Executive Officer

Re: Pole and Conduit Hearings on Fiber Optics Fees

Enclosed please find all documents that have been submitted to the Pole and Conduit Commissioners with regard to information requested for pros and cons of implementing fees for utilities or institutions who install fiber optics in Cambridge.

The documents indicate that the utilities already pay to Cambridge personal property taxes, at least on conduits, real estate taxes, a fee to the Pole and Conduit Commission plus the so-called "SPOF" fee to the Public Works Department for restoration of the streets.

The survey of other cities and towns, done by my office, also enclosed, shows that they do not charge for fiber optics but some towns do have similar fees for street digging as well as a permit fee. Cambridge seems to fair quite well in this regard with the SPOF fees.

The Pole and Conduit Commission therefore, voted 3-0, to recommend to you, to not impose any further fees with regard to fiber optics and that this may be looked at in the future, if circumstances should change.

cc: Alex Rodriguez, Chairman; Robert Keating, Supt. of Streets; George Fernandes, City Electrician; Richard Rossi, Deputy City Manager; James Maloney, Asst. City Manager; Susan Schlesinger, City Manager's office; Valerie Roman, Data Processing

RECEIVED
MAY 15 1994
CITY OF CAMBRIDGE
EXECUTIVE OFFICE



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POLE AND CONDUIT COMMISSION

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CHAIRMAN

ROBERT J. KEATING
SUPERINTENDENT OF STREETS

GEORGE FERNANDES
CITY ELECTRICIAN

DATE: April 26, 1994

TO: Richard V. Scali,
Executive Officer

FR: Nancy Brennan
Clerk Typist

RE: Phone Survey Pole and Conduit
Fiber Optic Fees

As per your request regarding Pole and Conduit fees as well as fiber optic fees, here are my findings.

Boston - Restoration repair \$60.00 or \$.25 per square foot, whichever is greater. Main Route fiber optic no fee to Company. The City becomes the renter. They try to avoid digging up street.

Worcester - Cost for street obstruction \$87.00, sanitary sewers \$95.00. No fiber optics. They do not have a Pole and Conduit Committee. They come in and prove that they are bonded and then they are given a permit. They have no hearings.

Arlington - Cost if they are digging/opening road way \$140.00 plus \$25.00 for permit, this covers first 150 square feet. After the first 150 sq. feet the cost is \$25.00 for every 150 sq. ft. that follows.

Medford - Costs jointly between Electric and Telephone Companies. Fiber Optic on same poles. Agreements from Mass. Electric, Telephone & Cable, and Fire Alarm. Fiber Optics can not be put over fire alarm. Costs are depending on services. A Mr. Deepak Vishnu said he would be happy to fill out a questionnaire if you would fax one to him. (fax # 617-388-5220).

Newton - Board of Alderman gives approval and granting of location. There is a \$25.00 application. On top of the \$25.00 application fee there is an inspection fee of \$150.00 per 100 feet. Anything over the 100 feet there is an additional \$50.00 per hundredth foot. No fiber optics.



New England Telephone

A NYNEX Company

451 Main Street
Wakefield, Massachusetts 01880
Phone (617) 224-2002
Fax (617) 438-9905

Andrea Dudley
Associate Director-Public Affairs

April 13, 1994

Alex Rodriguez
Chairman
Cambridge Pole and Conduit Commission
831 Massachusetts Ave., 1st Floor
Cambridge, MA 02139

Dear Mr. Rodriguez:

This is in response to your request for additional information to be used in the commission's consideration of instituting a special fee for fiber optic lines in the city of Cambridge.

As I stated at the commission's March 17 meeting, NYNEX feels that such a fee would not be appropriate. It is our feeling that any fee associated with the placement of our facilities under Chapter 166 -- which regulates the placement of our poles and cables in the public way -- must be related to the cost associated with regulation. Fees cannot be used simply to generate revenue for a community as such imposition would constitute an illegal tax. Accordingly, we would need documentation of how the cost of regulating this portion of our business had increased in order to justify imposing a separate fee on the installation of fiber optic lines.

In addition, under Chapter 59 -- which sets forth what is subject to Massachusetts personal property tax -- NYNEX already pays taxes to the city for our underground cables and conduits, our aerial cable on private property and our power machinery. As I mentioned, the assessed value of that personal property for fiscal year 1994 is \$41,464,100. Our tax on that personal property is \$1,359,193. As you requested, I have attached tax information for the last three years for both personal property and real estate taxes paid by NYNEX to the City of Cambridge (Attachment 1).



NYNEX Recycles.

NYNEX does allow others to attach to our poles and occupy our conduit. The fees for those arrangements are regulated by the Department of Public Utilities. Revenues from these attachments are considered income upon which NYNEX pays taxes. The fees for those attachments and the companies which have these contract arrangements with us are listed in Attachment 2.

In addition, our company pays a street opening fee to the city when we dig a street for placement of conduit or cable. We also pay a \$2,000 annual fee to the city to cover our opening and pumping of manholes. Also, we incur costs for police details when we do work in the public way.

I plan to attend your April 21 meeting when this issue will be discussed again. In the meantime, please feel free to call me if you have any questions or need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Andrew Dudley". The signature is written in dark ink and has a long, sweeping underline that extends to the right.

ATTACHMENT 1

CITY OF CAMBRIDGE

NYNEX PERSONAL PROPERTY ASSESSED VALUE

<u>FISCAL YEAR</u>	<u>ASSESSED VALUE</u>	<u>TAX</u>
1994	\$41,464,100	\$1,359,193
1993	39,518,800	1,124,074
1992	38,354,100	878,309

NYNEX pays personal property tax on underground cables and conduits, on aerial cables on private property and on power machinery.

NYNEX REAL ESTATE TAXES

<u>FISCAL YEAR</u>	<u>TAX PAID</u>
1994	\$628,301
1993	577,856
1992	484,485

ATTACHMENT 2

CITY OF CAMBRIDGE

COMPANIES WITH NYNEX POLE/CONDUIT AGREEMENTS

AT&T Communications
American Cablesystems
Camp Dresser & McKee
Clinical Assays
Harvard University
Manlabs, Incorporated
Massachusetts Institute of Technology
Metropolitan Fiber Systems
Perspective Biosystems
Polaroid Corporation
Raytheon Company
Sky Publishing Corp.
Teleport Communications

CONDUIT/POLE ATTACHMENT FEE STRUCTURE

The fees for the attachments, which are the same in every community in the state, are regulated by the Massachusetts Department of Public Utilities. They are as follows:

Pole Attachment

Fully Owned Pole	\$4.80 per attachment, per year
Jointly Owned Pole	2.40 per attachment, per year

Conduit

Full Duct	\$.94 per foot, per year
Half Duct	.47 per foot, per year



101 FEDERAL STREET, 17TH FLOOR
BOSTON, MASSACHUSETTS 02110
TEL. (617) 345-0092
FAX (617) 345-0697

April 18, 1994

Mr. Richard Scali
Executive Officer
Pole and Conduit Commission
831 Massachusetts Avenue, 1st Floor
Cambridge, MA 02139

Dear Mr. Scali:

This follow up memo is in response to the City of Cambridge request for taxes paid on pole and conduits either owned or occupied by Metropolitan Fiber Systems (MFS).

1. Do you pay personal property taxes paid on conduits in Cambridge? What is the amount paid over the past three years?

Response: MFS recently installed minor segments of conduit in Cambridge over the past six months. MFS has not had conduit installed in Cambridge over the last three years. At this point in time, MFS has not paid taxes on conduit recently installed.

2. Does MFS pay personal property taxes on poles or above ground lines owned in Cambridge?

Response: MFS is not utilizing above ground lines in Cambridge.

3. Does MFS pay any other fees besides pole and conduit fees to Cambridge with regards to conduit owned?

Response: No

4. Does MFS pay any other fees to Cambridge with regard to poles owned by MFS?

Response: MFS does not currently own poles in the City of Cambridge.

5. Does MFS pay a fee to lease a pole or conduit in the City of Cambridge? If yes, be specific to the amount per pole or conduit per year over the past three years.

Response: MFS pays fees to lease both poles and conduits in Cambridge. The entities from which MFS leases pole or conduit consist of NET, Conrail, AT&T and the MBTA. MFS is working closely with all entities in negotiating pricing per pole or conduit. MFS has not had any presence historically over the past three years and cannot provide any historical tax backup documentation.

6. Does MFS lease any pole or conduit owned in Cambridge?

Response: MFS owns some small segments of conduit in Cambridge and this is not sub-leased.

MFS, as stated in response to Question #5, sub-leases conduit from third party utilities.

MFS plans on attending the pole and conduit commission meeting scheduled for April 21.

MFS looks forward to interacting with the City of Cambridge in the future in that we can provide local access alternative communications to the business community of Cambridge.

If I can be of further assistance, please feel free to call.

Sincerely,

A handwritten signature in black ink that reads "James M. Newman". The signature is written in a cursive style with a large initial "J" and "M".

James M. Newman
Director of Operations

JMN\sb:M2174

RUBIN AND RUDMAN

COUNSELLORS AT LAW

50 ROWES WHARF

BOSTON, MASSACHUSETTS 02110-3319

TELEPHONE: (617) 330-7000

TELECOPIER: (617) 439-9556

GUTERMAN & GUTERMAN
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RUBIN & RUDMAN
1969-1985

MICHAEL L. ALTMAN
MICHAEL C. BAINUM
KENNETH M. BARNA
GENE T. BARTON, JR.
SUSAN A. BERNSTEIN
MILTON BORDWIN
JONATHAN D. CANTER
J. ROBERT CASEY
MICHAEL R. COPPOCK
MARK W. CORNER
MICHAEL K. CROSSEN
LEONARD M. DAVIDSON
JOHN A. DETORE
JACOB AARON ESHER
PETER B. FINN
DAVID C. FIXLER
STEPHEN C. FLASHENBERG

PETER F. GRANOFF
JAMES H. GREENE
EDWARD R. HILL, JR.
JANE ELIZABETH JONES
DALE ANN KAISER
JOHN D. KALISH
SUZANNE L. KING
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ALAN D. MANDL
HELEN E. MORGAN
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PHILIP L. SUSSLER
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ROBERT S. WALKER
EDWARD R. ZAVAL
STANLEY H. RUDMAN
OF COUNSEL

April 20, 1994

Mr. Alex Rodriguez
Chairman
Pole and Conduit Commission
City of Cambridge
831 Massachusetts Avenue, 1st Floor
Cambridge, MA 02139

Re: Taxes or Fees Assessed on Conduits
or Poles/Leasing of Conduits or Poles

Dear Mr. Rodriguez:

On behalf of Continental Cablevision I am responding to the Pole and Conduit Commission's request for information.

At a meeting on March 17, 1994, the Pole and Conduit Commission discussed with Continental Cablevision, MFS McCourt and New England Telephone (d/b/a NYNEX) representatives its desire for additional information concerning the deployment of fiber optic cable within Cambridge.¹ Continental, MFS and NYNEX were advised by the Commission that the information requested would be taken into account by the Commission in connection with its decision whether or not to recommend an ordinance which would impose some type of new fee upon fiber optic lines coming through Cambridge. Continental understands from the above-referenced

¹ A request for information was also made in a memorandum from the Commission dated March 28, 1994.

Pole and Conduit Commission
April 20, 1994
Page 2

meeting that the annual fee under consideration is \$10 per linear foot of fiber.

As you know, on January 14, 1994, Continental submitted to the Massachusetts Community Antenna Television Commission a rate filing for broadcast basic cable services as well as equipment and installation charges on a cost of service basis. A rate filing for cable programming services was made at the FCC on January 31, 1994, on a cost of service basis. The filings will be considered by these regulatory bodies later this year. Additional rate filings by Continental later this year may also be required under the provisions of FCC orders released on March 30, 1994. These voluminous FCC orders are now under review by Continental. Any municipal fee imposed on Continental's fiber in connection with its cable operations would be included as a cost component of the rates charged by Continental for its broadcast basic, as well as cable programming services.

Continental is responding to the Commission's request for information. The asset value of Continental's personal property in Cambridge for personal property tax purposes was \$1,985,563, as used by the City in rendering personal property tax bills to Continental for fiscal year 1994. For fiscal year 1994,

Pole and Conduit Commission
April 20, 1994
Page 3

Continental paid personal property taxes to the City totalling \$170,456.² The City of Cambridge does not issue property tax bills specifically for Continental's overhead or underground lines. Nor do bills relate specifically to fiber optic lines.

Continental presently pays annual access and franchise fees of about \$330,000 to the City of Cambridge in connection with its cable operations. In addition, Continental provides substantial benefits to the citizens of Cambridge and to municipal government under its franchise.

Continental does not currently own any poles within Cambridge and owns only a small amount of conduit. None of this conduit is leased by Continental.

Continental's distribution plant in Cambridge includes both coaxial cable as well as fiber optic cable. Generally, this distribution plant is attached to electric and telephone utility poles or located within New England Telephone's underground conduit. The per foot conduit fees of NET and the utility pole attachment charges are set forth in license agreements between Continental and these utilities and are subject to Department of

² The annual personal property tax was \$156,865 for FY 1992, and \$164,720 for FY 1993.

Pole and Conduit Commission
April 20, 1994
Page 4

Public Utilities regulation under G.L. c.166, §25A and 220 C.M.R. 45.00. Costs incurred by Continental for pole attachment and conduit fees are reflected in its cost of service rate filings for Cambridge. At present, Continental pays (1) annual pole attachment fees of \$8,194 to Cambridge Electric;³ and (2) annual pole and conduit attachment fees of \$9,007 to NYNEX.

As the Commission is aware, Continental has begun to deploy fiber optic cable in connection with its operations. The benefits of fiber to Cambridge and other subscribers are substantial. They include improvements in quality and reliability of cable service and increased cable channel capacity, and will eventually serve as part of the platform which will enable Continental to offer additional services.

Continental has installed fiber optic distribution plant in a number of Massachusetts communities in which it provides cable service. Fiber does not impose any incremental cost or regulatory burdens upon the City in comparison to coaxial cable. In none of these communities does Continental pay the type of municipal charge that the City has under consideration. Chapter 15.16 of the Cambridge Municipal Code supports Continental's view

³ Continental paid \$6,711 in 1992 and \$6,869 in 1993.

Pole and Conduit Commission
April 20, 1994
Page 5

that the installation of fiber does not place greater cost or regulatory burdens upon the City.

The City's costs of overseeing and regulating conduit are presumptively covered by its reservation of free duct space within NET conduit as a condition for issuing grants of location under G.L. c.166, based upon Supreme Judicial Court precedent and the Cambridge Municipal Code, Chapter 15.16.280. Postal Telegraph Co. of Massachusetts v. City of Chicopee, 207 Mass. 314 (1911). Continental bears a proportionate share of the cost to NET of the City's free duct space through NET's conduit license charges. Greater Media, Inc. v. Department of Public Utilities, 415 Mass. 409 (1993). Moreover, Continental now pays street opening fees and incurs costs for police details when it does work in the public ways. Thus, the City is already adequately "compensated" by Continental due to Continental's bearing a portion of the costs associated with NET duct space reserved for municipal use and through the payment of the fees described above.

Apart from the legality of the City imposing a new, per foot fee on Continental's fiber optic distribution plant, the City

Pole and Conduit Commission
April 20, 1994
Page 6

should recognize that it is already being compensated by Continental.

As Continental understands it, the City Council has discussed a fiber optic cable fee of \$10 per foot per year. Such a charge appears to be patently illegal, beyond the City's police powers and in fact, an impermissible tax. Similar fees have been struck down by the courts for these reasons. See, e.g., Dignet, Inc. v. Western Union ATS, Inc., 958 F.2d 1388, 1391-1392, 1398-1400 (7th Cir. 1992). American Telephone and Telegraph Co. v. Village of Arlington Heights, 156 Ill.2d 399 (1993). In Dignet and Arlington Heights, the courts struck down ordinances imposing fees on a fiber system based upon either a fixed percentage of revenues or a flat charge per foot.

By statute, municipalities in Massachusetts are authorized to establish "reasonable regulations" for the erection of telephone and television lines in the public ways. G.L. c.166, §25. Postal Telegraph Cable Co. of Massachusetts v. City of Chicopee, 207 Mass. 341 (1911). Town of Essex v. New England Telegraph Co. of Mass., 239 U.S. 313 (1915).

Massachusetts statutes appear to contemplate only municipal determinations over the places in public ways where conduit and

Pole and Conduit Commission
April 20, 1994
Page 7

wires may be located, and the maintenance of such facilities. G.L. c.166, §25. For example, in New England Tel. & Tel. Co. v. City of Brockton, 332 Mass. 662, 665-666 (1955), the Supreme Judicial Court held that a municipality lacked the authority to require discounted telephone rates as a condition for a grant of location. The Court stated that municipal "ordinances cannot go beyond the scope of the enabling statute" and construed the precursor to G.L. c.166, §25 as "confined to establishing the location of equipment." 332 Mass. at 665.

In Postal Telegraph Cable Co. of Massachusetts v. City of Chicopee, 207 Mass. 314, 347-348 (1911), the Supreme Judicial Court upheld a local ordinance which authorized municipal use, without direct payment, of utility poles and conduits. The Court found that the purpose of the local regulations was to prevent the erection of unnecessary plant and to provide compensation for inspections conducted for protection of the public. It also distinguished a roughly compensatory arrangement involving direct charges or free use of pole and conduit space from an impermissible tax.⁴

⁴ See, e.g., Berry v. Town of Danvers, 34 Mass. App. 507 (1993) (holding sewer connection fee an impermissible tax),
(continued...)

Pole and Conduit Commission
April 20, 1994
Page 8

Indeed, the Attorney General has rendered an opinion that neither G.L. c.166, §§21, 25 nor the Home Rule Amendment give a municipality a right to share in the profits or receipts of a cable system. Municipal authority under §25 to establish grant of location regulations "is confined to regulations for the protection of public ways and places against unreasonable impairment or interference and the protection of the municipality and the public against loss or damage resulting from the installation, use or maintenance of the licensee's lines."

Opinion of the Attorney General No. 72 (April 11, 1968).

Municipal conditions are not binding if they are unlawful, either because requiring the performance of an illegal act or because wholly beyond the scope of power of the municipal officers who imposed them. 12 McQuillin, Municipal Corporations,

⁴(...continued)

further appellate review granted, 415 Mass. 1105 (1993); Emerson College v. Boston, 391 Mass. 415, 424-425 (1984) (employing three part test that permissible fees are (1) charged in exchange for a particular governmental service which benefits the party paying the fee in a manner not shared by other members of society; (2) paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding the charge; and (3) collected not to raise revenues but to compensate the governmental entity providing the services for its expenses.

Pole and Conduit Commission
April 20, 1994
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§34.42 (3d ed. 1986). A municipality cannot, "under the pretense of regulation as an exercise of its police power,...impose additional burdens clearly beyond the exercise of the police power, or force a contract upon the grantee...Furthermore, a municipality cannot, under the guise of police regulations, usurp the functions of the state public service commission."

McQuillin, Municipal Corporations, at §34.74.

Regulations established pursuant to G.L. c.166, §25 will be struck down if they conflict with a comprehensive statewide legislative scheme. New England Tel. & Tel. Co. v. City of Lowell, 369 Mass. 831, 833-835 (1976) (city ordinance requiring employment of registered engineers and land surveyors in projects involving city streets conflicted with statewide statutory scheme applicable to companies under D.P.U. jurisdiction). See also, Bloom v. Worcester, 363 Mass. 136, 147-157 (1973).

Here, a charge upon Continental's fiber optic lines clearly would be an impermissible tax which would exceed municipal authority. The sole purpose of this type of charge is to generate revenue for the City. It cannot be justified as a compensatory charge which covers only the reasonable cost of overseeing Continental's use of the public ways. Indeed, the

Pole and Conduit Commission
April 20, 1994
Page 10

charge described to Continental would be about ten times greater than the annual full duct foot conduit license fee presently charged by NYNEX.

The imposition of the type of fee which the Commission has described may also be contrary to federal and state laws pertaining to cable franchises and cable franchise fees. Moreover, such a fee may be of the type prohibited under pending federal legislation. Application of the fee to fiber only also appears arbitrary, discriminatory and unlawful.

Under these circumstances, it would be very unproductive for all concerned if the City Council were to propose the type of fee described by the Commission. Such a fee would surely be challenged at great expense to the City and ultimately, the Cambridge subscribers of Continental, since Continental's legal costs would be included as a cost in cost of service rate filings. Moreover, with Congressional action on this subject matter pending, it would prudent for the City Council to defer taking any action at this time. Finally, the law on the propriety of the type of fee under consideration clearly and unequivocally holds that the City is without authority to impose

Pole and Conduit Commission
April 20, 1994
Page 11

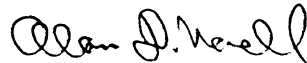
such a fee for revenue raising purposes, such a fee being an impermissible tax.

As a practical matter, the contemplated charge would undercut the advantages of deploying fiber in Cambridge and could lead Continental, NYNEX or MFS to alter their existing or planned fiber deployment in Cambridge. This type of charge would create a barrier against technical innovations and improvements in Continental's network and adversely affect the quality and level of services afforded to Continental's subscribers in Cambridge.

Continental is prepared to discuss its position on this matter with the Commission and answer any questions which you may have.

Continental appreciates the opportunity to address the Commission on these issues in advance of any Commission recommendation on the propriety of a new fiber optic fee.

Very truly yours,



Alan D. Mandl
Attorney for Continental
Cablevision

cc: Mr. Richard V. Scali, Executive Director
Pole and Conduit Commission
Susan M. Eid
Margaret Sofio
Michael Leone



CITY OF CAMBRIDGE

MASSACHUSETTS

OFFICE OF THE

POLE AND CONDUIT COMMISSION

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CAMBRIDGE, MASSACHUSETTS 02139
(617) 349-6140

RICHARD V. SCALI
EXECUTIVE OFFICER

COMMISSION MEMBERS


ALEX RODRIGUEZ
CHAIRMAN

ROBERT J. KEATING
SUPERINTENDENT OF STREETS

GEORGE FERNANDES
CITY ELECTRICIAN

Date: March 28, 1994

To: All Utility or Fiber Optic Companies

Fr: Richard V. Scali, Executive Officer 

Re: Taxes or Fees assessed on Conduits or Poles
Leasing of Conduits or Poles

The Cambridge Pole and Conduit Commission is in the process of gathering information on whether to recommend institution of new fees of fiber optic lines coming through the City of Cambridge.

In the hearing process, the Commission has received comments from companies that there are already fees or taxes paid on certain poles and/or conduits. The Commission, therefore, has requested that we gather information from companies like yourself, on the following issues:

- 1) Do you pay personal property or other taxes on conduits you own in Cambridge? If yes, be specific on the amount you have paid, each year over the past 3 years. Yes

<u>FY 1992*</u>	<u>FY 1993*</u>	<u>FY 1994*</u>	
249,900	334,100	391,200	FY-Fiscal Year Ending June 30th.
- 2) Do you pay personal property or other taxes on poles or aboveground lines you own in Cambridge? If yes, be specific on the amount you have paid, each year over the past 3 years. Yes

<u>FY 1992*</u>	<u>FY 1993*</u>	<u>FY 1994*</u>	
14,700	19,700	23,000	
- 3) Do you pay any other fees, besides Pole and Conduit fees, to Cambridge with regard to conduits you own? If yes, be specific on the amount you have paid each year over the past 3 years. No

* The personal property tax includes underground conduit, poles/towers, conductors, fixtures, transformers, transformer installations, substation equipment, meters, lighting and services. The applicable dollar above have been derived through value proration.

4) Do you pay any other fees, besides Pole and Conduit fees, to Cambridge with regard to poles you own? If yes, be specific on the amount you have paid each year over the past 3 years. No

5) Do you pay a fee to lease a pole or conduit in Cambridge? If yes, be specific as to the amount, per pole or conduit, per year, over the past 3 years. From whom do you lease? No

6) Do you lease any pole or conduit you own in Cambridge? If yes, be specific as to the amount, per pole or conduit, per year, over the past 3 years. To whom do you lease? Is this considered income, taxed to the company? If yes, how much? Yes
See Attached Exhibit A.

Please answer the above questions to the best of your ability, as completely as possible. Your answers may convince the Commissioners whether or not to recommend these new fees.

Please provide this information to this office by April 15, 1994. If you have any questions, please contact Richard V. Scali, Executive Officer at 617-349-6140.

cc: Alex Rodriguez, Chairman
Robert J. Keating, Supt. of Streets
George Fernandes, City Electrician

DEPARTMENT OF PUBLIC UTILITIES

This statement is filed in accordance with Chapter 164, Section 84A

CONDENSED FINANCIAL RETURN
FOR YEAR ENDED DECEMBER 31, 1993

COMMONWEALTH GAS COMPANY

FULL NAME OF COMPANY

ONE MAIN STREET

LOCATION OF PRINCIPAL BUSINESS OFFICE

CAMBRIDGE, MA 02142-9150

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues.....	\$ 304,129,460	\$ 6,896,786
Operating Expenses.....		
Operation Expense.....	240,117,610	3,371,334
Maintenance Expense.....	11,928,908	317,312
Depreciation Expense.....	8,939,105	669,484
Amortization of Utility Plant.....	498,654	23,994
Amortization of Property Losses.....	0	0
Amortization of Investment Tax Credit.....	(209,821)	7,545
Taxes other than Income Taxes.....	9,383,311	530,316
Income Taxes.....	6,578,316	1,079,998
Provisions for Deferred Federal Income Taxes.....	1,942,475	110,584
Federal Income Taxes Deferred In Prior Years.....	(207,344)	(59,756)
Total Operating Expenses.....	278,971,214	6,050,811
Net Operating Revenues.....	25,158,246	845,975
Income from Utility Plant Leased to Others.....	0	0
Other Utility Operating Income.....	0	0
Total Utility Operating Income.....	25,158,246	845,975
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work.....	176,255	(76,051)
Income from Nonutility Operations.....	0	0
Nonoperating Rental Income.....	81,540	16,438
Interest and Dividend Income.....	326,017	151,929
Miscellaneous Nonoperating Income.....	292,345	245,515
Total Other Income.....	876,157	337,831
Total Income.....	26,034,403	1,183,806
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization.....	0	0
Other Income Deductions.....	238,857	(1,291)
Total Income Deductions.....	238,857	(1,291)
Income Before Interest Charges.....	25,795,546	1,185,097
INTEREST CHARGES		
Interest on Long-Term Debt.....	6,312,710	(647,601)
Amortization of Debt Discount and Expense.....	32,135	(19,224)
Amortization of Premium on Debt-Credit.....	0	6,744
Interest on Debt to Associated Companies.....	454,591	237,729
Other Interest Expense.....	2,715,373	162,974
Interest Charged to Construction-Credit.....	(18,395)	75
	9,496,414	(259,303)
	16,299,132	1,444,400

CAMBRIDGE ELECTRIC LIGHT COMPANY

Item 6 - Addendum Exhibit A

Cambridge Electric Light Company leases the use of its poles to other business entities within the City of Cambridge. The Company charges an annual fee of \$4.80 and \$2.40 per pole, for fully-owned and jointly-owned poles, respectively.

Currently, the Company has lease contracts with the nine operating entities. The lease of poles varies based on need and technology. Cambridge Electric Light Company currently leases 308 fully-owned poles and 2,840 jointly-owned poles to various Cambridge companies.

ANY QUESTIONS

PLEASE CALL

225-4808 X 7195

BRIAN
MCDEVITT

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL CAPITAL STOCK	
Utility Plant.....	\$ 322,714,127	Common Stock Issued.....	\$ 71,425,000
OTHER PROPERTY AND INVESTMENTS		Preferred Stock Issued.....	0
Nonutility Property.....	1,292,705	Capital Stock Subscribed.....	0
Investment in Associated Companies.....	0	Premium on Capital Stock.....	27,738,533
Other Investments.....	359,408	Total.....	99,163,533
Special Funds.....	19,306		
Total Other Property and Investments	1,671,419	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	0
Cash.....	1,268,034	Earned Surplus.....	7,839,602
Special Deposits.....	0	Surplus Invested in Plant.....	0
Working Funds.....	9,800	Total.....	7,839,602
Temporary Cash Investments.....	0	Total Proprietary Capital.....	107,003,135
Notes and Accounts Receivable.....	36,227,934	LONG-TERM DEBT	
Receivables from Associated Companies.....	172,770	Bonds.....	99,050,000
Materials and Supplies.....	27,789,134	Advances from Associated Companies.....	0
Prepayments.....	8,695,935	Other Long-Term Debt.....	0
Interest and Dividends Receivable.....	0	Total Long-Term Debt.....	99,050,000
Rents Receivable.....	0		
Accrued Utility Revenues.....	29,113,622	CURRENT AND ACCRUED LIABILITIES	
Misc. Current and Accrued Assets.....	2,629,000	Notes Payable.....	40,975,000
Total Current and Accrued Assets.....	105,906,229	Accounts Payable.....	44,070,408
DEFERRED DEBITS		Payables to Associated Companies.....	2,166,170
Unamortized Debt Discount and Expense.....	519,660	Customer Deposits.....	1,439,602
Extraordinary Property Losses.....	0	Taxes Accrued.....	3,522,589
Preliminary Survey and Investigation Charges.....	91,943	Interest Accrued.....	774,188
Clearing Accounts.....	0	Dividends Declared.....	0
Temporary Facilities.....	0	Matured Long-Term Debt.....	0
Miscellaneous Deferred Debits.....	32,033,723	Matured Interest.....	0
Total Deferred Debits.....	32,645,326	Tax Collections Payable.....	160,810
CAPITAL STOCK DISCOUNT AND EXPENSE		Misc. Current and Accrued Liabilities.....	9,113,339
Discount on Capital Stock.....	0	Total Current and Accrued Liabilities.....	102,222,106
Capital Stock Expense.....	0	DEFERRED CREDITS	
Total Capital Stock Discount and Expense.....	0	Unamortized Premium on Debt.....	0
REACQUIRED SECURITIES		Customer Advances for Construction.....	2,450
Reacquired Capital Stock.....	0	Other Deferred Credits.....	38,812,417
Reacquired Bonds.....	0	Total Deferred Credits.....	38,814,867
Total Reacquired Securities.....	0	RESERVES	
Total Assets and Other Debits.....	462,937,101	Reserves for Depreciation.....	75,750,666
		Reserves for Amortization.....	1,402,408
		Reserves for Uncollectible Accounts.....	3,162,401
		Operating Reserves.....	5,794,776
		Reserve for Depreciation and Amortization of Nonutility Property.....	1,493
		Reserves for Deferred Federal Income Taxes.....	29,735,249
		Total Reserves.....	115,846,993
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	0
		Total Liabilities and Other Credits.....	462,937,101

STATEMENT OF EARNED SURPLUS

Account	Amount for Year	Inc/(Dec) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	6,993,410	5,226,733
Balance Transferred from Income	16,299,132	1,444,400
Miscellaneous Credits to Surplus	0	0
Miscellaneous Debits to Surplus	0	0
Appropriations of Surplus	0	0
Net Additions to Earned Surplus	16,299,132	1,444,400
Dividends Declared-Preferred Stock	0	0
Dividends Declared-Common Stock	15,452,940	5,824,940
Unappropriated Earned Surplus (at end of period)	7,839,602	846,193

ELECTRIC OPERATING REVENUES

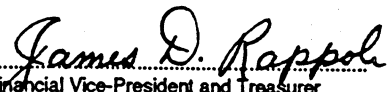

Account	Operating Revenues	
	Amount for Year	Inc/(Dec) from Preceding Year
SALES OF ELECTRICITY		
Residential Sales	NONE	\$
Commercial and Industrial Sales		
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Water Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	NONE	\$	\$
Electric Generation			
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	\$ 322,714,127	CAPITAL STOCK	\$
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	71,425,000
Nonutility Property.....	1,292,705	Preferred Stock Issued.....	0
Investment in Associated Companies.....	0	Capital Stock Subscribed.....	0
Other Investments.....	359,408	Premium on Capital Stock.....	27,738,533
Special Funds.....	19,306	Total.....	99,163,533
Total Other Property and Investments	1,671,419	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	0
Cash.....	1,268,034	Earned Surplus.....	7,839,602
Special Deposits.....	0	Surplus Invested in Plant.....	0
Working Funds.....	9,800	Total.....	7,839,602
Temporary Cash Investments.....	0	Total Propriety Capital.....	107,003,135
Notes and Accounts Receivable.....	36,227,934	LONG-TERM DEBT	
Receivables from Associated Companies.....	172,770	Bonds.....	99,050,000
Materials and Supplies.....	27,789,134	Advances from Associated Companies.....	0
Prepayments.....	8,695,935	Other Long-Term Debt.....	0
Interest and Dividends Receivable.....	0	Total Long-Term Debt.....	99,050,000
Rents Receivable.....	0	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues.....	29,113,622	Notes Payable.....	40,975,000
Misc. Current and Accrued Assets.....	2,629,000	Accounts Payable.....	44,070,408
Total Current and Accrued Assets.....	105,906,229	Payables to Associated Companies.....	2,166,170
DEFERRED DEBITS		Customer Deposits.....	1,439,602
Unamortized Debt Discount and Expense.....	519,660	Taxes Accrued.....	3,522,589
Extraordinary Property Losses.....	0	Interest Accrued.....	774,188
Preliminary Survey and Investigation Charges.....	91,943	Dividends Declared.....	0
Clearing Accounts.....	0	Matured Long-Term Debt.....	0
Temporary Facilities.....	0	Matured Interest.....	0
Miscellaneous Deferred Debits.....	32,033,723	Tax Collections Payable.....	160,810
Total Deferred Debits.....	32,645,326	Misc. Current and Accrued Liabilities.....	9,113,339
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities.....	102,222,106
Discount on Capital Stock.....	0	DEFERRED CREDITS	
Capital Stock Expense.....	0	Unamortized Premium on Debt.....	0
Total Capital Stock Discount and Expense.....	0	Customer Advances for Construction.....	2,450
REACQUIRED SECURITIES		Other Deferred Credits.....	38,812,417
Reacquired Capital Stock.....	0	Total Deferred Credits.....	38,814,867
Reacquired Bonds.....	0	RESERVES	
Total Reacquired Securities.....	0	Reserves for Depreciation.....	75,750,666
Total Assets and Other Debits.....	462,937,101	Reserves for Amortization.....	1,402,408
		Reserves for Uncollectible Accounts.....	3,162,401
		Operating Reserves.....	5,794,776
		Reserve for Depreciation and Amortization of Nonutility Property.....	1,493
		Reserves for Deferred Federal Income Taxes.....	29,735,249
		Total Reserves.....	115,846,993
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	0
		Total Liabilities and Other Credits.....	462,937,101

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
SALES OF GAS			
Residential Sales.....	\$ 193,090,176	\$	11,096,431
Commercial and Industrial Sales			
Small (or Commercial).....	73,569,436		4,011,492
Large (or Industrial).....	28,949,455		(1,664,433)
Other Sales to Public Authorities.....	12,263,010		500,914
Interdepartmental Sales.....	0		0
Miscellaneous Gas Sales.....	(7,575,300)		(6,627,542)
Total Sales to Ultimate Consumers.....	300,296,777		7,316,862
Sales for Resale.....	9,542		(501,971)
Total Sales of Gas.....	300,306,319		6,814,891
OTHER OPERATING REVENUES			
Forfeited Discounts-Late Payment Charges.....	410,788		(29,889)
Miscellaneous Service Revenues.....	1,441,563		98,746
Revenues from Transportation of Gas to Others.....	1,448,150		436,591
Sales of Products Extracted from Natural Gas.....	0		0
Revenues from Natural Gas Processed by Others.....	0		0
Rent from Gas Property.....	34,710		(49,222)
Interdepartmental Rents.....	0		0
Other Gas Revenues.....	487,930		(374,331)
Total Other Operating Revenues.....	3,823,141		81,895
Total Gas Operating Revenues.....	304,129,460		6,896,786
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production.....	\$ 0	\$ 0	\$ 0
Manufactured Gas Production.....	0	45	45
Other Gas Supply Expenses.....	172,966,618	0	172,966,618
Total Production Expenses.....	172,966,618	45	172,966,663
Local Storage Expenses.....	388,712	490,787	879,499
Transmission and Distribution Expense.....	17,748,572	10,684,832	28,433,404
Customer Accounts Expense.....	18,515,207	0	18,515,207
Sales Expense.....	3,196,954	0	3,196,954
Administrative and General Expenses.....	27,301,547	753,244	28,054,791
Total Gas Operation and Maintenance Expenses.....	240,117,610	11,928,908	252,046,518
<p>April 29, 1994, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.</p> <p style="text-align: center;">  Financial Vice-President and Treasurer </p> <p style="text-align: center;">  Comptroller </p>			

DEPARTMENT OF PUBLIC UTILITIES

This statement is filed in accordance with Chapter 164, Section 84A

CONDENSED FINANCIAL RETURN
FOR YEAR ENDED DECEMBER 31, 1993

FULL NAME OF COMPANY CAMBRIDGE ELECTRIC LIGHT COMPANY

LOCATION OF PRINCIPAL BUSINESS OFFICE ONE MAIN STREET

CAMBRIDGE, MA 02142-9150

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues.....	\$ 126,073,209	\$ 13,124,800
Operating Expenses.....		
Operation Expense.....	107,356,066	7,518,441
Maintenance Expense.....	2,995,811	85,730
Depreciation Expense.....	3,794,710	193,414
Amortization of Utility Plant.....	46,972	(3)
Amortization of Property Losses.....		
Amortization of Investment Tax Credit.....	(95,634)	(480)
Taxes other than Income Taxes.....	3,857,154	499,152
Income Taxes.....	662,346	2,189,306
Provisions for Deferred Federal Income Taxes.....	1,882,728	(278,335)
Federal Income Taxes Deferred In Prior Years-CR.....	997,204	(233,985)
Total Operating Expenses.....	119,502,949	10,441,210
Net Operating Revenues.....	6,570,260	2,683,590
Income from Utility Plant Leased to Others.....		
Other Utility Operating Income.....		
Total Utility Operating Income.....	6,570,260	2,683,590
OTHER INCOME		
Allowance for Funds Used During Construction.....		
Income from Mdse. Jobbing & Contract Work.....		
Equity in Earning of Subsidiary Companies, net.....	(30,544)	(16,502)
Income from Nonutility Operations.....	167,409	91,693
Nonoperating Rental Income.....	343,738	57,507
Interest and Dividend Income.....	40,353	(27,908)
Miscellaneous Nonoperating Income.....	158,296	43,900
Total Other Income.....	679,252	148,690
Total Income.....	7,249,512	2,832,280
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization.....		
Other Income Deductions.....	114,279	(169,365)
Total Income Deductions.....	114,279	(169,365)
Income Before Interest Charges.....	7,135,233	3,001,645
INTEREST CHARGES		
Interest on Long-Term Debt.....	3,737,972	245,004
Amortization of Debt Discount and Expense.....	60,880	2,767
Amortization of Premium on Debt-Credit.....	1,966	(47)
Interest on Debt to Associated Companies.....	23,176	(46,529)
Other Interest Expense.....	223,972	(247,536)
Interest Charged to Construction-Credit.....	9,445	(11,466)
Total Interest Charges.....	4,034,589	(34,781)
Net Income.....	3,100,644	3,036,426

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	\$ 140,827,317	CAPITAL STOCK	\$
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	8,665,000
Nonutility Property.....	5,509,884	Preferred Stock Issued.....	
Investment in Associated Companies.....		Capital Stock Subscribed.....	27,953,000
Other Investments.....	9,200,261	Premium on Capital Stock.....	
Special Funds.....		Total.....	36,618,000
Total Other Property and Investments	14,710,145	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	
Cash.....	1,621,883	Earned Surplus.....	7,055,737
Special Deposits.....		Surplus Invested in Plant.....	
Working Funds.....	2,050	Total.....	7,055,737
Temporary Cash Investments.....		Total Propriety Capital.....	43,673,737
Notes and Accounts Receivable.....	10,669,286	LONG-TERM DEBT	
Receivables from Associated Companies.....	1,036,477	Bonds.....	42,340,000
Materials and Supplies.....	1,313,203	Advances from Associated Companies.....	
Prepayments.....	800,019	Other Long-Term Debt.....	
Interest and Dividends Receivable.....	146,756	Total Long-Term Debt.....	42,340,000
Rents Receivable.....	8,369	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues.....	3,834,573	Notes Payable.....	2,000,000
Misc. Current and Accrued Assets.....	1,600,202	Accounts Payable.....	5,272,548
Total Current and Accrued Assets.....	21,032,818	Payables to Associated Companies.....	6,277,233
DEFERRED DEBITS		Customer Deposits.....	1,697,261
Unamortized Debt Discount and Expense.....	162,970	Taxes Accrued.....	1,610,651
Extraordinary Property Losses.....		Interest Accrued.....	1,003,271
Preliminary Survey and Investigation Charges.....	530,344	Dividends Declared.....	
Unamortized Loss on Required Debt.....	48,510	Matured Long-Term Debt.....	
Temporary Facilities.....		Matured Interest.....	
Miscellaneous Deferred Debits.....	9,224,532	Tax Collections Payable.....	46,680
Total Deferred Debits.....	9,966,356	Misc. Current and Accrued Liabilities.....	1,079,414
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities.....	18,987,058
Discount on Capital Stock.....		DEFERRED CREDITS	
Capital Stock Expense.....		Accumulated Deferred Investment Tax Credit.....	2,129,765
Total Capital Stock Discount and Expense.....		Unamortized Premium on Debt.....	8,583
REACQUIRED SECURITIES		Customer Advances for Construction.....	
Reacquired Capital Stock.....		Other Deferred Credits.....	13,971,614
Reacquired Bonds.....		Total Deferred Credits.....	16,109,962
Total Reacquired Securities.....		RESERVES	
Total Assets and Other Debits.....	186,536,636	Reserves for Depreciation.....	47,727,812
		Reserves for Rate Refund.....	591,944
		Reserves for Amortization.....	169,394
		Reserves for Uncollectible Accounts.....	491,344
		Operating Reserves.....	
		Reserve for Depreciation and Amortization of Nonutility Property.....	4,484,829
		Reserves for Deferred Income Taxes.....	11,960,556
		Total Reserves.....	65,425,879
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	
		Total Liabilities and Other Credits.....	186,536,636

STATEMENT OF EARNED SURPLUS			
Account	Amount for Year	Inc/(Dec) from Preceding Year	
Unappropriated Earned Surplus (at beginning of period).....	6,156,003	(421,022)	
Balance Transferred from Income.....	3,100,644	3,036,426	
Miscellaneous Credits to Surplus.....			
Miscellaneous Debits to Surplus.....			
Appropriations of Surplus.....			
Net Additions to Earned Surplus.....	3,100,644	3,036,426	
Dividends Declared-Preferred Stock.....			
Dividends Declared-Common Stock.....	2,200,910	1,715,670	
Unappropriated Earned Surplus (at end of period).....	7,055,737	899,734	
ELECTRIC OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Inc/(Dec) from Preceding Year	
SALES OF ELECTRICITY			
Residential Sales.....	\$ 18,311,183	2,003,175	
Commercial and Industrial Sales.....			
Small (or Commercial).....	78,923,817	6,968,517	
Large (or Industrial).....	6,352,901	(128,205)	
Public Street and Highway Lighting.....	1,542,419	123,417	
Other Sales to Public Authorities.....	8,110,979	952,271	
Sales to Railroad and Railways.....			
Interdepartmental Sales.....			
Miscellaneous Electric Sales.....	1,830,135	2,928,064	
Total Sales to Ultimate Consumers.....	115,071,434	12,847,239	
Sales for Resale.....	9,640,895	788,852	
Total Sales of Electricity.....	124,712,329	13,636,091	
OTHER OPERATING REVENUES			
Forfeited Discounts.....	247,686	16,055	
Miscellaneous Service Revenues.....	(418)	3,082	
Sales of Water and Water Power.....			
Rent from Electric Property.....	74,764	(40,132)	
Interdepartmental Rents.....			
Other Electric Revenues.....	1,038,848	(490,296)	
Total Other Operating Revenues.....	1,360,880	(511,291)	
Total Electric Operating Revenues.....	126,073,209	13,124,800	
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses.....		\$	\$
Electric Generation.....			
Steam Power.....	5,771,355	1,467,759	7,239,114
Nuclear Power.....			
Hydraulic Power.....			
Other Power.....	250,098	28,336	278,434
Other Power Supply Expenses.....	74,525,860		74,525,860
Total Power Production Expenses.....	80,547,313	1,496,095	82,043,408
Transmission Expenses.....	7,813,992	171,366	7,985,358
Distribution Expenses.....	1,828,260	1,058,418	2,886,678
Customer Accounts Expenses.....	5,589,749		5,589,749
Sales Expenses.....	342,712		342,712
Administrative and General Expenses.....	11,234,040	269,932	11,503,972
Total Electric Operation and Maintenance Expenses.....	107,356,066	2,995,811	110,351,877

GAS OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales.....	\$	\$
Commercial and Industrial Sales		
Small (or Commercial).....		
Large (or Industrial).....		
Other Sales to Public Authorities.....		
Interdepartmental Sales.....		
Miscellaneous Gas Sales.....		
Total Sales to Ultimate Consumers.....		
Sales for Resale.....		
Total Sales of Gas.....		
OTHER OPERATING REVENUES		
Forfeited Discounts.....		
Miscellaneous Service Revenues.....		
Revenues from Transportation of Gas to Others.....		
Sales of Products Extracted from Natural Gas.....		
Revenues from Natural Gas Processed by Others.....		
Rent from Gas Property.....		
Interdepartmental Rents.....		
Other Gas Revenues.....		
Total Other Operating Revenues.....		
Total Gas Operating Revenues.....		

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production.....	\$	\$	\$
Manufactured Gas Production.....			
Other Gas Supply Expenses.....			
Total Production Expenses.....			
Local Storage Expenses.....			
Transmission and Distribution Expense.....			
Customer Accounts Expense.....			
Sales Expense.....			
Administrative and General Expenses.....			
Total Gas Operation and Maintenance Expenses.....			

April 29, 1994, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.

James D. Rappol
 Financial Vice-President and Treasurer

John A. Whalen
 Comptroller

To the Cambridge City Council

The family of

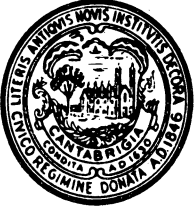
Reeve Little

will always remember

your kind expression of sympathy

Thank you!

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CITY OF CAMBRIDGE
CAMBRIDGE, MASSACHUSETTS 02139

TEL. 349-4300
FAX. 349-4307

EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

RICHARD C. ROSSI
Deputy City Manager

May 16, 1994

To The Honorable, The City Council:

Please find attached a response to Awaiting Report Item No. 3, regarding costs of the installation of Fiber Optic cables, received from Richard V. Scali, Executive Officer of the License Commission.

Very truly yours,

Robert W. Healy
City Manager

RWH/mev
attachment

Consent Agenda # 5 8,222

Awaiting Report Item Number 3, regarding costs of the installation of Fiber Optic cables.

for original per
1994 City Manager
Request # 38

In City Council,

May 16, 1994

Placed on file